

HERZOGENAURACH, 15/07/2024

# HUMAN RIGHTS GUIDELINE for the PUMA GROUP

VERSION 1





<b>ACTIVITY</b>	<b>ORGANIZATIONAL UNIT</b>	<b>DATE</b>	<b>RESPONSIBILITY</b>
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# 1. Introduction

## INTRODUCTORY REMARKS BY CEO

At PUMA, we are guided by our Code of Ethics and Code of Conduct, which define our commitment to respect Human Rights and shape every aspect of our operations both inside our organization and when dealing with our suppliers.

With this Guideline, we aim to provide our employees with concrete measures to ensure Human Rights are upheld at PUMA Entities such as corporate offices, owned stores, warehouses, owned factories, and distribution and logistics centers.

PUMA's commitments include, but are not limited to, the right to an adequate standard of living, freedom of association, equality, a safe working environment free of discrimination or any type of forced or child-labor. Most importantly, PUMA has a zero-tolerance policy against violations of fundamental Human Rights.

We aim to bring our business activities in line with the principles of sustainable development and respecting Human Rights. Our Code of Ethics expresses what we expect from our employees. It is an important set of values that guides the way we conduct our day-to-day business. Our Human Rights Policy endorses internationally recognized Human Rights and standards.

The standards that we set also contribute to providing the best work environment and opportunities for our employees. Over many years PUMA has gained recognition by receiving independent awards such as Global Top Employer, Leader in Diversity for Europe, Great Place to Work and World's Top (50) Female-Friendly companies.

We will continue our existing efforts to ensure that Human Rights are upheld at PUMA.

**ARNE FREUNDT**

Chief Executive Officer



## PUMA'S SUSTAINABILITY STRATEGY AND HUMAN RIGHTS

PUMA's FOREVER. BETTER. strategy strives to create a positive impact by integrating sustainability into all its business areas. PUMA's strategy aims to balance economic, social, and environmental dimensions towards a more sustainable business development.

The FOREVER. BETTER. strategy clearly addresses Human Rights. PUMA does not tolerate any child labor, forced labor, all forms of slavery, disregarding occupational health and safety obligations, disregarding freedom of association, unequal treatment, not paying adequate wages, causing pollution to air, water and soil, harmful noise emission, excessive water consumption, unlawful eviction, using security forces for harmful purposes, or environmental pollution in PUMA's own operations.

PUMA stands for continuous improvement and mainstreaming sustainability, to create a positive impact and ensure industry alignment. To learn more about our strategy and targets, please check out PUMA's Sustainability [website](#).

## GOVERNANCE

PUMA's Human Rights topics are governed in the following ways:

- At the Supervisory Board level, with a Sustainability Committee which holds meetings four times a year.
- At the Management Board level, the responsibility for sustainability is assigned to a Board member. Frequent meetings are held with the sustainability leads for corporate and supply chain sustainability in addition to regular Management Board Meetings with dedicated sustainability updates.
- At the functional level, with an Executive Sustainability Committee comprised of all Functional Heads of the company such as the Human Rights Officer, Vice Presidents for People & Organization, Retail, Logistic, Legal Affairs etc.
- At the subsidiary level, the local Executive Board is responsible for ensuring compliance with Human Rights standards.
- The Management Board of PUMA SE has appointed a Human Rights Officer to monitor the implementation of the German Supply Chain Due Diligence Act (LkSG) which requires PUMA to ensure that Human Rights are respected in its own operations and in the supply chain. The Human Rights Officer is supported by an operational organization to implement PUMA's obligations and to execute all tasks of the law at an operational level. The Human Rights Officer reports directly to the Management Board of PUMA SE at least once a year, or on an ad hoc basis.



- PUMA has a Health and Safety Committee that operates in the headquarters in Herzogenaurach and conducts quarterly meetings. This committee regularly reviews existing reports on known occupational health and safety (OHS) risks, conducts frequent health and safety inspections and exchanges documentation on health issues and risks. Members of the Health and Safety Committee are OHS-specialists, amongst others, a specialized labor physician, a health and safety technician and employee representatives. The Vice President People & Organization, who is part of the Health and Safety Committee, informs the Management Board of PUMA SE about relevant health and safety matters at least quarterly.

At PUMA, the variable annual performance bonus is based, in part, on the achievement of PUMA's FOREVER. BETTER. sustainability strategy targets, which include Human Rights. All PUMA leaders globally, from CEO to Team Head level, have clearly defined sustainability targets, including Human Rights, as part of their annual performance bonus.

## HUMAN RIGHTS POLICY

PUMA is committed to ethical and responsible corporate behavior, as well as respecting Human Rights and protecting the environment in its own operations and throughout its supply chain. PUMA has a public **Human Rights Policy** and is committed to uphold Human Rights as stipulated by international conventions.

In addition to the Human Rights Policy, through its **Annual Reports, Sustainability Handbooks** and **Modern Slavery and Human Trafficking Statements**, which are available on PUMA's corporate website, PUMA communicates publicly about its due diligence and how it monitors progress.



## 2. About This Human Rights Guideline

### SCOPE OF THE HUMAN RIGHTS GUIDELINE

This Human Rights Guideline for the PUMA Group (hereinafter referred to as “Human Rights Guideline” or “Guideline”) aims to provide our PUMA Group employees the protection of Human Rights which are in accordance with national and internationally recognized principles mentioned in PUMA’s **Code of Ethics** and the **Human Rights Policy**.

This Guideline follows a top-down approach and stipulates the minimum principles regarding the protection of Human Rights and the relevant processes that must be followed and implemented by all fully consolidated PUMA Entities globally (each individually, “PUMA” or “PUMA Entity” and collectively, “PUMA Group” or “PUMA Entities”) including stichd and Cobra Golf.

