

VAUDE Policy Statement

Our commitment to human rights and environmental responsibility as the basis for our sustainable business activities.

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1. Foreword and purpose of the declaration

The VAUDE Declaration of Principles expresses our commitment to taking responsibility for the social and ecological impact of our business activities in all areas of our business. Responsible management is deeply rooted in our corporate philosophy and vision. We want to create a better quality of life through sustainable outdoor products and forward-looking business practices. As a company that acts sustainably, we pursue long-term, future-oriented, ecological and social goals. We are guided by the seventeen sustainable development goals of the United Nations and the concept of Planetary Boundaries from the Stockholm Resilience Center. As it is important to us as a company to make a contribution to the common good, we are a pioneering company in the economy for the common good with an audited common good balance sheet. With this declaration of principles, we are committed to upholding the highest standards of human rights, environmental protection and animal welfare throughout the entire value chain. In cooperation with our global business partners, we are constantly working to review and continuously optimize human rights and environmental due diligence processes in order to meet our high standards. In doing so, we comply with internationally recognized declarations, conventions and agreements, in particular

- United Nations Universal Declaration of Human Rights (UDHR)
- UN Guiding Principles on Business and Human Rights (UNGPR)
- United Nations Convention on the Rights of the Child (CRC)
- United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW)
- National Action Plan for Business and Human Rights of the German Federal Government (NAP)
- Core labor standards of the International Labor Organization (ILO)
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- OECD Due Diligence Guidance for Responsible Business Conduct
- OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Industry
- Paris climate agreement to meet the 1.5 degree target
- European Green Deal to achieve climate neutrality by 2050

We are convinced that forward-looking management can only lead to sustainable success if it is in harmony with the comprehensive assumption of corporate

responsibility. This declaration of principles is an important guide for this. Each and every one of us is called upon to implement our values, convictions and the contents of this declaration of principles in our daily practice in the best possible way.

Together, we can unleash our potential and achieve great things - for people, for our planet and for a sustainable future. Let us tread the path together with confidence!

Dr. Antje von Dewitz - Managing Director

Jan Lorch - Head of Sales, Logistics & Corporate Sustainability

Melissa Wach, Head of Finance

Uwe Gottschalk - Management Products

2. Corporate values

The basis for cooperation both within our company and with our global sales and production partners are democratic values and our corporate culture of partnership and trust. This is based on a positive image of humanity and is characterized by equality, mutual respect and fair cooperation at eye level. In order to consistently pursue common goals and continuous improvement processes, we maintain long-term business relationships.

We make it clear to our business partners that a fundamental consensus on values is a prerequisite for a business partnership. In doing so, we uphold the principle of the greatest possible openness and transparency and provide our business partners with insight and contextual knowledge of internal regulations, mission statements, strategies and objectives where necessary and appropriate.

We also incorporate the framework conditions and needs of our business partners that we are aware of into our behavior and decisions in a benevolent and considerate manner.

3. Corporate responsibility

For us, entrepreneurship means taking holistic responsibility for our actions and looking to the future. We take a proactive and preventative approach in all our fields of activity in accordance with the precautionary principle in order to avoid or reduce negative effects on people, animals and the environment or, if necessary, to make amends. Our value-based and forward-looking business activities are derived from this sense of responsibility.

We comply with applicable laws and regulations in all applicable areas. At the company headquarters in Tett nang-Obereisenbach, compliance with all environmental and occupational safety regulations is checked and confirmed annually by EMAS and ISO 14001 certification. When it comes to environmental protection and social responsibility in our supply chain, we often go far beyond the legal requirements.

obligations. We assume responsibility for the legal compliance of our supply chain and all VAUDE products manufactured by our production partners and contractually regulate compliance with all relevant legal standards.

The supply chain of our products is complex, internationally ramified and harbors a number of social and environmental risks and challenges. We are aware of our most serious risks and take responsibility for the conditions under which VAUDE products are manufactured. We do this throughout the entire product life cycle, from the design to the selection of raw materials and extraction of fibers, yarns and fabrics, their further processing to the finished product and its use. We have a comprehensive risk management system and carry out systematic risk assessments.

