

Policy statement

**On respect of human rights and
environmental obligations in accordance with the
Supply Chain Due Diligence Act**

**CORIUS Group GmbH
and its subsidiaries**

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Note on gender equality

The CORIUS Group's Climate Transition Plan has been formulated in gender-neutral language as far as possible. To improve readability, the generic masculine form has been used in some cases, which always refers to all gender identities equally.

1 Commitment to the protection of human rights

As a nationwide network of partner practices and clinics in the field of dermatological and phlebological care, the CORIOUS Group is committed to complying with all human rights and environmental due diligence obligations in accordance with the German Supply Chain Due Diligence Act (LkSG). We are aware of our great responsibility and therefore base our daily business activities on the requirements of the LkSG. Our aim is to regularly review and optimize our own actions and those of our business partners in order to respect the rights of all people and protect the environment.

We are committed to acting in accordance with the following internationally recognized reference sources, standards and frameworks:

- United Nations Universal Declaration of Human Rights
- International Covenant on Political and Civil Rights of the United Nations
- International Covenant on Economic, Social and Cultural Rights of the United Nations
- Conventions and recommendations of the International Labor Organization (ILO) on labor and social standards
- Declaration of Principles of the International Labor Organization (ILO) on Multinational Enterprises and Social Policy
- Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
- United Nations Guiding Principles on Business and Human Rights (UNGCI)
- Sustainable Development Goals (SDGs) of the United Nations
- Charter of Fundamental Rights of the European Union
- Charter of Diversity
- Minamata Convention on Mercury
- Stockholm Convention on Persistent Organic Pollutants (POPs Convention)
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes

Internally, these regulations are supplemented by a Code of Conduct, specific guidelines and a Supplier Code of Conduct. Furthermore, all applicable laws that affect the company are followed. If international standards and the local laws at the respective place of employment do not coincide, the higher standard is applied in order to always obtain the best solution for people and the environment.

This policy statement serves as a written framework to reinforce our commitment to the implementation of and compliance with human rights and environmental due diligence obligations. It is made available both internally for employees and externally on the company website for business partners. This creates a common understanding and responsible cooperation along the entire supply chain.

We are committed to continuously reviewing and improving our business practices to meet the highest standards of social and environmental responsibility.

Overall responsibility for due diligence obligations lies primarily with the CORIOUS Group's management at the highest corporate level. Together with the department heads and other employees in management positions, it ensures that the human rights and environmental due diligence obligations in accordance with the LkSG are consistently and effectively integrated into all business processes, complied with and monitored. In this context, specific change measures are also defined within the company's own business activities where necessary in order to prevent human rights violations or damage to the environment.

2 Rules of procedure for the implementation of our due diligence obligations

In order to ensure compliance with the applicable laws and standards, in particular the German Supply Chain Due Diligence Act (LkSG), we have developed a comprehensive set of procedures for implementing these requirements at the CORIUS Group. The LkSG obliges companies to fulfill the following human rights and environmental due diligence obligations:

- Establishment of a risk management system
- Definition of internal responsibilities
- Carrying out regular risk analyses
- Submission of a policy statement
- Establishing preventive measures in the company's own business area and vis-à-vis direct suppliers
- Taking corrective measures
- Establishment of a complaints procedure
- Implementation of due diligence obligations with regard to risks at indirect suppliers and
- Documentation and reporting.

2.1 Risk management

The CORIUS Group has set up a comprehensive risk management system to monitor all business processes and comply with the due diligence requirements of the LkSG. The individual areas of risk management are controlled and monitored by the experts in the individual specialist departments in order to continuously analyze and further optimize existing processes. In addition, measures are regularly discussed with the management in the event of acute risk issues.

LkSG-related risk management supplements this approach with annual or event-driven risk analyses. Within the company, we ensure that all activities are designed in such a way that they do not adversely affect human rights or environmental protection. We have also appointed a human rights officer to monitor compliance with these standards. To manage external affairs, we have published our Supplier Code of Conduct, which applies to all business relationships and ensures that our partners also comply with their due diligence obligations. All risk management activities are overseen by the company's Legal & Compliance department.

For comprehensive monitoring, we use special software that supports us in the legally compliant implementation of the LkSG and enables automated risk analysis.

2.2 Risk analysis and identified risks

The CORIUS Group's practices and clinics mainly treat patients in Germany and other European countries, where very high standards apply with regard to human rights and environmental protection. As a result, no significant human rights or environmental risks are expected in our own business area and most of our suppliers are also located in these regions, which reduces the risk potential.

Nevertheless, we carry out a detailed risk analysis of our own business division at least once a year and on an ad hoc basis as part of our risk management. We also evaluate our suppliers with regard to human rights and environmental risks, which are listed in the LkSG.

Our two-stage analysis process is supported by a special software tool that weights and prioritizes risks. First, an abstract risk analysis is carried out, which automatically assesses country and sector risks using stored indices. Based on the risk score determined, high-risk companies are subjected to a concrete analysis of the identified risks as required.

As part of the specific analyses, more internal and external in-depth investigations are carried out through discussions, targeted questionnaires on the risk areas identified and individual audits. We work together with suppliers who exhibit an increased risk to find solutions and remedial measures to minimize the identified risks.