Depending on the specific business of each PUMA Entity, the relevant and applicable principles, requirements, controls, and measures stated in this Guideline shall be complied with and locally implemented by all PUMA Entities within their corporate offices, owned stores, warehouses, owned factories, and distribution and logistics centers.

This Guideline is binding for all PUMA Entities. In cases of conflicting requirements between this Guideline and the local regulations, the stricter regulation shall prevail, provided this is in accordance with local law. PUMA Entities shall ensure the alignment of their existing policies and procedures with this Human Rights Guideline.

This Guideline shall be reviewed at least once a year and on an ad hoc basis if PUMA expects significant changes or increase in risk exposure in its own operations.

### PURPOSE

This Guideline aims to illustrate PUMA’s commitments and compliance with national and international Human Rights standards, regulatory requirements and reporting standards listed below.

#### INTERNATIONAL STANDARDS ENDORSED BY PUMA

- **The International Bill of Human Rights**
- **The United Nations Guiding Principles on Business and Human Rights**
- **The International Labor Organization (ILO) Core Conventions** including ILO Conventions No. 29, 87, 98, 100, 105, 111, 138, 182



- **The International Labor Organization's Declaration on Fundamental Principles and Rights at Work**
- **The United Nations Global Compact Ten Principles** (of which PUMA is a signatory)
- **The United Nations Women Empowerment Principles** (of which PUMA is a signatory)
- **The OECD Guidelines for Multinational Enterprises and Due Diligence Guidance for Responsible Business Conduct**
- **The OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector**
- **The Children's Rights and Business Principles**
- **The Convention on the Elimination of all Forms of Discrimination Against Women**
- **The International Covenant on Civil and Political Rights**
- **The International Covenant on Economics, Social and Cultural Rights**
- **The European Convention on Human Rights**
- **Sustainable Development Goals**

## REGULATIONS AND DIRECTIVES

The regulatory requirements include, but are not limited to the following:

- **European Union Corporate Sustainability Reporting Directive**
- **German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)**
- **UK Modern Slavery Act**
- **Australian Modern Slavery Act**
- **California Transparency in Supply Chains Act**
- **France Duty of Vigilance Law**

The Guideline aims to comply with the major reporting standards and frameworks such as the **Global Reporting Initiative**.

It is the responsibility of the Executive Board of each PUMA Entity to ensure this Guideline is implemented and followed. The implementation of this Guideline is monitored jointly by People & Organization, Corporate Sustainability, Compliance, Logistics and Global Retail teams. In addition, further assurance can be requested and provided by independent parties (e.g., External Audit, Internal Audit). Any feedback or suggestions for improvement are welcome.



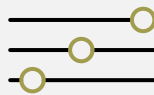


## 3. Human Rights Standards at PUMA

### PROHIBITION OF CHILD LABOR

All forms of child labor are prohibited at all PUMA Entities.

A child in this section means a person who has not reached the age of 15, or the minimum employable age mandated by the applicable law, or the age for completing compulsory education. According to the ILO, child labor means the exploitation of children through any form of work that deprives them of their childhood, their potential, and their dignity, and that harms their physical and mental development. It refers to the work that is mentally, physically, socially, or morally dangerous and harmful to children; and/or interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. The worst forms of child labor involve children being enslaved, separated from their families, exposed to serious hazards and illnesses.



### MEASURES AND CONTROLS

- PUMA Entities shall ensure that all their employees have reached either the age of 15; or the minimum employable age mandated by the applicable law; or the age for completing compulsory education at the location where PUMA Entities are conducting their business activities.
- PUMA Entities shall not exploit children under the age of 18 for any labor purposes and particularly ensure that they do not perform activities which may cause harm to the safety, health and morals of the children. Please refer to the next section on Employment of Minors and Apprenticeship or Training Programs for limitations.
- PUMA Entities shall ensure that the age of every new employee has been proven against an original and official identification (ID) card or state issued identification number containing the date of birth and ensure that the age of each candidate is verified and documented to ensure that no child is hired.
- PUMA Entities shall ensure that the ID used by new employees has not been modified or falsified. PUMA Entities only accept official IDs with relevant signatures and stamps of official bodies.
- Where permissible a copy of this ID document shall be saved in each employee's file in accordance with applicable law. For countries which do not issue ID cards, other documents might be used to validate the age of the employee. Examples of such documents include a birth certificate, a school record, social/health insurance documents, or other legal documents stating the age and/or date of birth.

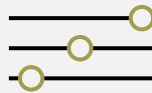


- PUMA Entities shall ensure that each employee file contains adequate documentation proving their legal age.
- PUMA Entities shall always stay informed on the minimum employable age mandated by the applicable laws.

## EMPLOYMENT OF MINORS AND APPRENTICESHIP OR TRAINING PROGRAMS

A minor (young employee) is defined as an employee who has reached the minimum age mandated by law for employment but is under the age of adulthood (typically between 15 and 18 years). Minors can be employed by PUMA according to the restrictions of local laws.

PUMA supports Apprenticeship and Traineeship Programs for the development of skills and acquisition of future talent. Apprentice and vocational training programs shall be reserved exclusively for employees who lack necessary training or experience and therefore cannot yet be hired as regular employees. Programs shall in no way be used to undermine the implementation of every country's labor law requirement, nor legitimize modern slavery and human trafficking activities.



## MEASURES AND CONTROLS

- The same controls stipulated for Prohibition of Child Labor shall be applied by the PUMA Entities.
- PUMA Entities shall adhere to all local regulations, for example working hours restrictions for minors, including regular, night, and overtime hours.
- Where applicable, PUMA Entities shall register the employee to the correspondent government labor agency and keep the documentation available for review.
- Where required PUMA Entities shall obtain a written permit from the parents or legal custodians and keep the documentation available for review.
- PUMA Entities shall protect the minors from performing heavy and dangerous work and/or contact with hazardous substances.
- PUMA Entities shall ensure the age of the apprentice, trainee or working student complies with the minimum age requirements outlined in this Guideline and applicable laws.