To ensure that our employees and partners are aware of our positions, expectations and requirements, we have set them out in various binding documents. These are approved by the Executive Board and communicated to the entire company and relevant stakeholders (see also appendix):

- Strategy system
- General Agreement
- Declaration of principle
- Code of Labor Practice
- Code of Conduct
- MRSL
- Green Shape Standard
- Material Policy
- Verified science-based climate targets (SBTs)
- Purchasing guidelines

3.1 Due diligence process

We base the design of our due diligence processes on the OECD guidelines. It is particularly important to us to work closely with all stakeholders along the value chain and also with competitors. The individual process steps are carried out for all sustainability topics in different areas. The following is an overview of our approach.

1. Responsible entrepreneurial action in corporate strategies and management systems

Taking responsibility for the impact of our business activities is a matter close to our hearts. We are committed to this in our mission statement and in our strategy. The specific principles are set out in various documents and are communicated

transparently. Our management systems are all geared towards taking sustainability issues into account. (see "Our responsibility" and "Responsibilities").

2. Identify and assess risks

We use a comprehensive system to identify and assess our risks, particularly in the supply chain. In addition, we regularly carry out a materiality analysis and exchange information with our stakeholders. The results are incorporated into our strategic planning and all operational measures. (see CS risk management and our risks in the supply chain)

3. Eliminate, prevent or minimize damage to business activities

Based on our findings from the analyses, we define strategic goals and operational measures or draw up project plans. The measures are designed to minimize the negative effects of our business activities (e.g. renunciation of PFAS), to prevent (e.g. child labor) or to reduce (e.g. greenhouse gas emissions).

4. Tracking

Our targets and measures are tracked at a strategic level by reviewing the achievement of targets using qualitative and quantitative key figures and in the respective areas by reviewing and processing the agreed measures and through our stakeholder exchange. (see Environmental responsibility and Social responsibility)

5. Communication

We publish a comprehensive sustainability report every year. In it, we report on our risks, goals and results from the various areas. (see Reporting and communication)

6. Make amends or cooperate in making amends

Through risk analyses and direct discussions with stakeholders, we work preventively to avoid or minimize negative effects directly through VAUDE and also through our business partners. In addition, we have set up various grievance mechanisms for our stakeholders that allow them to contact us in specific cases.

(See grievance mechanisms)

If we cause negative effects, we work with our stakeholders, our business partners, competitors or independent third parties (e.g. Fair Wear) to make amends.

3.2 CS risk management and our risks in the supply chain

Our risk management consists of various elements and different levels. All results flow into strategic planning with the derivation of targets and measures.

The basis of our Corporate Sustainability (CS) risk management is the analysis of all OECD sector risks, which we carry out on a country-by-country basis. In addition, we analyze all human rights-related topics of the OECD sector risks for Tier 1 at producer level, as the human rights risks are high in Tier 1. In Tier 2, the focus of the risks is on environmental issues such as the use of chemicals and energy consumption. All risks are assessed and prioritized based on their severity and probability of occurrence.

Our interdisciplinary CS-Team, which consists of representatives from all divisions, continuously analyzes and evaluates all emerging sustainability risks in direct stakeholder discussions and through studies and proposes measures to the division heads and management to avoid and reduce negative impacts. These results are incorporated into our materiality analysis, in which we assess our impact on sustainability issues. All material topics are included in our strategy with targets and measures.

In our business model, the most serious social and environmental risks arise in the upstream supply chain, which is why we focus on these issues.

The following risks exist in the area of human rights (focus Tier 1) (see Social responsibility):

- Forced labor
- Child labor
- Working hours
- Sexual harassment and sexual/gender-based violence in the workplace
- Wages
- Health and safety in the workplace
- Freedom of association and collective bargaining

The following risks exist in the area of the environment (focus Tier 2) (see Environmental responsibility):

- Hazardous chemicals

- Environmental protection
- Resource utilization
- Greenhouse gas emissions

3.3 Dealing with stakeholders and vulnerable groups

The exchange with our stakeholders provides us with suggestions on how we can further improve our company and gives us the opportunity to involve our stakeholders in the value-oriented VAUDE community. From the dialog with our stakeholders, we have gained valuable insights into how we can improve our company. We revise our stakeholder analysis annually and determine how we want to engage with each stakeholder.