In our own business division, the current risk potential is very low, as preventative measures have already been put in place and working conditions are very good. Nevertheless, our own business division is also regularly analyzed using the software solution.

The initial risk analysis only identified very isolated risks at our suppliers, each of which had individual causes. All risky companies were analyzed again in more detail and appropriate measures were introduced. Serious violations of the international agreements listed in the LkSG are not expected in the future either.

2.3 Preventive measures

To ensure that potential risks do not arise in the first place and that we meet our due diligence obligations, we have implemented various preventive measures.

We have established a code of conduct in our **own business area** that serves as a guideline for all employees and ensures that our business practices are always in line with human rights and environmental due diligence obligations. In future, all CORIUS Group practices will also be certified in accordance with the ISO 9001:2015 quality management standard to ensure the highest quality and safety standards.

We have published the Supplier Code of Conduct for our **suppliers** on our website. This code clearly sets out the expectations and standards that our business partners must comply with. If there is an increased risk with certain suppliers, the human rights and environmental due diligence obligations are set out again in writing before a new order is placed.

Finally, this policy statement also serves as a preventive measure, as it clearly communicates and sets out our approach and expectations to internal and external stakeholders. Through these preventive measures, we ensure that potential risks are identified and mitigated at an early stage.

2.4 Remedial measures

If specific risks or indications of risks arise in our own business area or at suppliers, the CORIUS Group investigates them thoroughly and works with the parties involved to find suitable remedial measures. These measures are aimed at specifically minimizing or eliminating the causes of the risk.

If risks are identified in our own business area, we immediately implement internal reviews and corrective measures. We work closely with the affected departments to develop and implement sustainable solutions.

For our suppliers, we work together to find solutions when risks arise. If the situation does not improve despite our best efforts, we reserve the right to temporarily suspend the business relationship or terminate it in an emergency. Our aim is to use these measures to ensure and continuously improve compliance with human rights and environmental due diligence obligations throughout the supply chain.

2.5 Complaints procedure

A publicly accessible whistleblower system has been set up on the website <http://www.corius.de/> for anonymous reports on human rights and environmental risks at CORIUS and in the supply chain. The whistleblower system is available at any time in various languages and can be accessed from any internet-enabled device. This communication channel is designed for complaints under both the Whistleblower Protection Act and the Supply Chain Due Diligence Act.

Every complaint submitted should have a well-founded suspicion and be formulated in concrete and conclusive terms. Complaints submitted are examined and processed by the Compliance department with the utmost confidentiality and appropriate measures are developed to remedy the situation. These are intended to minimize violations and thus complaints in the long term. Whistleblowers who have acted to the best of their knowledge and belief should not expect any disadvantages or reprisals.

The ombudsperson initiates the internal investigation and informs the whistleblower of the checks carried out and the further course of events after three months at the latest, insofar as this is legally possible. However, the whistleblower can only be informed if the person has disclosed their identity.

2.6 Documentation and reporting

The continuous optimization process in our own company and throughout the entire supply chain is carefully documented. All activities and progress in connection with compliance with human rights and environmental due diligence obligations are documented on an ongoing basis in order to record our efforts in a comprehensible manner.

In addition to this internal documentation, further information on our due diligence obligations is published in the non-financial section of the management report (CSR report). We also comply with the prescribed LkSG reporting obligations of the Federal Office of Economics and Export Control (BAFA).

3 **Expectations**

We are fully committed to the due diligence obligations described and also expect others to comply with all applicable laws in this regard. We expect both internal and external stakeholders to consistently comply with human rights and environmental due diligence obligations. Together, we strive for continuous optimization to make our business practices even more sustainable and responsible.

Our employees are key players in the implementation of the CORIUS Group's human rights and environmental due diligence obligations. By integrating these principles into our corporate culture, as set out in our Code of Conduct, all employees undertake to adapt their own behavior accordingly. This includes respectful and responsible behavior towards colleagues, business partners and other stakeholders.


By choosing a CORIUS practice, our patients are also part of our due diligence processes. They can inform themselves transparently about our commitments and measures to respect human rights and environmental protection. By choosing us, they indirectly contribute to supporting our sustainable and responsible business practices.

The obligations in our declaration of principles also apply to all business partners and suppliers. We have also set out these principles in detail in a separate Supplier Code of Conduct. We expect them to comply with these principles in their business relationships with the CORIUS Group and to integrate them into their own processes. Compliance with these standards and the integration of human rights and environmental due diligence obligations are a prerequisite for long-term and successful cooperation. We demand responsible corporate governance and integrity. Serious violations cannot be tolerated and will lead to appropriate consequences.

4 Forecast

This declaration of principles summarizes our existing regulations on respect for human rights and environmental protection. We are continuously committed to regularly reviewing and optimizing the effectiveness of our processes and measures. Where necessary, we carry out risk-based controls to ensure that our due diligence obligations are fulfilled. In this way, we ensure that the CORIUS Group always meets the highest standards of human rights and environmental responsibility and acts sustainably.

München, 06.12.2024,



place, date, signature of management