

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Hugo Boss
Sector Apparel (supply chain only)
Overall score 24.2 out of 100

Theme score	Out of	For theme
1.9	10	A. Governance and Policy Commitments
6.5	25	B. Embedding Respect and Human Rights Due Diligence
4.5	20	C. Remedies and Grievance Mechanisms
6.5	25	D. Performance: Company Human Rights Practices
4.8	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Human Rights Statement indicates: 'Hugo Boss is committed to respecting and protecting Human Rights'. [Statement Human Rights, 03/2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: The Human Rights Policy indicates it is 'based on internationally recognized standards such as [...] the Guidelines of the Economic Co-operation and Development (OECD) for Multinational Enterprises [...]'. The Human Rights Statement adds: 'Hugo Boss is therefore committed to respecting and protecting Human Rights and recognizes the following standards: [...] the UN Guiding Principles on Business and Human Rights (UNGPs); [...] the Guidelines of the Economic Co-operation and Development (OECD) for Multinational Enterprises; [...]'. However, neither 'based on' nor 'recognizes' are considered a formal statement of commitment according to CHRB wording criteria. The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Statement Human Rights, 03/2023: group.hugoboss.com] Not Met: Commitment to OECD MNE Guidelines: See above. The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources.

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to ILO core principles: The Human Rights Policy indicates it is 'based on internationally recognized standards such as the core conventions of the International Labour Organization [...]'. The Human Rights Statement adds: 'Hugo Boss is therefore committed to respecting and protecting Human Rights and recognizes the following standards: [...] the core conventions of the International Labour Organization [...]'. However, neither 'based on' nor 'recognizes' are considered a formal statement of commitment according to CHRB wording criteria. The Company has provided a source to the subindicator, however, it was in German and only documents in English are accepted according to CHRB criterion. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Statement Human Rights, 03/2023: group.hugoboss.com] • Not Met: Explicitly lists all four ILO core principles: The Human Rights Policy covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining. As for freedom of association and collective bargaining, it adds: 'Hugo Boss respects the right of employees to join an employee organization [...]'. Similarly, Hugo Boss respects the right to collective bargaining within the framework of the respective national law'. However, it is not clear whether it is committed to respect these rights in all contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it respects these rights 'respective national law'. The Commitment for Anti-Discrimination, Anti-Harassment and Gender Equality indicates the Commitment related to the various ILO Standards. However, no commitment to respect the rights of freedom of association and collective bargaining in all contexts and locations found. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Commitment for Anti-Discrimination, Anti-Harassment and Gender Equality, 05/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Supplier Code of Conduct has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Met: Explicitly lists all four ILO core principles for suppliers: The Supplier Code of Conduct has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining. As for freedom of association and collective bargaining, it adds: 'all employees have the right to freedom of association and collective bargaining. Employees must be granted the right to found organizations of their choice for the purpose of safeguarding employee rights, or to join employee organizations. [...]'. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Code of Conduct indicates: 'The health and safety of its employees is a top priority for HUGO BOSS. This explains why, while complying with national legislation and standards, we consider worldwide uniform health and safety standards to be of great importance. This applies to not only the design of our workplaces and work processes, but also to the safe operation and use of equipment and supplies as well'. [Code of Conduct_V. 4, 2022: group.hugoboss.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week: The Human Rights Policy indicates: 'The relevant national governing working hours must be observed. In the event that national law contains no limit on the permissible number of hours that may be worked, the normal working hours may not exceed 48 hours. A working day (including overtime) may not exceed 10 hours. This rule may only be deviated from in exceptional cases. Irrespective of the above, the number of hour worked per week, including overtime, may not exceed 60 hours. [...] If statutory or quasi-statutory provisions [...] provide for extra pay for overtime, this must be paid'. However, no evidence found that overtime is consensual and paid at a premium rate, beyond the cases where it is contemplated by statutory or quasi-statutory provisions. The Company has provided comments to CHRB regarding this indicator, however, it came from a supplier code which has working hours provisions [see below], therefore it is not clear it also applies to its own operations. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Supplier Code of Conduct, 02/2022: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Expects suppliers to commit to H&S of workers: The Supplier Code of Conduct indicates: 'The supplier must ensure the physical and mental health and safety of its employees in the course of their work and must take suitable preventative measures against accidents and occupational illnesses. [...]'. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Supplier Code of Conduct indicates: 'Applicable national work hours regulations, including applicable break time, holiday, and vacation provisions, must be complied with. If there are no national regulations, or if these do not meet the standards of the ILO, then the regular working hours may not exceed 48 hours. Including permitted overtime hours, total work hours within a week may not exceed 60 hours'. 'Overtime hours must be compensated with additional pay'. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Commitment to women's rights: The 2021 Sustainability Report indicates: 'all Group companies worldwide signed up to the Women's Empowerment Principles of the United Nations'. A commitment to the Women's Empowerment Principles (WEP) is a proxy for 'respecting women's rights, according to CHRB standards. [Sustainability Report 2021, 04/2022: group.hugoboss.com] Met: Expects suppliers to respect these rights: The Supplier Code of Conduct indicates: 'The rights of children and young workers, women, migrant workers [...] must be protected'. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment refers to CEDAW/Women's Empowerment Principles: The 2021 Sustainability Report indicates: 'all Group companies worldwide signed up to the Women's Empowerment Principles of the United Nations'. [Sustainability Report 2021, 04/2022: group.hugoboss.com] Not Met: Expects suppliers to respect these rights: The Supplier Code of Conduct indicates: '[...]The rights of children and young workers, women, migrant workers [...] must be protected. [...]'. However, no evidence found that the Company explicitly expects suppliers to committing it to respect to the relevant part(s) of the Convention on the Elimination of Discrimination Against Women (CEDAW) or the Women's Empowerment Principles or to respect the relevant part(s) of the Convention on the Rights of the Child or the Children's Rights and Business Principles or to respect relevant part(s) of the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not Met: Commitment to remedy adverse HRs impacts: In its Human Rights Statement the Company has a section on 'Complaints procedure and remediation'. The Whistleblowing Policy states that it takes disclosures of non-compliance seriously and 'are always interested in remediating such compliance violation'. The Child Labor and Forced Labor Policy has procedures to deal with violations on child and forced labour. However, no publicly available statement found of a commitment to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to, beyond issues raised through its grievance mechanisms and child and forced labour issues. [Statement Human Rights, 03/2023: group.hugoboss.com] & [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] Not Met: Expects suppliers to make this commitment: The Supplier Code of Conduct states: 'Suppliers are obligated to establish a confidential or anonymous complaint mechanism in order to allow employees to report violations'. However, no evidence found that it expects its suppliers to commit to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to, beyond requiring suppliers to have a grievance mechanism. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Whistleblowing Policy indicates: 'By providing its whistleblowing systems, HUGO BOSS has created a protected platform for reporting concerns. In addition, government agencies in the European Union offer external whistleblowing systems. [...] The Compliance Officer, who is independent and not bound by instructions when performing his duties, is the person responsible for establishing, managing and regularly reviewing the effectiveness of the whistleblowing system'. However, no policy statement committing it to collaborating with judicial or non-judicial

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			<p>mechanisms to provide access to remedy found. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Not Met: Commitment to work with suppliers on remedy: The 2022 Sustainability Report notes: ‘If, during the inspection, violations of the Supplier Code of Conduct are apparent, HUGO BOSS develops corrective action plans together with the affected suppliers’. However, no commitment to work with suppliers to remedy adverse impacts [beyond finding in inspections] which are directly linked to the Company’s operations, products or services found. Moreover, only policy commitments are considered a suitable source for this indicator under CHRB revised approach. [2022 Sustainability Report, 2023: group.hugoboss.com]
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs: The Anti-Discrimination, Anti-Harassment and Gender Equality Policy indicates: ‘This chapter [on discrimination] is based on articles 1 & 2 of the United Nations Universal Declaration of Human Rights: “All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood [sisterhood].”’. However, no evidence found of an explicit commitment to neither tolerate nor contribute to threats, intimidation and attacks against human rights defenders in a formal policy document. [Anti-Discrimination, Anti-Harassment and Gender Equality Policy, 01/05/2022: group.hugoboss.com] • Not Met: Expects suppliers to make this commitment: See above. It adds: ‘We expect all our partners to adhere to the above written. Our partners are supposed to guarantee equal opportunity and equal treatment for all employees throughout hiring, compensation, advancement, discipline, termination, retirement, and the entire employment tenure’. However, no expectation of a commitment for suppliers not to tolerate attacks or intimidation against human rights defenders could be found. [Anti-Discrimination, Anti-Harassment and Gender Equality Policy, 01/05/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment: The webpage section Supply Chain Management indicates: ‘HUGO BOSS places great value on collaborations with businesses and organizations to achieve systematic sustainability improvements along the textile value chain through our consolidated expertise’. It discloses its ‘commitments to collaborations for improving labor and social standards in the supply chain’. The Company has provided additional comments to CHRB regarding this indicator, disclosing information on different initiatives it collaborates with. However, it is not clear it commits to working with human rights defenders to create safe and enabling environments for civic engagement and human rights. Moreover, only policy commitments are considered a suitable source for this indicator under CHRB revised approach. [Supply Chain Management_web, N/A: group.hugoboss.com] & [Multiple perspectives, one goal_web, N/A: group.hugoboss.com]