Among our stakeholders, employees in our supply chain are exposed to a higher risk of human rights violations overall. We have identified women, who make up the majority of the workforce in our supply chain, as particularly vulnerable group. In order to avoid or minimise these risks, we have been working with Fair Wear since 2012, reviewing working conditions and working with suppliers to implement improvements. We are working on a gender roadmap, among other things, to specifically consider the needs of women and gender issues in our due diligence process and to derive the necessary measures.

3.4 Complaints mechanisms

Every challenge and every conflict, including in the form of a complaint, represents an opportunity for positive change and the improvement of conditions.

All VAUDE employees and external stakeholders can use the [AdvoWhistle](#) whistleblower platform to report possible violations of rules or laws confidentially or anonymously (see Code of Conduct).

If problems or concerns in our supply chain cannot be resolved within the production facility, workers can turn to external complaints offices and report their concerns regarding working conditions and human rights violations. Every production facility is obliged to post the contact details of the complaints office so that they are accessible to

workers. This is regularly checked during audits and by our own CS employees on site. Complaints can be submitted anonymously via various locally operating organizations or by providing personal details. data. The complaints offices are managed by local employees for complaints handling. They speak the same language as the workers in the production facilities, are in the same time zone and come from the same cultural background. Fair Wear offers a local complaints office in almost all VAUDE production countries. Sumations operates the com-box complaints office as an external service provider for our producers in Cambodia. In Myanmar, employees at production facilities can use both the Fair Wear and MADE grievance mechanisms.

Workers submit a complaint to the respective complaints office. This can be done anonymously. The complaint is forwarded to us by the respective complaints office and we undertake to process complaints in accordance with the requirements of the Fair Wear complaints procedure. We in turn report this to the respective complaints office and Fair Wear. We do everything in our power to ensure that people who make complaints are protected from discrimination or retaliation. In the event of legitimate complaints or indications of negative impacts on human rights that we have caused or contributed to, we will take remedial action or work towards redress. Fair Wear then reviews the resolution of the complaint and publishes the results transparently on its website.

3.5 Anti-corruption and Data protection

Transparent business processes based on fair, honest and ethical behavior are a prerequisite for our value-based cooperation with all stakeholders. We condemn any form of corruption and fraud that could hinder or circumvent our business activities in connection with the implementation of labor and environmental protection requirements. All employees and business partners may not directly or indirectly offer, promise, grant or accept bribes or other unlawful advantages. All business decisions must be based on objective criteria and must not result in personal advantages.

We at VAUDE and all business partners undertake to protect and safeguard the personal and confidential information obtained in the course of their business activities and to ensure compliance with the applicable national and international regulations in the field of data protection law. Business processes are transparent and documented in a

traceable manner at all times. Intellectual property, such as patents, is fully protected.

4. Social Responsibility

In order to live up to our claim to respect and uphold human rights, we have implemented guidelines in all VAUDE business activities and business units that express our attitude towards ourselves and our business partners. They form the basis for our work with and for each other. We have specified the guiding principles of our actions within VAUDE and towards our business partners and customers in our Code of Conduct (CoC). The Fair Wear Code of Labor Practice (CoCL) defines the special requirements that we place on our business partners in the textile processing supply chain.

VAUDE has been a member of Fair Wear since 2010 and has had Leader Status since 2015, which is the highest possible status. In the so-called Brand Performance Check, an audit conducted by VAUDE-independent Fair Wear auditors, we regularly demonstrate that we fulfill our due diligence obligations to promote responsible working conditions at our producers in a continuous improvement process and how we deal with specific complaints from employees. The results are summarized in targets and measures and are strategically tracked and continuously processed through our strategy system and operationally through corrective action plans. Concrete measures from this include, for example, employee training or training for management on how to deal with the issues complained about.

