THE PUMA FOREVER. BETTER.
SUSTAINABILITY HANDBOOK
SUSTAINABILITY MEASURES AT OWN ENTITIES
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1. Introduction
1.1 Introductory remarks by CSO Anne-Laure Descours

At PUMA, we believe that our position as a creative leader in the sports industry gives us the opportunity and the responsibility to contribute to a better world for generations to come. Sustainability remains a key value of the PUMA brand. We are working towards a more just and sustainable future, accelerating positive change in the industry and the world. We believe that by staying true to our values, inspiring the passion and talent of our people, working in sustainable, innovative ways, and doing our best to be fair, honest, positive, and creative, we will keep on making the products our customers love and at the same time bring our vision of a better world a little closer every day.

We aim to bring our business activities in line with the principles of sustainable development. This means that we do not just want to provide high-quality products, but it is our duty to ensure that these products are manufactured in workplaces where human rights are respected and workers’ health and safety as well as the environment are protected.

PUMA takes on responsibility for everybody involved in the PUMA family, whether they are PUMA employees or not. However, this responsibility can neither replace nor substitute the responsibility of our employees within their own facilities. Our “Code of Ethics” expresses the expectations we have of our employees, while our Code of Conduct is integrated into our manufacturing agreement, which delimits the business relationship we share with our manufacturing partners. PUMA takes this shared responsibility seriously and aims to provide its employees with concrete measures on how to improve the environmental performance at their facility. Therefore, PUMA launches this sustainability handbook for global PUMA entities such as offices, logistic centers, and stores.

Only by partnering up with our employees will we be able to have a positive impact and contribute to making a better world for the communities we operate in, the workers who make our great products, our customers, and our own employees and, of course, for future generations.

There is only one Forever – Let’s make it Better.

Anne-Laure Descours
Chief Sourcing Officer
1.2 PUMA’s sustainability approach

Our PUMA sustainability strategy is centered around creating maximum positive impact. This means integrating sustainability into our main business and volume styles.

Most of our environmental and social impact is created in our supply chain. Therefore, we are working in partnership with our vendors to achieve our common goals - from ensuring fair working conditions and effective pollution controls to the development and use of more sustainable materials. Even though the environmental impact of our stores, offices and warehouses is rather low compared to the impact of the supply chain, we see a lot of potential to improve our own facilities’ environmental performance. Therefore, this Sustainability Handbook aims to provide our PUMA employees with the tools to become more sustainable, for example by reducing the water or energy use of a facility, by implementing circularity measures or by purchasing electricity from renewable sources.

Striving for a more sustainable world puts us all on the same team. To do our part and become a more sustainable company, we depend on what our stakeholders and industry peers share with PUMA. The feedback and expertise of our stakeholders, as well as the collaborations with our industry peers is indispensable for our progress.

In an industry where many suppliers and customers are shared among brands, we cannot do it alone. Therefore, we are working with our industry peers towards harmonizing sustainability standards and joint efforts towards implementing good practices to create positive impact.

Within the PUMA Group, there is also a large number of co-operations and agreements on the subject of sustainability and environmental influences. Working groups and committees have been established at various levels, working together on environmentally relevant issues, making cross-departmental decisions, and initiating projects.

In terms of sustainability, we have setup a Sustainability Committee at Supervisory Board level as well as an Executive Sustainability Committee at SE level. This group of Managers is responsible for the supervision and setting-up of our sustainability strategy. In regular meetings, the members oversee the progress of PUMA against our sustainability targets.

Our sustainability department is in constant exchange with PUMA’s Managing Directors and top management on sustainability topics. Through executive reports as well as in-person meetings, PUMA aims to keep all internal stakeholders informed to be able to react quickly. In turn, we receive frequent feedback from them as well as from external stakeholders.

The Board of Management reports to PUMA’s shareholders via the Supervisory Board as well as our Annual Report, which contains a detailed sustainability section.
PUMA’s sustainability organization is structured and governed in the following ways:

- At the Supervisory Board level, with a Sustainability Committee.
- At the Management Board level, where the responsibility for sustainability is assigned to the Chief Sourcing Officer, who holds monthly meetings with the sustainability leads for corporate and supply chain sustainability in addition to regular Management Board Meetings with dedicated sustainability updates, for example on the status of our sustainability targets and more sustainable product initiatives.
- At the functional level, with an Executive Sustainability Committee comprised of all Functional Heads of the company such as the Global Directors for Retail, Logistic, Legal Affairs, etc.
- At the product level, with a monthly cross-functional Business Unit call with updates on PUMA’s more sustainable product strategy and execution.
- At the subsidiary level with nominated sustainability leads and quarterly updates on PUMA’s sustainability strategy, performance and best practice sharing for each PUMA subsidiary.
- At the Sustainability Experts level, with a corporate sustainability department and a supply chain sustainability department, as well as a sustainability function in the strategy department.
2. Environmental Policy

We recognize that protecting the environment is an ongoing process. We strive to comply with local and international environmental legislations, being transparent with our stakeholders about the environmental impact of our work, and continuously improving our performance.

At PUMA, we commit to the protection and preservation of the environment within our own group, our suppliers, and our business partners. Making sure that our environmental impact is monitored and kept to a minimum is a fundamental part of all our business activities. In the long term, we strive for a net-positive environmental impact.

Our Environmental Policy applies to all PUMA branches worldwide, and we request that our suppliers and service providers adhere to the same principles.

2.1 Key aims

Our Environmental Policy is comprised of the following key aims:

- Ensuring compliance with all legal regulations and enforcing the highest environmental standards, both at PUMA and our business partners.
- Fully integrating PUMA’s Environmental Policy into the corporate strategy and implementing environmental targets.
- Communicating the Environmental Policy and PUMA’s Forever Better strategy to different levels of our organization and key stakeholders.
- Striving for continuous improvement.
- Achieving net zero greenhouse gas emissions by 2050 at the latest, in line with our commitments to the Fashion Industry Charter for Climate Action.

2.2 Scope of PUMA’s environmental actions

GENERAL
- Supporting industry initiatives that promote a more sustainable apparel and footwear industry.
- Meeting or exceeding all requirements of relevant environmental legislation.
- Tracking, calculating and reducing PUMA’s environmental impact.
- Collecting data and reporting progress towards our goals.

WATER USE, WASTEWATER AND AIR
- Conserving, reusing, and recycling water by implementing water-saving devices and efficient processes and raising awareness for business activities in water scarcity areas.
- Ensuring regular assessments on wastewater and air-quality at relevant suppliers.
- Implementing good practice wastewater and air emission treatment systems within PUMA and our supply chain.
- Transparently reporting about our suppliers’ wastewater quality.
- Adopting industry standards such as the Zero Discharge of Hazardous Chemicals (ZDHC) manufacturing restricted substances list (MRSL), wastewater and air emission guidelines.
CLIMATE ACTION

- Achieving our science-based climate target by supporting actions to stay within a maximum of a 1.5-degree (Celsius) increase scenario to mitigate the effects of climate change.
- Optimizing the efficient use of energy.
- Switching to renewable energy sources for all PUMA entities and transitioning PUMA's car fleet to alternative and zero emission engines.
- Reducing GHG-emissions within our logistics network.
- Supporting our suppliers by reducing their energy consumption and transitioning to renewable energy.
- Phasing out coal fired boilers in our supply chain.
- Increasing the use of low carbon materials.

PLASTIC AND THE OCEANS

- Substituting single use plastic in our products and services wherever possible and economically feasible.
- Eliminating single use plastics from our entities.
- Increasing the use of recycled polyester and other recycled polymers within our product ranges.
- Supporting research on microfiber release reduction and biodegradable polymers.

MORE SUSTAINABLE PRODUCTS

- Promoting the usage at scale of certified and environmentally preferred raw materials at product level.
- Focusing on sustainability aspects in the development and procurement of our products.

CHEMICALS

- Ensuring good chemical management and restricted substances list (RSL) compliance within PUMA and our supply chain.
- Ensuring full product safety through the exclusive use of materials tested according to industry standards (e.g., AFIRM).
- Participating in joint industry initiatives to reduce the use of hazardous chemicals.
- Reducing the usage of organic solvents in PUMA products.

PROMOTING A CIRCULAR ECONOMY

- Minimizing waste and promoting reuse and recycling at PUMA.
- Implementing waste management practices at relevant suppliers.
- Increasing the usage of recycled raw materials.
- Setting up and/or joining takeback schemes in major markets.
- Engaging in industry initiatives for circularity.

BIODIVERSITY

- Ensuring minimal impact on biodiversity by using raw materials from sustainably managed sources.
- Implementing PUMA’s animal welfare policy and reviewing it on a regular basis.
- Joining industry initiatives to identify and address biodiversity challenges.
- Ensuring that no sites are operated in protected areas and that no ecosystems are destroyed for PUMA’s business.
3. PUMA’s Forever Better Sustainability Targets

3.1 Forever Better sustainability strategy

PUMA’s Forever Better sustainability strategy aims to balance the three dimensions — economic, social, and environmental sustainability — toward a more sustainable business development. The strategy includes a drive to continuous improvement, mainstream sustainability, create positive impact and ensure industry alignment.

For us, being Forever Better means focusing on three main areas:

- **Better product**: To achieve more environmentally friendly products, PUMA is working on expanding the proportion of more sustainable, innovative materials.
- **Better environment**: The environment matters to everyone. PUMA works hard to improve its impacts on it wherever possible.
- **Better future**: Accountability does not scare us. PUMA faces up to its responsibility and anchors sustainability in its corporate targets.

Our Forever Better sustainability strategy is based on our 10FOR25 targets, which were introduced in 2019, following an extensive materiality analysis and stakeholder dialogue. As a result, we have identified 10 target areas: Human Rights, Climate Action, Circularity, Products, Water and Air, Biodiversity, Plastic and the Oceans, Chemicals, Health & Safety as well as Fair Wages to improve our sustainability performance.

For each of these target areas, which also reference United Nations Sustainable Development Goals (SDGs), we have defined a minimum of three concrete targets as well as key performance indicators to follow the progress we have made.

With our Forever Better sustainability strategy, we continue our path to fully integrate sustainability into all our core business functions. Sustainability targets are part of the bonus arrangements of every member of our leadership team globally, from the CEO to team head level.

Sustainability and the communication of our efforts have also been integrated into the strategic priorities for PUMA.

To learn more about our PUMA Forever Better initiative, please check out our Forever Better website.