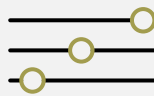
- PUMA Entities shall ensure that there is a written apprenticeship agreement in place between the PUMA Entity and the apprentice.
- The agreement should state the details including the start and end date of the apprenticeship (duration shall not exceed the period set by local law), scope of work, working hours (time spent on theoretical instructions count as working hours), working conditions and remuneration.
- Where applicable, PUMA Entities shall ensure that the agreement is registered with the appropriate authorities, and the apprentice must be provided a copy of the agreement.



## PROHIBITION OF FORCED LABOR AND SLAVERY

### VOLUNTARY LABOR

All forms of forced labor, as well as all forms of modern slavery are prohibited at PUMA. Employment relationships at PUMA must always be entered into on a voluntary basis and can be terminated by PUMA or the employees of their own volition in accordance with the relevant and applicable laws, regulations, and procedures.



### MEASURES AND CONTROLS

- PUMA Entities shall ensure that all their employees are employed voluntarily and shall comply with all laws, regulations, and procedures concerning the prohibition of forced labor, modern slavery, and human trafficking.
- PUMA Entities must ensure that all their employees shall have a valid employment contract with clear provisions which protect the employee's rights to voluntary labor, except as it relates to at-will employment. PUMA Entities must also ensure that they have a valid contract in place when engaging employment agencies and all relevant provisions pertaining to the prohibition of forced labor, modern slavery, and human trafficking under this section are clearly stated in the contract.
- PUMA Entities shall not use employment agencies or intermediaries that have practices that restrict an employee's freedom of movement, or ability to terminate their own employment, or that creates a threat of penalty.
- All employees shall be free to leave the PUMA Entities premises during non-working hours.
- PUMA employees are free to resign before the end of the contract due to just and legal reasons. PUMA Entities shall ensure that their employees are free to terminate their employment after providing sufficient notice, where applicable, and no form of punishment is taken against them.
- The PUMA Entities shall educate all employees, including managers and supervisors, about the Human Rights Policy and Guideline and guarantee its enforcement.
- The PUMA Entities shall not grant their employees any large credits or salary advances which may result in any form of bonded labor. For credits to employees, please consider rules stipulated in the Management Rules.

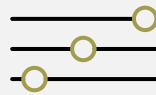


- The PUMA Entities shall ensure that all wages and benefits are paid directly to their own employees and not to any other person on their behalf through digital payment.
- The PUMA Entities shall ensure that their employees have unrestricted access to basic needs, including toilet, bathroom facilities and drinking water.
- PUMA Entities shall ensure that their employees have access to other departments within the PUMA Entities to address legitimate concerns.
- PUMA Entities shall not impose fees of any kind on any person applying for employment at PUMA. Potential recruitment fees or expenses include, but are not limited to, the following:
  - Services fees of recruiters,
  - Initial application, recruitment, placement or processing fees,
  - Document or work permit fees,
  - Foreign employee levy, deductions or deposits/bonds (where applicable),
  - Skills tests,
  - Medical tests and insurance costs before and after arriving in the country of destination,
  - Training,
  - Recurring operating or administrative fees,
  - Initial travel from home country to country of work (applicable when they are different) and local transportation.

## NO EXCESSIVE WORKING HOURS AND OVERTIME

PUMA Entities shall consider that a regular workweek does not exceed 48 hours and one day off shall be guaranteed for every seven-day period. Other than in exceptional circumstances, the sum of regular and overtime hours in a week shall not exceed 60 hours and what is allowed by local labor law.

Overtime hours are permitted only as long as the overtime hour(s) are within the limits permitted by national, state or local legislation, or collective agreements. Overtime work shall not be requested on a regular basis. In all instances, overtime shall be compensated at a rate consistent with applicable law. Employees shall be made aware of their right to refuse overtime without fear of any consequences or retaliation.



## MEASURES AND CONTROLS

- Working hours shall be properly compensated according to the requirements of the law.
- The start and end of working time and duration breaks are based on the agreements reached between the Entity and the employee or employee representative and/or if applicable the relevant works council agreement.
- The PUMA Entities shall make every effort to establish an effective method/system for recording and tracking all working hours of every employee.
- The Entity shall report the data via reporting tools including digital software.
- PUMA Entities shall make every effort that the start and end time of every working day will be properly reflected on all attendance records.
- The employee cards (if they exist) to record attendance shall be at the control of the employees themselves.
- The PUMA Entities shall not employ double bookkeeping or falsify time records.
- Using replacement of rest days/holidays, PUMA Entities shall meet all legal requirements regarding overtime and hours of work.
- Forced labor occurs if overtime exceeds the weekly or monthly limits allowed by law and is made compulsory by threats of a penalty, irrespective of the reasons for such overtime. If applicable under local law, every PUMA Entity shall have a clear and written policy stating that all overtime work is within the limits permitted by national legislation or collective agreements.
- All overtime work must not be requested on a regular basis.
- The total number of overtime hours worked shall not normally exceed either 12 hours per week or the number specified by local law, whichever is lower.
- While planning the schedules and shifts of store employees, the PUMA Entity shall consider both the needs of the business and requests of employees.
- Employees shall be entitled to reasonable meal breaks every day and rest days.
- The start and end of the daily working time and the breaks are based on the agreements reached between the parties.



## MIGRANT AND REFUGEE EMPLOYEES

Migrant and refugee employees shall be treated fairly and equitably without discrimination at the workplace.



### MEASURES AND CONTROLS

- The PUMA Entities shall have clear procedures in place to ensure compliance with legal standards regarding the employment of migrant employees. These procedures shall cover the processes for recruitment and selection, compensation and benefits, working environment, employee development, discipline and performance appraisal, and exit procedures.
- PUMA employees must be granted access to their travel documents. Withholding migrant employees' travel documents (such as passport or visa) is prohibited. In cases where such documents must be collected for government processing (such as for work permit renewals and similar domestic security/migration requirements), they shall be returned to employees as soon as possible.

