

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Puma
Sector Apparel (supply chain only)
Overall score 53.4 out of 100

Theme score	Out of	For theme
3.8	10	A. Governance and Policy Commitments
15.4	25	B. Embedding Respect and Human Rights Due Diligence
11.5	20	C. Remedies and Grievance Mechanisms
12.0	25	D. Performance: Company Human Rights Practices
10.7	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	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Human Rights policy states that 'At PUMA we commit to respect human rights and the protection of the environment within our own Group companies, our suppliers and business partners. Making sure that human rights are safeguarded is a fundamental part of all our business functions'. [Human Rights Policy, 44696: cdn.about.puma.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to UNGPs: It also states that its 'policy endorses internationally recognized human rights and standards as detailed in: [...] the UN Guiding Principles on Business and Human Rights (UNGP)' [Human Rights Policy, 44696: cdn.about.puma.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Commitment to ILO core principles: The Human Rights policy states that it 'endorses internationally recognized human rights and standards as detailed in: [...] the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work' [Human Rights Policy, 44696: cdn.about.puma.com] Met: Explicitly lists all four ILO core principles: Its Human Rights Policy declares that its 'commitments include, but are not limited to, the right to an adequate standard of living, freedom of association, access to clean water and sanitation, a safe working environment free of discrimination or any type of forced or child-labor'. The Code of conduct states the following: 'Vendors and their subcontractors must guarantee the right of their employees to join unions, or other work or

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			<p>industry related associations, and to bargain collectively. These rights must be given without fear of harassment, interference or retaliation'. Despite the quote refers to vendors and subcontractors, the Code also states that 'All our Employees, Vendors and their Subcontractors are required to comply in full with this Code of Conduct'. [Human Rights Policy, 44696: cdn.about.puma.com] & [Code of conduct, N/A: cdn.about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Code of conduct states that 'All our Employees, Vendors and their Subcontractors are required to comply in full with this Code of Conduct. Where differences or conflicts arise, the highest standard shall apply'. As described below, the Code of conduct includes provisions on all ILO core areas of fundamental rights. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] • Met: Explicitly lists all four ILO core principles for suppliers: See above. The Code of conduct states that "Vendors and their subcontractors must guarantee the right of their employees to join unions, or other work or industry related associations, and to bargain collectively. These rights must be given without fear of harassment, interference or retaliation'. 'Vendors and their subcontractors may not employ anyone below 15 years of age, or the local legal minimum age, or the age for completing compulsory education, whichever of the three is higher'. 'Vendors and their subcontractors do not discriminate against any of their employees. Employees are treated with respect and equality regardless of religion, age, [...]'. 'Vendors and their subcontractors cannot use any form of forced labor including prison labor, indentured labor or bonded labor'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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: Commitment to respect H&S of workers: PUMA's Occupational Health and Safety Policy states: 'We commit to adhere to all applicable legal requirements, to assess health and safety risks and hazards and to improve constantly by setting up clear, quantifiable, and appropriate strategic goals, objectives and actions that allow us to track and assess our accomplishments and communicate our performance around those goals.' [Occupational Health and Safety Policy, N/A: cdn.about.puma.com] • Met: Commitment to ILO working hours standards or 48 hour regular work week: The Code of conduct states the following: 'Vendors and their subcontractors employees must not be obliged to work in excess of the regular workweek and maximum overtime allowed by local labor law. A regular workweek shall not exceed 48 hours and one day off shall be guaranteed for every seven-day period. Other than in exceptional circumstances, the sum of regular and overtime hours in a week shall not exceed 60 hours. Overtime shall be voluntary and compensated at a premium rate and not be requested on a regular basis'. Despite the wording refers explicitly to vendor and subcontractors, the code also states that: 'All our Employees, Vendors and their Subcontractors are required to comply in full with this Code of Conduct. Where differences or conflicts arise, the highest standard shall apply'. [Code of conduct, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to H&S of workers: The code of conduct requires the following: 'Vendors and their subcontractors must provide a safe and hygienic working environment for all employees. Vendors and their subcontractors must take all possible precautions to prevent accidents at the workplace, and should actively promote good occupational health and safety practices'. [Code of conduct, N/A: cdn.about.puma.com] • Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Code of conduct states the following: 'Vendors and their subcontractors employees must not be obliged to work in excess of the regular workweek and maximum overtime allowed by local labor law. A regular workweek shall not exceed 48 hours and one day off shall be guaranteed for every seven-day period. Other than in exceptional circumstances, the sum of regular and overtime hours in a week shall not exceed 60 hours. Overtime shall be voluntary and compensated at a premium rate and not be requested on a regular basis'. [Code of conduct, N/A: cdn.about.puma.com]
A.1.3.AP	Commitment to respect human rights particularly	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 women's rights: The Human Rights policy states that 'We also respect children's and women's rights based on [...] the Convention on the