3.2 Sustainability Targets

![Forever Better Sustainability Targets](image)

*SDG: United Nations Sustainable Development Goals*
<table>
<thead>
<tr>
<th>Target</th>
<th>Definition</th>
<th>Target for 2025</th>
</tr>
</thead>
</table>
| 01     | Human Rights | Embedding human rights and compliance to ILO Core Conventions in all our operations and suppliers. Making a positive impact on communities where PUMA is present. | 1. 100,000 direct and indirect staff trained on women empowerment  
2. 25,000 hours of community engagement (per year)  
3. Mapping of subcontractors and major T2 suppliers for human rights risks based on geography |
| 02     | Health and Safety | Reducing injury rates significantly to achieve zero fatal accidents and injury rates below industry average. | 1. Zero fatal accidents within PUMA and suppliers  
2. Reduce accident rates for PUMA core suppliers below 0.5 (per 100 full time employees)  
3. Reduce accident rates for PUMAs own staff below 0.5 (per 100 full time employees)  
4. Building safety policy operational in all high-risk countries |
| 03     | Chemicals | Achieving Zero discharge of all hazardous chemicals from our supply chain. | 1. Ensure 100% of PUMA products are safe to use  
2. Maintain RSL compliance rate above 90%  
3. Reduce organic solvent usage in core footwear manufacturing under 10gr/pair |
| 04     | Water and Air | Meeting industry good practice on wastewater quality and air emissions to 90% for PUMA core suppliers. | 1. Ensure 90% of PUMA core suppliers with wet processing comply to ZDHC wastewater guideline foundational level  
2. Ensure 90% of PUMA core suppliers comply with the ZDHC Air Quality Guideline (in development)  
3. Reduce water consumption at PUMA core suppliers by an additional 15% per pair or piece (on 2020 baseline) |
| 05     | Climate | Taking a leading role in Climate Action within our industry and implementing our existing science-based greenhouse gas emission reduction target. | 1. Align PUMA’s Climate Target to 1.5 Degree Pathway  
2. Move all PUMA entities to renewable electricity  
3. Increase percentage of renewable energy used by core suppliers to 25% |
<table>
<thead>
<tr>
<th><strong>Plastics and the Oceans</strong></th>
<th>1. Support initiative and scientific research on microfibers (use phase + production); work with core suppliers to reduce microfiber release</th>
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</thead>
<tbody>
<tr>
<td>2. Eliminate plastic bags from PUMA Stores, review hangers and fixtures</td>
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<tr>
<td>3. Research biodegradable polyester options for products</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Circularity</strong></th>
<th>1. Build, setup or join product takeback schemes in major markets</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Reduce production waste to landfill by 50%</td>
<td></td>
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<tr>
<td>3. Develop recycled material options for leather, rubber, cotton, and PU</td>
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</tbody>
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<table>
<thead>
<tr>
<th><strong>Products</strong></th>
<th>1. 90% of all PUMA Apparel and Accessories contain &gt;50% more sustainable materials and 90% of all Footwear contain at least one more sustainable component</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Procure 100% cotton, polyester, leather, and down from certified sources</td>
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<tr>
<td>3. Increase recycled polyester use (apparel and accessories) to 75%</td>
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<table>
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<tr>
<th><strong>Fair Income</strong></th>
<th>1. Carry out Fair Wage Assessments including mapping of specific wage ladder for top 5 sourcing countries to help improve their wage levels and practices</th>
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</thead>
<tbody>
<tr>
<td>2. Ensure bank transfer payment (to workers) for all core suppliers by 2022</td>
<td></td>
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<tr>
<td>3. Ensure effective and freely elected worker representation in all core T1 suppliers through collaboration with other brands</td>
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<table>
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<tr>
<th><strong>Biodiversity</strong></th>
<th>1. 100% of cotton, leather, and viscose from certified sources</th>
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<tbody>
<tr>
<td>2. Support setting up a Science Based Target on Biodiversity</td>
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<tr>
<td>3. Zero use of exotic skins or hides</td>
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4. Environmental Management System

The DIN EN ISO 14001 standard is internationally recognized as the leading environmental management system standard.

It provides a systematic framework for integrating environmental management practices by supporting environmental protection, pollution prevention, waste minimization, as well as energy and materials consumption reduction.

Sustainability is a part of PUMA’s strategy, organization and targets and the company has worked on identifying and improving its environmental impact for many years. Since awareness and demands of stakeholders for environmental certifications steadily increased over the past years, PUMA decided to aim for a DIN EN ISO 14001:2015 certification for the measures and strategies that are already implemented. The first certification was achieved in 2022 after an audit conducted at PUMA’s Headquarters in Herzogenaurach, Germany.

Using ISO 14001 has many benefits for organizations with environmental management systems. Introducing the standard into PUMA’s strategy and organization helps us to manage environmental obligations with consistency and meet the legally binding requirements, improves our overall environmental impact, and increases stakeholder and consumer trust, while engaging our employees to reduce the company’s environmental footprint. Overall, implementing a certified environmental management system into PUMA’s organization creates synergies between the advantages of an EMS and reaching PUMA’s future environmental goals. Several beneficial aspects of the ISO 14001 certification directly contribute to fulfilling the targets PUMA has set and communicated.

In general, there are five different areas where we see potential to improve our performance at our own operations and to make PUMA even more sustainable for the future. The areas where everyone of our colleagues can contribute to improving this performance at their site are:

- Climate action
- Water management
- Circularity and waste management
- More sustainable materials and products
- Training and raising awareness

There are several measures that we want you to consider in each of those areas to decrease PUMA’s ecological impact and improve our environmental performance.
### 4.1 Climate Action

In 2010, PUMA opened its first climate neutral headquarters, which includes a 180kWh peak solar photovoltaic installation. In 2011, we co-founded the 'Stiftung 2 Grad', a CEO-led industry initiative to reduce GHG emissions. In 2015, during the UN Climate Conference in Paris, PUMA committed to setting a science-based CO₂-emission reduction target.

In 2018, PUMA was a founding signatory of the 'Fashion Industry Charter for Climate Action', run under the UN Climate Secretariat. In 2019, we joined the "Fashion Pact" which also focuses on climate action and we communicated our first science-based target (SBT) to reduce PUMA’s scope 1, 2 and 3 emissions.

In 2020, we achieved our target of 100% green electricity for all PUMA offices, stores and warehouses, mainly through renewable electricity tariffs and the purchase of Renewable Energy Attribute certificates.

Going forward, we will continue our journey towards net zero greenhouse gas emissions by 2050 at the latest, as well as reducing our Scope 1, 2 and 3 emissions by 50% until 2030.

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**WHAT WE WANT YOU TO DO**

All PUMA entities are required to implement the following climate action measures:

**Reporting of Greenhouse Gas Emissions**
- Recording all energy consumption accurately.
- Reporting figures on business travels and the transport of goods.

**Saving energy where possible**
- Using energy efficient buildings.
- Using energy efficient heating and cooling systems.
- Rethinking air conditioning and heating behaviour.
- Using energy efficient lighting and other electrical equipment.
- Using energy efficient vehicles.
- Switching off appliances when not in use.

**Switching to renewable energy sources**
- Purchasing 100% renewable electricity.
- Moving from fossil-based heating systems to the use of electric heating systems.

**Transition to low carbon transport and logistics**
- Moving the car fleet to zero emission electric vehicles or hydrogen vehicles.
- Providing the right infrastructure to support the move to electric vehicles.
- Avoiding short-haul flights and promoting railway.
- Reducing airfreight transport of goods to an absolutely necessary minimum.
- Supporting low carbon modes of transports [e-trucks, biofueled vehicles and vessels].
- Cooperating with business partners and service providers to join efforts for switching to renewable energy sources.

**Realizing other CO₂-emission reductions**
- Using PUMA ambassadors to advocate climate action.
- Ranging more sustainable products with a lower carbon footprint.
- Including carbon reduction targets in employees’ personal targets.
- Encouraging and supporting employees to commute with public transport and/or bicycles.
- Introducing a meat-free day and meat-free options at canteens.
- Using videoconferences to avoid unnecessary business travel and flights.
- Encouraging employees to also save CO₂-emissions at home.
For our owned and operated offices, stores and warehouses this means concretely:

**Reporting of Greenhouse Gas Emissions**

- All energy consumption must be accurately recorded and reported via our annual sustainability survey. This includes electricity used to power the buildings and equipment, energy sources used for heating and cooling such as natural gas, district heating or similar, as well as fuel used for PUMA owned or leased vehicles such as company cars, delivery trucks or airplanes.
- In addition, we ask our global subsidiaries to report figures on business travel (flights and train rides) as well as figures on the transport of goods (shipments via sea freight, trains, truck or air freight).

.reporting this data on a regular basis will enable us to continue to accurately calculate and report our carbon footprint on a global scale.

**Saving energy where possible**

Saving energy not only helps our CO₂-emission reduction targets but also makes good business sense. Energy prices across the world have significantly increased during the past decade, and we do not anticipate that this trend will end any time soon.

Energy saving opportunities for offices, stores and warehouses include, for example:

- Using energy efficient buildings, which are well insulated to avoid excessive energy use for heating and cooling. Examples of standards to recognize energy efficient buildings are, for example: LEED, BREAM, or the energy efficiency label for buildings of the European Union.

**GOOD PRACTICE EXAMPLE:**

PUMA North America achieved a LEED Gold certificate for their headquarters in Boston.

- Using energy efficient heating and cooling systems, which allow for a precise temperature control for individual parts of the building as well as over time (for example switching off heating and cooling when the building is not in use).
- Regulating the temperature in a way that is convenient for the users of the building and avoiding unnecessary high or low temperatures (for example switching an AC to 18 degrees or lower in a hot climate zone requires unnecessary energy; the same goes for heating over 22 degrees in cold climate zones).
- Using daylight and energy efficient lighting and other electrical equipment.

**GOOD PRACTICE EXAMPLE:**

LED lighting in the PUMA-store.

LED lights are saving over 90% of energy consumption compared to using traditional light bulbs, which also emit heat as a by-product.

Most light systems and electrical equipment nowadays have a classification in terms of energy efficiency. We recommend using primarily lights and electrical equipment with a high energy efficiency rating (class A or similar).

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Most light systems and electrical equipment nowadays have a classification in terms of energy efficiency. We recommend using primarily lights and electrical equipment with a high energy efficiency rating (class A or similar).
- Using energy efficient vehicles.

Cars and other vehicles are also classified by their energy efficiency. In addition, manufacturers of vehicles are required to disclose the CO₂-emissions per vehicle type.

Similar to other appliances, we recommend to primarily use vehicles with a high energy efficiency classification, besides the use of alternative, zero emission engines.

- Switching off appliances when not in use.

Leaving the lights on when the room is already lit by daylight, leaving the car engine running while not driving the car or cooling an office at night when nobody is there are typical examples of unnecessary energy consumption. These lead to higher cost and also higher CO₂-emissions – while serving no purpose.

**Switching to renewable energy sources**

Even with the most energy efficient buildings, cars or appliances, we will not be able to realize the dramatic CO₂-emission reductions required to keep global warming at 1.5 degrees, or to achieve our ultimate goal of net zero greenhouse gas emissions. This holds particularly true in a business environment where we want to grow our business and market share.

Therefore, it is imperative to move to renewable energy sources in order to achieve our Climate Action targets. At PUMA, we already moved to 100% renewable electricity usage via renewable electricity tariffs and renewable energy attribute certificates.

This means that we should also move other types of energy to electricity. This includes moving from gas, oil or coal-based heating systems to the use of electric heating systems such as heat pumps or heating via AC, which in turn can be powered from renewable sources.

**Transition to low carbon transport and logistics**

Transport and logistic processes significantly impact PUMA’s greenhouse gas (GHG) emissions and our environmental footprint. Switching to alternative fuels and energy and moving to low or zero emission alternatives when it comes to traveling or goods transport helps us improve our environmental performance and reach our climate related sustainability goals.

All PUMA entities can do their part and should implement the following exemplary measures in order to achieve our common goal:
• Moving our car fleet gradually and completely to zero emission electric vehicles or hydrogen vehicles. All fossil-fueled vehicles in PUMA’s car fleets shall be gradually substituted by electric or hydrogen vehicles. To achieve this, guidelines for the PUMA headquarter in Germany, for example, stipulate that from 2023 all newly rented, purchased or leased vehicles need to be electric or hydrogen-powered.

• Providing the right infrastructure to support the move to electric vehicles [i.e., charging stations at or close to our buildings].

  Charging station for electric cars at Stichd headquarters and at the PUMA headquarters in Herzogenaurach.

• Avoiding short-haul flights and promoting railway.

  For business trips that cannot be undertaken with vehicles from the PUMA car fleet, taking the railway should always be considered first. Short-haul flights should always be avoided if there are other options to reach your destination at comparable cost and time.

• Reducing transport of goods by air to an absolutely necessary minimum.