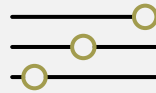
## PROHIBITION OF DISCRIMINATION

### DISCRIMINATION

Any form of discrimination based on race, color, nationality, gender, age, language, pregnancy, religion or belief, marital status, health status, social or ethnic origin, union membership, political views and affiliation, sexual orientation, birth or other status such as disability, veteran status or property is prohibited.

The policy of equal employment opportunity and anti-discrimination applies to all aspects of the relationship between PUMA and its employees, including but not limited to recruitment, employment, promotion, transfer, training, working conditions, wages and salary administration, employee benefits and application of policies. Equal opportunities in employee management include hiring, training, promotion, granting of social benefits, assignment of work, salary, discipline, termination, and retirement.

PUMA has a zero tolerance policy for discrimination. PUMA Entities take corrective or disciplinary action in case of discriminatory behavior or harassment. PUMA provides training on discrimination and harassment in the workplace.



## MEASURES AND CONTROLS

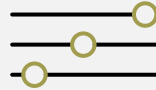
- PUMA Entities shall provide a fair work environment and equal opportunities for all of their employees and shall grant all leave (including maternity leave) stipulated as mandatory under applicable law.
- PUMA Entities shall comply with the relevant and applicable anti-discrimination and anti-harassment laws within their respective countries.
- Employees and managers are offered a range of learning opportunities aimed at enhancing their understanding of diversity, equity, and inclusion. These sessions cover topics such as discrimination, injustice, intercultural communication, and microaggression; fostering a more inclusive and understanding workplace. To raise further awareness for these issues, PUMA also holds talks with internal and external speakers and posts articles on internal communication platforms. PUMA Entities shall educate all employees about equal opportunities and guarantee its enforcement.
- PUMA Entities shall ensure that their employees are not discriminated against or harassed in all aspects of their business activities.
- PUMA Entities shall take the appropriate corrective or disciplinary action in proven cases of discriminatory behavior or harassment.
- In situations where there are proven cases of discrimination or harassment, PUMA Entities shall further provide appropriate training, mediation and follow-ups on discrimination in the workplace.
- PUMA Entities shall hire employees solely based on their skill, ability, and experience to do the job.
- PUMA Entities shall not ask discriminatory questions during the interviews and not request non-job-related information during the recruitment process.
- The job postings for applicants shall not include any basic information (such as age, gender, race, religion, marital status, health condition, or union affiliation) that could be used as a basis for discrimination.
- The hiring interviews shall always be based on job requirements and PUMA's expectations for the job. They shall be free from any bias.
- PUMA Entities shall measure metrics including but not limited to:
  - Number of incidents of discrimination,
  - Number of complaints filed through channels to raise concerns,
  - Disclosure of the status of incidents and/or complaints and actions taken.





## PROMOTION OF DIVERSITY AND INCLUSION

PUMA, as a global company, recognizes the value of fostering diverse teams with different skillsets, gender, age and nationality backgrounds which is vital to foster creative thinking, effective decision-making and advancing innovation within the organization. PUMA cultivates a culture that promotes collaboration and fairness, aiming to dismantle systemic barriers.

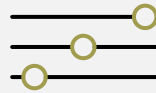


### MEASURES AND CONTROLS

- PUMA Entities shall have a diverse workforce in every area, manifesting diversity in gender, race, internationality, age, educational background and experience.
- PUMA Entities shall create an inclusive work environment in which employees with disabilities can perform their tasks while developing their potential.
- PUMA Entities shall comply with applicable laws ensuring equal employment opportunities for individuals with disabilities.
- PUMA Entities shall ensure a reasonable work environment to accommodate the special needs of the employees and provide appropriate training.
- PUMA Entities shall measure diversity metrics and support the efforts to establish diversity strategies.

## GENDER EQUALITY

PUMA promotes gender equality and women empowerment. PUMA sets itself the duty to amplify the visibility of women on all management levels. It commits to implementing Women's Empowerment Principles and pushes gender equality further by fighting against stereotypes. PUMA assures that gender distribution is balanced.



## MEASURES AND CONTROLS

- PUMA Entities shall establish specific procedures and positive actions to ensure gender equality and be transparent on the status of their gender equality efforts including engaging employees on this topic.
- PUMA Entities shall support the efforts if the metrics are not satisfactory to change their strategy to get to a more balanced gender distribution.
- PUMA Entities shall provide training on gender equality topics to increase awareness and fight against stereotypes.
- PUMA Entities shall support gender-focused organizations, networks and collaborate with stakeholders.
- PUMA Entities shall consider adequate and equal remuneration for equivalent work regardless of gender in a local remuneration policy.
- PUMA Entities shall measure gender equality related metrics, including but not limited to:
  - Gender breakdown of workforce,
  - Gender breakdown at Executive Board level,
  - Gender breakdown for all management and leadership levels,
  - Gender breakdown in STEM (Science, Technology, Engineering and Mathematics) roles,
  - Gender breakdown for sales roles,
  - Gender breakdown of promotions,
  - Gender breakdown of leavers,
  - Gender breakdown of new hires,
  - Gender breakdown per area or/and region.

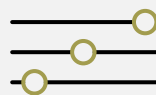


## NO HARASSMENT AND NO ABUSE

Any form of harassment or abuse including but not limited to sexual, racial, gender, verbal, mental or physical abuse and mobbing is prohibited at PUMA in all circumstances.