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level responsibility for HRs: The 2022 Sustainability Report notes: ‘At HUGO BOSS, responsibility for environmental, social and human rights issues in the supply chain lies with the Chief Financial Officer/Chief Operating Officer’. The Statement Human Rights states: ‘The overall responsibility for compliance with and implementation of the elements of this Statement lies with the Managing Board of the HUGO BOSS AG’. However, the Company is expected to indicate the Board member or Board committee [Supervisory Board level] tasked with specific governance oversight of respect for human rights. Evidence provided is at Managing Board level. [2022 Sustainability Report, 2023: group.hugoboss.com] & [Statement Human Rights, 03/2023: group.hugoboss.com] • Not Met: Describes HRs expertise of Board member: The Company has provided comments to CHRB regarding this indicator, on the frequency the Executive Board is informed on human rights risks analysis and management by the Human Rights Officer. However, this subindicator looks for a description of the human rights expertise of the SupervisoryBoard member or Board committee tasked with that governance oversight. [Statement Human Rights, 03/2023: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications: The Code of Conduct has a letter from the Managing Board [also signed by the CEO], which indicates: '[...] This Code of Conduct contains the binding rules that HUGO BOSS has adopted to ensure ethical and legally compliant conduct. The rules are mandatory and must be adhered to by all HUGO BOSS employees as they go about their everyday work. [...] We are convinced that our ability to perform successfully over the long term will hinge upon whether we accept and live up to our entrepreneurial responsibilities worldwide. In this context, we build upon the support of all HUGO BOSS employees and encourage everyone at HUGO BOSS to help ensure that our Company continues to adhere to our straightforward approach in the future. The Human Rights Statement is clearly approved and signed by all three board members'. The Company has provided additional comments to CHRB regarding this indicator, making reference to the opening page of its Statement Human Rights. Although the Statement is signed by the the executive officers, there is no evidence of specific letter or communication made by the CEO. No communication found where Supervisory Board members or the CEO clearly signal the Company's commitment to human rights, discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business. [Code of Conduct_V. 4, 2022: group.hugoboss.com] & [Statement Human Rights, 03/2023: group.hugoboss.com]
A.2.2	Board responsibility	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Process to review HRs strategy at board level: The Company indicates that 'The central body responsible for guiding HUGO BOSS' sustainability strategy is the Sustainability Committee. [...] The Sustainability Committee comprises representatives from the relevant functions (Brand & Creative Management, Corporate Communications, Construction & Facility Management, Finance, Human Resources, Investor Relations, Logistics, Marketing, Omnichannel, Business Operations, Corporate Strategy and Sustainability). During the reporting period the committee dealt with issues such as climate change, sustainable materials and circularity'. However, the Sustainability Committee is not a Supervisory Board level Committee. The Company has provided additional comments to CHRB regarding this indicator, on Human Rights Officer regularly updates the Executive Board. However, no specific description found of the processes [how it is briefed, processes to discuss it, timeframe for meetings] it has in place to discuss and regularly review its human rights strategy or policy or management processes at Supervisory Board level or a Board Committee. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Example of HRs issues/trends discussed in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Describes how affected stakeholders / HRs experts inform board discussions: The Company states that 'HUGO BOSS has invited to its international Stakeholder Dialog annually since 2016. At the international Stakeholder Dialog, members of management meet with representatives of NGOs and trade unions, along with members of academia, partners, and experts to hold open discussions. This opens up important perspectives that are already being implemented in the sustainability strategy'. However, no description found of how the experiences of affected stakeholders or external human rights experts informed human rights related discussions at Supervisory Board level. [Stakeholder Dialog_web, N/A: group.hugoboss.com]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: At least one board member incentive linked to HRs commitments: The 2022 Annual Report indicates: 'The LTI is the long-term variable compensation component. It is designed in the form of a performance share plan that takes into account both financial targets relevant to the Group strategy and non-financial ESG (environment, social, governance) targets. Consequently, the LTI is intended to ensure that the members of the Managing Board of HUGO BOSS pursue a sustainable business policy which is aligned to the interests of the Company. Accordingly, the Supervisory Board has determined the following four performance criteria as additively linked target figures for the LTI: [...] Employee satisfaction; The Company's performance in the field of sustainability'. Also, 'The sustainability performance is determined by the Company's results in the annual Dow Jones Sustainability Index (DJSI) assessment in which the sustainability performance of listed companies is assessed by an independent index provider'. However, this subindicator looks for evidence that one Board member

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			<p>[Supervisory Board] has an incentive or performance management scheme linked to the Company's human rights policy commitment(s) or strategy. [Annual Report 2022, 31/12/2022: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 • Not Met: Performance criteria linked to HRs made public: The Company has provided information on Managing Directions remuneration. However, this subindicator focuses on Supervisory Board, and in specific, it looks for the criteria linking Supervisory Board remuneration to human rights performance. No further evidence found. [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Not Met: Review of other board incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this indicator. However, its content has not been found in publicly available sources.
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy for HRs risks: The Statement Human Rights states: 'He [Human Rights Officer] informs the Executive Board regularly, and at least twice a year, about the human rights risks identified in the risk analysis and the risk management derived accordingly'. The Company has provided comments to CHRB regarding this indicator on the Sustainability Committee [Managing Board level]. However, no description found of the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at Board level or a Board committee. This indicator focuses on the Company business model rather than focusing on the risk. [Statement Human Rights, 03/2023: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Describes frequency and triggers for reviewing business model: As indicated above, the Executive Board is regularly informed by the Human Rights Officer on human rights risks identified and the risk management derived. However, this subindicator looks for a description of the frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights (at Supervisory Board Level). [Statement Human Rights, 03/2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions resulting from reviews

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Company states that the overall responsibility for compliance with and implementation of its human rights statement lies with the Managing Board of the Hugo Boss AG. The Board is composed of Chief Financial Officer, Chief Executive Officer, and Chief Sales Officer. The Company further notes that it has established the position of Human Rights Officer to monitor human rights risks and the associated risk management within the Company and that this position is currently held by Mr. Dominik Heske. [Statement Human Rights, 03/2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Company states that it has established the position of Human Rights Officer to monitor human rights risks and the associated risk management within the Company. The Officer informs the Executive board regularly and at least twice a year, about the human rights risks identified in the risk analysis and the risk management derived accordingly. The Company also states in its Annual Report that 'Respect for human rights is the joint responsibility of the departments Compliance & Human Rights, Sustainable Supply Chain Management, and the central Human Resources division, and is managed in close exchange with the operational sourcing units.' [Statement Human Rights, 03/2023: group.hugoboss.com] & [Annual Report 2022, 31/12/2022: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Day-to-day resources and expertise allocation in own operations: The 2022 Annual Report indicates: ‘Respect for human rights is the joint responsibility of the departments Compliance & Human Rights, Sustainable Supply Chain Management, and the central Human Resources division, and is managed in close exchange with the operational sourcing units. The results of the work are regularly reported to the Managing Board. [...] Responsibility for occupational safety in our own production is organized on a decentralized basis. The responsible employees at the respective sites report regularly and on an ad hoc basis to the management of the respective Group companies, which maintains a close dialog with the Managing Board’. However, no description found of how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations. In other words, how time and budget is available as distinct from allocation of responsibility. [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Not Met: Resources and expertise allocation in supply chain: The 2022 Annual Report indicates: ‘A significant portion of our sourcing volume is made up by finished goods produced by independent suppliers in economically less developed regions. HUGO BOSS is aware of its shared responsibility for the workers along its supply chain. A commitment by the Managing Board to safeguard and respect human rights can be accessed on our corporate website. Respect for human rights is the joint responsibility of the departments Compliance & Human Rights, Sustainable Supply Chain Management, and the central Human Resources division, and is managed in close exchange with the operational sourcing units’. However, no description found of how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its supply chain (such as teams size, geographical allocation, knowledge or expertise, etc.) [Annual Report 2022, 31/12/2022: group.hugoboss.com]
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments: The 2022 Annual Report indicates: ‘The LTI is the long-term variable compensation component. It is designed in the form of a performance share plan that takes into account both financial targets relevant to the Group strategy and non-financial ESG (environment, social, governance) targets. Consequently, the LTI is intended to ensure that the members of the Managing Board of HUGO BOSS pursue a sustainable business policy which is aligned to the interests of the Company. Accordingly, the Supervisory Board has determined the following four performance criteria as additively linked target figures for the LTI: [...] The Company’s performance in the field of sustainability’. Also, ‘The sustainability performance is determined by the Company’s results in the annual Dow Jones Sustainability Index (DJSI) assessment in which the sustainability performance of listed companies is assessed by an independent index provider’. It adds: ‘In 2022, HUGO BOSS was included in the Dow Jones Sustainability Index (DJSI) World for the sixth consecutive time. Among other things, we scored “best in class” in the categories of [...] labor practice indicators, such as diversity and freedom of association [...] and social reporting’. It indicates that the target weighting for sustainability is 17% for 2022. However, no evidence found on the actual human rights related metrics/indicators included in performance incentives. [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: See above. The 2022 Annual Report indicates: ‘The sustainability performance is determined by the Company’s results in the annual Dow Jones Sustainability Index (DJSI) assessment in which the sustainability performance of listed companies is assessed by an independent index provider’. However, no evidence found of specific human-rights related topics and metrics being included in incentives. [Annual Report 2022, 31/12/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public: See above. It is not clear the specific criteria linking Board remuneration to human rights performance (i.e) the percentage assigned specifically to human rights related targets. [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Not Met: Review of other senior management incentives for coherence with HRs policies: The Company has provided comments to CHRB regarding this indicator, where it makes reference to four performance criteria that form the LTI. However, no evidence found that it has reviewed other senior management performance incentives to ensure coherence with its human rights policy commitment. [Annual Report 2022, 31/12/2022: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.3	Integration with enterprise risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HRs risks integrated as part of enterprise risk system: The 2022 Annual Report indicates: ‘the topic of human rights is integrated into our Company’s risk management with clearly defined processes and responsibilities’. It discloses its risk categories. It includes Risks associated with suppliers and sourcing markets [among operational risks]: ‘[...] Wage increases in production, in particular in emerging economies, and a rise in the price of relevant raw materials such as cotton, wool, and leather, may lead to higher production costs and thus have a negative impact on the gross profit margin and ultimately on the profitability of the Group’. However, although it indicates supply chain risks, it seems to focus on how wage increases may affect the Company’s negatively, rather than a concern with not complying with regulations and its impacts on human rights. It also indicates that among its Organizational Risk it is included ‘Occupational health and safety’. However, no further information found. The 2022 Sustainability Report discloses its materially analysis and although ‘Human rights and labor standards in production (including own production)’ is of its material topics, it is not clear it is integrated into its company-wide risk management. [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Provides an example: See above. The Company has provided comments to CHRB regarding this indicator on its risk matrix. Although it includes occupational health and safety and suppliers in its Enterprise Risk Management, no further examples found of how it manages them, within this system; or, in case of their occurrence, examples of the negative impacts it may have to the Company. [Annual Report 2022, 31/12/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The Company has provided comments to CHRB regarding this indicator explaining how the Annual Report is audited by Deloitte and making reference to its Report on the accounting-related internal control system and the risk management system pursuant to Sec. 289 (4) and 315 (4) HGB. However, this subindicator looks for a description of how it assesses the adequacy of the enterprise risk management system specifically in managing human rights during the Company’s last reporting year. The assessment is expected to either be overseen by the Board Audit Committee or conducted by an independent third party. [Annual Report 2022, 31/12/2022: group.hugoboss.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations: The 2022 Sustainability Report notes: ‘HUGO BOSS has established a Group-wide, global online training system that can be accessed by all employees. This aims to strengthen awareness of compliance regulations in the Company. The training contains modules on anti-corruption, data security, animal welfare and protection of biodiversity as well as issues concerning human rights and associated topics. Employees who have direct PC access have to complete this online compliance training on a regular basis’. Also, ‘Relevant HUGO BOSS employee groups, for example from the operational sourcing units, are regularly trained on the content of the Supplier Code of Conduct and Social Compliance Management. This makes them aware of the requirements placed on suppliers so that they can, for example, advise and help suppliers to implement action plans’. However, it is not clear that all workers are communicated its human rights commitments, as it indicates ‘Employees who have direct PC access’ and ‘Relevant HUGO BOSS employee groups’. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The 2022 Sustainability Report notes: ‘Each supplier must formally recognize the Supplier Code of Conduct, which is documented by a system. The Code is available in 30 languages, meaning that most suppliers in the Company’s procurement regions can access it in their official language. In addition, in the reporting year HUGO BOSS compiled a simplified short version of the Supplier Code of Conduct, which will be made available to suppliers for display in their production facilities. This one-pager is also available in 30 languages and contains information and a QR code on the complaint mechanism. [...] In July 2022, the Company also successfully opened a Women’s Café in Bangladesh. There women could meet after work to converse and engage in further training in a safe place. Initial training courses on issues such as labor rights, health and gender-specific violence have already taken place’. However, no description found of how it communicates its policy commitments to affected

