



Respect for Human Rights Policy in the Dr. Miele Cosmed Group Capital Group



1. Introduction.

Dr. Miele Cosmed Group S.A. is a Polish family-owned company producing and selling cosmetics and household chemicals. Together with its manufacturing and distribution subsidiaries in Germany, it forms the Dr. Miele Cosmed Group Capital Group (Dr. Miele Capital Group). The Dr. Miele Capital Group exports products to more than 40 countries worldwide.

Dr. Miele Cosmed Group S.A. is a company listed on the Warsaw Stock Exchange.

The development of this policy was preceded by an analysis of the organisation's context, legal and market requirements, stakeholder expectations, and a risk assessment, which together form the framework of this policy.

2. Purpose and scope of the policy.

The purpose of this policy is to ensure respect for human rights throughout the entire value chain of the Dr. Miele Capital Group, to prevent adverse impacts of our activities on the respect for human rights, and to minimise the risks associated with such impacts.

The policy also expresses our commitment to promote human rights among our stakeholders.

The policy complements and is reinforced by other internal regulations in force within the Dr. Miele Capital Group, related to the values that guide us.

3. Legal regulations, market standards, and internal regulations.

We understand human rights in accordance with the legal regulations, market standards, and internal regulations listed below, exercising due diligence to remain compliant with them:

3.1. The International Bill of Human Rights:

1. The Universal Declaration of Human Rights,
2. The International Covenant on Civil and Political Rights,
3. The International Covenant on Economic, Social and Cultural Rights.

3.2. The eight fundamental Conventions of the International Labour Organisation:

1. Convention No. 29 on forced or compulsory labour,
2. Convention No. 87 on freedom of association and protection of the right to organise,
3. Convention No. 98 on the right to organise and collective bargaining,
4. Convention No. 100 on equal remuneration for men and women workers for work of equal value,
5. Convention No. 105 on the abolition of forced labour,
6. Convention No. 111 on discrimination in respect of employment and occupation,
7. Convention No. 138 on the minimum age for admission to employment,
8. Convention No. 182 on the prohibition and elimination of the worst forms of child labour.

3.3. Guidelines of international organisations:

1. The UN Guiding Principles on Business and Human Rights, i.e., the United Nations "Protect, Respect and Remedy" Framework,
2. The OECD Guidelines for Multinational Enterprises.

3.4. The Ten Principles of the United Nations Global Compact, as applicable to human rights;

3.5. Internal regulations:

1. The Work Regulations of Dr. Miele Cosmed Group S.A. and the Remote Work Regulations of Dr. Miele Cosmed Group S.A,
2. The Remuneration Regulations of Dr. Miele Cosmed Group S.A.,
3. The Company Social Benefits Fund Regulations of Dr. Miele Cosmed Group S.A.,
4. The Occupational Health and Safety Policy of the Dr. Miele Capital Group,
5. The Code of Ethics of the Dr. Miele Capital Group,
6. The Social Dialogue Policy of the Dr. Miele Capital Group,
7. The Community Engagement Policy of the Dr. Miele Capital Group,
8. The ESG-Compliant Sustainable Supply Chain Management Policy of the Dr. Miele Capital Group,
9. The Diversity, Equity and Inclusion Policy of the Dr. Miele Capital Group,
10. The Consumer Policy of the Dr. Miele Capital Group,
11. The Whistleblowing Policy of the Dr. Miele Capital Group and Dr. Miele Cosmed Group S.A.

4. Our commitments.

We are committed to respecting all human rights recognised at the international level, namely:

- **Civil and political rights:** the right to life; the prohibition of torture; the prohibition of slavery and forced labour; personal liberty and security; freedom of movement; the right to a fair trial; the right to privacy; freedom of thought, conscience, religion and belief; freedom of expression; freedom of assembly; freedom of association; the right to marry and found a family; the right of access to public service; the right to vote and stand for election.
- **Economic, social and cultural rights:** the right to work; the right to just and favourable working conditions; the right to form and join trade unions; the right to strike; the right to social security; family rights; the right to an adequate standard of living; freedom from hunger; the right to health; the right to education; cultural rights.
- **Third-generation rights:** the right to water; the right to live in a clean environment.

We expect our business partners to respect these rights in relation to the people they employ, as well as all other rightsholders in their value chains. We plan to undertake actions to monitor the impact that our business activities have on the surrounding environment, particularly in the context of working conditions in the countries of our suppliers.

- See also: *ESG-Compliant Sustainable Supply Chain Management Policy*.

We pay particular attention to human rights related to our operations, taking into account the findings of our risk assessment:

4.1. We provide lawful and dignified working and pay conditions, particularly safe and hygienic working conditions, equal treatment in employment, and the prevention of all forms of mobbing and discrimination.