### TYPES OF HARASSMENT AND ABUSE

- Sexual harassment includes offensive behavior including unwanted sexual advances, offering employment benefits in exchange for sexual favors, unsolicited sharing of sexual content via digital tools like e-mail or text message services, making sexual gestures, displaying of sexually suggestive objects or pictures, cartoons or posters, verbal conduct such as making or using derogatory comments, sexually explicit jokes, verbal sexual advances or propositions, verbal abuse of a sexual nature, sexually degrading words to describe an individual, suggestive or obscene letters, notes or invitations, physical conduct such as touching, assault, impeding or blocking movements.
- Physical harassment includes intentional and unwelcome physical contact, physical abuse, or threats of abuse to another employee or the property of another employee.
- Verbal abuse is uninvited and unwelcome language, and it includes shouting, intimidating, public reprimands, or instantaneous rages, using demeaning offensive and inappropriate language, remarks, threats, or insults, constant unjustified criticism.
- Psychological harassment and mobbing include exclusionary or isolating behavior, oppressive or unreasonable allocation of duties, mobbing, including the manipulation of the nature of someone's work, retaliation of an employee for raising a complaint/ grievance or disciplinary proceedings, regularly not inform or not inform enough about tasks or facts required for an employee to perform their jobs well.



### MEASURES AND CONTROLS

- PUMA Entities shall be aware of the cultural differences in different regions and the accepted norms within the countries of operation.
- PUMA Entities shall educate all employees, including managers and supervisors by providing training aimed at better explaining proper behavior in cultural context.
- PUMA Entities shall provide training aimed at identifying, preventing and reporting harassment, violence and abuse.
- In situations where there are proven cases of discrimination or harassment, PUMA Entities shall provide appropriate training, mediation and follow-ups on harassment in the workplace.



## COMPLIANCE WITH OCCUPATIONAL HEALTH & SAFETY AND WELLBEING

As stated in PUMA's Occupational Health & Safety Policy, which is applicable in every PUMA Entity, PUMA Entities ensure a healthy and safe work environment for all their employees. Occupational health and safety encompass the social, mental, and physical well-being of PUMA employees in all occupations. All Entities shall ensure that all employees are comfortable while working. Hazards are to be eliminated at the source.

Each PUMA Entity complies with local health and safety laws, applicable government regulations, international conventions as well as the Group wide safety, health, and environmental policies and guidelines ensuring the wellbeing of the employees.

Examples of occupational health and safety measures that shall be provided at PUMA include amongst others protection from fire, personal protective equipment against chemicals, protection from accidents, sufficient light in the working space, equipment safety, hearing protection in loud spaces, implementation of ergonomic design requirements relating to health protection, adequate heating and ventilation systems, access to adequate and clean sanitary facilities.



### MEASURES AND CONTROLS

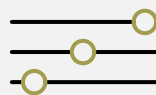
- PUMA Entities shall track and report occupational health and safety metrics, including but not limited to:
  - Total hours of safety training,
  - Number of employees trained in fire safety and first aid,
  - Number of workplace accidents requiring a work stoppage,
  - Lost time injury rate,
  - The rate of absence due to sickness,
  - Fatal accidents,
  - Rate of occupational diseases.
- Each PUMA Entity shall regularly review the roles and responsibilities of their employees' regarding medical, fire and building emergencies, natural disasters or other matters of public safety.
- PUMA Entities shall offer regular training on health and safety. This includes online and offline training programs to prepare employees for potential emergency situations, required hygiene measures, ergonomics, or on ways of reducing the number of accidents and staying healthy in the job. These measures are particularly important for retail employees.
- Visitors at PUMA Entities must always be accompanied by an employee.



- Employees at PUMA Entities shall immediately notify their manager when they see someone acting in a suspicious manner.
- To maintain the security of employees, PUMA Entities shall prohibit the possession, carrying or use of firearms, explosives, ammunition, fireworks, or weapons of any kind while on company property or while engaged in company business.
- All PUMA Entities shall make a particular effort to track, record and report all accidents that occur in PUMA properties.
- PUMA Entities shall follow all relevant internal reporting processes, including the use of accident reporting forms or digital tools. In these tools, entities shall provide as much detail as possible including pictures.
- PUMA Entities shall take measures on heating, ventilating and air conditioning in their working places. For instance, HVAC filters must be replaced regularly and tracked.
- In case of high temperatures (30 degrees or higher), low temperature (15 degrees or lower) or failure of the system in working places, PUMA Entities must take actions.
- All PUMA Entities shall have a sufficient number of first aid boxes, maintained and checked on a regular basis.
- PUMA aims to guarantee safety and comfort for PUMA employees on business trips. PUMA Entities shall take all measures to provide employees with safe business travel conditions and travel insurance.

## EMERGENCIES

In the event of a natural disaster or emergency, all measures must be taken to protect everyone in the facilities, including employees, customers and business partners. Natural disasters may include, but are not limited to, earthquakes, hurricanes, tornadoes, flooding.



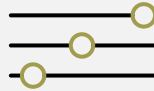
## MEASURES AND CONTROLS

- During an emergency or natural disaster, Entities should follow the procedures of natural disasters and safe evacuation.
- PUMA Entities shall train employees on emergency procedures including the emergency exits in the work areas.
- PUMA Entities shall contact their local People & Organization Department for more information about emergency procedures.



## MENTAL HEALTH AND WELLBEING

Promoting wellness and prioritizing mental health is essential for creating a supportive and inclusive workplace environment. PUMA is committed to creating a safe space where employees feel psychologically safe. By prioritizing mental health and well-being, PUMA does not only support the personal and professional growth of its employees, but also thrives as company.



### MEASURES AND CONTROLS

- PUMA Entities shall invest in a range of services and benefits to foster the health and wellbeing of its employees.
- All PUMA Entities shall raise awareness on how to support employees with mental health struggles.
- To promote healthy lifestyles, major PUMA Entities shall offer opportunities for free health checks and nutritional advice, regular in-house or external fitness and sports courses and sports events.
- All major PUMA Entities shall provide Employee Assistance Programs.

