

C&A Human Rights Declaration 2024

To fulfil our commitments to human rights and equity as expressed in the [Human Rights and Equity Policy](#) and reflecting on the results of our risk analysis based on the data for the financial year 2023/2024, C&A pursues the following Human Rights Strategy for the fiscal year 2024/2025 covering at least the protected legal positions within the meaning of the German Supply Chain Due Diligence Act.

Human Rights Risk Management

At C&A, we understand human rights risk management as a continuous and dynamic process that is integrated into all relevant departments of the business as outlined in our Human Rights & Equity Policy and the processes described below.

Human Rights Governance Council

The Human Rights Management System is overseen by the Human Rights Governance Council. The Human Rights Governance Council reports directly to the C&A Management Team and is composed of the Head of Global Sustainability, the Head of Equity, Inclusion & Human Rights, currently taken over by the Head of HR, and the Head of Legal. The appointed members of the Human Rights Governance Council work independently and free of instructions when performing their duties for the Council and have received their mandate from the CEO.

The mission of the Human Rights Governance Council is to properly and timely monitor C&A's human rights and environmental risk management and related tasks, and to propose adjustments to the management processes towards improving their effectiveness as needed. The Human Rights Governance Council reports regularly - at least annually - to the senior management on the performance of its monitoring duties, the results and status of the human rights due diligence processes. To that end, the Human Rights Governance Council receives regular reports from C&A's functional departments at headquarter level on the status of complaints received through the [C&A Fairness Channel](#) or through other channels, the results of risk assessments on the supply chain and own operations, and the preventive and remedial actions taken by functional departments and specialized teams with human rights and environmental expertise, including those in sourcing countries. The reports are based on documentation.

Human Rights Expectations

We outline our human rights and environmental expectations in our Human Rights & Equity Policy. As a preventive measure, we mandated the implementation of the Human Rights & Equity Policy across all C&A operations, including our operations directed at our supply chain.

In 2023, we further specified our expectations regarding human rights, environmental protection, legal compliance, and further ethical conduct towards our own employees in our updated [Code of Ethics and Conduct](#). As a preventive measure, we require the implementation of the Code of Ethics and Conduct in all business operations. All C&A employees have been trained on the content of the Code of Ethics and Conduct.

In addition, we have specified expectations regarding human rights, legal compliance, environmental protection, and ethical conduct to our suppliers and business partners in our updated [Code of Conduct](#). For our merchandise suppliers, we have further elaborated these expectations in our

[Supporting Guidelines to the Code of Conduct](#) and our updated Terms and Conditions for the Supply of Merchandise. These documents refer to the international human rights standards on which we base our expectations and provide our employees, suppliers and business partners with clear definitions and guidance on the expected conduct, beyond the general expectations laid out in the Human Rights & Equity Policy. As a preventive measure, we have sought contractual assurance from all our suppliers in high-risk sectors to follow our expectations. In this context, we embrace shared responsibility for human rights and foster a collaborative approach to enable our suppliers to work towards meeting our expectations.

Risk Assessment and Risk Minimizing Measures

We have conducted a regular annual risk assessment for our own operations and supply chain. In response to a report shared by civil society organizations from Germany and Pakistan, we have also completed an *ad hoc* risk analysis at all our production units in Pakistan to assess whether the risks mentioned in the report are present in our supply chain. The specific allegation in the report against a specific production unit was not confirmed since C&A did not have a direct or indirect business relationship with that facility. Some of the general risk indications of the report have been integrated into the overall annual risk assessment and correct actions have been implemented at one direct supplier, at which risks similar to those mentioned in the report had been identified. Generally, we are prepared to conduct an *ad hoc* risk analysis when entering into new sourcing or retail markets or when other specific incidents require our heightened, systematic attention due to their potential impact on human rights or the environment.