  Just as with business trips, choosing the airplane should also be seen as the last option when it comes to transporting goods. PUMA wants to reduce its air freight volume to a necessary minimum and realize further potential for reducing emissions by choosing railway or maritime transport. To achieve this transport-related reduction of GHG emissions, which is also part of our sustainability strategy and targets, PUMA has also included the specification to reduce the airfreight volumes in our bonus targets for logistics.

• Asking our business partners and service providers to join our efforts in switching to renewable energy sources. For example: giving preference to taxis running on electric engines, asking our logistic service providers for ships run with alternative and low carbon fuels or preferring train transport over transport with [conventional] trucks, as well as expanding the usage of electric trucks.

  First electric truck used by Maersk and PUMA North America.
Realizing other CO₂-emission reductions

Apart from the above-mentioned measures, there are further actions to reduce CO₂-emissions at PUMA’s offices, stores and warehouses that we ask you to implement.

Those include, for example:

- Using our PUMA ambassadors to advocate climate action.
- Ranging more sustainable products with a lower carbon footprint.
- Including carbon reduction targets in employees’ personal targets.
- Encouraging and supporting employees to commute with public transport and/or bicycles.
- Introducing a meat-free day and meat-free options at canteens (with meat having a high CO₂-emission factor).
- Using videoconferences to avoid unnecessary business travel and flights.
- Encouraging your employees to also save CO₂-emissions at home.
4.2 Water Management

Soil and water bodies can be contaminated by a variety of inputs, including wastewater, chemicals, oils, and other toxic liquid substances. It is important to avoid migration of any of these liquids into the ground, or the aquatic environment. Acknowledging this, PUMA cofounded the ZDHC (Zero Discharge of Hazardous Chemicals Foundation) in 2011. The ZDHC brings together international brands & retailers, manufacturers and the chemical industry to eliminate the use of hazardous chemicals from the apparel and footwear industry’s business activities.

PUMA’s owned and operated entities do not use toxic liquids, oils, or chemicals. In addition, there are measures that we ask our entities to take to ensure a responsible and efficient use of water as a resource. Even though the earth is covered with water to a large extent, the supply of clean and fresh water is steadily decreasing, as the world’s population continues to increase. Therefore, PUMA encourages everyone to engage in a responsible use of water and helps taking measures to save this scarce resource.

<table>
<thead>
<tr>
<th>WHAT WE WANT YOU TO DO</th>
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<tbody>
<tr>
<td>All PUMA entities are required to implement the following water management measures:</td>
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</table>

**Reporting of water usage**
- Recording all water consumption.
- Reporting via PUMA’s annual sustainability survey.
- Providing bills for freshwater use, as well as documentation for wastewater.
- Equipping all entities with water meters.

**Saving water where possible**
- Assembling water saving low-bandwidth devices to all taps, showers and machines to regulate the water flow.
- Using water efficient toilets.
- Equipping faucets with motion sensors to avoid wasting water.
- Regularly service water equipment.
- Reusing rain- and wastewater.
- Using only environment friendly cleaning products.
- Managing green areas according to the prevailing climatic conditions.

In our PUMA facilities, such as offices, stores and warehouses this needs to be achieved by:

**Reporting of water usage**
- Accurately recording and reporting all water consumption via our annual sustainability survey. This includes the amount of fresh water used in kitchens and bathrooms or for any other purpose, as well as the wastewater disposed into the local sewerage systems. We ask you to provide the bills for freshwater use, as well as documentation for wastewater. In case of rented buildings that do not get a separate water bill, please ask your landlord for those documents.
- Equipping all offices, stores and warehouses with water meters so that their water consumption can be specifically recorded and tracked.

φ Capturing this data on a regular basis will enable us to continue to accurately calculate and report our environmental impact on a global scale.
Saving water where possible

Besides improving our environmental impact, saving water also makes good business sense just like saving energy. Since the developments that are affecting the availability and the value of fresh and clean water, as for example population growth, water pollution, droughts and aridification, will likely continue to increase, saving on water will have a positive effect both ecologically and economically.

Concrete actions that need to be taken in PUMA owned offices, stores and warehouses include:

- Assembling water saving low-bandwidth devices to regulate the water flow to effectively reduce the water use. These devices can be applied in bathrooms and kitchens and help to regulate the amount of water flow. We recommend equipping all taps and showers with this kind of mechanic device.

- Using water efficient toilets. Toilets are responsible for the main water usage at our offices, stores and warehouses. Modern flushing systems ensure an efficient water usage, while still providing the required results.

- Equipping faucets with motion sensors to avoid wasting water. Ensuring that water is only running when it is needed helps to reduce the water usage of the supply and cut the waste of this resource.

- Regularly service water equipment to avoid dripping taps, toilets or similar water wastage.

- Collecting and using rainwater instead of letting it go down the drain unused where possible. Where feasible, rainwater should be collected and used for watering plants inhouse or in green areas or redirected as so-called grey water into the facility’s water cycle, for example for flushing the toilets.

Rainwater which is not captured should be able to migrate into the soil via seepage areas to avoid flooding and replenish ground water resources. In order to allow this to happen, a sealing of the ground should be avoided where possible, for example by designing water permeable parking lots.

- Green areas including roof greening will help capture rain water and can serve as biotope for plants and insects, apart from improving the visual appearance. Considering responsible water use if there are green areas attached to the facility that need to be watered. As mentioned before, rainwater can be collected and used for watering the plants and green areas. In general, green areas and plantings should be adapted to the prevailing climatic conditions and native plants should be brought in. To avoid unnecessary evaporation, only water at milder times of the day and install drip watering systems or sprinklers that avoid evaporation.
4.3 Circularity and waste management

A number of products and materials assist us with our daily work, from paper and cardboard to printer cartridges through to IT equipment and furniture. In an ideal world, all the materials used would be running in closed loops, serving as raw materials in a circular economy. Collecting and separating waste is the first step for efficient recycling. Correct waste separation at the point of collection helps improve recycling processes and therefore increases the quality and quantities of recycled materials and products. Furthermore, improved waste collection positively impacts waste streams and the suitability for downstream pre-treatment, sorting and recovery operations. Recycling waste will also stop toxins entering the environment, facilitate the reuse of components, reduce the amount of land dedicated to landfill and help to move us closer toward closed loops and a circular economy.

Examples for the main waste fractions occurring in PUMA facilities are:

- Office and mixed paper such as e.g., white grade paper, leaflets, magazines, or envelopes
- Cardboard (shoe-boxes, transport packaging)
- Plastic wrapping and packaging
- Residual waste
- Organic waste from break rooms, kitchens, and canteens
- Printer cartridges
- Electrical equipment

Therefore, it is important that our PUMA facilities, such as offices, stores and warehouses implement waste management strategies for a responsible use of waste. This can be achieved by:

**Recycling of waste**

To ensure effective recycling of waste, appropriate waste separation systems must be in place in every PUMA facility. The division and sorting should be based on the nationally applicable waste and recycling infrastructure and regulations and ensure that the facility’s waste can be properly recycled.

There are different options of how to deal with actual waste on the one hand and items and equipment on the other hand that need to be disposed of but do not necessarily need to go to waste directly and can be used elsewhere:
• Offering separate disposal systems for waste.

Separate disposal systems must be offered for different types of waste, such as e.g., paper, plastic, residual waste, or organic waste. To ensure the functionality of the recycling system, the system of waste separation must be set up and coordinated together with the facility management and waste disposal companies on site to ensure the separate disposal of the waste so it can be fed back into the recycling cycle.

Depending on the type of waste, suitable collection points must be set up for special kinds of waste and resources that need a safe deposit, for example batteries or lamps and light bulbs.

We recommend to make sure that different types of waste are collected and stored separately to ensure and facilitate the proper disposal.

• Implementing or joining take-back systems for products and furnishings.

Larger items and equipment that are no longer needed or damaged can often also be returned through appropriate take back systems organized by manufacturers or retailers, who collect used products or materials from consumers and reintroduce them to the original processing and manufacturing cycle. Implementing take back programs helps reduce the environmental impact, can be used as an alternative supply for raw materials and mitigates risks associated with hazardous materials. In some markets, there are already existing schemes in place to repair, share and reuse fixtures from shops and some suppliers of mannequins offer to take them back if they are damaged or not needed any longer.

So, before equipment is thrown away, we ask facilities to always check whether there are already suitable take-back systems in place on the market or whether the manufacturers are willing to take the equipment back.

Implementing or joining existing take back systems for garments and/or shoes is also part of PUMA’s 10FOR25 sustainability targets. In 2021, PUMA operated take back systems for footwear in the USA and for apparel in Hong Kong. In 2022, PUMA initiated further take back systems for jerseys made of polyester in connection to the garment-to-garment initiative for the RE:JERSEY. As a result, collection boxes were set up in the partnering club’s stores and in the stores at PUMA’s headquarters in Herzogenaurach. This gives customers the opportunity to return their old jerseys that they no longer
wear and to make their contribution to ensure that new jerseys can be produced without the extraction of new resources and raw materials and at the same time prevent their old clothes from ending up in landfill.

In North America, PUMA has been teaming up with non-profit organization Soles4Souls to collect and distribute used shoes to people in need around the world.

**Avoidance of waste**

Although recycling waste is far better than sending it for disposal to landfill, recycling itself has environmental impacts and costs for transportation and energy use as well. The elimination or reduction of waste and reusing materials should therefore be preferred options in accordance with the waste hierarchy:
Implementing the following steps will help reduce the amount of waste at PUMA owned facilities:

- **Rethinking packaging solutions.**

  Packaging is one of the biggest drivers when it comes to waste at PUMA facilities. Therefore, the size and weight of packaging should be optimized and only recycled and recyclable materials should be used for packaging. Packaging that is not damaged should be considered for re-use.

  The use of plastic packaging should be avoided wherever possible. If the use of plastic is unavoidable, recycled or biodegradable plastic materials shall be considered. The use of conventional plastic and films needs to be avoided and substituted with cardboard or fiber-based alternatives wherever feasible. An example of how PUMA implemented this requirement in the past are our consumer shopping bags. With the start of 2023, FSC-certified paper bags have replaced consumer plastic bags in all PUMA stores globally.

- **Phasing out single use plastic.**

  However plastic waste does not only play a major role in the packaging sector. Single-use plastic items such as disposable bags, straws, tableware, lids, or Styrofoam boxes, still account for a large portion of avoidable plastic waste. Since 2021, several products made from single-use plastic have no longer been allowed to be sold in the entire EU. At PUMA, we also set a target to avoid single use plastics from our own entities. Instead, more sustainable alternatives need to be offered and used. Examples are water dispensers at the workplace, re-usable glass or metal bottles for employees, reusable coffee cups and paper bags for customers in the stores.

**GOOD PRACTICE EXAMPLE:**

**PUMA Turkey** opened up an **upcycling pop-up store**, giving unwanted clothes another life and turning them into new garments with a new value, to tackle the problem that thousands of defective products go to waste every year. In collaboration with local environmental organizations, designers, and fashion influencers, they are now showcasing the products in a clear and coherent environment in one of the most affluent shopping areas in Istanbul.

Reusable cups, straws and glass bottles, and cutlery as alternatives for disposable plastic items.
• Reducing paper use.

In times of digitization, it is less and less necessary to print or file documents on paper. In general, taking the environmental impact into account one should always consider whether a printout is necessary. Tools like electronic signatures, scanning and electronic filling, or even electronic invoicing to consumers help to save paper. If printing cannot be avoided, it is recommend to at least use double-sided printing by default so that print jobs use less paper and to use recycled paper. The same applies to price tags or posters and displays. There are solutions available that allow the switch from printed to digital media and avoid using printed versions that usually have a short lifespan.

