



# Declaration of Principles

for Human Rights and Environmental Obligations

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## FURTHER LINKS

Our social and environmental responsibility statements consist of several components that together provide a comprehensive picture of our commitment to sustainability and responsible action:

- Our annual [Group report](#) contains our financial and non-financial performance for the year, including our corporate social responsibility report. In addition, momox reports on information related to the Taxonomy Regulation (EU Regulation 2020/852) as part of its corporate social responsibility.
- In accordance with the Corporate Social Responsibility Directive, we have comprehensively expanded our [sustainability statement](#). This contains detailed information on our strategy, objectives, risks, performance indicators and guidelines with regard to environmental, social and corporate aspects (ESG).
- A special [sustainability section](#) on our corporate website offers a wide range of information.
- In this [policy statement](#) on human rights and environmental commitments, we set out our commitment to respecting human rights in all areas of our business activities.





## 1. Our area of application

This policy statement covers the subsidiary momox SE, Berlin, which belongs to momox Holding SE, and its subsidiaries momox Services GmbH, Berlin, and MOMOX Polska Sp. z o.o., Szczecin (hereinafter referred to as "momox Group" or "momox"). The Berlin-based momox Holding SE is the parent company of the momox group.

momox operates internationally as a large online retailer for used items from private sellers. All the more reason for us to set high standards for our own actions and those of our business partners.

This declaration of principles is to be understood as a constantly evolving document. Depending on progress in the implementation of human rights and environmental due diligence obligations, including with regard to future regulatory changes, it will be adapted accordingly.

This declaration of principles applies to our employees in all areas of the company. With these standards, we commit all employees worldwide to behave appropriately and lawfully towards colleagues, business partners and communities. We expect our business partners to pass on our commitment to respect human rights to their business partners and to act lawfully and ethically.



## 2. Sustainable action: our commitment to respecting human rights and protecting the environment

Because of our **vision and mission** to make second hand products available to everyone and to protect the environment, respect for human rights and the implementation of environmentally friendly business practices are a core value of the entire momox group.

The momox group aims to align its business activities with the principles of **ecological responsibility and ethics** and wants to contribute to a healthier environment and a better climate. As a business enterprise that is **part of the circular economy**, we recognize the dependence and importance of healthy ecosystems and the climate.

In accordance with our **Code of Conduct**, we are committed to respecting human rights in our own activities that are relevant to our operations.



We believe that these rights are inherent to all people and are happy to promote respect for human rights in our relationships with business partners along the value chain. We take responsibility for our employees and take the impact of our business on the environment seriously.

*momox bases its approach and policy statement on the following international standards and frameworks:*

Ten principles of the UN Global Compact

Universal Declaration of Human Rights of the United Nations (UN)

United Nations Guiding Principles on Business and Human Rights (UNGPR)

United Nations Sustainable Development Goals

**We follow the law.** Where local law and international human rights are not aligned, we will act in accordance with the higher standard. Where these rights conflict, we will abide by national law while seeking ways to respect international human rights as far as possible.



### 3. Fundamental environmental and human rights: our commitment

Our activities are based on a circular business model. This allows us to use products again and again, avoid unnecessary waste and conserve resources. Based on the analysis of potential human rights and environmental risks of our business activities, we consider the following topics, particularly for our own business area and for our direct suppliers:

#### **Child labor**

We reject all forms of child labor. We do not employ children under the legal minimum employment age in the respective country or legal system.

#### **Forced labor, slavery**

We reject all forms of forced labor and slavery. Work must always be voluntary.

#### **Openness, diversity and inclusion**

At momox, we focus on a diverse, inclusive and appreciative work environment. We are committed to equal opportunities and reject any form of discrimination or harassment. However, if we become aware of individual cases of discrimination or harassment, for example through our complaints channels, we act immediately and take appropriate remedial action.

All decisions regarding the selection and promotion of employees are based on objective criteria such as qualifications, performance, skills and experience.

#### **Freedom of association**

Employees have the free and unhindered right to join an employee representative body of their choice or to refrain from doing so. This decision has no effect on the employment relationship. We respect the right to freedom of expression and freedom of assembly. We maintain an open and constructive dialog with our employee representatives and work together to ensure fair and good working conditions for all employees.

#### **Working conditions**

Our employees' remuneration complies with local industry and labor market standards and local minimum wage legislation. Our employees receive their salary payments punctually and reliably. The basis for calculating remuneration is communicated clearly and comprehensibly. We are committed to comply with all applicable working time laws.

#### **Occupational safety**

The safety, health and well-being of our employees are of the utmost importance to us. We offer a safe and healthy working environment in order to maintain the health of our employees, protect third parties and prevent accidents, injuries and work-related illnesses.