The scope of Fair Wear only extends to level 1 suppliers (manufacturers). This refers to the main process in which the products are assembled - primarily by sewing. At VAUDE, we have extended the scope of the social regulations to the entire supply chain. Before we start a potential collaboration with a new producer, we carefully check whether they are a good fit for us, meet our requirements and match our values and objectives. The selection takes place via a strict onboarding process. Our experts on site check the production site in detail with regard to social standards, environmental management and quality. We also enter into intensive dialogue with the management to determine whether their working methods are compatible with our sustainability standards and whether there is potential for a good, long-term partnership.

In addition, we have a process for terminating business relationships in cases where our business partners do not adequately comply with due diligence obligations or are

unwilling to work on improvements. In this case, our exit process takes the form of a responsible withdrawal. This means that a detailed exit plan is formulated and measures are taken to gradually reduce and ultimately end production while complying with all our due diligence obligations.

4.1 Responsible working practices

VAUDE is committed to implementing the Fair Wear Code of Labor Practice (CoCL) in the supply chain. This is based on the eight core labor standards of the International Labor Organization (ILO) and the UN Human Rights Charter and includes the following focal points:

- No forced labor
- No discrimination
- No child labor
- Freedom of association and the right to collective bargaining
- Payment of a "living wage"
- Health and safety in the workplace
- No excessive working hours
- Complaints system
- Procurement strategy and prices
- Supplier management with regard to social standards
- Legally binding employment relationships

The CoLP applies to all production sites where VAUDE products are manufactured and to all suppliers of materials used in the manufacture of VAUDE products. By signing the CoLP, each of our partner companies agrees to participate in the monitoring and improvement of working conditions as described in the CoLP. The CoLP has been summarized by Fair Wear in an information sheet. Each production facility must display the information sheet in the respective national language so that it is accessible to all employees and inform them of its contents. Both our employees on site and the Fair Wear auditors regularly check whether the information sheet is displayed. In addition, all production facilities receive regular training on the contents of the CoLP and the complaint options available to them.

4.2 Living wage

We are committed to fair pay for employees in all our production facilities - whether in Europe or Asia - and oblige each of our producers to pay a living wage. We expect our partners to comply with these standards and actively support them in implementing them to ensure fair working conditions. All our producers are regularly visited by independent Fair Wear auditors. Among other things, the auditors carefully check the workers' wages with the help of wage documents and time sheets. Interviews are conducted with workers to confirm this. VAUDE receives a detailed list of wages with local and international benchmarks. With the "VAUDE Share", VAUDE makes a financial contribution to achieve living wages. In cooperation with selected partners, such as in Myanmar, this model is being introduced gradually and reviewed externally. The aim is to achieve living wages everywhere.

4.3 Freedom of association and collective bargaining

In most of our production countries, there are political restrictions on freedom of association and collective bargaining. Since we cannot influence the political circumstances, we have set ourselves the goal of directly improving conditions at the production sites. This includes, for example, measures to improve social dialog, provide grievance mechanisms and VAUDE's contribution to living wages.

5. Environmental Responsibility

Protecting our climate and the environment are key components of our strategic focus. Our aim is to work holistically and systematically to minimize or reduce the environmental impact of our products and business practices. In doing so, we are guided by the Sustainable Development Goals and the concept of planetary boundaries, which provide guidelines for the sustainable management of the earth. Within the planetary boundaries, our work focuses in particular on avoiding the release of new substances such as microplastics and environmentally harmful chemicals, measures to combat climate change, preserving biological diversity (biodiversity), land use and land use change (deforestation-free supply chain) and the responsible use of water resources. We are living up to our responsibility by setting and demonstrably pursuing

science-based net zero climate targets by 2040 in accordance with the Net Zero Standard of the Science Based Targets Initiative (SBTi).

With "Green Shape", we have developed and implemented our own environmental standard for VAUDE products. The Green Shape Standard is based on the world's strictest environmental management systems and standards in the textile sector, both in terms of chemical management and with regard to the use of certified environmentally friendly and animal-friendly materials. We work with the following recognized standards and certificates for the various stages of the supply chain from materials and suppliers through the VAUDE company to the finished product: Eco Management and Audit Scheme (EMAS), ISO 14001, Zero Discharge of Hazardous Chemicals (ZDHC), bluesign® System, REACH Regulation of the European Union, Global Recycled Standard (GRS), Global Organic Textile Standard (GOTS), Ökotex Standard 100, Responsible Wool Standard (RWS), Responsible Down Standard (RDS).