- **Dignity first:** we comply with applicable laws and oppose – and do not tolerate –
 - a. any form of slavery (e.g., human trafficking) and forced labour (e.g., child labour, sexual exploitation, or other forms of physical or psychological coercion), or the use of torture, including corporal punishment;
 - b. the employment of minors, in accordance with the definition of the International Labour Organisation.

- **Working and pay conditions:** employment and remuneration rules are shaped in accordance with applicable labour laws and market standards, ensuring appropriate and dignified working conditions, including equal pay for equal work. We provide Employees with honest information about working and pay conditions during recruitment. We accurately record and account for working time to ensure that Employees receive due compensation and that their right to rest and annual leave is respected.
 - See also: *Work Regulations of Dr. Miele Cosmed Group S.A.; Remuneration Regulations of Dr. Miele Cosmed Group S.A.; Remote Work Regulations of Dr. Miele Cosmed Group S.A.; Company Social Benefits Fund Regulations of Dr. Miele Cosmed Group S.A.; Occupational Health and Safety Policy of the Dr. Miele Capital Group; Code of Ethics of the Dr. Miele Capital Group.*
- **Health and safety:** the health and lives of our Employees are our priority. We therefore provide a friendly, safe and hygienic working environment, which we continuously monitor to identify potential risks and hazards and to manage them responsibly. We regularly train our Employees in occupational health and safety.
 - See also: *Occupational Health and Safety Policy of the Dr. Miele Capital Group.*
- **Equal treatment, anti-discrimination, and anti-mobbing:** we prevent all forms of unequal treatment, mobbing, and discrimination, including harassment (bullying) and sexual harassment. We do not tolerate any violation of the dignity or personal rights of our Employees in the workplace.

We expect Employees to be treated with due respect (we do not accept physical or verbal aggression, violence, intimidation, or other disruptive internal or external factors). We uphold equality and prevent discrimination in recruitment and employment – especially in hiring and termination, working conditions, promotion, and access to training aimed at improving professional qualifications.

The recruitment process is conducted based on objective criteria – knowledge, experience, and skills necessary to perform the tasks of a given position – excluding any discriminatory criteria.

Working conditions, remuneration, and career development depend solely on competence, engagement, achievements, and internal remuneration policies ensuring equal treatment and preventing discrimination.

 - See also: *Work Regulations of Dr. Miele Cosmed Group S.A.; Remuneration Regulations of Dr. Miele Cosmed Group S.A.; Code of Ethics of the Dr. Miele Capital Group.*
- **Diversity, equity and inclusion:** the Employees of the Capital Group have diverse personality types, individual skills and talents, represent various styles of thinking and acting, and have different life and professional experiences. We respect, value and support this diversity and its contribution to building our organisational culture and implementing our business strategy. To this end, we foster a culture of open and safe dialogue, based on acceptance and mutual understanding, free from unnecessary judgment or criticism. We promote our values and ethical behaviours, in particular respect and kindness. We believe that the greatest asset contributing to the Company's economic success is people—forming a stable, diverse, passionate Team, where everyone plays a role in achieving shared goals.

- See also: *Code of Ethics of the Dr. Miele Capital Group; Diversity, Equity and Inclusion Policy of the Dr. Miele Capital Group.*

- **The right to be heard and to report violations:** we value and respect open and honest communication within the organisation. We ensure full confidentiality for Employees who report violations of rules, or who raise concerns regarding compliance of policies with laws, customs, and practices in the workplace.

In accordance with the Whistleblowing Policy of the Dr. Miele Cosmed Group Capital Group, Employees may report irregularities:

- a. via e-mail by sending a message to: naruszenia@globalcosmed.eu, or
- b. by completing the active, dedicated form available on the Dr. Miele Cosmed Group S.A. website – <https://dr-miele.eu>, or
- c. by completing the form and placing it in the Whistleblowing Box, or
- d. by arranging a direct meeting with the Whistleblowing Compliance Officer or another representative indicated by the Whistleblowing Compliance Officer, or with the Ethics Officer,
- e. or by conducting a telephone conversation or using direct communication tools with the persons indicated in point d.

The Dr. Miele Cosmed Group Capital Group is obliged to respond to all reported violations, seek to clarify them, and implement corrective actions whenever justified. All Stakeholders, including external ones, may use our reporting channels.

- See also: *Whistleblowing Policy of the Dr. Miele Cosmed Group Capital Group and the Whistleblowing Policy of Dr. Miele Cosmed Group S.A.*

4.2. We plan actions aimed at monitoring the observance of human rights in our value chain.

- See also: *ESG-Compliant Sustainable Supply Chain Management Policy.*

4.3. We exercise due diligence to ensure that our customers receive products that are safe for their health.

- See also: *Consumer Policy of the Dr. Miele Cosmed Group Capital Group; Quality Policy of Dr. Miele Cosmed Group S.A.*

4.4. We respect the rights of local communities, engage in open dialogue about the impact of our activities, and participate in the joint search for solutions and initiatives that support social and business awareness regarding the protection of human rights.