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>stakeholders, including local communities and other groups. The subindicator focuses on the process, rather than on examples. Supply chain communication is assessed in its specific indicator. [2022 Sustainability Report, 2023: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Not Met: Example of how HRs policies are accessible for intended audience: The 2022 Sustainability Report notes: 'A formal recognition of the Supplier Code of Conduct is a fixed and mandatory component of the contractual agreement. Potential suppliers must also successfully complete an online training course on social responsibility and environmental – as well as chemicals management'. The Company has provided comments to CHRB regarding this indicator, making reference to compliance checking. However, the subindicator looks for an example how the Company ensures the form and frequency of the information communicated [its policy commitments] is accessible to its intended audience, and it is expected to include local communities. [2022 Sustainability Report, 2023: group.hugoboss.com]
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a • Met: Requires suppliers to communicate HRs policies: The 2022 Sustainability Report states that 'Each supplier must formally recognize the Supplier Code of Conduct, which is documented by a system. [...] in the reporting year HUGO BOSS compiled a simplified short version of the Supplier Code of Conduct, which will be made available to suppliers for display in their production facilities. This one-pager is also available in 30 languages and contains information and a QR code on the complaint mechanism'. Also, 'A formal recognition of the Supplier Code of Conduct is a fixed and mandatory component of the contractual agreement. Potential suppliers must also successfully complete an online training course on social responsibility and environmental [...]'. The Supplier Code of Conduct adds: 'HUGO BOSS obligates its suppliers to comply with the Human Rights Policy, the current valid version of which is available on the corporate website'. It adds: 'suppliers are obligated to forward these specifications to their own preliminary suppliers and partners, and to conduct suitable reviews to ensure they are complied with'. The Code contains provisions on human rights. [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [Supplier Code of Conduct, 02/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company states that 'We require our suppliers to adhere to our Supplier Code of Conduct, which is the framework for compliance and improvement of human rights and social standards in the supply chain and forms an integral part of contractual agreements.' [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers: The Supplier Code of Conduct states: 'HUGO BOSS expects that all suppliers will inform their own sub-suppliers of the specifications of the HUGO BOSS Supplier Code of Conduct and will conduct regular review to ensure they comply with the defined standards. [...] suppliers are obligated to forward these specifications to their own preliminary suppliers and partners, and to conduct suitable reviews to ensure they are complied with'. The Code contains provisions on human rights. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: The Company states in its Child and Forced Labour Policy that it 'provides its own employees with annual training as regards the values and rules embodied in its Social Standards. Special attention is devoted in the Standards to recognition of forced labor and related practices.' It also states in its Annual Report that 'Our own employees are also to be further sensitized of social compliance matters through regular training sessions. Both training measures are conducted predominantly online, while on-site training sessions are usually only held on an ad hoc basis.' [Child Labour and Forced Labour Policy, 2019: group.hugoboss.com] & [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Met: Trains relevant managers including procurement on HRs: The Company states that 'Relevant HUGO BOSS employee groups, for example from the operational sourcing units, are regularly trained on the content of the social audits. This makes them aware of the requirements placed on suppliers so that they can, for example, advise and help suppliers to implement action plans.' [Sustainability Report 2021, 04/2022: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1: See above. • Met: Trains suppliers to meet HRs commitments: The Annual report states that 'in order to prevent violations of social standards, we attach great importance to the further development of our suppliers' social compliance management systems. For example, we regularly conduct social compliance trainings at our finished goods suppliers and support them in implementing the social standards.' [Annual Report 2022, 31/12/2022: group.hugoboss.com] • Not Met: Discloses % suppliers trained: The webpage section Supply Chain Management indicates: '100% of active finished goods suppliers took part in a training course on the Supplier Code of Conduct. The target of HUGO BOSS is to continuously train all long-term finished goods suppliers (Status as of 2022)'. It is not clear the percentage of suppliers trained as it indicates it only represents its finished goods suppliers. [Supply Chain Management_web, N/A: group.hugoboss.com]
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The Company reports that it 'uses the Social Compliance Management module to check to what extent the standards set out in its Supplier Code of Conduct, which applies to all suppliers to the same extent, are being complied with. As part of this module, the Company conducts regular social audits or collects SAQs for review. The audits examine items such as issues relevant to human rights, for example, child and forced labor, discrimination, exceeding maximum work hours or standards relating to occupational safety and employee health. An important test point for employee health, for example, is free access to clean drinking water. Following the audit, all audited suppliers receive a detailed report.' [Sustainability Report 2021, 04/2022: group.hugoboss.com] • Met: Discloses % of supply chain monitored: The Annual Report indicates that during FY 2022, 97 audits were conducted in 87 existing finished goods production facilities, including the Company's own production facilities (2021: 68 audits at 55 production facilities). The Sustainability Report notes: 'In the reporting year, the proportion of finished goods suppliers covered by a valid audit was 90%'. As for its SCSP it adds: 'All fabrics and trimmings suppliers with a direct contractual relationship with HUGO BOSS are integrated into the HUGO BOSS Supply-Chain-Sustainability Program (SCSP)' is 33%. As for the SCSP it explains: 'The SCS-Program will initially be applied to all suppliers from which the Company directly purchases finished goods or fabric and trimmings. [...] The SCS-Program consists of three modules: social compliance management, environmental management and governance'. [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [Sustainability Report 2021, 04/2022: group.hugoboss.com] • Not Met: Describes how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The 2022 Annual Report indicates that 'If infringements of the social standards are identified, HUGO BOSS works jointly with the respective supplier to develop action plans, the implementation of which is reviewed in follow-up audits'. In the context of its grievance mechanisms, the 2022 Sustainability Report notes: 'All information is carefully checked and processed as part of a structured and clearly defined process. If the information proves to be justified, HUGO BOSS works together with the supplier in question to develop a corrective action plan to remedy the deficiencies. Depending on the severity of the violations, more frequent audits and more follow-up of remedial measures are ordered or specific training measures are implemented at the suppliers'. However, no details found on the steps of the corrective action process [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Discloses findings and number of correction action processes
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HRs performance affects selection suppliers: The Company reports that it 'selects suppliers in three stages: First, every potential supplier is required to answer a questionnaire covering social, environmental and compliance issues, among other topics. HUGO BOSS checks this information carefully before moving to the second stage, which is contract drafting. A formal recognition of the Supplier Code of Conduct is a fixed and mandatory component of the contractual