Electronic receipt offer from a PUMA Store.
4.4 More sustainable materials and products

Certified, recycled or biodegradable materials can and should be used in a wide variety of areas and should always be considered first when it comes to sourcing and purchasing new articles, components and materials. We should keep in mind that not only commonly known materials such as cardboard, paper or plastic are available as certified or in recycled quality, but also a large number of other materials such as wood, flooring, steel, etc. For our PUMA products we use more sustainable types of cotton, polyester, leather or rubber, for example. For further information on more sustainable materials used for PUMA products, please also refer to the PUMA Handbook Environmental Standards for Supply Chain related aspects.

### WHAT WE WANT YOU TO DO

All PUMA entities are required to implement the following sustainability measures:

**Using and purchasing more sustainable materials and products**
- Where possible, using recycled and recyclable materials (paper/cardboard, wood, flooring, stationary, etc.).
- Aiming to eliminate single-use plastic for primary packaging (B2C) by 2025.
- Purchasing certified environmentally preferred materials.
- Only use 100% recycled and/or certified paper and cardboard in PUMA entities.
- Rethinking business solutions: Can the desired service be achieved with more sustainable solutions (such as replacing a single use plastic pen with a multiple use wooden pen)?
- Avoiding critical raw materials and harmful components (tropical wood, PVC, solvent based paint, etc.).
- Checking traceability of raw materials origin and avoid areas with environmental harm.

Certified materials can not only be used in the use of raw materials in production and design, but also, for example, using FSC-certified fixtures in the conception of stores or office equipment such as certified recycled paper for printing. As part of our commitment to avoid deforestation, PUMA entities are obliged to only use 100% recycled and/or certified paper and cardboard.

Purchasing certified materials or products can help ensure a responsible sourcing process and avoid the use of materials from areas with environmental harm or illegal harvesting.

In PUMA stores we are also using equipment made of 100% recycled materials such as size dots, hangers, hangtags, and gift bags.

A list with more information on commitments and certifications that are commonly used by PUMA can be found in Appendix F.
In general, sustainability criteria should always be included in the processes and considerations of product development. In addition, end-of-life aspects concerning recyclability and disposability should always be considered to enable and support circularity.

Since packaging is one of the biggest drivers when it comes to waste at PUMA facilities, we ask you to reuse packaging materials and boxes if possible and the most sustainable and recyclable materials possible must be used for packaging. If the use of plastic is unavoidable, recycled or biodegradable plastic materials shall be considered. The use of conventional plastic and films needs to be avoided and substituted with cardboard or fiber-based alternatives as far as possible. PUMA is aiming to eliminate single-use plastic for primary packaging (B2C) by 2025.

As an example of how PUMA implemented this requirement in the past, all PUMA stores are obliged to substitute plastic bags with FSC-certified paper bags.

As mentioned before, better products is one of PUMA’s Forever Better strategy, therefore we are constantly looking into opportunities to improve our products and make them more sustainable. It is one of our main ambitions to make our entire product range better by sourcing core materials from more sustainable sources and using recycled materials. As a result, we have created sustainability focused collections, such as, for example, our RE:COLLECTION, a line which contains between 20% to 100% recycled materials depending on the style and where cutting waste is used to reinforce the uppers of RE:COLLECTION’s lifestyle footwear.

Two other examples for PUMA products for which sustainability aspects have been taken into account from the beginning are the RE:JERSEY collection and the RE:SUEDE. The RE:SUEDE pilot is part of PUMA’s Circular Lab, an innovation platform where PUMA’s sustainability and design experts work together on circular economy projects. The RE:JERSEY project, with which PUMA is testing an innovative garment-to-garment recycling process, is also part of the Circular Lab. RE:JERSEYs are made of recycled material from existing jerseys as well as Seaqual® marine plastic. The RE:SUEDE on the other hand looks like our classic SUEDE sneaker but it is entirely made with biodegradable materials.

Renouncing the use of critical raw materials and toxic components should be taken for granted considering PUMA’s Chemical Management guidelines. PUMA’s chemical handbook and our other handbooks and policies can be found on our website.
4.5 Training and raising awareness

In addition to action steps targeting our focus areas, providing training materials and courses on sustainability topics for PUMA employees is essential to raise awareness and develop a more sustainable way of thinking and working. For us, it is important that everyone at PUMA is well aware of the challenges and topics our company is facing in terms of sustainability issues and topics.

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<th>WHAT WE WANT YOU TO DO</th>
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<tr>
<td>All PUMA entities are required to implement the following awareness measures:</td>
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Promoting trainings and e-learning courses for employees

Promoting environmentally friendly transportation
- Thinking about initiatives to foster car alternatives such as bikes, bus, or railway.
- Offering an E-bike and car sharing pool.
- Subsidizing public transportation for employees.

Communicating and promoting sustainable behavior
- Enabling employees to work remotely.
- Promoting conference calls instead of business travels.
- Implementing sustainability aspects into canteens.
  - Offering healthy food.
  - Purchasing mainly locally-sourced products.
  - Introducing a meat free work day and offering vegan dishes on other days.
  - Offering reusable cups and bottles.
  - Providing water dispensers.

Setting up or joining a Sustainability Network

Engaging with other employees as part of our Community Engagement Program

Scheduling or participating in sustainability related events, for example on Earth Day

Using the Canteen, Car Fleet and other Company owned functions to advertise for sustainability

PUMA requires all employees to fulfill established environmental, health and safety, and social standards and meet all minimum legal requirements in their respective field. In addition, each employee must comply with PUMA standards, which may exceed legal requirements, as defined in PUMA’s codes, policies and handbooks.

In addition to these publicly available guidelines, PUMA offers online trainings and courses on various sustainability topics on the workday e-learning platform that every employee can attend:

PUMA-internal trainings:
- Introduction to Sustainability@PUMA
- Forever Better Circularity
- More Sustainable Product
- Climate Action Training [still in progress]
Other trainings for PUMA-employees:

- The Employee’s Guide to Sustainability
- Daily Habits to Live Sustainably
- Learning Design for Sustainability
- Fundamentals of Sustainable Supply Chains
- Navigating Environmental Sustainability: A Guide for Leaders
- Sustainability Strategies
- Sustainability for Design, Construction, and Manufacturing
- Closing the Green Skills Gap to Power a Greener Economy and Drive Sustainability
- Sustainability as an Innovation Opportunity

Further information on PUMA sustainability topics:

- PUMA Talks: 10FOR25
- Training blink: Sustainability@PUMA from a retail perspective

Examples of the content of such training courses range from the education about PUMA’s sustainability strategy and initiatives, general sustainability aspects in different industries and areas, up to individual climate actions everybody can adapt in his or her personal life.

Besides engaging employees in sustainability trainings, there are a number of other actions that can help to increase the awareness and activities related to sustainability within the PUMA Family. Those include:

Setting up a Sustainability Network

A specific sustainability network can be organized at the subsidiary level, business unit level or functional level. Good practice examples are the Sustainability Networks of larger PUMA subsidiaries such as North America or India.

Those networks comprise of members from individual departments and are coordinated by the sustainability leads of the relevant subsidiary. The networks meet frequently, organize sustainability related events, propose and follow up on sustainability related projects, etc.

Engaging with other employees as part of our Community Engagement Program

As part of our PUMA sustainability targets, each employee should engage with their local community as part of our community engagement program. Community engagement activities related to environmental sustainability can range from waste collection in forests or on beaches, to tree planting, to organizing swap shops for products, or giving sustainability talks at schools or universities, among other things.

Scheduling sustainability related events, for example on Earth Day

Sustainability events like the Earth Day, World Environment Day, or World Biodiversity Day can be used to stage events around sustainability at PUMA offices, stores or logistic centers. Such events can be linked to the Community Engagement Program or remain separate. As a good practice example, PUMA Australia staged a sustainability event in 2022, inviting a number of internal and external stakeholders including own employees,
customers, sustainability partners, etc. to inform on the implementation of a product take-back scheme as well as sustainability-focused collections.

Sustainability event hosted by PUMA Oceania in 2022.

Using the Canteen, Car Fleet and other Company owned functions to advertise sustainability

Whether it is setting up a Meat free Monday or offering organic food in canteens, the recycled paper used for the copy machine, switching PUMA owned and operated cars to zero emission vehicles or by simply promoting biking and public transport among employees: All of those activities can be used make our over 16,000 PUMA colleagues aware of the importance of sustainability. Those initiatives also help us to lead by example and keep the PUMA sustainability program authentic.
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<td>Is the concept of paperless office work promoted and implemented?</td>
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<td>Do you have a program to phase out single use plastic at your office?</td>
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<td>Are sourcing activities aligned with PUMA’s chemical management and environmental standards?</td>
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<td>Are paper and cardboard 100% certified and/or made from recycled content?</td>
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<td>Are there any initiatives implemented to actively raise the staff’s awareness about sustainability topics?</td>
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<td>Is the office’s staff trained on PUMA sustainability topics?</td>
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<td>Is environmentally friendly commuting transportation promoted and supported?</td>
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# Checklist for PUMA stores

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<td>- Mannequins</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Fixtures</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Metal constructions</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td><strong>More sustainable materials</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td><strong>Is there a takeback system for consumer products implemented at the store?</strong></td>
<td>□</td>
<td></td>
</tr>
<tr>
<td><strong>Are single use plastic bags phased out at the store and substituted with more sustainable, reusable alternatives?</strong></td>
<td>□</td>
<td></td>
</tr>
<tr>
<td><strong>Are electronic invoices offered in order to reduce paper consumption?</strong></td>
<td>□</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>More sustainable materials</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Are there more sustainable products sold and promoted in the store?</strong></td>
<td>□</td>
</tr>
<tr>
<td><strong>Are materials purchased as certified?</strong></td>
<td></td>
</tr>
<tr>
<td>· Paper bags</td>
<td>□</td>
</tr>
<tr>
<td>· Hangers</td>
<td>□</td>
</tr>
<tr>
<td>· Fixtures</td>
<td>□</td>
</tr>
<tr>
<td>· Mannequins</td>
<td>□</td>
</tr>
<tr>
<td><strong>Are materials purchased made from recycled content?</strong></td>
<td></td>
</tr>
<tr>
<td>· Paper bags</td>
<td>□</td>
</tr>
<tr>
<td>· Hangers</td>
<td>□</td>
</tr>
<tr>
<td>· Fixtures</td>
<td>□</td>
</tr>
<tr>
<td>· Mannequins</td>
<td>□</td>
</tr>
<tr>
<td><strong>Are sourcing activities aligned with PUMA’s chemical management and environmental standards?</strong></td>
<td>□</td>
</tr>
<tr>
<td><strong>Are paper and cardboard 100% certified and/or made from recycled content?</strong></td>
<td>□</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Training and awareness</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Are there any initiatives implemented to actively raise the staff’s awareness about sustainability topics?</strong></td>
<td>□</td>
</tr>
<tr>
<td><strong>Is the store’s staff trained on PUMA sustainability topics?</strong></td>
<td>□</td>
</tr>
<tr>
<td><strong>Is environmentally friendly commuting transportation promoted and supported?</strong></td>
<td>□</td>
</tr>
</tbody>
</table>
## Checklist for PUMA warehouses

### Climate Action

<table>
<thead>
<tr>
<th>Area</th>
<th>Measures</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are the utility bills for the warehouse available and tracked for consumption?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is the warehouse powered by energy from renewable sources?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is there proof/documentation for renewable energy included in the tariff?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Have you conducted an energy efficiency audit?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is the warehouse’s energy consumption compensated by RECs if there is no green energy tariff available?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is there the possibility to install solar panels or heat pumps at or around the warehouse?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are solar panels or heat pumps installed and used for the warehouse?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are you or your landlord planning to install solar panels/heat pumps?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are measures implemented to improve the warehouse’s energy efficiency?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Proper insulation of the building</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- LED lighting</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Main switches</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Motion sensors in low frequented areas</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Efficient electric equipment and machines</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Does the warehouse have a green energy certificate (LEED, BREAM, Efficiency Class A or similar)?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is the staff aware of sustainable air conditioning behavior?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is there any improvement potential in the warehouse’s logistics?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are you cooperating with low carbon logistic providers?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are you planning to convert your car fleet to electric or hydrogen vehicles?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Do you already have zero emission vehicles in your fleet?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is it possible to charge electric bikes and cars in the parking lot or in the vicinity?</td>
<td>□</td>
<td></td>
</tr>
</tbody>
</table>

