

## Policy Statement on the Human Rights Strategy of Carl Kühne KG (GmbH & Co.)

Status: 01.03.2025

The family-owned Carl Kühne KG (GmbH & Co.) (hereinafter referred to as "**Carl Kühne**"), headquartered in Hamburg, specializes in the production of delicatessen products. The company positions itself as a supplier of vegetarian products and focuses on the production and marketing of vegetable and delicatessen products under the Kühne brand. Founded in 1722, the family business is now in the tenth generation. Carl Kühne consists of 9 subsidiaries and the parent company, employs around 1,369 people and achieved a total turnover of 417.6 million euros in the 2022/2023 financial year.

Carl Kühne's corporate values are set out in the guiding principles:

- Set focus
- Acting boldly together
- Openness and appreciation
- Promoting teams & talents

Carl Kühne has implemented these corporate values as part of a comprehensive package of measures. These include the

- Development and publication of the guidelines with internal cultural agents from all locations and the management
- Cultural workshops at all locations

### Procedure for compliance with due diligence obligations

#### Establishment of risk management

The management of Carl Kühne is responsible for the facility of a

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appropriate risk management to comply with the corporate due diligence obligations pursuant to Section 3 (1) of the German Supply Chain Act (LkSG). The management ensures that risk management is organized and monitored in such a way that the interests of employees and persons affected by human rights and environmental risks are adequately taken into account.

Carl Kühne has anchored risk management for its supply chains in all of the company's key business processes. The necessary personnel and organizational structures have been created in the responsible corporate departments to identify and minimize human rights and environmental risks and to prevent violations. Central contact persons have been appointed in subsidiaries and important business areas to implement Carl Kühne's risk management.

All employees directly responsible for risk management tasks were trained accordingly and instructed in their tasks in future supplier selection, risk analysis and the implementation of follow-up measures.

Carl Kühne has appointed an employee as Human Rights Officer as of 01.01.2024. Her task is to monitor Carl Kühne's risk management and report to the management on the results of her work.

### Carrying out the risk analysis

Carl Kühne conducts an appropriate risk analysis once a year in its own business area and at its direct suppliers in order to determine the human rights and environmental risks in the respective area. This is carried out using a structured process by the responsible LkSG Core Team at Carl Kühne with the support of the local managers in the departments involved.

Human rights and environmental risks in the supply chain are identified with the help of a software solution developed by Prewave GmbH. The LkSG-Core team and the responsible specialist departments review, evaluate and prioritize the results of the risk analysis. The appropriateness criteria of Section 3 (2) LkSG are taken into account.

Carl Kühne ensures that the results are communicated internally to the management and the relevant decision-makers in the responsible specialist departments and that the necessary follow-up measures are then taken.

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Carl Kühne carries out the risk analysis annually and whenever there is a specific reason (significantly changed or expanded risk situation, introduction of new products, etc.).

### Preventive measures

Carl Kühne identified human rights risks as part of the risk analysis in the 2023 / 2024 financial year. As a result, the Management Board of Carl Kühne has drawn up this policy statement on its human rights strategy.

If risks are identified, Carl Kühne implements appropriate preventive measures. Carl Kühne's human rights and environmental expectations will be taken into account in the selection of all suppliers from now on. If necessary, Carl Kühne will obtain contractual assurances from the suppliers concerned that the expectations described will be met. If necessary, Carl Kühne will conduct or arrange training for the direct suppliers concerned to enable them to comply with their contractual assurance to comply with human rights and environmental expectations. In addition, appropriate contractual control mechanisms and their risk-based implementation can be agreed in order to monitor compliance with the human rights strategy.

Carl Kühne reviews the effectiveness of these preventive measures once a year as well as on an ad hoc basis.

### Remedial measures

In the event of a breach of a human rights-related or environmental obligation, Carl Kühne will take appropriate remedial action without delay. If the violation concerns the company's own business area, the remedial measure will be chosen in such a way that it leads to the termination of the violation. If the violation concerns a direct supplier and is of such a nature that it cannot be ended in the foreseeable future, Carl Kühne will draw up and implement a concept with a concrete timetable for ending or minimizing the violation.

For Carl Kühne, the termination of a business relationship is only necessary if the violation of a protected legal position or an environmental obligation is serious, the implementation of the specified measures does not remedy the situation and no less severe means are available as an ultima ratio, taking into account the company's business activities.