#### **Environment**

Together with our customers, we rescue numerous books, media and fashion items every day by giving them a second chance. We not only support our customers in leading a sustainable lifestyle, but also ensure that we act as environmentally friendly as possible in all company processes.



## 4. Taking responsibility: our strategy for human rights and the environment

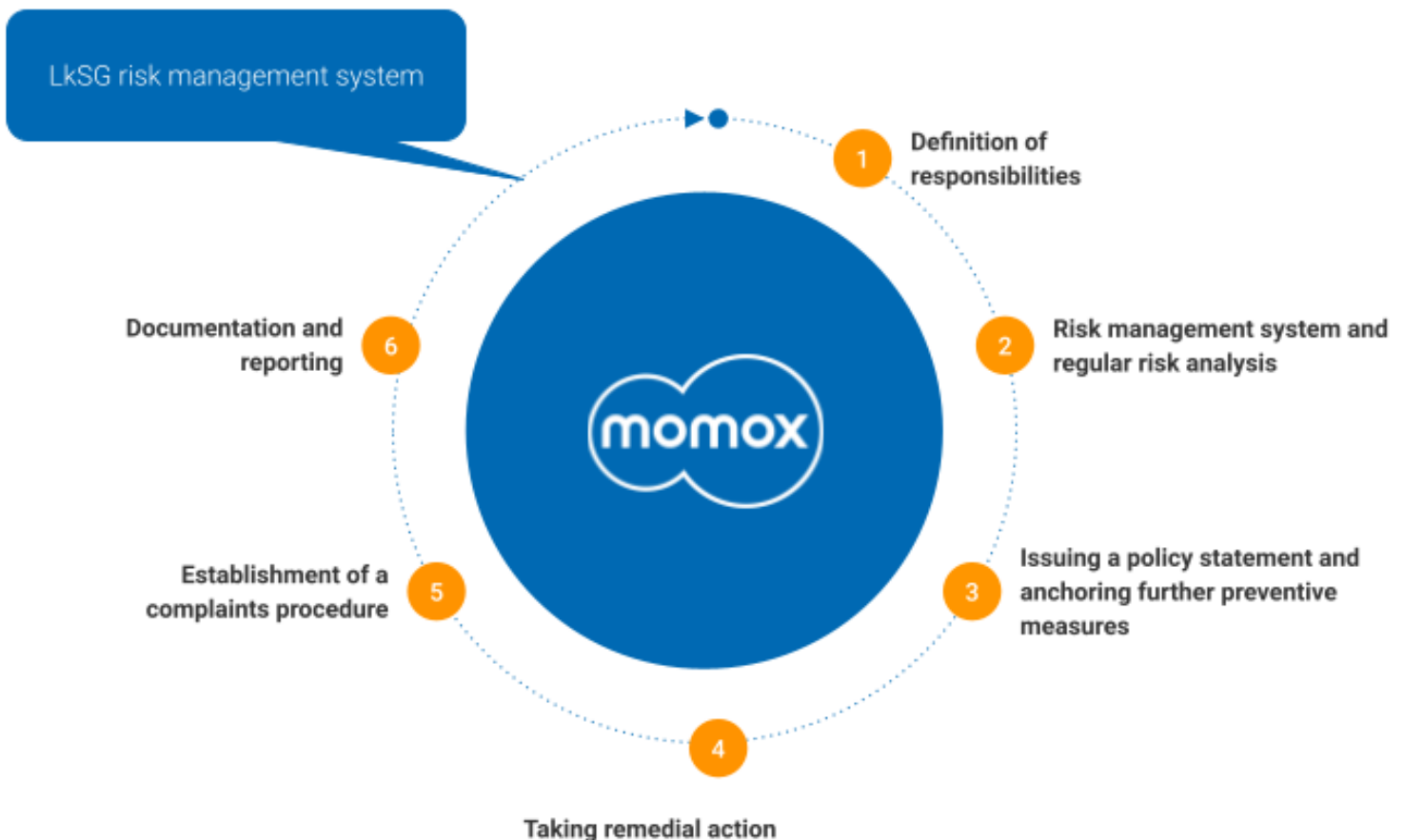
### 4.1 Ethical corporate governance: how we anchor human rights and environmental protection

We see the implementation of human rights and environmental due diligence obligations as an ongoing, comprehensive task that requires a corresponding organizational structure. Effective, cross-functional cooperation within our organization is a crucial building block for us. We have therefore introduced governance structures to ensure that we:

- identify, weight and prioritize our human rights and environmental risks through regular and ad hoc assessment and reduce them to a minimum,
- address these risks with effective preventive measures and, in the event of violations, with suitable remedial measures,
- integrate the measures into all relevant functions and operational processes and
- regularly review and improve the effectiveness of our measures and complaints procedures through risk-based controls.