### Water management

<table>
<thead>
<tr>
<th>Area</th>
<th>Measures</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the water consumption of the warehouse tracked?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are the water bills for the warehouse available?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Is the water equipment serviced regularly?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are measures implemented to improve the warehouse’s water efficiency?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Motion sensors on faucets</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Water saving devices in taps or showers and water efficient toilets</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Use of recovered rainwater for gardening, cleaning or toilet flushes</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are environmentally preferred products used for cleaning?</td>
<td>□</td>
<td></td>
</tr>
</tbody>
</table>

### Circularity and waste management

<table>
<thead>
<tr>
<th>Area</th>
<th>Measures</th>
<th>Check</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a waste separation system implemented in the warehouse for paper, plastic, organic, and other waste?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are the main types of waste recycled?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Paper / cardboard</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Plastic</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Other</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>Are takeback / recycling systems for warehouse equipment available and used?</td>
<td>□</td>
<td></td>
</tr>
<tr>
<td>- Boxes</td>
<td>□</td>
<td></td>
</tr>
</tbody>
</table>
### More sustainable materials

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are boxes and/or packaging material reused?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are electronic invoices and delivery notes offered in order to reduce paper consumption?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are materials purchased as certified?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are materials purchased made from recycled content?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Are paper and cardboard 100% certified and/or made from recycled content?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Training and awareness

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are there any initiatives implemented to actively raise the staff’s awareness about sustainability topics?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the warehouse’s staff trained on PUMA sustainability topics?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is environmentally friendly commuting transportation promoted and supported?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
5. Environmental Data Collection and Reporting

PUMA uses an environmental software tool, for the regular collection of environmental performance data from both owned entities and core suppliers. Data collection occurs annually and covers at least 90% of PUMA's owned and operated entities and 80% of PUMA’s sourcing business volume for both Tier 1 and Tier 2.

Each PUMA entity is accountable for its environmental performance. All PUMA offices, stores and warehouses are therefore required to regularly complete web-based questionnaires on the usage of energy, water, and paper, as well as the handling of waste and wastewater. Data is entered by a contributor (Eco-Champion) and validated by a member of the local Finance Team as well as the Corporate Sustainability team. Finally, PUMA’s sustainability data is reviewed by PUMA’s statutory auditors. This data then forms the basis of PUMA’s internal management system regarding environmental performance, as well as the information presented in the sustainability section of each Annual Report.

For more information about PUMA’s data collection procedure, please contact the PUMA Sustainability Team [see Appendix 6].

Global Reporting Initiative ("GRI") Sustainability Reporting

PUMA has publicly reported its sustainability performance using the guidelines of the Global Reporting Initiative ("GRI") since 2004. Since 2010, PUMA’s Sustainability and Financial Reporting have been integrated into the consolidated PUMA Annual and Sustainability report.

Please visit the PUMA website for a copy of our latest Annual Report or previous Annual Reports.

Corporate Sustainability Reporting Directive ("CSRD")

The EU legislation for CSR reporting “Non-Financial Reporting Directive” (NFRD) is undergoing a fundamental update with the “Corporate Sustainability Reporting Directive” (CSRD).

In the future, the Corporate Sustainability Reporting Directive will also require a declaration that contains all the information required to understand the course of business, the business results, the position of the company and the effects of its activities.

The information to be reported ranges from the explanation of the business model and strategy to the company’s goals and progress and a description of the most important risks for the company in connection with sustainability issues.

According to the original schedule of the Commission draft from 2021, the regulations should apply from January 1, 2024 for the 2023 financial year. The proposed directive introduces binding European reporting standards (ESRS), which are composed of sector-independent, sector-specific and organization-specific standards.

Due to the anchored double materiality, which changes the materiality principle previously applied, facts are to be classified as material if they are essential either for business success or from an ecological or social point of view.

Reporting of Environmental Key Performance Indicators (”E-KPIs”)

PUMA has established Environmental Key Performance Indicators to measure our progress and manage PUMA’s environmental footprint. These E-KPIs track use of energy and water, as well as the generation of CO₂ and waste per unit of products, square meter of buildings used, financial turnover or per staff full time equivalent ("FTE").

PUMA and PUMA suppliers use an online platform for regular data collection from core suppliers, and to enable monitoring, tracking, and publishing of the E-KPI performance in PUMA’s Annual Report.
Environment Profit & Loss Accounting

All business operations and supply chains depend on natural resources for ecosystem services such as fresh water, clean air, healthy biodiversity, and productive land.

At PUMA, we believe that healthy ecosystems are critical to the future of our business. We also recognize that we must be ethical, accountable, and responsible to our environment as we conduct our business activities. We recognize that we must account for the cost of natural resources in our day-to-day business decisions. The establishment of PUMA’s Environmental Profit and Loss Account (“EP&L”) is our attempt at measuring the immense value these services provide to a business, as well as the true costs or impacts on nature by a business.

Toward the end of 2009, we embarked on a journey to develop an enterprise and supply chain-wide view of our environmental impact in monetary terms. The PUMA EP&L measures and values both reductions in ecosystem services and increases in environmental impact due to PUMA’s operational and supply chain activities.

**Definition**: An Environmental Profit & Loss Account provides companies with a means of placing monetary value on the environmental impact along the entire supply chain of their business.

**Profit**: Activities that benefit the environment.

**Loss**: Activities that have an adverse environmental impact.

**Environmental impact**: A change in the makeup, functioning, or appearance of the environment.

Examples include:

- Greenhouse gases (“GHGs”), which contribute to climate change, are associated with a range of environmental impacts such as reducing crop yields, changes in water availability and increases in extreme weather.

- Waste disposal, including its leachate, can affect water courses, permeate local areas with unpleasant dust, noise, and odor, and create GHG emissions.

**Transparency & communication**

Many audiences, both in our business and among our suppliers, are unfamiliar with the language of sustainability and may struggle to put figures such as ‘metric tons of GHG emissions’ and ‘cubic meters of water’ into context. As such, we chose to convert our environmental impact into monetary terms to make them digestible and meaningful to a wider audience.

Our EP&L helps us explore answers to the following:

- How can we help our employees, shareholders and suppliers understand the magnitude and importance of our impact on the environment?

- How can everyone in the business grasp the significance of the amount of CO$_2$ released, the impact of land conversion required to provide raw materials, or the volume of water consumed? How can this be factored into day-to-day decision making?

- How do our different environmental impacts compare to one another? Which are most significant?

- Where in our supply chain shall we focus our resources to reduce our overall impact?

- How can we help others understand the challenge of reducing our environmental impact, and the work we are doing to manage them?

By reporting the results of the EP&L, PUMA makes transparent the true scale of our environmental impact and enables clearer communication about their implications on people’s lives, jobs, and environment. We believe this provides a basis for more meaningful, evidence-based engagement with our stakeholders and displays our impacts in a clear and understandable way:

For more information about the results of the PUMA E-KPI data collection and PUMA’s reporting, please refer to PUMA’s Annual Financial and Sustainability Report: [Sustainability Reports](#)
Informed business decision-making

By placing a monetary value on our environmental impact with our EP&L, we can clearly quantify the impact of our activities, illuminate areas for improvement, and provide a roadmap for modes of reducing our footprint. Ultimately, the EP&L will enable us to make better, more informed business decisions that account for our environmental impact alongside more traditional financial and operational considerations.
Illustration of processes and impacts through PUMA’s supply chain

**PUMA Operations**
- GHGs from energy use, product distribution and travel
- Nitrous and sulphur oxides from energy use, product distribution and travel

**Tier 1 Manufacturing**
- Waste from material cutting
- GHGs from energy use and transport of products
- Nitrous and sulphur oxides from energy use and transport of products

**Tier 2 Outsourcing**
- Waste from material cutting
- GHGs from energy use and transport of components
- Nitrous and sulphur oxides from energy use and transport of components

**Tier 3 Processing**
- Water use in leather tanning and industry
- GHGs from energy use and transport of materials
- Nitrous and sulphur oxides from energy use and transport of materials

**Tier 4 Raw Materials**
- Methane from cattle, ranching and nitrous oxides in agriculture
- Irrigation water use in agriculture
- Conversion of ecosystems for agricultural land

**GHGs**
**Water**
**Land use**
**Air pollution**
**Waste**
6. Sustainability Partnerships

PUMA has placed a large emphasis on industry collaboration and, where possible, supporting existing industry initiatives. Collaboration with our peers is paramount to streamline the sustainability efforts of our industry. We believe that encouraging alignment of individual industry organizations, e.g., converging use of tools and processes, makes the overall system more efficient. Examples of actions PUMA has taken are:

- Harmonized the PUMA Compliance Audit tool with the methodology of FLA and Better Work;
- Actively roll out Higg Index Facility Environmental Module ("FEM") to monitor the core factories’ environmental performance and use Zero Discharge of Hazardous Chemicals ("ZDHC") tools to manage the suppliers’ chemical compliance.
- Supported a convergence of various existing supplier social compliance assessments under the umbrella of the Social and Labor Convergence Project ("SLCP"), and
- Introduced relevant social key performance indicators ("KPIs") as part of an industrywide framework on social standards that measure performance in addition to compliance.

The results of these and similar coordinated efforts potentially free up resources currently spent by brands and suppliers alike. Examples of what we believe are redundant processes include:

- Multiple audits for the same factory
- Multiple test reports for hazardous chemicals on the same materials and effluents
- Multiple capacity-building and training projects focusing on similar subjects and suppliers

By no longer duplicating efforts across the industry, through brand collaborations, we aim to use our own resources more effectively. This, in turn, achieves stable, long-term positive impact on our direct and indirect employees, as well as the factories, communities and environment in which we operate. Our “10FOR25” targets have been guiding our work in this respect.
6.1 Sustainable Apparel Coalition

The Sustainable Apparel Coalition (SAC) is a global multi-stakeholder nonprofit alliance for the fashion industry. It’s made up of more than 250 leading apparel, footwear and textile, brands, retailers, suppliers, service providers, trade associations, nonprofits, NGOs, and academic institutions working to reduce the environmental impact and to promote social justice throughout the global value chain. Leveraging the Higg Index suite of tools for the standardized measurement of value chain sustainability, the SAC is working to transform business for an exponential impact.

Through multi-stakeholder engagement, the coalition seeks to lead the industry toward a shared vision of sustainability, built upon a common approach for measuring and evaluating the sustainability performance of apparel and footwear products. This seeks to highlight priorities for action alongside opportunities for technological innovation.

PUMA became an active member of the SAC in 2011 and remains actively engaged in working groups within the coalition, including those focused on environmental and social issues. Active membership in the SAC gives PUMA and PUMA’s suppliers the opportunity to collaborate with industry peers toward the achievement of common goals. These goals are related to creating environmentally friendly products, improving production processes, and enhancing working standards within our global supply chains.

In 2012, the Sustainable Apparel Coalition launched the Higg Index and PUMA participates in the HIGG Brand and Retailer Module since it has been launched. Since 2018, the Higg Index FEM [Facility Environmental Module] 3.0 has also been rolled out to PUMA suppliers.