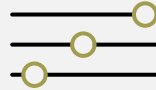
## FLEXIBLE AND REMOTE WORKING

PUMA is committed to increasing the wellbeing of its employees. Every PUMA Entity shall assess the feasibility of remote and flexible working and provide flexible and remote working conditions to its employees to an extent that fits the needs of the respective business area and the work-related duties that come with it.



## NO ILLEGAL USE OF SECURITY FORCES

PUMA does not tolerate the use of any private security forces or any public law enforcement forces to conduct any violent acts that would humiliate, injure, or harm the lives of any employees nor shall such security forces be used to break peaceful and legal strikes. However, PUMA recognizes the right to use trained and qualified security forces or to contact public law enforcement forces such as the police for the protection of their premises respectively.



### MEASURES AND CONTROLS

- PUMA Entities shall ensure that sufficient instructions are given, or controls are in place when engaging security forces to ensure that no harm will be caused to any person and that the rights to freedom of association are being respected.
- PUMA Entities must ensure that the above prohibition is stated in the contract or agreement when hiring private security forces.

## NO HARMFUL POLLUTION

As stated in PUMA's Environmental Policy, PUMA commits to the protection and preservation of the environment within our own operations. PUMA makes sure that its environmental impact is monitored and kept to a minimum. This is a fundamental part of all its business activities. PUMA does not tolerate any harmful soil contamination, water pollution, air pollution, harmful noise emission or excessive water consumption which may lead to impairing the natural basis for preservation of food, access to clean drinking water or sanitary facilities and the health of a person.



### MEASURES AND CONTROLS

- PUMA Entities shall not cause any harmful soil contamination, water pollution, air pollution, harmful noise emission or excessive water consumption which may impair a person's basic needs and health.
- PUMA Entities shall consider all measures indicated in **Environmental Standards for PUMA Entities**.



## FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

PUMA Entities shall recognize the right of freedom of association of its employees to unionize or form or join trade unions, employee representation bodies or industry related associations which includes the right to strike and bargain collectively in accordance with the law of the place of employment. PUMA Entities shall ensure that their employees can exercise their rights without fear of discrimination, intimidation, or retaliation. PUMA is also aware of the right of employees not to join, or to refuse to join, unions or other employees' associations.



### MEASURES AND CONTROLS

- PUMA Entities shall comply with all the relevant and applicable laws pertaining to the freedom of association of their employees.
- PUMA Entities shall not restrict their employees from exercising their freedom to associate, strike or bargain collectively.
- PUMA Entities shall inform employees about their rights of freedom of association, their relevance, purpose, and function.
- PUMA Entities shall not discriminate, intimidate or retaliate against their employees for exercising their freedom of association.
- PUMA Entities shall not restrict or limit any employee from organizing or joining an employees' organization.
- PUMA Entities shall not restrict employees' organizations or unions from joining local, national, or international federations or confederations.
- All major PUMA Entities shall initiate a form of employee sounding board to provide alternative means of solving employees' problems and to promote good industrial relations in the Entity.
- PUMA Entities shall facilitate employees' selection for these initiatives.





## FAIR WAGES

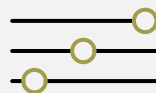
### EQUAL PAY FOR EQUAL WORK

Each PUMA Entity shall ensure fair and non-discriminatory compensation. The PUMA compensation framework is based on analytical job evaluations and a global grading system. The assessment relates exclusively to characteristics of the job and not to the job holder. It monitors and discloses the results of its equal pay analyses. PUMA Entities shall pay equal remuneration to all employees for equal work.

PUMA has long and short-term incentive programs that are exclusively linked to company goals. Therefore, PUMA implements a specific, unified salary grading structure around the world reassessing the roles.

### LIVING WAGE

PUMA shall ensure that each employee earns a living wage. PUMA uses the living wage database of internationally recognized platforms (currently the Fair Wage Network) to have access to the living wage thresholds at regional or city level. The remuneration and wages of all PUMA employees in the PUMA Entities are subject to regular assessments. PUMA Entities shall pay a living wage as defined by an internationally recognized living wage expert organization. For this purpose, the Living Wage Adjusted Mean shall be used. The thresholds can vary according to the cost of living at regional levels.



### MEASURES AND CONTROLS

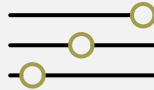
- PUMA Entities shall ensure a transparent and fair compensation structure to employees, including the principle of equal pay for equal work and addressing gender pay gaps.
- PUMA Entities shall provide employees with a copy of their pay slip and in their relevant local language.
- PUMA Entities shall not delay the payment of wages.
- PUMA Entities shall establish procedures to conduct regular checks and provide adjustments if needed.



## EMPLOYMENT BENEFITS

### EMPLOYEE INSURANCE CONTRIBUTIONS

PUMA Entities shall make contributions to the required insurance body or fund as required by local law.



#### MEASURES AND CONTROLS

- PUMA Entities shall register officially all employees with the local bureau and relevant mandatory insurance providers before starting work, as applicable by local laws, regulations and statutory time limits.
- PUMA Entities shall keep proper records of payments of contributions to the authorities in relation to social security, medical, pension schemes and funds, with details on the contribution for each employee.
- In cases where employer contributions are not required by law, PUMA Entities shall endeavor to cover social insurances such as health (medical) insurance and work injury insurance.

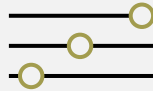
### VACATION AND SICK LEAVE

To provide PUMA employees with an opportunity to maintain a healthy work-life balance, all PUMA employees are entitled to have holidays. Also, all regular employees, whether full-time or part-time, are entitled to carry sick time and leave. The terms, durations and conditions of leaves paid vacation time off may differ due to local law and regulations.