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Carl Kühne reviews the effectiveness of the remedial measures once a year and on an ad hoc basis as required.

### Establishment of a complaints system

Carl Kühne has set up an internal complaints procedure, which is operated by an external service provider. The grievance system enables affected persons to report human rights and environmental risks and related violations. Carl Kühne has taken the requirements of the relevant stakeholder groups into account when planning and setting up the grievance system.

The complaints procedure is publicly accessible via the Carl Kühne corporate website. The confidentiality of the identity and impartiality of the persons is guaranteed, as is effective protection against discrimination or punishment on the basis of a complaint. Complaints can simply be submitted online using an accessible reporting form or by telephone.

The receipt of a report is confirmed to the whistleblower. The whistleblower is also given the opportunity to talk to representatives of the complaints office.

The information received is reviewed and the necessary follow-up measures are initiated. Carl Kühne has ensured through appropriate agreements that the persons entrusted with the implementation act impartially, are not subject to instructions and are independent. They are obliged to maintain confidentiality.

Carl Kühne has drawn up rules of procedure which are available on the company website.

Carl Kühne reviews the effectiveness of the complaints procedure once a year and on an ad hoc basis as required.

### Risks with indirect suppliers

If Carl Kühne obtains substantiated knowledge of an indirect human rights risk via the complaints procedure or in any other way, Carl Kühne will immediately carry out an event-related risk analysis by the responsible specialist departments after it has adapted the existing risk management accordingly and will subsequently - as far as possible - implement appropriate preventive measures against the perpetrator. In the event of a breach, Carl Kühne will - as described above - develop a concept to prevent, terminate or minimize the identified risk.

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risk of injury and update this policy statement on the human rights strategy as necessary.

### Documentation and reporting

Carl Kühne continuously documents all essential measures required to implement the due diligence obligations. Particularly in the case of important decisions, it is ensured that the background is documented internally. The company's ongoing internal documentation on the fulfillment of due diligence obligations is kept for seven years.

The annual report on the fulfillment of the due diligence obligations under the LkSG or - after appropriate legal implementation - the sustainability report of Carl Kühne will be made publicly available free of charge on Carl Kühne's corporate website for seven years within the statutory deadlines. Carl Kühne's financial year ends on June 30 of each year.

### Priority human rights and environmental risks

As a result of the risk analysis, Carl Kühne has identified the following priority human rights and environmental risks at suppliers:

**Risk of non-compliance with occupational health and safety standards**

in the area of contract manufacturing at a direct supplier in India and a direct supplier in Turkey. Compliance with safety standards by freight forwarders (cargo security) and in the area of service providers.

**Risk of non-compliance with occupational safety** in the area of third-party logistics in Germany and overseas.

**Risk of soil degradation and land grabbing** at an indirect supplier in Indonesia.

### Human rights and environmental expectations

This policy statement sets out the key expectations and principles that Carl Kühne expects from employees, suppliers and business partners in its supply chains to



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manufacture of Carl Kühne products.

Carl Kühne expects its employees and suppliers to comply with the applicable national laws, the legal requirements of the European Union and the globally recognized social and ecological standards as laid down in the United Nations Guiding Principles on Business and Human Rights (UNGP), the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the core labour standards of the International Labour Organization (ILO).


In this context, Carl Kühne expects its employees, suppliers and business partners to respect human rights and relevant environmental regulations. This includes, in particular, compliance with the prohibition of child labor, slavery, forced labor, disregard for occupational health and safety, disregard for freedom of association, withholding of fair wages, prohibition of discrimination, causing harmful soil, water or air pollution, harmful noise emissions or excessive noise pollution, water or air pollution, harmful noise emissions or excessive water consumption, unlawful forced eviction and unlawful removal of land as well as the unlawful use of private or public security forces.

Carl Kühne expects its employees and suppliers to actively participate in the identification and minimization of human rights and environmental risks in their own business areas and in their global supply chains.

Carl Kühne sees its sustainability obligations as a continuous development process. For this reason, all measures are reviewed on a regular and ad hoc basis and, if necessary, adapted to the applicable legal requirements.

Hamburg, 01.03.2025

Carl Kühne KG (GmbH & Co.)

  
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