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Declaration of Principles on the Human Rights Strategy in the Supply Chain

Commitment to Respecting Human Rights

The Bauer Group is unconditionally committed to respecting and protecting human rights and the environment across our value chain. Our business practices are guided by internationally recognized standards and guidelines, such as the United Nations Universal Declaration of Human Rights and the conventions and recommendations of the International Labour Organization (ILO) on labour and social standards. These standards are binding for our operations, and we expect the same from all our business partners.

Expectations of our partners

We commit ourselves and our direct suppliers to complying with all applicable national and international laws as well as the core labour standards of the ILO. If a risk of adverse impacts on human rights or the environment is identified within a business relationship, we assess this and work towards appropriate changes in terms of remedial measures.

Identification and Assessment of Risks

As a company in the food industry, we are aware of the specific human rights and environmental risks associated with complex global supply chains. As part of our risk management system, we therefore conduct an annual comprehensive, abstract risk assessment of all direct suppliers. This assessment serves to systematically identify, evaluate, and prioritize potential human rights and environmental risks — in accordance with the risks and obligations defined in § 2 of the LkSG—within our supply chain. Furthermore, if we have substantiated knowledge of potential violations at direct or indirect suppliers, we conduct an occasion-specific risk analysis.

The evaluation of several hundred suppliers showed that a very small proportion were classified as potentially high-risk. We attribute this to our long-standing, stable business relationships with companies predominantly based in Germany. Nevertheless, we continue to monitor these suppliers as part of our monitoring process. The currently prioritized human rights risks include, in particular, child labor and forced labor, adequate working hours, fair wages, and waste management, as these have been identified as particularly material due to our industry and supply chain structure.

The adherence to our Supplier Code of Conduct forms the basis for shared responsibility regarding human rights and environmental protection, for direct suppliers and actors in the upstream supply chain. If actual or threatened adverse impacts on human rights or environmental standards occur in our own operations or among our suppliers (whether direct or indirect) we will immediately take appropriate remedial actions. If a violation is identified, we define

specific requirements for the affected supplier, the implementation of which is a prerequisite for continuing the business relationship. Depending on the severity of the violation, these measures can range from joint improvement plans to legal action and even the termination of the business relationship.

Reporting Mechanisms

Despite our careful management of human rights and environmental risks, we are aware that actual or threatened violations may occur. We are therefore considering the establishment of an effective grievance mechanism as an indispensable component of our risk management and a key element in fulfilling our due diligence obligations.

Our whistleblower system is open to all employees, business partners, and external third parties and enables the submission of reports regarding human rights or environmental risks as well as actual violations. Reports can be made anonymously upon request. We explicitly encourage the reporting of potential breaches of legal requirements, regulatory standards, or internal company guidelines, including this Policy Statement.

The whistleblower system can be accessed via the websites of all companies in the Bauer Group (Compliance | Bauer Group). In addition, reports can also be submitted confidentially via line managers, the works council, the location's compliance officers, or the Group management. All incoming reports are treated confidentially, carefully reviewed, and addressed with appropriate follow-up measures.

Responsibilities and Governance

As part of the compliance framework, Human Rights Officers in the Bauer Group companies have been appointed to monitor compliance with the due diligence obligations under the LkSG. They are responsible for monitoring the risk management, provide guidance on the implementation of preventive and remedial measures, coordinate internal processes, document relevant measures, and supervise the complaints procedure.

The LkSG Officers conduct risk analyses, assess human rights and environmental risks in the supply chain, and develop appropriate measures in collaboration with the Human Rights Officers. They work closely with suppliers to ensure compliance with legal requirements. All processes and responsibilities are clearly defined in job and process descriptions and are firmly established within the company.

The Human Rights Officers report regularly and as needed to management on the status of the measures, identified risks, and initiated corrective actions.

Overall responsibility for the implementation of this Policy Statement lies with the managing directors of the parent company and the managing directors of the Bauer Group's subsidiaries. In this way, we ensure that all companies are aware of their own responsibility to respect human rights and implement them on a daily basis.

The Policy Statement is taken into account in our corporate guidelines, code of conduct, and the supplier code of conduct. Employees and managers receive regular training on these topics to ensure a shared understanding and effective implementation.

Outlook

This Policy Statement is a living document that is reviewed regularly and updated as needed—particularly considering new findings from risk assessments or changes in legal requirements. All processes, responsibilities, and measures described herein are anchored and implemented in the relevant business processes of the Bauer Group.