

Principles statement on Netto Germany's Human Rights Strategy

Introduction

As one of Germany's largest food retailers, we supply people in our region with food and a wide range of non-food items.

We want our world to remain a place worth living in, both for us and for future generations. As a company, we are also taking responsibility for this by acting in an increasingly sustainable manner.

We want to fulfil our environmental and social obligations within our company and throughout our entire supply chain. To this end, we have defined measures as part of our human rights strategy and want to improve every day with ambitious goals.

This task is not only the responsibility of management and CSR employees but should be supported by all Netto colleagues and throughout the entire supply chain.

Positioning

The recognition and respect of human rights and the resulting environmental obligations are of central importance to Netto. In cooperation with our business partners, we are committed to socially and ecologically responsible corporate management and focus on identifying human rights and environmental risks and preventing violations.

We base our actions on the [Guiding Principles on Business and Human Rights](#) (UNGP) for the implementation and management of human rights and environmental issues. We follow the ideals of the [International Bill of Human Rights](#) and the [ILO core labour standards](#), which are decisive for improving working conditions in the supply chain. In addition to this policy statement, Netto is subject to the [Human Rights Policy of Salling Group A/S](#), to which reference is hereby made.

We want to implement these ideals and standards responsibly and successfully. It is essential that we respect, integrate and implement them responsibly in every part of our company, i.e. with our business partners and through every employee in their daily work.

Risk management and risk analysis

Appropriate risk management will be introduced to ensure compliance with corporate due diligence obligations. Care will be taken to ensure that risk management is organised and monitored in such a way that the interests of all parties involved are considered appropriately. Netto Germany has appointed a human rights officer since 1 January 2023.

Our risk analysis is carried out once a year and on an ad hoc basis in our own business activities and with our direct suppliers. If we have substantial knowledge, we will also include indirect suppliers in the risk analysis. Based on the risk assessments of central departments in our group

of companies, we carry out ongoing risk assessments of our products, business areas and business partners in accordance with legal requirements.

Our risk analysis was first conducted in 2021. Since then, Netto has been conducting the risk analysis in an abstract and concrete manner using a structured process carried out by the responsible sustainability department.

The aim of the assessment is to identify, evaluate and prioritise potential and actual risks and impacts of our business activities in our supply chain and in our business area, and to resolve them in a sustainable and targeted manner.

The findings obtained in the risk analysis form the basis for our prevention and remedial measures, which we subsequently implement.

As a result of the risk analysis, the following risks are prioritised:

- Discrimination
- Freedom of association
- Forced labour
- Child labour
- Occupational health and safety
- Wages and salaries
- Deforestation and land rights
- Water availability and pollution
- Loss of biodiversity and soil depletion

Prevention and remedial measures

When human rights or environmental risks or violations are identified, Netto initiates appropriate preventive or remedial measures. These may include, for example, measures relating to the selection of future suppliers, obtaining contractual assurances or the obligation to communicate Netto's expectations appropriately throughout the supply chain. Training and audits are also carried out. Remedial measures are chosen in such a way as to bring the violation to an end.

With our process for new and existing suppliers, we continuously identify risks and, once identified, immediately initiate preventive and remedial measures.

A refusal by a business partner to eliminate or minimise substantial risks may lead to suspension or, as a last resort, termination of the business relationship.

As part of regular internal training measures, our employees are informed about our self-imposed guidelines regarding human rights and environmental obligations and are made specifically aware of these issues in their everyday working lives.

The responsible persons and advisory bodies are in constant communication to incorporate emerging risks into the corporate strategy. Effectiveness reviews for the continuous improvement of our own measures are planned annually.

By regularly conducting risk analyses, including with the help of our risk monitoring software, we can respond to substantial problems in our company and among our business partners at any time and in a targeted manner.

In addition to our business partners and our employees, we also want to involve the employees in our supply chains and our customers.

To this end, we use a complaints management system, among other things, which our employees and those working in our supply chains can and should use to report grievances anonymously and without fear of reprisals.

Complaints procedure

We have established an internal and independent complaints procedure, which can be accessed via our [website](#). Just like our contact form, it is low-threshold and accessible to anyone with an internet connection. We also offer the reporting form in several languages so that our vulnerable groups can obtain the best possible information.

In addition, we provide this link to our business partners and request that they publish it in relevant parts of the supply chain.

Every complaint is treated impartially, independently and confidentially; we use external legal representation for this purpose.

Protecting the identity of the whistleblower is our top priority in order to prevent discrimination or punishment for the whistleblower.

If we receive complaints via our customer contact form that must be handled in accordance with the Supply Chain Due Diligence Act (LkSG), our customer service team will refer the complainant to our complaints office using the link above. The information received will be reviewed there and the necessary follow-up measures will be initiated. The complaints procedure is carried out in accordance with legal requirements.

Our legal representation is impartial, independent, not bound by instructions and bound to confidentiality.

The rules of procedure are publicly available on our complaint's website. This includes which issues can be reported and how confirmation of receipt and feedback to the whistleblower can be provided.

Implementation and documentation

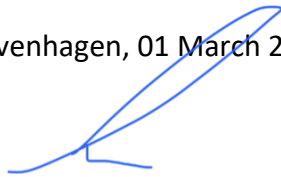
The monitoring and control of the implementation of this policy statement are ensured. Necessary updates are made as required. Internal documentation of the fulfilment of due diligence obligations is retained for seven years, as required by law.

Human rights and environmental expectations

Netto expects its employees, suppliers and business partners to respect human rights and applicable environmental regulations. This includes compliance with the prohibition of child labour, slavery, forced labour, disregard for occupational health and safety, disregard for freedom of association and withholding of adequate wages.

For further details, please refer to the [Human Rights Policy of Salling Group A/S](#), which Netto Germany also adheres to.

Stavenhagen, 01 March 2026



Michael Linander
Chief Executive Officer
Netto ApS & Co. KG