## PARENTAL LEAVE AND NEEDS

PUMA aims to foster a better work-life balance, promote the equality of parents regardless of their personal situation and is committed to a family-friendly working environment.



### MEASURES AND CONTROLS

- Every employee who has been employed at PUMA for at least twelve months will be entitled to minimum fourteen weeks on full pay for maternity and/or adoption leave (local definitions may apply), and ten days on full pay for paternity or partner leave. Where local laws go beyond these benefits, the greater benefit will continue to be applied.
- PUMA Entities shall provide a reasonable amount of break time to accommodate an employee who wishes to express breast milk for their infant child. Employees needing breaks for breastfeeding may use ordinary paid rest breaks or may take other reasonable breaks when needed. Where state law imposes more specific requirements regarding the break time or lactation accommodation, PUMA Entities will comply with those requirements.
- PUMA Entities shall monitor the return-to-work rate of employees after parental leave.
- All major PUMA Entities shall make every effort to offer options to parents for their kids. These include, but are not limited to, placements in kindergartens and daycare centers, a parent-child office, a breastfeeding room, an external service provider for childcare and care of relatives, life coaching, and vacation programs for employees' children.



## RESPECTING LAND RIGHTS

PUMA does not tolerate any form of unlawful eviction within its business activities when acquiring, building on, or otherwise using land for any of its business activities.

Unlawful eviction of land means removing any persons from their rightfully owned land in an illegal manner which is not consistent with the applicable real-estate and property laws. Such illegal manners may include forcibly removing persons directly or indirectly, threatening or using violence to remove persons from the land, and disregarding the relevant processes when dealing with land as established under the applicable land laws.



### MEASURES AND CONTROLS

- PUMA Entities shall not unlawfully evict or deprive persons from any land when acquiring, building on, or otherwise using the land for any of their business activities.
- PUMA Entities must conduct sufficient due diligence on any land that they intend to acquire, build on or use to ensure that the land was not obtained unlawfully.



## 4. Grievance Mechanisms

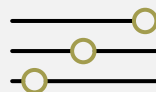
PUMA has a zero-tolerance policy against violations of fundamental Human Rights. PUMA's complaint procedure plays a crucial role in upholding its values and serves as a way to be aware of and remedy potential risks and violations of Human Rights and PUMA policies including Code of Ethics, Human Rights Policy and this Human Rights Guideline.

Employees who believe they have experienced a human or labor rights violation should report the incident immediately. They can contact their manager or the People & Organization Department in case of a concern. An employee can decide on how to proceed with her or his complaint.

Any individual or organization can submit a complaint regarding Human Rights risks as well as violations of PUMA policies. All complaints shall be reported via PUMA's electronic whistleblowing platform **SpeakUp**.

Reporters may remain anonymous and all information regarding the complaint shall be treated as strictly confidential and shared on a need-to-know basis. All complaints shall be investigated thoroughly. Reporters who submit a complaint in good faith shall be protected from any form of retaliation.

Further information regarding PUMA's grievance mechanism may be found in PUMA's **Whistleblowing Policy**.



### MEASURES AND CONTROLS

- PUMA is committed to maintaining a safe work environment that is free of harassment, intimidation, or discrimination, and any other form of retaliation for those who submit a complaint.
- PUMA Entities shall ensure that **SpeakUp** and PUMA's **Whistleblowing Policy** are communicated to all their employees at least once a year.
- PUMA Entities must ensure that all investigations are conducted in accordance with PUMA's Whistleblowing Policy.



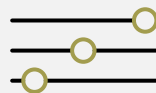
## 5. Training, Engagement and Communication

### HUMAN RIGHTS TRAINING PROGRAMS

A wide range of options for training and development, including courses, workshops and coaching – online and offline, standardized or specially tailored to individual needs are offered by PUMA. All employees have equal opportunity to access training programs.

These programs include intensive training and coaching, including interactive learning, role play simulations, and best practice learning, as well as joint projects. Depending on the needs, the training shall cover the following components:

- Professional and personal development,
- Human and labor rights, including the major risks, zero tolerance and major issues in Human Rights,
- Training on regulatory requirements such as those set by labor law and the PUMA Code of Ethics,
- Sustainability strategy including PUMA's sustainability related policies, guidelines, codes and handbooks,
- Occupational health and safety,
- Working culture including diversity and inclusion,
- Sustainability,
- Workplace skills, and leadership development,
- Management and leadership training programs.



### MEASURES AND CONTROLS

- PUMA Entities shall provide the opportunity to proactively advance employees' own professional development and to develop themselves.
- PUMA Entities shall implement an adequate training program for every employee depending on strategic needs.
- PUMA Entities shall ensure that all employees have the necessary skills to ensure internal growth and drive the company forward.
- PUMA Entities shall provide onboarding training to the new employees to better explain essentials of the company such as structure, major processes, policies, guidelines, handbooks including the ones in relation to sustainability, tools and most importantly, culture.
- PUMA Entities shall implement an adequate training program for every employee.



- PUMA Entities shall identify skill gaps and gain insights into their employees' capabilities.
- PUMA Entities shall set targets for training.
- PUMA Entities shall follow and report all investments in employee development via reporting tools and systems.
- PUMA Entities shall evaluate and follow up the training programs.
- PUMA collaborates with platforms to provide a wide range of learning categories to choose from for self-directed personal and professional development.

## ENGAGEMENT AND COMMUNICATION

Putting people first is an important part of PUMA's corporate strategy. PUMA Entities value the employees' high level of engagement as well as their loyalty, and actively communicates with the employees. Having an "open door" communication, PUMA can understand the concerns and needs raised by its employees. PUMA strongly encourages the use of innovative, best practice forms of communication between employees and management to ensure that an atmosphere of trust exists in the workplace.