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>agreement. Potential suppliers must also successfully complete an online training course on social responsibility and environmental – as well as chemical management. The third phase focuses on verifying social compliance. All suppliers must submit valid certificates for examination before starting an active business relationship or, if these documents are not sufficient, submit a self-assessment questionnaire (SAQ). For newly admitted finished goods suppliers who pass the selection procedure, HUGO BOSS conducts a social audit on site after six or twelve months, depending on the country's risk.' As the Supplier Code of Conduct includes human rights requirements, it is assumed that human rights performance is taken into account when the Company selects suppliers. [Sustainability Report 2021, 04/2022: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Met: HRs performance affects continuation supplier relationships: The Company states that it 'will not enter into a business relationship with any partner who employs children in their business in violation of the above rules. Generally speaking, the question of whether or not HUGO BOSS will continue to maintain an existing business relationship with a partner who employs children will depend on how serious the violation is, in particular on whether the partner know that they were committing a violation or was negligent in failing to know. HUGO BOSS will not tolerate the continued employment of the above rules... If the violation reoccurs, the contractual relationship with the partner will be terminated immediately.' [Human Rights Policy, 25/10/2021: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Met: Works with suppliers to meet HRs requirements: The webpage section Supply Chain Management indicates that the Company provides training courses on compliance with social standards: '100% of active finished goods suppliers took part in a training course on the Supplier Code of Conduct'. The 2022 Sustainability Report notes: 'Potential suppliers must also successfully complete an online training course on social responsibility'. [Supply Chain Management_web, N/A: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years: The webpage section Supply Chain Management indicates 'HUGO BOSS places great value on collaborations with businesses and organizations to achieve systematic sustainability improvements along the textile value chain through our consolidated expertise'. It discloses its commitments to collaborations for improving labor and social standards in the supply chain, including: FLA, Partnership for Sustainable Textiles and Tamil Nadu Initiative, among others. However, no description found of how it has identified, and engaged with affected stakeholders, including workers or local communities in its supply chain, in the last two years. [Supply Chain Management_web, N/A: group.hugoboss.com] • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders: The webpage section Supply Chain Management indicates. 'From 2019 on, HUGO BOSS was involved in the Living Wages Initiative as part of the Partnership for Sustainable Textiles. Over the last years, the members have worked in collaboration with Action Collaboration Transformation (ACT) to improve their purchasing practices so that suppliers have greater scope for wage increases. Based on a survey which was conducted internally and with our suppliers, we developed a target and action plan'. It also discloses information on its collaboration with Partnership for Sustainable Textiles and Fair Labor Association (FLA). Although the Company provides examples of collaborations, no example of engagement with affected stakeholders by human rights issues found. [Supply Chain Management_web, N/A: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The 2022 Sustainability Report notes: 'In 2022, the Company revised the [materiality] analysis again and updated it in accordance with the 2021 GRI Standards. In a first step, actual and potential positive and negative impacts of the Company on the economy, the environment and people along the value chain were identified. To this end, HUGO BOSS reviewed various sources, including the natural capital assessment carried out by HUGO BOSS itself, as well as current inquiries from various external stakeholders such as customers, non-governmental organizations (NGOs) and investors. Ratings, regulatory projects, scientific publications and media coverage were also taken into account. The information obtained in this way was evaluated with regard to recurring effects and compared with the Company's long-standing knowledge of its impact on the economy, the environment and people'.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>However, the Company is expected to provide a summary analysis of the input/views specifically given by affected stakeholders on human rights issues during engagements. No further evidence found. [2022 Sustainability Report, 2023: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Not Met: Describes how stakeholders views influenced company's HRs approach: The 2022 Sustainability Report notes: 'The findings from the materiality analysis form the foundation for the ongoing strategy work at HUGO BOSS. It is on this basis, in its Sustainability Program, that the Company defines strategic goals for its fields of action and reports on the progress and targets achieved'. The Company has provided comments to CHRB regarding this indicator on actions taken in 2022 and in its SDG targets. However, this subindicator looks for a description of how stakeholders views on human rights issues [from affected stakeholder engagement] have influenced the development or monitoring of its human rights approach. No further evidence found. [2022 Sustainability Report, 2023: group.hugoboss.com]

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: See below. The 2022 Annual Report states that its 'in-depth human rights risk analysis' is also applicable to its own divisions. However, it does not describe the process beyond using a self-assessment questionnaire. The Company has provided comments to CHRB regarding this indicator on its Supply Chain Risks and Compliance with Due Diligence Process however, this subindicator focuses on human rights risks and impacts identification on its own operations. Supplier human rights risks and impacts identification is assessed below. [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Met: Describes process for identifying risks in business relationships: The Company states that it creates special country scorecards in order to be able to evaluate and manage country-specific social and environmental risks in its supply chain. The human rights situation in the countries is also assessed. Countries whose scorecards show a very high human rights risk are excluded as procurement markets for the Company. The Company also reports in its Annual Report 2022 that 'To ensure monitoring and compliance with human rights and environmental due diligence obligations in the supply chain and further compliance with the German 'Act on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains' (LkSG) HUGO BOSS initiated important measures in fiscal year 2022. For example, an in-depth human rights risk analysis was initiated, as part of which both our own divisions and all direct suppliers were assessed accordingly. For this purpose, the existing self-assessment questionnaire (SAQ) for checking the social standards specified by HUGO BOSS for suppliers was updated during the year and supplemented with content relating to the LkSG. The SAQ is used to identify and prioritize potential risks in the respective corporate divisions and on the supplier side.' [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [Sustainability Report 2021, 04/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The Statement Human Rights states: 'We believe that cooperation between companies, experts, political decision-makers and civil society organizations (usually in the context of multi-stakeholder initiatives) is the recipe for the development and implementation of integrative and sustainable solutions. Regular dialogue with relevant stakeholders is also a means for us to evaluate the effectiveness of our measures'. However, it is not clear whether affected or potentially affected stakeholders and human rights experts are consulted during as part of the formal process to identify potential human rights risks and impacts. [Statement Human Rights, 03/2023: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how risk identification system is triggered by new circumstances: The 2022 Sustainability Report notes: 'The Company analyzes and takes into account the country risks that exist on site when selecting its suppliers. [...] All suppliers must submit valid certificates for examination before starting an active business relationship or submit a self-assessment questionnaire (SAQ). In the reporting year, all potential new suppliers were reviewed according to these procedures'. However, this seems to focus on individual supplier screening. This subindicator looks for evidence of how new circumstances [new country operations, relationships, new human rights challenges or conflict affecting particular locations] trigger a due diligence process to determine the risks and impacts that Company potentially faces. It provides the example of Xinjiang Region, however, it looks for a system rather than an example. [2022 Sustainability Report, 2023: group.hugoboss.com] & [Statement on current inquiries on the Xinjiang region, N/A: group.hugoboss.com] • Not Met: Describes risks identified in relation to new circumstances
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks: The Statement Human Rights states: 'HUGO BOSS uses recognized indices for the risk assessment of (1) countries of origin and (2) industries and also sends out (3) self-assessments in order to derive further partner-specific risks. We have currently identified prioritized risks in the fields of appropriate wages, working hours, occupational safety and freedom of association as well as the topic of discrimination'. However, no further description of the process it has in place to assess its human rights risks found in its own operations. [Statement Human Rights, 03/2023: group.hugoboss.com] • Met: Describes how process applies to supply chain: The Statement Human Rights states: 'HUGO BOSS uses recognized indices for the risk assessment of (1) countries of origin and (2) industries and also sends out (3) self-assessments in order to derive further partner-specific risks. The 2022 Sustainability Report notes: 'It cannot be guaranteed that suppliers will comply with the legal requirements specific to HUGO BOSS or locally applicable requirements, for example with regard to human rights, labor [...]. These result in special due diligence obligations for HUGO BOSS along the supply chain. To comply with these obligations, the Company conducts a clearly defined due diligence process as part of its risk management. [...] the Company creates special country scorecards in order to be able to evaluate and manage country-specific social and environmental risks in its supply chain. The human rights situation in the countries is also assessed'. [2022 Sustainability Report, 2023: group.hugoboss.com] • Met: Public disclosure of results of HRs risk assessment: The Company reports that 'In its risk analysis, the Company pays particular attention to the issue of human rights. Accordingly, the risk assessment uses internationally recognized standards... The following diagram shows examples of the supply chain risks to the Company identified in its due diligence process. Sustainability risks identified in the supply chain: Violation of human rights: child and forced labour, discrimination, sexual harassment, gender-specific violence, exceeding permitted work hours/working time violations, risks to health and safety at the workplace, restriction of freedom of association/collective bargaining, unfair compensation, and corruption.' [Sustainability Report 2021, 04/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The 2022 Annual Report states that based on the result of risk analysis, it will derive preventive and remedial measures and implement them accordingly. However, no evidence found on the details of preventive and remedial measures. The Company has provided comments to CHRB regarding this indicator on its Supply Chain Risks and Compliance with Due Diligence Process however, this subindicator focuses on global system to prevent, mitigate and remediate its salient human rights issues in its own operations. [Annual Report 2022, 31/12/2022: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Describes how global system applies to supply chain: The Company has provided comments to CHRB regarding this indicator on its compliance monitoring audits and Corrective Action Plans for non-compliances in its supply chain. However, the subindicator looks for a description of its global system to prevent, mitigate and remediate its salient human rights issues detected through a supply-