Find more Information for SAC at: https://apparelcoalition.org/
6.2 Fashion Industry Charter for Climate Action ("UNFCCC")

"To drive the fashion industry to net-zero Greenhouse Gas emissions no later than 2050 in line with keeping global warming below 1.5 degrees." --Mission of the Fashion Industry Charter for Climate Action

Under the auspices of UN Climate Change, fashion stakeholders worked during 2018 to identify ways in which the broader textile, clothing and fashion industry can move towards a holistic commitment on climate action. They created the Fashion Industry Charter for Climate Action, which contains the vision to achieve net-zero emissions by 2050. The Fashion Industry Charter was launched at COP24 in Katowice, Poland, in December 2018.

Under UN Climate Change, the signatories and supporting organizations of the charter have been working collaboratively to deliver on the principles enshrined in the document. This is being done through various working groups, which is bringing together relevant stakeholders, experts and initiatives in the fashion and broader textile sector.

The Fashion Industry Charter for Climate Action, with its working groups, is in the process of identifying and amplifying best practices, strengthening existing efforts, identifying and addressing gaps, facilitating and strengthening collaboration among relevant stakeholders, and joining resources and share tools to enable the sector to achieve its climate targets.

As one of the founding brands and active participants, PUMA engages in many topics and working groups, together with the other industry peers, to improve the impact of our supply chain, including setting up clear targets for supply chain carbon footprint reduction, the phase out of coal fired boilers, etc.

Find more Information for UNFCCC at: [https://unfccc.int/fashion-industry-charter-for-climate-action](https://unfccc.int/fashion-industry-charter-for-climate-action)

6.3 Fashion Pact

The Fashion Pact is a global coalition committed to positive change across the fashion industry with a common core of key environmental goals in three areas: stopping global warming, restoring biodiversity, and protecting the oceans.

PUMA joined the Fashion Pact in 2019 and works with the other signatory brands to establish a roadmap towards a better environment.

Find more Information for the Fashion Pact at: [https://www.thefashionpact.org](https://www.thefashionpact.org)

6.4 Carbon Disclosure Project ("CDP")

CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities, states, and regions to manage their environmental impacts. The world’s economy looks to CDP as the gold standard of environmental reporting with the richest and most comprehensive dataset on corporate and city action.
CDP runs the global environmental disclosure system. Each year, CDP supports thousands of companies, cities, states, and regions to measure and manage their risks and opportunities on climate change, water security and deforestation. They do so at the request of their investors, purchasers, and city stakeholders.

PUMA responds to CDP every year in the areas of climate change, forest as well as the water security questionnaires. In 2022, PUMA entered the CDP Climate A List for the first time.

Find more Information for CDP at: https://www.cdp.net

### 6.5 Textile Exchange

Textile Exchange is a global nonprofit that creates leaders in the preferred fiber and materials industry. In short, they build a community that can collectively accomplish what no individual or company can do alone. They develop, manage, and promote a suite of leading industry standards, as well as collect and publish critical industry data and insights that enable brands and retailers to measure, manage and track their use of preferred fiber and materials.

With a robust membership representing leading brands, retailers, and suppliers, Textile Exchange is positively impacting climate through accelerating the use of preferred fibers across the global textile industry.

As a long term member, PUMA contributes to the Textile Exchange preferred fiber and materials campaign every year with consumption data and strategy regarding the more sustainable materials in PUMA products. PUMA also uses Textile Exchange standards to ensure the traceability of recycled materials and more sustainable down feathers.

Find more Information for Textile Exchange at: https://textileexchange.org/

### 6.6 German Corporation for International Cooperation ("GIZ")

GIZ is a German development agency that provides services in the field of international development cooperation and international education work. GIZ’s main commissioning party is Germany’s Federal Ministry for Economic Cooperation and Development (BMZ). Other commissioners include European Union institutions, the United Nations, the private sector, and governments of other countries. In its projects, GIZ works with partners in national governments, actors from the private sector, civil society, and research institutions. It is the organization’s self-declared goal to deliver effective solutions that offer people better prospects and sustainably improve their living conditions.

GIZ is a close partner for many industry peers as well as PUMA. GIZ programs include opportunities for suppliers to improve their carbon footprints, water efficiency, better disposal of waste, chemical management, renewable energy, etc. PUMA has long term relationship working with GIZ on many topics and different projects in Vietnam, China, Bangladesh, and other regions under its coverage.

Find more Information for GIZ at: https://www.giz.de/en
6.7 Institute of Public and Environmental Affairs ("IPE")

The Institute of Public and Environmental Affairs ("IPE") is a registered non-profit organization based in Beijing, and suppliers based in China must adhere to their reporting policies. Since its establishment in May 2006, the IPE has developed a database to monitor corporate environmental performance and pollution. The IPE’s aim is to expand environmental information disclosure and allow communities that harbor manufacturing facilities to fully understand the hazards and risks in the surrounding environment, promoting enhanced public participation in environmental governance.

Every year, IPE conducts evaluation of nearly 600 brands' green supply chain practices in China using the Green Supply Chain CITI Evaluation, co-developed by IPE and the Natural Resources Defense Council (NRDC) in 2014. CITI assesses brand performance on matters such as public engagement and responsiveness, requirements for supplier compliance and corrective action, environmental data disclosure and transparency. In 2021, IPE introduced Climate Action Transparency Index (CATI) to assess brands’ efforts to identify carbon hotspots across its Scope 1, 2 and 3 emissions, set reduction targets, disclose relevant carbon data to verify the progress. To assist brands to reduce pollution and greenhouse gas from their supply chain, IPE developed Pollutant Release and Transfer Registry (PRTR) in 2013, which allows suppliers in China to publicly disclose both conventional and hazardous pollutants as well as their greenhouse gas emissions. PUMA therefore requires those suppliers based in Mainland China to adhere to the following reporting policies:

- Track their own and their major suppliers’ (include but not limited to material suppliers with high environmental impact, chemical suppliers, hazardous waste contractors, central municipal wastewater treatment plants, etc.) environmental performance on IPE’s platform (via website or app) on a regular basis, quarterly or shorter. Realtime monitoring is preferred. In the case of any violations occurring in the past 24 months, the factory shall communicate with IPE to report follow-up actions.
- Publish their environmental KPIs and other relevant data [e.g., reduction targets] on IPE’s PRTR platform as requested by PUMA.

Global suppliers are required to report detox information on IPE’s detox platform as requested by PUMA.

Find more Information for IPE at: http://wwwen.ipe.org.cn

6.8 Apparel Impact Institute ("Aii")

The Apparel Impact Institute is curating partnerships with industry and other professional services to scale proven impact initiatives, accelerating apparel supply chain solutions that address the most urgent sustainability needs. Their most famous project Clean by Design was approved by PUMA and rolled out to our supply chain in regions where Aii could support, for both Tier 1 and Tier 2, starting with Greater China and Vietnam. PUMA and our suppliers have experienced expert technical training and advise to further improve energy efficiency provided by Aii team. It is also an industry-wide accepted project where some of our core suppliers were engaged because they were invited by other brands. It is an excellent example of the cooperation of the whole industry.

Find more Information for Aii at: https://apparelimpact.org/
6.9 International Finance Corporation ("IFC")

The IFC is an international financial institution that offers investment, advisory, and asset-management services to encourage private-sector development in less developed countries. The IFC is a member of the World Bank Group.

IFC provides sustainability projects for the industry to engage our supply chain on resource efficiency optimization, including energy, water, and waste. PUMA has cooperated with the IFC since 2015, starting with the S.A.F.E. project in China and the VIP project in Vietnam. Now we are close partners for the PaCT project, which is continuing in Bangladesh.

Find more Information for IFC at: https://www.ifc.org

6.10 UN Global Compact (UNGC)

As an initiative of the United Nations, the UN Global Compact provides a unique framework for discussing the fair shaping of globalization across sectors and borders by providing a universal language for corporate responsibility and a framework to guide all businesses regardless of size, complexity or location.

Participation makes a statement about values, and it benefits both society and companies’ long-term success. By incorporating the Global Compact principles into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and the planet, but also setting the stage for long-term success.

An overview of the UN Global Compact principles can be found in Appendix D.

By being a member of the UN Global Compact since 2006, PUMA has taken an important, public step to transform our world through principled business by operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labor, environment and anti-corruption.

Find more Information for UNGC at: https://www.globalcompact.de/en/

6.11 Econsense

Econsense, also known as the Forum for Sustainable Development of German Business e.V., is the sustainability network of German business. It connects internationally active companies with the common goal to actively shape the transformation to a more sustainable economy and society by supporting its members in anchoring sustainability in the company, in the strategy or along the supply chains. In exchange with business, politics and civil society, econsense bundles ideas and develops concrete solutions.

This makes econsense a sought-after pioneer, advisor and partner when it comes to sustainability.

By partnering with econsense, PUMA keeps an eye on all relevant topics: from environmental protection to human rights - always with a focus on the business case of sustainability.
6.12 Global Fashion Agenda (GFA)

The Global Fashion Agenda is a non-profit organization that fosters industry collaboration on sustainability in fashion to accelerate impact.

Together with a group of strategic partners, all of whom play a vital role in driving sustainability in their sectors, representing different market segments and geographies, who lead by example in their dedication to drive sustainable progress and provide essential leadership examples, they act as a first sounding in shaping a sustainability agenda and play an active role in content development.

The Global Fashion Agenda has been leading the sustainability movement since 2009 and is behind the renowned international forum on sustainability in fashion, Global Fashion Summit, the Innovation Forum, thought leadership publications including Fashion CEO Agenda and Fashion on Climate and impact programs including the Circular Fashion Partnership.

Being one of the Agenda’s partners, PUMA shares the vision to accelerate the fashion industry towards a net positive industry for people and the planet and strive for an industry that puts back more into society, the environment, and the global economy than it takes out.

Find more Information for GFA at: https://globalfashionagenda.org/

6.13 German Partnership for Sustainable Textiles

The Partnership for Sustainable Textiles advocates for a social, environmental, and corruption-free textile and garment industry - one that respects the rights of all workers, protects the climate and the environment, and operates with integrity and within planetary boundaries.

As a multi-stakeholder initiative, the Textile Partnership brings together companies, associations, non-governmental organizations, standards organizations, trade unions and the German government. In addition, the Textile Partnership cooperates with European and international initiatives in order to disseminate best practices and increase the leverage for its commitment.

To achieve its goals, the Textile Partnership places a special focus on the implementation of human rights and environmental due diligence in Germany, Europe and worldwide. To enable member companies to meet their due diligence obligations (as required, among other things, by the German Supply Chain Due Diligence Act), the Textile Partnership has developed the Review Process as a sector-specific implementation framework and reporting format.

It also initiates joint projects in production countries, for example on living wages, organic cotton, wastewater management and grievance mechanisms. Finally, it is a platform for learning and dialogue and offers working groups, workshop, guides and other support material on various topics.

Partnering with the Textile Partnership enables PUMA to align our work with international agreements and guidelines that define the principles of social, environmental and economic sustainability and sets the framework for our corporate due diligence and responsibility.
6.14 ZDHC

Instead of trying to remove hazardous chemicals after making a product, it makes more sense to manage chemical inputs from the very start. The ZDHC MRSL helps to make that possible and it’s the bedrock of our work.

Different chemical formulations are used in production practices. In turn, each of those formulations is made from a list of substances. The ZDHC MRSL looks in detail at those substances. It establishes acceptable limits for each one and outlines which ones to avoid, in particular those banned from intentional use.

ZDHC (Zero Discharge of Hazardous Chemicals) is a non-profit with more than 170 international companies and organizations working together to eliminate hazardous chemicals from the textile industry. The ZDHC’s MRSL (Manufacturing Restricted Substances List) offers brands and suppliers a single, harmonised list of chemical substances banned from intentional use during manufacturing and related processes in supply chains of the textile, apparel, and footwear (including leather and rubber) industries.