## MEASURES AND CONTROLS

- PUMA Entities shall implement communication and dialogue channels for employees such as suggestion boxes, information boards, and regular dialogues between employee-management. Additionally, if applicable, PUMA shall support the election of employee representatives.
- PUMA Entities shall consider employee feedback and ideas through surveys, pulse surveys, focus groups, interviews and sentiment analysis.
- PUMA Entities shall ensure that the onboarding process for new employees is regularly reviewed and updated to ensure new employees acknowledge all current PUMA policies together with their employment contract.
- PUMA Entities participate in employee engagement through regular (minimum every two years) global employee opinion surveys.
- PUMA Entities shall continue to implement the measures resulting from the global employee survey.



## 6. Human Rights Risk Management and Due Diligence

Due diligence is an ongoing process, in which PUMA Entities can assess, act, track and communicate their Human Rights and environmental related performance to all relevant stakeholders to provide or cooperate in remediation and/or to conduct third party due diligence in the supply chain when necessary. Human Rights compliance programs must guarantee compliance with all relevant local and international legislation.

PUMA conducts its own risk assessment where it can identify relevant Human Rights related risks which are assessed and prioritized accordingly. The risk analysis is conducted on an annual basis and on an ad hoc basis in the event of a significant change or increase in risk exposure in PUMA's value chain. Those risk categories cover potential violations such as employment of children, worst forms of child labor, forced labor, all forms of slavery, disregarding occupational health and safety obligations, disregarding freedom of association, unequal treatment, not paying adequate wages, causing pollution to air, water and soil, harmful noise emissions, excessive water consumption, unlawful eviction, using security forces for harmful purposes, and environmental pollution in PUMA's operations.

PUMA carefully evaluates and considers the results of the risk analysis in its business decision making processes and uses the results to identify any additional measures to be implemented. PUMA regularly updates all relevant internal documentation, processes, training, and measures to reflect the changes in relation to the results.



### MEASURES AND CONTROLS

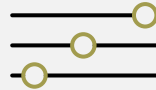
- PUMA Entities shall embed responsible business conduct in their own policy and management systems and identify actual and potential harm.
- PUMA Entities shall cease, prevent or mitigate harm in their operations, keep tracking and communicating with relevant stakeholders, provide for or cooperate in remediation when appropriate.
- PUMA Entities shall conduct a risk analysis on all the above-mentioned Human Rights risk areas annually or on an ad hoc basis if they expect a significant change or increase in risk exposure within their business activities. If the Measures and Controls stipulated in this Guideline are considered insufficient or inadequate to prevent Human Rights violations, stricter standards are to be defined and applied by the PUMA Entity.
- If PUMA Entities discover any Human Rights violation, which has occurred or is imminent, the PUMA entity shall take the appropriate remedial action which must lead to an end of the violation. The PUMA entity shall document all efforts taken to prevent such violation from occurring in the future.





## 7. Preventive Measures and Remedial Actions

As stated in PUMA's Human Rights Policy, if a risk analysis or an investigation confirms a potential risk or a violation of Human Rights and/or PUMA policies within PUMA's own business area, PUMA shall take all appropriate measures to prevent such risks, and to end such violations immediately in accordance with the severity and the principle of proportionality.



### MEASURES AND CONTROLS

- PUMA Entities shall implement the appropriate preventive measures stipulated in this Guideline.
- This includes implementation of appropriate human resources strategies and practices, delivering training and awareness measures, and conducting audits.
- If a violation of Human Rights or PUMA policies is discovered within the business activities of the PUMA Entities, they shall take the appropriate action to end the violation without undue delay.
- When taking any remedial action, measures to consider include the implementation of a corrective action plan with a concrete timeframe.
- Remedial action shall be documented including all relevant communications, correspondences and other efforts taken to end the violations.
- PUMA Entities shall never engage in the use of physical punishment, wage deductions or abuse in any manner, whether physical, mental, sexual or verbal.
- PUMA Entities shall ensure non-retaliation for all steps of the disciplinary process, including for an employee requesting a witness and filing an appeal of disciplinary action. Where appropriate, disciplinary procedures and actions imposed by the PUMA Entities shall be implemented with the primary aim of improving the employees' performance and behavior, rather than punishment.
- Where legal regulations for disciplinary processes exist, procedures for investigation, warning, and penalties shall follow them as a minimum requirement.
- When PUMA decides to terminate the employment, the following steps must be taken:
  - Compensate the employee as required by law,
  - Inform and involve the trade union and/or works council, if applicable and necessary,
  - Not force employees to sign any waivers or release of their rights as condition of receiving severance or any legal benefits,
  - Consider that the termination shall be based upon the employee's current salary and seniority as calculated from the initial date of hire except in cases of termination for cause such as disciplinary termination.



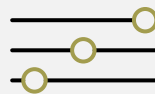
## 8. Documentation and Reporting

Through the Annual Reports, Handbooks, Guidelines and Modern Slavery and Human Trafficking Statements, and all other legally required reports, PUMA communicates publicly about its due diligence and the way it monitors progress. PUMA uses a software solution globally for reporting purposes.

PUMA Entities shall ensure that all their efforts, controls and measures created under this Guideline shall be documented and kept in a retrievable manner to enable global reporting.

## 9. Data Protection

PUMA Entities shall safeguard personal data and ensure that they are collected and stored only to the extent necessary to fulfill the tasks related to complaints for the purposes of conducting the investigation and taking measures to remedy the violation that is reported.



### MEASURES AND CONTROLS

- PUMA Entities shall ensure that the relevant and applicable data protection provisions will always be complied with when handling personal data.
- PUMA Entities shall ensure that only the personal data that is necessary for carrying out the purposes specified in this Guideline will be processed.

## Legal Disclaimer

The content of this Guideline is not intended to replace local or national regulations. At all times, it remains the sole responsibility of the PUMA Entity to ensure compliance with all applicable local regulation related to Human Rights and environmental topics.

**DO THE RIGHT THING – EVERY DAY!**