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	relevant to the sector – vulnerable groups (AP)		<p>Elimination of all Forms of Discrimination Against Women'. [Human Rights Policy, 44696: cdn.about.puma.com]</p> <ul style="list-style-type: none"> • Met: Commitment to children's rights: The Human Rights policy states that 'We also respect children's and women's rights based on the UNICEF's Children's Rights and Business Principles [...]' [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Expects suppliers to respect these rights: The Sustainability Handbook: Social Standards discloses, that applies to suppliers, states that 'PUMA is committed to respecting women's rights as per the Convention on the Elimination of Discrimination Against Women and expects suppliers to commit to and respect women's rights'. It also states that 'PUMA is committed to respecting Children Rights as per the Convention on the Rights of the Child and expects suppliers to commit and respect Children Rights'. However, these commitments are included in a Sustainability handbook. It is not clear that this is a Company's official, policy, as it seems to be a document to develop the standards established in the code of conduct, which seems to be the main policy for suppliers. The Company has provided evidence (Social Handbook) to CHRB regarding this sub-indicator. However, as mentioned before, whether this is a Company's official policy document is unclear. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles: The Human Rights policy states that 'We also respect children's and women's rights based on [...] the Convention on the Elimination of all Forms of Discrimination Against Women'. However, 'based on' is not considered a formal statement of commitment to a initiative according to CHRB wording criteria. The Company has provided evidence (Social Handbook) to CHRB regarding this sub-indicator. However, as mentioned before, whether this is a Company's official policy document is unclear. [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Commitment refers to Child Rights Convention/Business Principles: The Human Rights policy states that 'We also respect children's and women's rights based on the UNICEF's Children's Rights and Business Principles [...]'. However, 'based on' is not considered a formal statement of commitment to a initiative according to CHRB wording criteria. The Company has provided evidence (Social Handbook) to CHRB regarding this sub-indicator. However, as mentioned before, whether this is a Company's official policy document is unclear. [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Commitment refers to Convention on migrant workers: The Company has provided evidence (Social Handbook) to CHRB regarding this sub-indicator. However, as mentioned before, whether this is a Company's official policy document is unclear. • Not Met: Expects suppliers to respect these rights: See above, although the handbook of social standards contains commitments, it is not clear that this constitutes the Company's formal and official policy for suppliers. The Company has provided evidence to CHRB regarding this sub-indicator: 'PUMA takes on responsibility for everybody involved in the production process, whether they are PUMA employees or not. However, this responsibility can neither replace nor substitute the responsibility of our Vendors within their own manufacturing facilities [...] Vendors and their subcontractors may not employ anyone below 15 years of age, or the local legal minimum age, or the age for completing compulsory education, whichever of the three is higher [...]Vendors and their subcontractors do not discriminate against any of their employees. Employees are treated with respect and equality regardless of religion, age, gender, pregnancy, marital status, disability, nationality, race, ethnic origin, political views or sexual orientation.' While this sub-indicator looks for evidence that the Company expects its supplier to commit to respecting Children's Rights, Women's Rights or Migrant Workers' Rights. The Company also provided evidence from its Social Handbook, nevertheless, is not clear whether this source is an official policy document. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.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: PUMA's Human Rights Policy states: 'Where human rights and environmental related risks or violations are identified, we work with all parties involved to seek access to remedy for the victim and to end or to minimize the risks or violations'. However, 'seek access to remedy' is not considered a formal commitment to remedy according to CHRB wording criteria. The Company has provided evidence (Social Handbook) to CHRB regarding this sub-indicator. However, whether this is a Company's official policy

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			<p>document is unclear. [Human Rights Policy, 44696: cdn.about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com]</p> <ul style="list-style-type: none"> • Not Met: Expects suppliers to make this commitment: In its Sustainability Handbook: Social Standards has stated: 'PUMA expects full collaboration of the factory management throughout the remediation process'. However, no evidence was found of a formal policy requirement for suppliers to commit to remedy. These commitments are included in a Sustainability handbook. It is not clear that this is a Company's official, policy, as it seems to be a document to develop the standards established in the code of conduct, which seems to be the main policy for suppliers. The Company has provided evidence from its Social Handbook to CHRB regarding this sub-indicator. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] & [Human Rights Policy, 44696: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: Also in its Sustainability Handbook, the Company states that 'PUMA does not obstruct access to other remedies. Independent of the PUMA worker hotline, the Fair Labor Association also offers a formal third-party complaints mechanism, where complaints about violations of the FLA Code of Conduct can be raised by third-party institutions, such as unions or NGOs. 'However, these commitments are included in a Sustainability handbook. It is not clear that this is a Company's official, policy, as it seems to be a document to develop the standards established in the code of conduct, which seems to be the main policy for suppliers. The Company has provided evidence from its Social Handbook to CHRB regarding this sub-indicator. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Not Met: Commitment to work with suppliers on remedy: PUMA's Human Rights Policy states: 'We work with all parties involved to seek access to remedy for the victim and to end or to minimize the risks or violations'. However, as indicated above 'seek access' is not considered a formal statement of commitment according to CHRB wording criteria. The Company has provided evidence from its Social Handbook to CHRB regarding this sub-indicator. However, whether this is a Company's official policy document is unclear. [Human Rights Policy, 44696: cdn.about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.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 Human Rights policy states that 'Human rights defenders across the value chain can use our grievance mechanisms without fear of retaliation or any other threat'. However, this indicator looks for a general commitment against any type of retaliation or attack on human rights defenders. Current evidence focus in the grievance mechanisms commitment to non-retaliate. [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<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: Board level responsibility for HRs: The Company's 2021 Annual Report states that 'PUMA's sustainability organization is structured and governed in multiple ways: At the Supervisory Board level, with a Sustainability Committee [...] The Sustainability Committee consists of three members. It was established in April 2021 and meets once a year. In its area of responsibility, the Sustainability Committee advises and monitors the sustainability strategy of the Management Board. The members of the Sustainability Committee are Fiona May (Chair), Héloïse Temple-Boyer and Martin Köppel'. Sustainability strategy includes human rights. [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Describes HRs expertise of Board member: The Annual Report 2022 points out that all the members of the Sustainability Committee have expertise regarding sustainability issues. However, this sub-indicator looks for the qualifications and experiences of the Supervisory Board's members and whether they have experiences or knowledge regarding Human Rights. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