By eliminating hazardous chemicals from textile production, the ZDHC works together with its members to improve the environment and health. By showing more environmentally friendly and less dangerous alternatives as part of the ZDHC Gateway, the ZDHC supports the entire supply chain of textile and leather production in establishing more sustainable chemical management. Cooperation with existing and recognized certification systems and standards is an integral part of our holistic approach.

The ZDHC MRSL helps chemical formulators by offering guidance on substances they can avoid using in their products. The ZDHC also publishes the Waste Water Quality Guideline, a global waste water standard that PUMA suppliers use to frequently test their wastewater.

Find more Information for the partnership at: https://www.textilbuendnis.com/en/

Find more Information for ZDHC at: https://www.roadmaptozero.com/
APPENDIX

A. The PUMA Code of Conduct

PUMA respects Human Rights. This respect defines our engagement with the societies in which we operate, and with our partners throughout our supply chain. PUMA respects the environment. We are determined to manage, reduce and report on the impact on the environment of both our organization and our supply chain. These two commitments are expressed publicly and transparently in the PUMA Code of Conduct. All our Employees, Vendors and their Subcontractors are required to comply in full with this Code of Conduct. Where differences or conflicts arise, the highest standard shall apply.

**EMPLOYMENT RELATIONSHIP**

Vendors and their subcontractors shall adopt and adhere to rules and conditions of employment that respect workers, and, at a minimum, safeguard their rights under national and international labor and social security laws and regulations.

**NO CHILD LABOR**

Vendors and their subcontractors may not employ anyone below 15 years of age, or the local legal minimum age, or the age for completing compulsory education, whichever of the three is higher.

**SAFE WORKING ENVIRONMENT**

Vendors and their subcontractors must provide a safe and hygienic working environment for all employees. Vendors and their subcontractors must take all possible precautions to prevent accidents at the workplace, and should actively promote good occupational health and safety practices.

**FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING**

Vendors and their subcontractors must guarantee the right of their employees to join unions, or other work or industry-related associations, and to bargain collectively. These rights must be given without fear of harassment, interference or retaliation.

**NO DISCRIMINATION**

Vendors and their subcontractors do not discriminate against any of their employees. Employees are treated with respect and equality regardless of religion, age, gender, pregnancy, marital status, disability, nationality, race, ethnic origin, political views or sexual orientation.

**ETHICAL BUSINESS PRACTICES**

PUMA SE will not tolerate corruption neither in the supply chain nor in its own operations.

<table>
<thead>
<tr>
<th>REGION</th>
<th>TELEPHONE</th>
<th>LANGUAGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southeast Asia</td>
<td>+84 9803856129</td>
<td>🇻🇳 🇹🇭</td>
</tr>
<tr>
<td></td>
<td>+62 11 227 2143</td>
<td>🇵🇪 ✔️</td>
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<tr>
<td>South Asia</td>
<td>+880 1704669256</td>
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<tr>
<td>East Asia</td>
<td>+86 13620869924</td>
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<tr>
<td>Americas</td>
<td>+503 77871130</td>
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</tr>
<tr>
<td>Europe, Middle</td>
<td>+49 1511473876</td>
<td>🇹🇷 🇴🇪 ✔️</td>
</tr>
<tr>
<td>Africa</td>
<td>+90 532 483 6685</td>
<td>✔️ ✔️ ✔️</td>
</tr>
</tbody>
</table>

Vendors and their subcontractors accept that their business practices are subject to scrutiny. All subcontractors must be authorized by PUMA and it is the responsibility of the vendor to ensure that this Code of Conduct is respected at their subcontractors.

PUMA SE reserves the right to cease trading with any company which is found to violate this Code of Conduct.

Please direct all enquiries, complaints and suggestions regarding this code and its implementation to sustain@puma.com or contact your local PUMA Sustainability Team.

V.06.2016
B. The PUMA Code of Ethics

PUMA PRINCIPLES

It is great to have a set of values that guide the way we conduct our day to day business. However, you may ask yourself how all of this applies to you. Find on the next pages the guiding principles of how we behave and make decisions at PUMA. We will discuss the tricky positions you can find yourself in, in which the correct behavior does not seem so clear. The Q&As will help you understand such situations. Remember in case of doubt there is always someone you can speak to at PUMA.

As a PUMA employee you also have to comply with mandatory internal policies for specific risk areas. These internal policies and the Code of Ethics exist to protect both you and PUMA’s reputation and goodwill.
As a manager you have to make sure everybody in your team understands these rules and sticks to them.
We want everybody to be attentive, to look closer and to speak up whenever the principles are being violated.

PRINCIPLE 1 — HUMAN RIGHTS

WE TREAT EVERYONE WITH FAIRNESS AND RESPECT.

We want you to be you when you come to work!
The people who work at PUMA come from many backgrounds and nationalities. Our differences make us stronger. We want a diverse workforce and we do not tolerate discrimination, harassment or bullying in any form. We know that the colour of your skin, your gender, age, or how you worship or how you self-identify does not affect your ability to do your job. We always come from a place of openness and respect.

At PUMA, we employ humans, not robots.
Every now and then mistakes happen. Don’t let up on your mistakes and do try to cover them up. We see mistakes as learning opportunities.

PRINCIPLE 2 — WORKING ENVIRONMENT

WE PROVIDE A SAFE WORK ENVIRONMENT FOR OUR EMPLOYEES.

You should be able to go to work without fear of injuring yourself or getting sick.
We do not cut corners or look for ways to save when it comes to health and safety. In fact, we are investing more in these areas to ensure you have a safe, healthy environment so you can do your job to the best of your ability.

PRINCIPLE 3 — INTELLECTUAL PROPERTY

WE RESPECT INTELLECTUAL PROPERTY — OURS AND OTHERS’.

Our designers and developers come up with creative and innovative ideas that make us a successful and competitive brand.
Our tags are one of our most valuable assets.
That is why we make sure we protect PUMA’s intellectual property. We show the same respect and care for trademarks, patents and designs owned by others. We only use the intellectual property of others if we have the permission or the license to do so.

PRINCIPLE 4 — SUSTAINABILITY

WE WORK TOWARDS A SUSTAINABLE FUTURE.

We only have one planet so we have to take care of it.
Sustainability means ensuring that our success does not exploit our suppliers’ workers nor our own staff, our natural resources or our investments.
We reject any violation of human rights by suppliers, and any form of forced labor, and exploitative child labor or discrimination in any form.
It is important for us that our suppliers give a fair-day’s pay for a fair-day’s work.
We expect our suppliers to adhere to regulations about minimum working age and minimum wages.
At PUMA, we take pride in our work. We make incredible, high-quality products for athletes of all levels, across the globe. When someone buys a PUMA product, they can expect that they or the people they care about are not put at risk and neither are the people who produce it. Therefore, we ensure that our products are designed and produced in compliance with applicable safety and trade compliance standards.

**WE MAKE SAFE PRODUCTS.**

A conflict of interest can arise when you are sometimes personally invested (financially, genetically, romantically) in a business decision. We cannot avoid all conflicts of interest, but we can take steps to ensure we always act objectively and without bias. We do this by disclosing and managing potential and existing conflicts of interest. This way we make objective decisions which benefit PUMA as a whole and not only as individuals.

**WE ACT WITH PUMA’S BEST INTEREST AT HEART.**

PUMA is a listed company. Therefore, we comply with capital markets law. Working at PUMA means you have access to inside information about the company. Inside information is not only a confidentiality obligation but could, if made public, affect an investor’s decision to buy or sell PUMA shares, affecting the market price of the PUMA share.

Inside information can include information about sales, earnings or other important financial performance figures, significant transactions, changes in key personnel or the entry into a new market. Using inside information for your own gain, or to pass it on to someone else, to influence the market price of the company is illegal.

**WE DO NOT USE INSIDE INFORMATION OUTSIDE OF THE COMPANY.**

If you are paid to receive money (legally), that money would need to be “laundered” before it can be deposited in a bank account and spent. Money laundering involves building a complex structure that money comes from, then returning it to the country. There are many ways to do this, such as offshore companies, single cash deposits or through charitable donations.

PUMA makes a strong stand against money laundering and takes active steps to ensure our payment business cannot be used for illegal actions.

**WE PREVENT MONEY LAUNDERING.**

Winning from an unfair advantage is not winning. We are successful because we work hard and play by the rules. PUMA is committed to ensuring a level playing field and fair and equal conditions for competition. This is not just about protecting our reputation and avoiding lawsuits, but about benefitting our customers and business partners. competition creates more choice, lower prices and higher-quality products for consumers. It also helps market regular anti-competitive behavior between businesses. These laws prohibit discussions, agreements and understandings among actual or potential competitors regarding price or restriction of market, boycotting certain suppliers or customers.

We do not condone behavior that violates anti-trust laws.

**WE COMPETE FAIRLY.**

Bookkeeping isn’t just a fun word with three consecutive repeated letters and one of the five vowels in the whole English language. It is the supportive stool in the shoes of any company.

We keep complete, accurate, timely and understandable records to give a fair and complete view on PUMA’s performance and to help us in business.

We do not make false statements, misleading entries, material omissions or any of PUMA’s books of financial records, personnel records or systems.

**WE KEEP ACCURATE RECORDS.**

We can only achieve our goal of becoming the fastest sports brand in the world if we work with the best business partners available.

This is why we carefully select third party business partners based on objective criteria. Favoritism and nepotism have no place at PUMA. We expect our business partners, especially our sourcing partners, to respect human rights, to know the rules by which we play and ask them to adhere to the values we demand in our Code of Conduct for Suppliers.

**WE SELECT OUR BUSINESS PARTNERS CAREFULLY.**

PUMA respects all tax laws and international standards in all countries where we operate.

We aim to be a good corporate citizen and pay in full all local and national taxes as required by the law. Details are stipulated in the PUMA Group Tax Guidelines.
WE PROTECT CONFIDENTIAL INFORMATION.

As a PUMA employee, you have access to a lot of information that could be valuable to our competitors. Information about new sponsorship deals, the latest sales figures, new designs or patents could hurt PUMA if it ended up in the wrong hands. Do keep PUMA’s confidential business information and the one of our business partners to yourself.

In addition, we invest a lot in technical solutions to prevent cyber criminals from disrupting our business.

WE PROTECT PERSONAL INFORMATION.

Employees, customers and business partners share personal data with us.

When you give us your information, you establish a trust relationship with us, and we take this relationship very seriously.

We protect the data entrusted to us by handling it properly, using it only for the intended and authorized purposes, and considering the full rights of the data owner at all times.

SPEAK UP. REACH OUT. PLAY FAIR.

We have now explained the guiding principles of how we behave and make decisions at PUMA.

If you notice any behavior or actions you feel go against those principles, we want you to speak up.

You are the best asset we have to ensure a level playing field for PUMA and its competitors: you are on the ground, you deal with these issues every day and you are in the best position to speak up and let us know if we have missed something.

It’s not easy, but it’s important.

Sharing a suspicion about your colleagues can be tough. You may feel you are betraying their confidence by doing so. But ignoring unethical or inappropriate behavior only serves to make the problem worse, while doing nothing to fix it.

If someone gets away with something once, they are more likely to do it again. If you are in doubt, it is always better to ask for advice than to ignore it.

Clear and open communication is the quickest way to conflict resolution.

For the full version, please see PUMA’s FOREVER BETTER website: PUMA Code of Ethics
C. UN Sustainable Development Goals

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests.

Every year, the UN Secretary General presents an annual SDG Progress report, which is developed in cooperation with the UN System, and based on the global indicator framework and data produced by national statistical systems and information collected at the regional level.