5.1 Climate strategy

With a science-based climate strategy, we at VAUDE are making our contribution to limiting global warming to a maximum of 1.5 degrees in accordance with the goals of the Paris Climate Agreement. In 2019, we joined the international Science Based Targets initiative (SBTi). As a cooperation between the renowned international expert organizations CDP Disclosure Insight Action, UN Global Compact, World Resource Institute and the WWF, the SBTi provides the global method for calculating science-based climate targets.

In 2022, we set ourselves three short-term climate targets up to 2030 and longterm net zero climate targets (SBTs) in 2040. All climate targets have been officially verified by the SBTi. The SBTi checks annually whether we are meeting the sub-targets along the way. The base year to which our climate targets up to 2030 and the net zero targets up to 2040 relate is 2019.

Our climate strategy is based on the current version of the Greenhouse Gas Protocol. The requirements it contains for climate accounting and for revalidating and recalculating the targets we have set are a voluntary commitment for us. We are aware of our greatest savings potential and are working to reduce our greenhouse gas

emissions in all areas. Most emissions are caused by the energy consumption of our upstream suppliers in the production of processed materials.

Here, we are working together with suppliers and industry partners (competitors) to fully exploit the energy-saving potential in the plants and to support suppliers in switching to renewable energies. The second largest The raw materials used in VAUDE products are a source of emissions. (See 5.4. Use of sustainable materials)

VAUDE wants to demonstrably achieve "Net Zero" by 2040. According to the SBTi's Net Zero Standard, this means that we will reduce at least 90 percent of our emissions in all three scopes by 2040. We will permanently offset the remaining maximum 10 percent outside of our value chain.

5.2 Chemicals management

We are also consistently pursuing the path to greater sustainability in chemical management in the supply chain by raising awareness, training and supporting partners throughout the supply chain for the regulated use of chemicals from selection through use to disposal. All VAUDE producers are contractually obligated to comply with minimum ecological standards from our lists of restricted chemicals: Manufacturing Restricted Substance List - MRSL and Restricted Substances List – RSL and the Waste Water Guidelines - WWG. The substances and limit values defined therein are based on the legal requirements of the REACH regulation and on international standards such as the bluesign® system and Zero Discharge of Hazardous Chemicals (ZDHC).

Our MRSL, which refers to the various stages in the manufacturing process, is in line with the MRSL of the Textile Partnership and the MRSL of the ZDHC. The RSL related to finished products is based on the bluesign® system RSL for finished materials/products, monitoring over 9,000 restricted or banned chemical substances.

The limit values and prohibitions of individual substances specified in the VAUDE MRSL and RSL go far beyond the legal requirements (REACH) and requirements of other textile standards. We continuously adapt our MRSL when the ZDHC or bluesign® make changes based on new knowledge and legal requirements.

In the area of wastewater management, we work with various ZDHC guidelines and tools, e.g. the Chemical Audit Protocol, the M/RSL and the Waste Water Guideline. We

regularly carry out wastewater tests in our deeper supply chain with wet processes in accordance with the ZDHC Wastewater Guidelines and use the ZDHC Waste Water Gateway for documentation, a platform for wastewater reports from all ZDHC suppliers including aggregated presentation per substance group and on a country-specific basis.

In daily contact and via the "VAUDE Vendor Club" platform, we work intensively with our suppliers and external experts to ensure compliance with the requirements of our MRSL and RSL. This can take the form of presentations, workshops or the sharing of best practice examples. The intensive exchange leads to a better understanding of the concerns of all sides and to the joint determination of next steps and the tracking of effectiveness.