Responsibility for the implementation of this policy statement is managed by the Management Board of momox Holding SE. The process organization is thus **centrally organized**. The momox Group has set up a multifunctional working group to design, manage and implement the risk management system for compliance with human rights and environmental due diligence obligations in accordance with the Supply Chain Due Diligence Act (LkSG). Each functional area is independently responsible for the respective due diligence obligations with regard to the risks relevant to it. We have also appointed a **human rights officer**.

We encourage our employees to report suspected violations of this Human Rights Policy through the existing grievance procedures. Our business partners and third parties have the opportunity to report potential violations of this policy statement via web forms at <https://momox.biz/nachhaltigkeit/verantwortung>.



## 4.2 Our approach to identifying and addressing priority risks

### Methodology

Our **risk analysis** is the starting point for implementing the human rights and environmental risk management system. Our human rights and environmental risk analysis serves to identify and evaluate the corresponding potential and actual effects of our own business activities and those of our suppliers along the supply chain.

*The following potential abstract risks were identified at a global level:*

Health and safety conditions at our sites or in the supply chain

Unequal treatment in the workplace (discrimination)

Based on this, the momox group carried out a concrete, LkSG-specific risk analysis.

In particular, we first identified and consolidated industry- and country-specific risks in our own business area and supply chains. All risks listed in the LkSG were considered in order to determine the risk profile of our own business activities. Data and processes relevant to the division were analyzed as part of the assessment.

We have carried out the risk analysis of our direct suppliers with the help of external databases, such as the OECD risk classification, supplemented by our own research in the area of LkSG risks (Section 2 (2) and (3) LkSG). Each supplier is categorized into "low", "moderate" and "high" with the help of our risk classification. Measures are initiated according to the category if necessary.

Suppliers and companies for which there is an increased risk disposition are examined for priority human rights and environmental risks. The expertise and experience of the responsible employees who are in contact with the supplier organizations are included in this process.



The results of the risk analyses are incorporated into the corporate decision-making processes with regard to internal business strategies as well as supplier selection and management. The risk analysis forms the basis for the identification of appropriate targets, preventive and remedial measures.

If we become aware of human rights and environmental risks or violations, or if a significant change in our business model and activities leads to a change in risk exposure, we will carry out additional, ad hoc analyses and take the necessary measures.

### Results

The momox Group carried out the risk analysis in accordance with the methodology described above. This did not result in any specific risks in its own business area. The risk analysis also did not reveal any concrete, supplier-related LkSG-specific risks for suppliers.

### 4.3 Preventive measures

Compliance with human rights and environmental laws is an essential part of our sustainability efforts. Further information can be found in the sustainability declaration in accordance with Directive (EU) 2022/2464 (Corporate Social Responsibility Directive, CSRD).

<i>Exemplary list of prevention measures of the momox group:</i>
Publication of the declaration of principles
Definition of clear responsibilities
Implementation and further development of our codes of conduct
Consideration of human rights and environmental requirements when the selection of new suppliers by adapting our purchasing guidelines
Risk-based consideration of human rights and environmental requirements
Risk-based further training for employees
Establishment of complaints channel in accordance with HinSchG and LkSG

We take a wide range of measures aimed at reducing the risks to people and the environment.

Given our circular business model and reliance on our warehouse operations and employees, as well as logistics, our risks primarily relate to the health and safety of our employees and contractors.

We ensure a safe workplace. Our occupational safety specialists determine site-specific requirements for each workplace to ensure compliance with internal guidelines and legal regulations. Comprehensive preventive measures for occupational safety, process safety and health protection are at the heart of our activities. The knowledge of our occupational safety specialists is updated through training courses, conferences, webinars and industry meetings.

The active participation of all employees and external company employees is essential, and equal treatment of all those involved is ensured. We promote risk awareness through systematic risk assessments, continuous training measures and a wide range of safety initiatives, among other things. We have defined safety standards for external contractors who work with us. This means that they are aware of our requirements and know how to organize particularly dangerous work, e.g. at height. Accidents and safety-related incidents are analyzed in detail at our sites in order to understand the causes and consequences and adapt processes if necessary. Data analysis tools support us in documenting and deriving suitable measures based on the respective root cause analysis. Good practice examples are communicated at the site in order to continuously develop the safety culture.

In addition to the legally required training, momox offers mandatory health and safety training for employees. Regular training courses on the safe handling of industrial trucks and the correct use of work equipment at our warehouse locations complete the program. We raise our employees' awareness through additional training in first aid and fire safety.