The process for the annual risk assessment involved looking at internationally recognized indices and reports to assess the risk level for human rights in different countries and sectors as well as reviewing the assessment results of our own operations and suppliers, our investigations of complaints and reports received through the Fairness Channel or through other channels. As we see greater risks to human rights and the environment in our merchandise supply chain than at business partners, we have focused our review of concrete risks at facility level on these parts of the supply chain. In addition, we have looked at concrete risks in our own operations. For our deeper supply chain, we seek to continuously deepen our knowledge about risks and are ready to address identified risks, if necessary, through collaboration with other actors and initiatives.

In our risk assessment, based on data for the fiscal year 2023, we have prioritized the following human rights risks:

- in our own business
 - o Disregard of occupational health and safety and work-related health hazards
 - o Unequal treatment in employment, including harassment
- regarding our suppliers
 - o Forced labor and all forms of slavery
 - o Disregard of occupational health and safety and work-related health hazards
 - o Disregard for freedom of association - freedom of association & right to collective bargaining
 - o Unequal treatment in employment
 - o Withholding an adequate wage
 - o Prohibited use of Persistent Organic Pollutants covered by Stockholm Convention.

In addition, we always consider each incident of child labour and forced labour as well as life threatening non-compliance with occupational safety and health standards a priority.

The results of the risk assessment have been communicated to C&A's senior management and relevant business departments, including our sourcing department.


Based on the results of the risk analysis we have updated our measures and processes to prevent and, where possible end, or mitigate negative human rights or environmental impacts. These specific due diligence efforts are supported by the following general measures:

- We ensure that all employees receive the Code of Ethics and Conduct training.
- We offer trainings to promote equal treatment, fostering respect for others' rights and encouraging employees to raise concerns about potential risks or violations.
- We maintain a health and safety culture through designated Health & Safety (H&S) officers or committees in different country organizations overseeing compliance through regular inspections and monitoring. Company doctors support these efforts, and our H&S training programs, including basic and role-specific safety training, equip employees with the knowledge needed to maintain safe environments both at work and at home.
- Our [Responsible Purchasing Practices Policy](#) which lists our commitments as a member of the initiative Action, Collaboration, Transformation (ACT) and which we have published and communicated to our suppliers in 2023. The implementation of the policy is supported by trainings on responsible purchasing practices for our own employees. In addition, we review our own performance regarding the policy based on ACT tools and processes, including a self-assessment and a supplier survey.
- Our standard processes regarding, at least, annual assessments of all new and already listed production units of our merchandise suppliers, including requirements on corrective actions on all non-compliances identified, offering guidance for corrective actions, where needed, and verification whether remediation was effective.
- Our cooperation with key initiatives to address systemic issues in our merchandise supply chain with the collective leverage of a broader range of stakeholders, including our membership in ACT, International Accord, RMG Sustainability Council (former Bangladesh Accord), Pakistan Accord, Partnership for Sustainable Textiles.
- Our [Responsible Exit Policy](#) that guides us towards minimizing negative human rights impacts when we end the business relationship with a merchandise supplier, whether for business reasons or non-remediation of severe human rights violations. We have adopted, published, and communicated the policy to our merchandise suppliers, and trained our sourcing department on the content of the policy in 2023.
- Our Fairness Channel, which has been updated in 2023, and allows any worker or other potentially affected person, their representatives, or any other stakeholder or whistleblower to communicate concerns, risks and violations of human rights to us; all complaints and reports received will be handled in accordance with our [Fairness Channel Code of Procedure](#) and are considered in our risk analysis.

As C&A considers public accountability on its human rights work not only a legal obligation, but as a matter of good practice in terms of transparency, C&A has duly accounted for further details of its human rights-related work in its [Sustainability report](#) and will publish a separate report required by the German Supply Chain Due Diligence Act on our website as soon as this becomes mandatory.

Signed by:

 Edward K. Brenninkmeijer
 CEO

Signiert von:

 Birgit Kretschmer
 CFO