5.3 Product philosophy

VAUDE products stand for pioneering spirit and enthusiasm for mountain sports with the aim of having as little impact on nature and the environment as possible. When selecting materials for our products, we are constantly on the lookout for more resource-efficient, recyclable and environmentally friendly materials. The focus in design is on minimal material consumption, avoiding waste through offcuts and long-lasting product design in the form of a timeless look as well as durable and repairable workmanship.

As there was no overarching standard for sustainable textiles, VAUDE launched the strict Green Shape Standard for functional, environmentally friendly products made from sustainable materials in 2010 and developed its own strict criteria. These apply to the entire product life cycle, starting with the design, the materials used and the manufacturing processes of the materials, the production facilities, the use and care of the product as well as possible recycling and/or environmentally friendly disposal. The Green Shape Standard has been continuously developed since 2010 and has already undergone several revision stages. Since July 2022, an external advisory board made up of six independent, renowned experts has ensured that the defined Green Shape criteria continue to be developed at the highest level and meet the strictest requirements in the textile industry. VAUDE is a pioneer in this area: hardly any other brand incorporates these strict criteria into product development. Compliance with the standards is checked with internal audits.

In order to establish the Green Shape Standard as a new, credible and ambitious environmental certification for the industry in accordance with the EU's anti-greenwashing requirements, the "Green Shape Association for the Promotion of Environmentally Friendly Clothing and Textile Products e.V." was founded in 2024. This fulfilled an important prerequisite for accreditation and registration of the Green Shape certification mark. In 2025, the Green Shape Standard was submitted by "Green Shape e.V." to the German Accreditation Body (DAkkS) for testing.

5.4 Use of sustainable materials

Fossil raw materials are limited, and their extraction and further processing into textile materials have a negative impact on the environment and climate. Most emissions in the manufacture of our products are caused by the energy consumption of our upstream suppliers in the production of the materials to be processed. In order to achieve our science-based climate targets, we are working in a joint project with the outdoor industry to fully exploit the energy-saving potential in the factories and to support suppliers in switching to renewable energies.

The second largest source of emissions is the raw materials used in our products. We have set ourselves ambitious targets in this area:

By 2030, at least 90% of all VAUDE products should contain at least 85% recycled or renewable materials. This includes all textile materials and plastic components. We are thus pursuing the principle of the circular economy: by using renewable raw materials and recycling materials, fossil resources are conserved and CO₂ emissions in material production are significantly reduced.

In the VAUDE Material Policy, we have defined which materials are permitted in our products and which conditions must be met in the extraction, cultivation and processing of raw materials. The Material Policy contains analyses and guidelines on the selection of materials, in particular on critical aspects in the production of renewable and fossil plastics; on recyclability, animal welfare, effects on climate, water, land use change, deforestation, biodiversity, genetic engineering and the use of renewable raw materials nanotechnology. The assessments of the materials are based on the Planetary Boundaries model and the Higg Materials Sustainability Index. To consider the

recyclability of the materials, we have defined evaluation criteria for practical recyclability and biodegradability based on all the data available to us.

5.5 Circular economy

We pursue the principle of a circular economy not only in the area of material use, but throughout the entire product life cycle. Our most important goal is to achieve the longest possible service life.

Through circular business models such as a repair service and the offer of spare parts including the provision of repair instructions, cooperation with external service providers such as iFixit and the Repair Cafés, our rental service VAUDE Rent, the expansion of upcycling projects, trade in used products (second-hand platform) and the textile donation cooperation Fairwertung, we proactively ensure that the ecological footprint of VAUDE products is minimized by using products for a long time.

Currently, only 1% of all textiles are recycled into new textiles. So far, there is a lack of legal regulations and a corresponding infrastructure. As a member of the Partnership for Sustainable Textiles, we are therefore committed to industry-wide solutions aimed at textile recycling.

6. Responsible procurement and purchasing practices

As a matter of principle, we rely on long-term cooperation with our business partners; this applies in particular to our relationships with our producers. Frequently changing producers with the aim of achieving lower prices is not in line with our company philosophy. It is important to us that the producers have an understanding of VAUDE values and quality standards, which is why we check the prerequisites for this in a comprehensive onboarding process. This forms the basis for an open and constructive cooperation that allows us to help shape and improve our producers' processes in the long term.