One of our six core values at momox is openness to different cultures, religions and worldviews, professional backgrounds, age groups, mental and physical abilities, genders, gender identities and sexual orientations, including awareness of intersections and openness to criticism and feedback. We believe that our openness is an essential prerequisite for creating a dynamic working environment based on psychological safety, mutual respect, appreciation and honesty.



For momox, it is essential that we adhere to our core values and fulfill our responsibility for the satisfaction of our employees. At momox, DE&I (Diversity, Equity, and Inclusion) is at the center of our goals for attracting and retaining employees.

To coordinate and strengthen all these efforts, our Diversity Management team is responsible for our DE&I strategy. At momox, the goal for DE&I is not only to cover individual diversity dimensions such as gender, sexual orientation, religion, ethnicity, etc., but also to highlight general challenges and offer support. We offer support in eliminating negative effects and encourage our colleagues to report incidents of exclusion, unequal treatment or discrimination in the workplace to the respective manager, our works councils or the Diversity, Equality and Inclusion team. In addition, members of the anti-discrimination offices in Berlin and Leipzig received training on current procedures and how to resolve complaints. We have also formed a network with external companies to regularly exchange information on the General Equal Treatment Act (AGG). Our Polish site demonstrates its commitment to an appreciative and non-discriminatory working environment through a comprehensive package of measures to combat bullying and discrimination.

In addition, we have implemented a wide range of relevant measures to improve our inclusivity and openness to different cultures, perspectives and backgrounds. These include anti-discrimination workshops, manager training and training on unconscious bias. In addition, as part of our ESG strategy, we have developed a series of objectives aimed at strengthening momox's efforts in the area of DE&I. There are no deadlines for these measures as they are constantly evolving and DE&I is an ongoing priority for momox. We conduct employee satisfaction assessments through regular digital surveys.

Our procurement management is organized decentrally and systematically. With the help of our purchasing guidelines, we support and standardize sustainable and responsible purchasing that also takes ecological and social aspects into account.

It thus serves as the basis for our procurement management and defines the guiding principles for the selection of our suppliers with regard to applicable laws and internationally recognized standards. We use contractual safeguards to ensure compliance with applicable laws.

***We have set out our general principles of conduct in several relevant guidelines:***

Code of Conduct

Purchasing guideline

Leadership Guideline

Anti-bullying & anti-discrimination policy (MOMOX Polska)

Trans\*gender guideline



In order to achieve our human rights and environmental sustainability goals, we maintain partnerships with our suppliers. The aim is to build long-term relationships with reliable partners who share our values and sustainability goals. We attach great importance to the continuous improvement of our suppliers' sustainability performance. To ensure comprehensive and sustainable supply chain management, we encourage our suppliers to pass on these standards to their own suppliers and subcontractors. Together, we can create a sustainable future for everyone involved. Regular exchange and open communication are particularly important to us. This enables us to overcome challenges together, identify potential for improvement and use synergies to achieve our sustainability goals even more effectively.

#### 4.4 Remedial measures

Our circular business model makes a significant contribution to environmental protection by avoiding the production of new items. This leads to a significant reduction in emissions and waste in both procurement and production.

The momox Group is currently not aware of any incidents in its own business area or along the supply chain that negatively affect human rights or the environment.

In the event of accidents in our own business area, our established system for investigating the circumstances and implementing individual remedial measures applies. In the case of direct suppliers, the mechanism contractually agreed with the suppliers applies.



#### 4.5 Anonymous and confidential: our complaints mechanism

Appropriate and effective complaints management is an important part of the momox Group's human rights strategy. We have implemented a whistleblower system at a global level. This enables employees or third parties to report violations of human rights and environmental concerns in accordance with applicable legislation. The rules of procedure and the complaints procedure are publicly accessible on our website <https://momox.biz/nachhaltigkeit/verantwortung>. This allows us to identify potentially adverse effects at an early stage and take appropriate measures to prevent violations, avoid them in the future and take remedial action.

The momox group ensures that the confidentiality of complaints is guaranteed and is committed to ensuring that employees do not suffer any reprisals. We also enable the anonymity of complainants in accordance with applicable legislation.

#### 4.6 Transparency: our approach to documentation and reporting

The implementation of human rights due diligence in our own business activities and in our supply chains is an ongoing process. We provide information on sustainability risks and strategic developments as part of our annual sustainability reporting in accordance with the CSRD.

We report annually to the Federal Office of Economics and Export Control based on the documentation on the fulfillment of our due diligence obligations in accordance with the Supply Chain Due Diligence Act. The reports are published on our website.