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>chain wide due diligence process, rather than a system to correct individual supplier non-compliances. [2022 Sustainability Report, 2023: group.hugoboss.com] & [Supply Chain Management_web, N/A: group.hugoboss.com]</p> <ul style="list-style-type: none"> • Not Met: Example of actions decided on at least 1 salient HRs issue: The 2022 Sustainability Report notes: 'in the reporting year, it was found that a supplier exceeded the total monthly working time. As a result, the production planning was optimized and a buffer was planned for any incidents in the production process. As a result, the number of daily overtime hours and consequently the total monthly working time could be reduced. In another case, a supplier was found to have deficiencies with regard to fire protection equipment. The supplier then immediately initiated the necessary structural measures'. However, this example seems to be a corrective action as result of its compliance monitoring system. No example has been found of the specific proactive actions taken or to be taken on at least one of its salient human rights issues as a result of the human rights risk assessment process. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions: The 2022 Sustainability Report notes: 'If, during the inspection, violations of the Supplier Code of Conduct are apparent, HUGO BOSS develops corrective action plans together with the affected suppliers. The corrective action plan implementation is accompanied by a structured process and verified by follow-up audits'. However, current evidence seems to refer to the Company's system for correcting non-compliances and how it is verified, rather than a description of how it tracks effectiveness of specific action plans implemented to face the different salient issues. The Company is expected to track whether salient issues it faces as a company are being addressed rather whether an individual supplier complies with an individual corrective action plan. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company has provided comments to CHRB regarding this indicator. However, evidence was not material. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Company has provided comments to CHRB regarding this indicator on how two non-compliances were corrected and how the implementations were verified. However, this indicator focuses on how the Companies ensure meaningful information reaches affected stakeholders, how it responds, in communication terms, to Human Rights issues raised by stakeholders and about their access to those communications. The Company is expected to provide two of such examples. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Company states that it takes all complaints from its employees and employees from partners and beyond seriously. It encourages everyone to report incidents if they occur at the Company or one of its partners. The Company offers various channels with the option of confidential reporting. The Company's Whistleblowing Portal is also open for employees, partners and third parties. [Human Rights Policy, 25/10/2021: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The webpage section Human Rights Working Conditions discloses an extended list of international phone numbers to report complaints: 'The HUGO BOSS ombudsman can be called toll-free using the international phone numbers listed below. Any language barriers will be eliminated by arranging professional interpreters when needed'. The Code of Conduct reaffirms it. The Human Rights Policy adds: 'The grievance mechanism is free of charge worldwide, can be contacted anonymously and in any language'. The 2022 Sustainability Report notes: 'HUGO BOSS has established a Group-wide, global online training system that can be accessed by all employees. This aims to strengthen awareness of compliance regulations in the Company. The training contains modules on anti-corruption, data security, animal welfare and protection of biodiversity as well as issues concerning human rights and associated topics'. However, it is not clear how the Company ensures its employees are aware of the channel, as no evidence found how grievance mechanism is included in the global online training system. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Human Rights & Working Conditions_web, N/A: group.hugoboss.com] • Met: Describes how workers in supply chain access grievance mechanism: The Company states that Company employee, its own partners and suppliers, as well as customers of the company and other third parties can raise a complaint via their Whistleblowing Portal. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Met: Expects suppliers to convey expectation to their suppliers: The Supplier Code of Conduct states: 'Suppliers are obligated to establish a confidential or anonymous complaint mechanism in order to allow employees to report violations [...]. Employees of all suppliers along the supply chain are entitled to use the free and independent whistleblower system provided by HUGO BOSS'. Also, 'HUGO BOSS expects that all suppliers will inform their own sub-suppliers of the specifications of the HUGO BOSS Supplier Code of Conduct and will conduct regular review to ensure they comply with the defined standards. [...] suppliers are obligated to forward these specifications to their own preliminary suppliers and partners, and to conduct suitable reviews to ensure they are complied with'. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company states that the grievance channels are available for employees of the Company, its own partners and suppliers, as well as customers of the company and other third parties. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Supplier Code of Conduct, 02/2022: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The webpage section Human Rights Working Conditions discloses an extended list of international phone numbers to report complaints: 'The HUGO BOSS ombudsman can be called toll-free using the international phone numbers listed below. Any language barriers will be eliminated by arranging professional interpreters when needed'. The Supplier Code of Conduct states: 'All suppliers must inform their employees in a suitable manner that they are entitled to use de [whistleblowing] system. [...] All of the supplier's employees must be trained appropriately on the topics addressed here, on a regular base'. The Company also has a one-pager Supplier Code of Conduct. However, this subindicator looks for a description of how it ensures that all affected external stakeholders at its own operations are aware of it. It should include the community or external individuals. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] & [Human Rights & Working Conditions_web, N/A: group.hugoboss.com] • Met: Describes how external individuals/communities access grievance mechanism: The Company reports that employees of the Company' own partners and suppliers, as well as customers of the company and other third parties can access the Company's grievance channels to report incidents. The Company also states that it expects from its partners to offer a grievance mechanism that provides non-judicial remedies at source. [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Expects supplier to convey expectation to their suppliers: The Supplier Code of Conduct states: 'Suppliers are obligated to establish a confidential or anonymous complaint mechanism in order to allow employees to report violations'. Also, 'HUGO BOSS expects that all suppliers will inform their own sub-suppliers of the specifications of the HUGO BOSS Supplier Code of Conduct and will

Indicator Code	Indicator name	Score (out of 2)	Explanation
			conduct regular review to ensure they comply with the defined standards. [...] suppliers are obligated to forward these specifications to their own preliminary suppliers and partners, and to conduct suitable reviews to ensure they are complied with'. However, it is not clear the Company expects suppliers to convey expectations [to have a channel from which external individuals and communities can access to raise Complaints or concerns about human rights issues at the Company's suppliers] on access to grievance mechanism(s) to their suppliers. [Supplier Code of Conduct, 02/2022: group.hugoboss.com]
C.3	Users are involved in the design and performance of the mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance: The Whistleblowing Policy states: 'The compliance department at HUGO BOSS reviews the effectiveness of the complaints procedure at least once a year or as required. [...] This policy may be amended at any time. The guideline is checked at least once a year to ensure it is up to date. Experiences from the past year and suggestions from internal or external stakeholders are always considered'. However, it is not clear potential or actual users are among these stakeholders. The subindicator looks for a description of how it engages with potential or actual users on the design and performance of the mechanism. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Not Met: Provides user engagement examples (at least two) on design and performance Score 2 <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Describes procedure and timescales for managing complaints or concerns: The Company states that 'All information is carefully processed as part of a structured and clearly defined process. If the information proves to be justified, HUGO BOSS works together with the affected supplier to develop a corrective action plan to remedy the deficiencies. Depending on the severity of the violations, more frequent audits and more follow-up of remedial measures are ordered or specific training measures are implemented at the suppliers. The Company states in its Whistleblowing Policy that 'The Compliance Department will then initiate the necessary investigations, which will in each case be concluded with a closing report. The Compliance Officer of the Compliance Department maintains contact with the whistleblower throughout the investigation. Every whistleblower will receive feedback at the latest within three months from the acknowledgement of receipt of the report that he or she submitted. If investigation take longer due to special circumstance, the Compliance Department will inform the whistleblower of their expected duration'. [Sustainability Report 2021, 04/2022: group.hugoboss.com] & [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Not Met: Describes technical, financial, advisory support to enable equal access: The Company has provided comments to CHRB regarding this indicator on the different grievance channels it has, that it is available in many languages and that it is a toll-free mechanism. However, this subindicator looks for the technical, financial or advisory support available to complainants to enable equal access to and participation in the grievance process [it could be for instance, training, access to a fund, etc]. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] Score 2 <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: The Anti-Discrimination, Anti-Harassment and Gender Equality Policy indicates: 'If the Compliance Department identifies a punishable violation during its investigations, it will, regardless of the identity of the person who committed the violation or their level in the Company hierarchy, make recommendations for action to the Managing Board member responsible for the department concerned. The final decision on the action to be taken will be made by that member. Based on the severity of the violations following consequences may follow for own employees: Written warning; Transfer to another department; Termination. We expect our partners to have appropriate measures and processes in place, in case a complaint is received. HUGO BOSS sees itself responsible for its partners and their employees, therefore we have a defined escalation procedure in place to handle investigations. Depending on the severity of a complaint the following actions can be implemented at our partners: Warning letter; Follow-up audit; Implementation of trainings'. However, this subindicator looks for an explanation of the type of outcome to the complainant through use of the grievance mechanisms. [Anti-