This, and further information, can be found on the United Nation’s website.
D. UN Global Compact Principles

THE TEN PRINCIPLES

The UN Global Compact’s ten principles in the areas of human rights, labor, the environment, and anti-corruption enjoy universal consensus and are derived from:

- The Universal Declaration of Human Rights
- The International Labor Organization’s Declaration on Fundamental Principles and Rights at Work
- The Rio Declaration on Environment and Development
- The United Nations Convention Against Corruption

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labor standards, the environment and anti-corruption:

HUMAN RIGHTS

- **Principle 1**: Businesses should support and respect the protection of internationally proclaimed human rights.
- **Principle 2**: make sure that they are not complicit in human rights abuses.

LABOR

- **Principle 3**: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
- **Principle 4**: the elimination of all forms of forced and compulsory labor.
- **Principle 5**: the effective abolition of child labor.
- **Principle 6**: the elimination of discrimination in respect of employment and occupation.

ENVIRONMENT

- **Principle 7**: Businesses should support a precautionary approach to environmental challenges.
- **Principle 8**: undertake initiatives to promote greater environmental responsibility.
- **Principle 9**: encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

- **Principle 10**: Businesses should work against corruption in all its forms, including extortion and bribery.
E. Useful Links and References

1. PUMA Sustainability Reports:  
2. Global Reporting Initiative:  
   https://www.globalreporting.org/
3. BVT Guidance (German Environmental Agency):  
   http://www.bvt.umweltbundesamt.de/
4. Greenpeace Detox (ZDHC):  
   http://www.greenpeace.org/international/en/campaigns/toxics/water/detox/
5. UN Global Compact:  
   http://www.unglobalcompact.org/
6. UNEP Carbon Neutral Network:  
   http://www.unep.org/
7. Sustainable Apparel Coalition:  
   http://www.apparelcoalition.org/
8. Leather Working Group:  
   http://www.leatherworkinggroup.com/
9. Textile Exchange:  
   http://textileexchange.org/
10. Environmental Protection Encouragement Agency (Cradle to Cradle):  
    http://epea-hamburg.org/index.php
11. Global Organic Textile Standard GOTS:  
    http://www.global-standard.org/
12. Organic Exchange:  
    http://www.ecocert.com/en
13. Recycled Polyester Certified by Global Recycle Standard GRS:  
    http://textileexchange.org/content/global-recycle-standard
14. Cotton Made in Africa:  
15. Leather Working Group Certified Leather:  
    http://www.leatherworkinggroup.com/
16. FSC Certified Paper and Cardboard:  
    https://ic.fsc.org/en
17. All Cradle2Cradle certificated Materials:  
    http://www.c2ccertified.org/
18. Fair Trade-Certified Cotton or Sports Balls:  
    http://www.fairtrade.net/
# F. Claims and commitments towards more sustainable materials

| Better Cotton | Better Cotton is a not-for-profit organization stewarding the global standards and bringing together cotton’s complex supply chain, from the farmers to the retailers. Better Cotton “exists to make global cotton production better for the people who produce it; better for the environment it grows in; and better for the sector’s future, by developing Better Cotton as a sustainable mainstream commodity.”

PUMA has been a member of the “Better Cotton Initiative” (BCI) since January 2016. In line with PUMA’s sustainability targets, we aim to source 100% of our cotton from either BCI or equivalent standards, recycled or organic sources by 2025.

For further information, please visit Better Cotton’s [website](#).

| Oeko-tex | The STANDARD 100 by OEKO-TEX® is a worldwide, consistent, and independent testing and certification system for raw, semi-finished, and finished textile products at all processing levels, as well as accessory materials used. The OEKO-TEX® Standard 100 contributes to high and effective product safety from a consumer’s point of view.

For more information on Oeko-tex, please visit its [website](#).

| Leather Working Group | The Leather Working Group (“LWG”) was formed in April 2005 to promote sustainable and appropriate environmental stewardship practices within the leather industry. The LWG created a set of protocols to assess the compliance and environmental stewardship practices of leather manufacturers. The LWG certification for tanneries is an award of a bronze, silver, and gold rating, as well as a classification (A, B, etc.) for leather traceability. This multi-stakeholder initiative aims to develop and support a procedure for assessing the environmental compliance of potential tanneries, and to promote sustainable environmental business within the tanning industry.

PUMA emphasized its commitment to sustainably produced leather by setting a target of sourcing 90% from LWG-certified tanneries. We achieved this target in 2015. PUMA continues to source leather almost exclusively from LWG-certified tanneries and, over time, aims to increase its proportion of leather with a traceability grading of A or B.

For further information on the LWG, please visit its [website](#).

| FSC® | The Forest Stewardship Council (FSC®) sets standards for responsible forest management and uses the power of the marketplace to protect forests for future generations. To ensure forests are responsibly managed, FSC® evaluates sources of wood products against 10 principles and 57 criteria. FSC® ensures that waterways and wildlife habitat and species are protected in the sourcing of certified wood, and that high-conservation value forests (as well as those containing rare or threatened ecosystems) are preserved. Industry participation in the FSC® is voluntary.

PUMA has chosen to uphold high environmental standards by ensuring our standard shoebox is made from over 95% recycled and fully FSC®-certified or recycled paper and cardboard material.

For further information on the FSC®, please visit its [website](#).
<table>
<thead>
<tr>
<th><strong>Water-Based Polyurethane</strong></th>
<th>Water-based polyurethane (PU) is a new raw material for producing synthetic leather. Compared to the conventional PU, the water-based PU does not need solvent during its production process and is therefore friendlier to human health and the environment. PUMA has participated in projects to promote the use of water-based PU in its supply chain within the framework of ZDHC.</th>
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<tr>
<td><strong>Responsible Down Feathers</strong></td>
<td>The Responsible Down Standard (RDS) ensures that independent, third-party assessment of all aspects of animal rearing and handling, as well as chain of custody through the entire supply chain, will help improve the welfare of animals and, at the same time, provide retailers and consumers alike with greater confidence in responsible sourcing. In 2018, PUMA set a new sustainable material target to increase the use of Responsible Downs in its supply chain to 100% in 2020 and going forward. More information on the RDS may be found on its website.</td>
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<tr>
<td><strong>Biobased Materials</strong></td>
<td>Bio-based products or materials derived from plants and other renewable agricultural, marine, and forestry materials. Bio-based products or material generally provide an alternative to conventional petroleum derived products and help to reduce GHG emissions. For blend component/material/plant-dye, we require an ASTM D6866 test report with the actual percent biobased. ≥ 20% bio-based feedstock (% of carbon from “natural” (plant or animal by-product) sources versus “synthetic”). An MSDS of the dye is required for plant dye. 100% bio-based component/material, should be certified biobased by US Department of Agriculture (USDA) BioPreferred®</td>
</tr>
<tr>
<td><strong>Organic</strong></td>
<td>Organic cotton is produced without the use of harmful and toxic chemicals like synthetic fertilizers or pesticides. Cultivation is in line with the guidelines of organic farming. In line with PUMA’s sustainability targets, we aim to source 100% of our cotton from either BCI or an equivalent standard, recycled or organic sources by 2025. To ensure traceability, we require the full supply chain producing for organic products to be equipped with a Global Organic Textile Standard (GOTS) certification. The production sites and related trading units need to be covered with Scope Certificates and every single shipment must be covered by transaction certificates.</td>
</tr>
<tr>
<td><strong>Vegan</strong></td>
<td>Vegan products are those which forbid the use of any materials of animal origin in whole or in part or which are produced with the aid of auxiliary materials of animal origin. PUMA uses certification via the V-Label to make sure the suppliers are approved, and we ensure that products traditionally made from animal-derived materials (e.g., bags or shoes) are 100% free of any animal product.</td>
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</table>
| **Dope Dye** | Dope Dye technology reduces the use of water, heat and thus CO₂-emissions compared with the traditional dyeing process.

PUMA has used Dope Dye for some years and started using it on a large scale for Apparel and Accessories products in 2021. |
| **Recycled materials** | We use recycled materials to improve our environmental footprint and move towards a circular economy.

To ensure traceability, we work with Textile Exchange and require the full supply chain producing recycled products to be equipped with Global Recycled Standard (GRS) or Recycled Claim Standard (RCS) certifications. The production sites and related trading units need to be covered with scope certificates and every single shipment must be covered by transaction certificates. We also ensure that the products have at least 20% recycled content by weight. |
| **Chrome-Free Leather** | Chrome-free leather is treated with tannins that do not contain chromium. If not managed correctly, chrome can get into the local water supply, producing soil erosion and may cause health problems for people living in the surrounding area.

Sourcing leather from certified tanneries as per Leather Standard by Oeko-Tex OR leather test report is required as per ISO 15115 (2019) standards for chrome-free tanned leather. Total content of Chromium ≤ 0.1% on dry weight.

All leather in footwear should be chromium free. |
| **Lyocell-Modal** | Fibers are extracted from sustainably grown wood.

PUMA sources Lyocell Modal which has earned US Department of Agriculture (USDA) BioPreferred® designation. BioPreferred|Catalog

PUMA sources from raw material suppliers which have low risk of sourcing from ancient and endangered forests. |
G. Contacts

We value feedback. In case of any comments or questions about this handbook and PUMA’s corporate sustainability efforts, please reach out to the PUMA Corporate Sustainability team:

<table>
<thead>
<tr>
<th><strong>STEFAN SEIDEL</strong></th>
<th><strong>KAROL TREJO</strong></th>
<th><strong>SIMGE AYDIN</strong></th>
<th><strong>BENEDIKT WITTMANN</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:Stefan.seidel@puma.com">Stefan.seidel@puma.com</a></td>
<td><a href="mailto:Karol.trejo@puma.com">Karol.trejo@puma.com</a></td>
<td><a href="mailto:Simge.aydin@puma.com">Simge.aydin@puma.com</a></td>
<td><a href="mailto:Benedikt.wittmann@puma.com">Benedikt.wittmann@puma.com</a></td>
</tr>
<tr>
<td>SENIOR HEAD CORPORATE SUSTAINABILITY</td>
<td>SENIOR MANAGER CORPORATE SUSTAINABILITY</td>
<td>ANALYST CORPORATE SUSTAINABILITY</td>
<td>JUNIOR ANALYST CORPORATE SUSTAINABILITY</td>
</tr>
</tbody>
</table>

Below are the main PUMA contacts by relevant areas:

<table>
<thead>
<tr>
<th>Environment data collection</th>
<th>Mr. Benedikt Wittmann</th>
<th><a href="mailto:benedikt.wittmann@puma.com">benedikt.wittmann@puma.com</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate Strategy</td>
<td>Mr. Simon Hessel</td>
<td><a href="mailto:simon.hessel@puma.com">simon.hessel@puma.com</a></td>
</tr>
<tr>
<td>Logistics</td>
<td>Ms. Van-Anh Hausmann</td>
<td><a href="mailto:van-anh.hausmann@puma.com">van-anh.hausmann@puma.com</a></td>
</tr>
<tr>
<td>Global Retail Environment</td>
<td>Mr. Andreas Koenig</td>
<td><a href="mailto:andreas.koenig@puma.com">andreas.koenig@puma.com</a></td>
</tr>
<tr>
<td>Retail Suppliers</td>
<td>Ms. Martina Lagler</td>
<td><a href="mailto:martina.lagler@puma.com">martina.lagler@puma.com</a></td>
</tr>
<tr>
<td>Building and fleet management</td>
<td>Mr. Sebastian Friedrich</td>
<td><a href="mailto:sebastian.friedrich@puma.com">sebastian.friedrich@puma.com</a></td>
</tr>
<tr>
<td>Stichd</td>
<td>Ms. Ioana Cotos</td>
<td><a href="mailto:ioana.cotos@stichd.com">ioana.cotos@stichd.com</a></td>
</tr>
</tbody>
</table>

If you have any questions or need additional information, please do not hesitate to contact us.

This handbook has been last updated in June 2023.