- See also: *Social Dialogue Policy of the Dr. Miele Cosmed Group Capital Group; Community Engagement Policy of the Dr. Miele Cosmed Group Capital Group.*

5. Roles, tasks and responsibilities.

This Policy is implemented by the Management Board of Dr. Miele Cosmed Group S.A. and the Management Boards of the companies within the Dr. Miele Capital Group, with the essential involvement of employees:

Position/function	Role, tasks and responsibility
<p>Management Board</p>	<ol style="list-style-type: none"> 1. Substantive contribution to the process of identifying internal and external factors and stakeholder expectations; 2. Adoption and approval of the Policy by way of a Management Board resolution; 3. Appointment, by Management Board resolution, of a Management Board member responsible for supervising the Company's compliance with human rights, including with the Policy; 4. Appointment, by Management Board resolution, of a person responsible for supervising the Company's compliance with human rights, including with the Policy (Human Rights Officer); 5. Recommending the adoption of the Policy to the remaining companies of the Capital Group; 6. Approval of response plans addressing the risks of non-compliance and failing objectives; 7. Evaluation of the system's performance (at least once a year, and always after the end of the financial year, presenting to the Supervisory Board a report assessing the effectiveness of the human rights compliance system, including the Policy); 8. Approval of the methods for managing non-compliance and for the continuous improvement of the system.
<p>A Management Board member appointed by resolution, responsible for supervising compliance of the Company's operations with human rights.</p>	<p>Supervision of ensuring that the Company's operations comply with human rights, including with the Policy.</p>
<p>A person appointed by Management Board resolution, responsible for performing oversight activities related to ensuring the Company's compliance with human rights (Human Rights Officer).</p>	<ol style="list-style-type: none"> 1. Collecting from the Management Board and relevant Departments (Business) the identified internal and external factors and stakeholder expectations, as well as analysing this information; 2. Preparing the draft of the Policy and updating it during the evaluation process; 3. Conducting risk assessment with the participation of relevant Departments (Business); 4. Supporting relevant Departments (Business) in planning responses to the risks of non-compliance and failing objectives;

	<ol style="list-style-type: none"> 5. Developing, in cooperation with relevant Departments (Business), due diligence procedures and mechanisms ensuring that the principles arising from the Policy are integrated into the internal systems and processes operating within the Capital Group; 6. Compliance monitoring; 7. Compliance reporting (at least once a year, and always after the end of the financial year, preparing and submitting to the Supervisory Board a report on the effectiveness of the human rights compliance system, including the Policy); 8. Suggesting improvements to the system for monitoring the activities of relevant Departments (Business).
Business Departments	<ol style="list-style-type: none"> 1. Substantive contribution to identifying internal and external factors, as well as stakeholder expectations; 2. Expert opinion on the content of the Policy and the documents ensuring its implementation; 3. Identification of compliance requirements; 4. Preparation of response plans addressing the risks of non-compliance and failing objectives; 5. Cooperation with the Human Rights Officer and the internal audit function in operational planning and in monitoring non-compliance risks; 6. Joint creation with the Human Rights Officer of performance indicators and provision of data for compliance reporting; 7. Elimination of non-compliance as part of ongoing non-compliance management;
Internal Audit	<ol style="list-style-type: none"> 1. Verification as part of the annual audit of: <ol style="list-style-type: none"> a. the identification of all requirements and the assessment of non-compliance risks, b. the planning of responses to the risks of non-compliance and failing objectives; 2. Monitoring non-compliance risks within planned audits; 3. Providing data for measuring results and for compliance reporting.

6. Reporting.

In the Dr. Miele Cosmed Group Capital Group, we believe that transparent communication regarding human rights-related challenges is a fundamental element of ensuring their protection. With this in mind, in the annual Sustainability Statement published by the Management Board of the parent company – Dr. Miele Cosmed Group S.A. – we regularly report on key human rights risks, the actions undertaken and their progress, as well as on the challenges that still remain.

7. Implementation and verification of the Policy.

This Policy enters into force on the date of its adoption and announcement by each company within the Dr. Miele Cosmed Group Capital Group.

The Policy is publicly available on the website www.dr-miele.eu, in the sustainability section, in Polish and German.

Employees shall participate in training related to the Policy at least once every three years.

Newly hired Employees are required to complete Policy training within the first month of employment.

If any questions arise regarding the interpretation of this Policy, each Employee should clarify such questions with the Policy owner – the Human Rights Officer.

The Policy is subject to review at least once every two years, and each time in the event of significant changes in circumstances.

This Policy was developed as a result of the evaluation process of the “Human Rights Compliance Policy in the Global Group,” adopted by Management Board resolution dated 21 July 2020, and supersedes that policy.

Management Board of Dr. Miele Cosmed Group S.A.



Magdalena Miele
President
of the Management Board



Arthur Mielimonka
Member
of the Management Board



Kamil Szlaga
Member
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Michał Czajka
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