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Discrimination, Anti-Harassment and Gender Equality Policy, 01/05/2022: group.hugoboss.com</p> <ul style="list-style-type: none"> • Not Met: Describes escalation to senior levels / independent adjudicators: The Anti-Discrimination, Anti-Harassment and Gender Equality Policy indicates: 'If the Compliance Department identifies a punishable violation during its investigations, it will, regardless of the identity of the person who committed the violation or their level in the Company hierarchy, make recommendations for action to the Managing Board member responsible for the department concerned. The final decision on the action to be taken will be made by that member'. The Whistleblowing Policy states: 'The Compliance Officer informs the responsible board member immediately about reports from whistleblowers if these are of significant importance for the company. This is particularly the case when: the report has or could have material impact on the company's reputation; the report contains allegations against the Executive Board or the management of HUGO BOSS AG or the subsidiaries; the report includes damage of more than EUR 10,000 [...]'. However, this subindicator looks for a description of how complaints or concerns for workers and all external individuals and communities may be escalated to more senior levels or independent third party adjudicators or mediators to challenge the process or outcome at the complainant's discretion. [Anti-Discrimination, Anti-Harassment and Gender Equality Policy, 01/05/2022: group.hugoboss.com] & [Whistleblowing Policy, 06/02/2023: group.hugoboss.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The Company states that 'Hugo Boss will protect all whistleblowers from retaliation or detriment if they report a concern in good faith. It will never tolerate reprisals such as disciplinary letters, suspensions dismissals, negative performance evaluations etc. in respect of persons who report wrongdoing.' [Human Rights Policy, 25/10/2021: group.hugoboss.com] & [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Met: Describes practical measures to prevent retaliation: The Company also states in its Whistleblowing Policy that 'a central component of whistleblower protection is the confidential treatment of the identity of the whistleblower(s)'. It also indicates that 'If a whistleblower acted in good faith, no form of retaliation or discrimination against the whistleblower for reporting suspected wrongdoing is permissible. This also applies to any threat or attempt to carry out reprisals. HUGO BOSS will not tolerate any infringements of these provisions and such infringements may be for their part be reported in accordance with the requirements of this Policy.' [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Whistleblowing Policy states: 'HUGO BOSS will not tolerate reprisals of any kind against a whistleblower because he or she made a particular report. This includes, in particular, protection against: suspension, dismissal or comparable measures; [...] cohesion, intimidation, bullying or ostracism; discrimination, adverse or unequal treatment; harm [...] particularly on social media, or causing financial loss [...]'. However, no further evidence found explicitly indicating that it commits to not take legal action or violent acts of retaliation. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Anti-Discrimination, Anti-Harassment and Gender Equality Policy indicates: 'we expect from our partners to offer a grievance channel that provides non-judicial remedies at source. This helps to resolve conflicts and offers employees a voice to report risks and violations'. However, this subindicator looks for evidence that the Company expects its suppliers to prohibit retaliation against workers and other stakeholders (including those that represent them) for raising human rights related concerns. [Anti-Discrimination, Anti-Harassment and Gender Equality Policy, 01/05/2022: group.hugoboss.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights: The Company has provided comments to CHRB regarding this indicator, however, no evidence found in relation to this requirement. • Not Met: Does not require confidentiality provisions: The Company has provided comments to CHRB regarding this indicator, however, no evidence found in relation to this requirement.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms: The Whistleblowing Policy states: ‘By providing Whistleblowing Systems, HUGO BOSS has created a protected platform for reporting concerns. In addition, government agencies in the European Union offer external Whistleblowing Systems’. However, no further details found, including the process by which it would collaborate with state-based non-judicial mechanisms. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The 2022 Sustainability Report notes: ‘in the reporting year, it was found that a supplier exceeded the total monthly working time. As a result, the production planning was optimized and a buffer was planned for any incidents in the production process. As a result, the number of daily overtime hours and consequently the total monthly working time could be reduced. In another case, a supplier was found to have deficiencies with regard to fire protection equipment. The supplier then immediately initiated the necessary structural measures’. However, no further details found of the remedy provided for the people impacted. The Company has provided an additional source to CHRB regarding this indicator. However, no further evidence found. [2022 Sustainability Report, 2023: group.hugoboss.com] & [Supply Chain Management_web, N/A: group.hugoboss.com] • Not Met: Describes how remedy would be provided if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The 2022 Sustainability Report notes: ‘In the reporting year, HUGO BOSS updated its human rights risk analysis in order to comply with the requirements of the German Supply Chain Act on Corporate Due Diligence Obligations’. However, the subindicator looks for a description of changes to systems, processes and practices to prevent similar adverse impacts [adverse human rights impacts which it has caused or to which it has contributed] in the future. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Describes approach to monitoring/implementing agreed remedy: For the two non-compliances mentioned above, the 2022 Sustainability Report notes: ‘The supplier then immediately initiated the necessary structural measures. The implementation will be checked in a follow-up audit’. In a more generic approach, the Company adds: ‘If, during the inspection, violations of the Supplier Code of Conduct are apparent, HUGO BOSS develops corrective action plans together with the affected suppliers. The corrective action plan implementation is accompanied by a structured process and verified by follow-up audits. If there are insufficient improvements or if the supplier refuses to cooperate regarding the identified issues, HUGO BOSS may, as a last resort, terminate the supplier relationship after conducting several reviews’. However, as it indicated above, no further details found of the remedy provided for the people impacted, therefore, it is not clear its approach to monitoring implementation of the agreed remedy [for the victims]. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The 2021 Sustainability Report indicates that ‘In 2021, a total of three reports from external production sites were received through the available complaint channels, all of which were dealt with and completed in accordance with the procedure above.’ However, it is not clear if any of these reports were related to human rights grievances. The 2022 Sustainability Report discloses the number of violations of the Supplier Code of Conduct. However, this subindicator focuses on data about the operation of the grievance mechanism, rather than audit findings. [Sustainability Report 2021, 04/2022: group.hugoboss.com] & [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Example of how lessons from mechanism improved HRs management system: The Company has provided comments to CHRB regarding this indicator on its one-pager Supplier Code of Conduct, which hopes to reduce possible barriers to the use of the complaint channels and another piece of information which could not be found in publicly available sources. This subindicator looks for an example specifically of how lessons from the grievance mechanism have contributed to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>improving the company's human rights management system. No further evidence found. [2022 Sustainability Report, 2023: group.hugoboss.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: The Whistleblowing Policy states: 'The compliance department at HUGO BOSS reviews the effectiveness of the complaints procedure at least once a year or as required. [...] This policy may be amended at any time. The guideline is checked at least once a year to ensure it is up to date. Experiences from the past year and suggestions from internal or external stakeholders are always considered'. However, the Company is expected to provide an example of changes made to improve it based on the review. No further evidence found. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The Whistleblowing Policy discloses its timeframe to deal with the complaints. However, no description of the procedures it has in place to address delays or non-implementation of outcomes agreed with stakeholders found. [Whistleblowing Policy, 06/02/2023: group.hugoboss.com]