Our producers can rely on us. We are committed to responsible purchasing practices and are guided by the Common Framework for Responsible Purchasing Practices (CFRPP). We plan our collections early and in detail and give our producers planning

security. Through reliable planning, we have a positive impact on working conditions - such as compliance with regular working hours in the production facilities.

We have drawn up various purchasing guidelines to ensure that all employees pay attention to environmental aspects when procuring machinery and equipment as well as materials.

The purchasing guidelines for the procurement of machinery and equipment are aimed at VAUDE employees. It includes a questionnaire that takes into account all environmentally relevant topics. The machines and equipment should use resources sparingly (water, energy and raw materials), have low emissions and be made of sustainable materials. The equipment should be repairable and recyclable.

We also have guidelines for trade fair construction, a paper policy and purchasing guidelines for office and operating materials.

6.1 Expectations of suppliers

We expect all our business partners to commit to our sustainability requirements on the basis of trusting and honest cooperation. If difficulties or problems arise, we try to solve them together. This is why, for example, there is no "pass or fail" system for our supply chain audits, as this does not fit in with our corporate philosophy. The systematic development of our suppliers is very important to us. We support our suppliers to the full extent of our knowledge and resources as long as we recognize a clear willingness to improve.

To ensure that our specifications are adhered to, we have initially contractually excluded subcontracting (General Agreement). If subcontracting is to take place, written consent must be obtained from VAUDE. The subcontractors then go through the onboarding process and are checked for risks. All regulations for suppliers therefore always apply to subcontractors as well.

7. Responsibilities

To ensure that the principles and guidelines of the Declaration of Principles are adhered to, we have anchored responsibility for this at several levels and in all departments. The

members of the VAUDE Executive Board, consisting of Dr. Antje von Dewitz - Managing Director; Jan Lorch - Managing Director Sales, Logistics & Corporate Sustainability; Melissa Wach - Managing Director Finance and Uwe Gottschalk – Managing Director Products, bear the main responsibility for compliance with the Declaration of Principles. Together with the Corporate Development department, which is responsible for sustainability reporting, strategic planning and development, they ensure that the declaration of principles is integrated into the corporate strategy and that compliance with it is monitored at the highest level.

This also includes reporting on progress to stakeholders. Our company is divided into the following six areas, each of which is the responsibility of the divisional management:

- Distribution and logistics
- Finances
- Marketing
- IT (Information Technology)
- Personnel and organization
- Product development and implementation

The department heads are responsible for ensuring that the guidelines and measures set out in the policy statement are integrated into daily business processes and adhered to by all employees. At VAUDE, sustainability and the associated assumption of responsibility towards people and nature is not detached and isolated in a separate CS department, but is anchored in all processes and in our corporate values across all divisions. We have an interdisciplinary CS-Team consisting of members from all relevant areas of the company. Our Head of Sales is a member of the Executive Board and also Head of Corporate Sustainability. The Corporate Development, Quality Management, CS Management and CS Communication departments are directly assigned to the Executive Board. These levels of responsibility ensure that the declaration of principles is not just a document, but is anchored in the company's long-term goals throughout the company and is implemented in day-to-day work.

8. Reporting and Communication

We have published the VAUDE Declaration of Principles in our Sustainability Report. As a responsible company, it is important to us to communicate our commitment and our progress in meeting our environmental and social goals and obligations in a transparent and comprehensible manner. With the annual publication of our sustainability report, we report comprehensively and in detail on our production conditions, the materials used and all measures to reduce risks and optimize the impact of our business activities on the environment and society in accordance with international standards. Our sustainability report provides a transparent overview of the risks, challenges and progress we are making towards our sustainability goals. It is publicly accessible for customers, partners and the general public.

Appendix

At several points in this policy statement, we refer to guidelines and documents that apply both internally for our employees and in our cooperation with our international business partners.

These documents are included:

- Strategy system
- General Agreement
- Code of Labor Practice
- Code of Conduct
- MRSL
- Green Shape Standard
- Material Policy
- Verified science-based climate targets (SBTs)
- Purchasing guidelines