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: The Supplier Code of Conduct states that 'Suppliers are obligated to pay at least the statutory minimum wage, or a wage corresponding to the industry standard if this would be higher. If it is not possible for the supplier to pay a higher wage corresponding to the industry standard, then HUGO BOSS must be notified of this promptly, with justifications'. However, according to CHRB wording, paying a statutory minimum wage does not imply paying workers a living wage, which requires paying for basic needs and some discretionary for employees and their family. The Analysis on Compensation in the own Supply Chain indicates: 'At HUGO BOSS, we are committed to ensuring fair compensation in the supply chain. We understand that fair compensation among our global partners is not only the basis for long-term trust and partnership but also a prerequisite for employees to live independent lives. [...] this also includes the payment of living wages by suppliers to their employees'. However, it is not clear it is part of suppliers' contractual arrangement and that it also includes some covering dependents and providing for discretionary income. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] & [Analysis on Compensation in the own Supply Chain, 05/2023: group.hugoboss.com] • Met: Describes work with suppliers on living wage: The 2022 Sustainability Report notes: 'In order to establish a living wage throughout the entire supply chain, HUGO BOSS contributes to the design of industry-wide standards. Together with the FLA and as a partner of an initiative launched by the German Partnership for Sustainable Textiles, HUGO BOSS is committed to political and economic conditions that are intended to improve wage levels in specific countries. Since 2021, HUGO BOSS has also been working on a strategy for living wages in the supply chain. [...] the Company is continuously dealing with the specific compensation practices of its suppliers. On the basis of the guiding principles contained in its strategy, HUGO BOSS will, together with the respective suppliers, define specific measures to bring salaries closer to the living wage level described above. In the reporting year, the Company developed a comprehensive action plan and training course on the basis of wage data collection and analysis of the wage gaps at its suppliers. In addition, the first pilot projects to introduce living wages with selected suppliers were launched'. The webpage section Fair Pay indicates: 'In 2022, HUGO BOSS launched the Living Wage Pilot with four suppliers in three countries (Bangladesh, Vietnam, and Sri Lanka). A total of almost 19,000 workers are being covered. [...] The program includes activities focused on five workstreams: wages, purchasing, empowerment, efficiency, and social dialog. [...] The pilot is expected to run until 2025, with a final impact measurement and commitment to continuity beyond the end of the pilot'. [2022 Sustainability Report, 2023: group.hugoboss.com] & [Fair Compensation_web, N/A: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain: The Company has published an Analysis on Compensation in the own Supply Chain. In it, the Company indicates: 'The representative sample of data indicates that workers earn an average 82% of the living wage country reference value'. It discloses the average country net wage for analysed external tier 1 suppliers of the most relevant sourcing countries in relation of the GLWC Global Living Wage Coalition country/region reference value. However, no assessment of the number of people affected by (scope of) payment below living wages in its supply chain found. [Analysis on Compensation in the own Supply Chain, 05/2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress: As indicated above, the Company has published an Analysis on Compensation in the own Supply Chain. In it, the Company indicates: 'The representative sample of data indicates that workers earn an average 82% of the living wage country reference value'. It discloses the average country net wage for analysed external tier 1 suppliers of the most relevant sourcing countries in relation of the GLWC Global Living Wage Coalition country/region reference value. However, no analysis of trends demonstrating progress found. [Analysis on Compensation in the own Supply Chain, 05/2023: group.hugoboss.com]
D.2.2	Aligning purchasing decisions with human rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes practices to avoid price or short notice requirements that undermine HRs: The webpage section Fair Pay indicates: 'For us, responsible purchasing practices mean: long-term trust and partnerships including responsible exit from business relationships; collaborative planning and forecasting; respectful and continuous dialog with suppliers regarding handling of orders and associated payments; training on responsible sourcing and buying'. It adds: 'our purchasing department is encouraged to attend an e-learning program about responsible purchasing practices and fair and open cost calculation'. [Fair Compensation_web, N/A: group.hugoboss.com] • Not Met: Describes practices to pay suppliers in line with agreed timeframes: The 2022 Sustainability Report notes: 'HUGO BOSS is aware that the target wage development for suppliers can only be achieved if purchasing practices (such as collaborative production planning with suppliers or the implementation of fair and transparent payment terms) on the part of fashion companies improve. For this reason, the Company has introduced mandatory training courses for its Sourcing and Operations department employees on sustainable procurement and will include this topic in its Purchasing Policy that is currently being updated'. However, no description found of the practices it adopts to pay suppliers in line with agreed timeframe(s) and for the amount(s) agreed in the payment terms. This subindicator focuses on purchasing decisions rather than wages. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Reviews own operations to mitigate negative impact of purchasing practices: See above. No evidence found that the Company reviews its own operations to mitigate negative impacts of its purchasing practices in planning, merchandising and costing. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers including manufacturing sites: The Company states that its 'supplier map contains the production sites of finished goods suppliers and fabric and trimmings suppliers that HUGO BOSS plans to continue partnerships (including own production sites). >99% of the sourcing volume from direct fabric and trimmings suppliers is covered. The HUGO BOSS supplier list contains all direct finished goods suppliers (Tier 1) and all direct fabric and trimmings suppliers (Tier 2) that HUGO BOSS plans to continue partnerships with in 2023 (including own production sites)'. The Company also has an interactive map displaying their productions sites across the world. [Suppliers, N/A: group.hugoboss.com] & [List of Finished Goods Suppliers (Tier 1), 2023: HUGO_BOSS_Supplier_List_Finished_Goods_Suppliers_Tier_1_2023.xlsx (live.com)]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Discloses names and locations of significant parts of supply chain and how significance was defined: The lists include information on country, production sites, street, city, range of employees, type of product, parent company, etc. for the Company's tier 1 and tier 2 suppliers. [List of Finished Goods Suppliers (Tier 1), 2023: HUGO_BOSS_Supplier_List_Finished_Goods_Suppliers_Tier_1_2023.xlsx (live.com)] Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Requirements on child labour in supplier codes and contracts: The Company states that 'The HUGO BOSS Social Standards provide the basis for collaboration with all suppliers. They prohibit child labour and provide information on minimum criteria for employment. Acceptance of the HUGO BOSS Social Standards, and as a result this Policy, by potential business partners is also a mandatory prerequisite for entering into new business relationships. In the event of any failure to comply with the Social Standards, HUGO BOSS will require that the situation be remedied as quickly as possible. HUGO BOSS therefore requires that its business partners put in place effective controls. It is absolutely necessary to verify the age of applicants for employment by requiring presentation of valid identification issued by an official authority prior to employment. A copy of such identification and all other legally required documentation must be kept on file during the entire period of employment. In the event it should prove impossible to present such identification, other legal proof of age such as a diploma, birth certificate or official document from the place of residence of the applicant may be accepted.' [Child Labour and Forced Labour Policy, 2019: group.hugoboss.com] Not Met: Describes work with suppliers on eliminating child labour: The Child Labour and Forced Labour Policy states that 'HUGO BOSS has taken it upon itself to monitor implementation of these measures. Information on implementation will therefore be requested from employers at regular intervals. In the case of difficulties during the implementation phase, business partners may turn to HUGO BOSS for advice. HUGO BOSS will also require proof of implementation of all measures required to ensure that hiring processes are designed to preclude child labor in the future through careful examination of documents. Proof of age must be kept on file for all employees. HUGO BOSS also requires formal confirmation to the effect that all possible actions have been taken and implemented. HUGO BOSS also reserves the right to verify the implementation of such actions on site. In the event a business partner should refuse to cooperate, HUGO BOSS reserves the right to terminate the business relationship as a last resort'. It adds: 'Reliable control mechanisms must be implemented at the level of hiring procedures to prevent child labor. HUGO BOSS therefore requires that its business partners put in place effective controls. It is absolutely necessary to verify the age of applicants for employment by requiring presentation of valid identification issued by an official authority prior to employment. A copy of such identification and all other legally required documentation must be kept on file during the entire period of employment. [...] Employers will be responsible for verification of the authenticity of documents submitted. In cases in which the physical appearance of an applicant does not seem to be consistent with the documents presented, medical documents from a reliable source should be required as proof of age. Employers must also determine whether applicants have already completed their compulsory schooling'. However, current evidence focuses on monitoring and control mechanisms. No details found in relation to proactive work carried out by the Company to improve performance of suppliers in relation to child labour and to improve working conditions for young workers in its supply chain. [Child Labour and Forced Labour Policy, 2019: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Assessment of scope of child labour in supply chain: The Company reports that during financial year 2021, it carried out several social audits and there was no child labour and young workers violations for suppliers. The data is for '68 conducted audits of the production facilities of finished goods suppliers (including own production facilities) in 2021.' [Sustainability Report 2021, 04/2022: group.hugoboss.com] Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on debt/fees in supplier codes and contracts: The Supplier Code of Conduct states: 'If a third party is commissioned to recruit employees, then the supplier is obligated to review its practices to ensure they conform to the HUGO BOSS Supplier Code of Conduct. Costs for commissioning a third party may never be passed on to employees. In particular, the practice of hiring migrant workers through a third party requires an increased level of caution and an additional review of processes by the supplier'. However, although it prohibits costs linked to the commissioning of service passed on to employees, no evidence found requirement it to prohibit suppliers from imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on Forced labor. However, no assessment of the number of people affected by (scope of) the payment of recruitment fees or related costs in its supply chain found. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Supplier Code of Conduct contains provisions on fair compensation, including: 'Employees have the right to fair compensation which is sufficient to cover their own basic needs and those of their family, earned during a regular work week. [...] Suppliers are obligated to pay at least the statutory minimum wage, or a wage corresponding to the industry standard if this would be higher. [...] Overtime hours must be compensated with additional pay. [...] Suppliers are prohibited from using salary deductions as a disciplinary measure. If there are national laws that prohibit an employee from being released for non-operational reasons unless monetary disciplinary measures have first been taken against that employee, then all measures may only be carried out in consideration of the actual objective facts of the specific case. The supplier must document the process steps'. However, no evidence found that suppliers are required [contractually or through its supplier code] to pay both in full and on time. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: The webpage section Fair Pay indicates: 'For the management and workers of our suppliers and for our own employees we promote capacity building. In this context, we encourage our suppliers to participate in specific trainings, provided for example by Fair Wear Foundation'. As indicated above, the Supplier Code of Conduct contains fair pay provisions. However, no further description found on how it proactively works with its supply chain specifically on paying workers in full and on time. [Fair Compensation_web, N/A: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on Compensation and benefits. However, no assessment of the number of people affected by (scope of) the failure to pay directly, in full and on time in its supply chain found. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: The Company states that ‘Suppliers may never employ forced laborers, bondsmen, slaves, prisoners, or other workers who are not free under any circumstances. All employees must be granted the right to leave their work site and the company grounds. If the suppliers provide facilities such as lodgings, then employees who utilize such facilities must be ensured freedom of movement at all times. All employees of HUGO BOSS suppliers must be free to choose the type of employment they engage in, and to resign from such employment at any time in compliance with statutory and reasonable notice periods. Restriction of employees’ freedom of movement are never permitted. Retention of a deposit or of ID documents or similar documents by the employer is not permitted.’ [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes working with suppliers on free movement of workers: The Company has provided comments to CHRB regarding this indicator on child labour preventive strategy. However, the Company is expected to describe how it proactively works with suppliers to eliminate retention of worker’s documents or other actions to physically restrict movement. [Child Labour and Forced Labour Policy, 2019: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on ‘Forced labor’. However, no assessment found of the number of people affected by (scope of) retaining documents or restricting movement in its supply chain in specific. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on FoA/CB in suppliers codes and contracts: The Company states in its Supplier Code of Conduct that ‘All employees have the right to freedom of association and collective bargaining. Employees must be granted the right to found organizations of their choice for the purpose of safeguarding employee rights, or to join employee organizations. Employees must be free to negotiate regarding working conditions, in particular wages. Suppliers must recognize and respect the right of freedom of association and collective bargaining and not discriminate against, harass, intimidate, terminate, or otherwise disadvantage employees who take advantage of these rights’. It adds: ‘Any form of discrimination based on [...] membership in a union or other personal characteristics is prohibited. Suppliers must actively work to prevent and eliminate discrimination’. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes work with suppliers on FoA/CB: The webpage section Fair Pay indicates: ‘We recognize collective bargaining including the right of freedom of association and are committed to ensuring that these rights are granted to employees within our sphere of influence. Employees shall be free to negotiate in social dialogs tailor-made solutions and binding agreements on working conditions and wages. Wherever possible, the binding agreement is aimed to be on an industry level’. However, it is not clear how it proactively works to support the practices of its suppliers in relation to freedom of association and collective bargaining. [Fair Compensation_ web, N/A: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on Freedom of association and collective bargaining. However, no assessment found of the number of people affected by (scope of) restrictions to freedom of association or collective bargaining in its supply chain. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on H&S in supplier codes and contracts: The Company states that ‘The supplier must ensure the physical and mental health and safety of its employees in the course of their work and must take suitable preventative measures against accidents and occupational illnesses. In particular, lighting must be sufficient during all work hours when employees are performing work, and noise emission levels must be appropriate.’ [Supplier Code of Conduct, 02/2022: group.hugoboss.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses injury rate or lost days in supply chain in last reporting period: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on Health and safety. However, no quantitative information found on health and safety for workers at suppliers related to injury rates or lost days (or near miss frequency rate) for the last reporting period. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Discloses fatalities for workers in supply chain in last reporting period • Not Met: Discloses occupational disease rate in supply chain in last reporting period: The 2022 Sustainability Report notes: 'HUGO BOSS is responsible for the health and safety of people involved in the production process or who come into contact with HUGO BOSS' products as customers. Responsible use of chemicals is particularly important in this context. Transparency also plays an important role – in cooperation with suppliers as well as in customer communication'. However, no quantitative information found on occupational disease rates for the last reporting period. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes work with suppliers of H&S: The Company indicates: 'HUGO BOSS has signed the Pakistan Accord, jointly with 50 other clothing brands and trade unions. This underlines our deep and long-standing commitment to protecting the health and safety of garment workers. The Pakistan Accord encompasses all the essential features of the International Accord, and for an initial three-year period, aims to enhance workplace and building safety by means through: Independent inspections; Remediation; An independent complaints mechanism; Employee training programs'. [For more workplace safety_web, N/A: group.hugoboss.com] • Not Met: Assessment of scope of H&S issues in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on health and safety. However, no assessment found of the number of people affected by (scope of) health and safety issues in its supply chain. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on women's rights in contracts/codes with suppliers: The Company states that 'equal opportunity and equal treatment must be ensured for all employees throughout hiring, compensation, advancement, discipline, termination, retirement, and the entire employment relationship...We would particularly like to highlight the problem of gender-based violence, primarily against women and sexual minorities.' The Company also states that regarding occupational safety and health, 'pregnant workers should be granted special protection. They should not be assigned difficult or dangerous work and must be granted regular breaks.' However, no further information found on eliminating health and safety concerns particularly prevalent for women workers. [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes work with suppliers on women's rights: The webpage section Supply Chain Management indicates that in Bangladesh: 'HUGO BOSS founded a Women's Café in 2022, in partnership with the organization Phulki. In the future, it will offer female workers in the factories in our supply chain as well as women from other factories a safe space to talk about their everyday problems. At the same time, the café will also be a space for education and mutual motivation. Here, the women will not only have the opportunity to exchange ideas, they will also be able to attend various training courses on sexual and reproductive health and rights (SRHR) or menstrual hygiene. They learn about topics such as health, safety and personal and employment rights — in relation to their professional as well as their personal lives. They also have access to childcare for a small fee'. However, it is not clear that the project is currently working, as the Company indicates that 'in the future'. [Supply Chain Management_web, N/A: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.9.b	Working hours (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on working hours in codes/contracts with suppliers: The Company states that 'Applicable national work hours regulations, including applicable break time, holiday, and vacation provisions, must be complied with. If there is no national regulations, or if these do not meet the standards of the ILO, then the regular working hours may not exceed 48 hours. Including permitted overtime hours, total work hours within a week may not exceed 60 hours...After six workdays in a row, employees must be granted a break of at least 24 hours. Furthermore, employees are entitled to statutory minimum vacation time.' [Supplier Code of Conduct, 02/2022: group.hugoboss.com] • Not Met: Describes work with suppliers on working hours: The 2022 Sustainability Report notes: 'in the reporting year, it was found that a supplier exceeded the total monthly working time. As a result, the production planning was optimized and a buffer was planned for any incidents in the production process. As a result, the number of daily overtime hours and consequently the total monthly working time could be reduced'. However, current evidence seems to be corrective actions in response to non-compliance. It is not clear how it proactively works with suppliers to improve their practices in relation to working hours. [2022 Sustainability Report, 2023: group.hugoboss.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain: The 2022 Sustainability Report discloses a list of violations of the Supplier Code of Conduct, as a result of its auditing process, including data on Work hours. However, no assessment found of the number of people affected by (scope of) excessive working hours in its supply chain. [2022 Sustainability Report, 2023: group.hugoboss.com] • Not Met: Analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
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E(1).0

Serious
allegation No 1

• Area: Forced Labour; Discrimination

• **Headline:** Hugo Boss among companies accused of using suppliers linked to forced labour in China

• **Story:** On March 1st., 2020, the Australian Strategic Policy Institute (ASPI) released a report that named Hugo Boss among 83 other companies benefiting from the use of potentially abuse labour transfer programs. According to the report, more than 80,000 Uighur residents and former detainees from the north-western region of Xinjiang, China have been transferred to factories, implicating global supply chains. It is alleged that Muslim minorities are thought to be working in forced labour conditions across the country. The ASPI report said that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. The workers were transferred out of Xinjiang between 2017 and 2019, claiming that people are being effectively "bought" and "sold" by local governments and commercial brokers. ASPI used open-source public documents, satellite imagery, and media reports and identified 27 factories in nine Chinese provinces that have used labourers. ASPI researchers stated: "This report exposes a new phase in China's social re-engineering campaign targeting minority citizens, revealing new evidence that some factories across China are using forced Uighur labour under a state-sponsored labour transfer scheme that is tainting the global supply chain".

On July 20, 2020, Changji Esquel Textile, a Hugo Boss supplier, was one of the eleven companies blacklisted by the U.S. Department of Commerce's Bureau of Industry and Security over alleged human rights abuses involving Uighur Muslims in China. According to the U.S. Department of Commerce, Changji Esquel Textile was named on the list "in connection with the forced labour of Uighurs and other Muslim minority groups in western China". Companies on the list must apply for special licenses to access U.S. technologies.

On September 06, 2021, press sources reported that a German NGO filed a complaint in Germany against Hugo Boss and other companies including Lidl and C&A, accusing them of "profiting" from the forced labour of the Uighur Muslim minority in China. The European Centre for Constitutional and Human Rights (ECCHR), a Berlin-based non-governmental organization, said it had "filed a complaint against several German companies" for alleged complicity in crimes against humanity. This includes clothing chains Hugo Boss and C&A, and discount chains Lidl, Aldi Nord and Aldi Sud. The association accused these companies of "profiting from and complicit, directly or indirectly, in the forced labour of the Uyghur minority in Xinjiang." Beijing is accused by Western countries of massively locking up members of this predominantly Muslim and Turkish-speaking community in western China, in vast labour camps. According to ECCHR, the companies may be contributing to and are allegedly complicit in a business model based on forced labour, a risk they should have been aware of. European companies may thus be profiting from human rights violations. With the complaints filed in Germany, ECCHR is asking national public prosecutors to start investigating the legal responsibility of managers of European companies in international crimes.

On April 11, 2022, press sources reported that a Canadian coalition of human-rights groups filed a complaint with the Canadian Ombudsperson for Responsible Enterprise (CORE), over allegations that some products sold by 14 companies are made in whole or in part with forced labour in China. According to the Globe and Mail, the companies named in the complaint are Costco, Gap, Hugo Boss, Nike, Ralph Lauren, Zara, Diesel, Guess? Corporation, Levi Strauss & Co., Walmart, Lululemon, Amazon, Dynasty Gold and GobiMin. The coalition's complaint, that included 28 advocacy groups such as the Uyghur Rights Advocacy Project, the Canadian Council of Imams and the Toronto Association for Democracy in China, relied on evidence from a 2020 study by the Australian Strategic Policy Institute (ASPI), which identified 27 factories in nine Chinese provinces that use Uyghur forced labour. In addition to the ASPI report, the coalition conducted its own research by reviewing shipments bills into Canada, and raised concerns in its complaint about companies' reliance on Chinese cotton, which allegedly meant that "forced labour is present in companies' supply chains even if they monitor their own factories for human rights standards", added press sources.

On May 05, 2022, press sources reported that German researchers have found traces of cotton sourced from the Chinese province of Xinjiang in clothes made by Hugo Boss among other companies. According to press sources, researchers at the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Agroisolab in Jülich and the Hochschule Niederrhein University of Applied Sciences, both in western Germany, said an isotope analysis -Isotopes are two or more types of atoms that have the same atomic number- has found traces of Xinjiang cotton in Puma, Adidas, Hugo Boss, Jack Wolfskin and Tom Tailor shirts and different garments. The Guardian added that isotope analysis is usually used by archaeologists or forensic scientists to trace the geographic origin of organic or non-organic substances. "The isotopic fingerprints in the cotton are unambiguous and can be differentiated from cotton sourced from other countries and even other Chinese regions," Markus Boner of Agroisolab told the German public broadcaster NDR's investigative programme STRG_F. Press sources added that more than half a million people from minority ethnic groups such as the Uyghurs have been "coerced into picking cotton in Xinjiang, which provides more than 80% of China's and a fifth of the global production of cotton".</p> <p>[Reuters, 20/07/2020, "U.S. adds 11 firms to economic blacklist over China's treatment of Uighurs": reuters.com] [European Centre for Constitutional and Human Rights, 05/09/2021, "Forced labor of Uyghurs: German textile brands and retailers allegedly complicit in crimes against humanity": ecchr.eu] [The Globe and Mail, 11/04/2022, "Canadian watchdog asked to probe allegations that imports made with forced labour in China": theglobeandmail.com] [The Guardian, 05/05/2022, "Xinjiang cotton found in Adidas, Puma and Hugo Boss tops, researchers say": theguardian.com]</p>
E(1).1	The company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Public response: Hugo Boss has responded to the allegations of their operations being linked to forced labour in Xinjiang more than once. <p>Score 2</p> <ul style="list-style-type: none"> Met: Detailed response: In its statements, Hugo Boss mentions that it does "not procure any goods originating in the Xinjiang region from direct suppliers." The company stated that it is committed to safeguarding human rights. In 2020, the Hugo Boss requested its direct suppliers to confirm that they are operating in accordance with its values when it comes to human rights and labour rights. The company also conducted their own audit in the production sites of its suppliers and are "convinced" that their values and standards are being respected. [HUGO BOSS Statement on the Chinese region of Xinjiang: group.hugoboss.com] & [Statement on current inquiries on the Xinjiang region, N/A: group.hugoboss.com]
E(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not Met: Engaged with stakeholders: The Company provided feedback for this indicator, however, it was not material for the assessment. Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> Met: Identified and implemented improvements: Hugo Boss has comprehensive policies, including a Supplier Code of Conduct and Human Rights Policy. Additionally, in February 2022 media reported that Hugo Boss had cut ties with the Esquel Group, a Chinese clothing manufacturer that has been linked to cotton production in Xinjiang. [Fashion United, 04/02/2022, "Hugo Boss reportedly cut ties with Xinjiang linked manufacturer": fashionunited.com] Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not Met: Provided remedy Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Remedy satisfactory to stakeholders Not Met: Remedy delivered Not Met: Independent remedy process used

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