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			<p>Score 2</p> <ul style="list-style-type: none"> Not Met: Board member/CEO signal importance of HRs in their communications: The Company has provided evidence to CHRB regarding this sub-indicator, specifically the 2022 Q1, Q2 and Q3 financial results statement by Puma CEO, addressing topics such as its intention 'continue to prioritize the health and safety of our people and not save on anything here. Now, this is especially important for all our employees and their families in Ukraine'. However, this sub-indicator looks for a speech, presentation, or other communications- made by a board member or the CEO- specifically discussing why human rights matter to the business or a discussion of how the business activity encounters challenges in respecting human rights. [Quarterly Statement Q1 2022, 27/04/2022: about.puma.com]
A.2.2	Board responsibility	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"> Not Met: Process to review HRs strategy at board level: The Report by the Supervisory Board discloses that: 'The Sustainability Committee was established in April 2021 and met once in the 2021 financial year to discuss the company's sustainability strategies. The Sustainability Committee consists of three members'. However, no evidence regarding processes in place to review human rights was found. The Company provided comments to CHRB, including Puma's sustainability organization. However, although the different responsibility levels are described, no details found on how the communication flows up to the Board, the process by which the Board oversees human rights. <p>[2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]</p> <ul style="list-style-type: none"> Met: Example of HRs issues/trends discussed in last reporting period: The annual report 2022 states that the Supervisory Board received [...] training on the regulatory requirements for the Supervisory Board in the area of ESG. The focus here was emphasized on the sustainability-related amendments to the German Corporate Governance Code, the Act on Corporate Due Diligence in Supply Chains (Supply Chain Due Diligence Act) and the European Draft Directive on Corporate Sustainability Due Diligence.' [Annual Report 2022, 28/02/2023: annual-report.puma.com] <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
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 Company has provided evidence to CHRB regarding this sub-indicator: 'All PUMA leaders globally, from CEO to Team Head level, have clearly defined sustainability targets as part of their annual performance bonus. These targets are aligned with PUMA's Forever Better sustainability strategy and focus on our 10FOR25 sustainability target areas, human rights, climate action, plastics and the oceans, health & safety.'. However, the evidence provided did not include Supervisory Board members (CEO is not part of the Supervisory Board). [Annual Report 2022, 28/02/2023: annual-report.puma.com] Not Met: Incentive scheme linked to key HRs risks beyond employee H&S: The Company has provided evidence to CHRB regarding this sub-indicator. However, the evidence provided did not include Supervisory Board members. [Annual Report 2022, 28/02/2023: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Performance criteria linked to HRs made public: The Company has provided evidence to CHRB regarding this sub-indicator. However, the evidence provided did not include Supervisory Board members. [Annual Report 2022, 28/02/2023: annual-report.puma.com] Not Met: Review of other board incentives for coherence with HRs policies: The Company has provided evidence to CHRB regarding this sub-indicator. However, the evidence provided referred to the variable remuneration scheme for 'All PUMA leaders globally, from CEO to Team Head level'. CEO is not part of the Supervisory Board. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
A.2.4	Business model strategy and risks	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 process to review business model and strategy for HRs risks: The Company has provided the following evidence to CHRB regarding this sub-indicator: 'The Management Board of PUMA SE bears overall responsibility for the risk management system [...] Risks are identified company-wide by performing a

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			<p>bottom-up analysis within the risk owner's area of responsibility. These risks are regularly reported to the risk management function and/or the local monitoring bodies in structured interviews that take place every six months or during the year using established internal reporting channels [...] Sustainability topics are highly important in sourcing as well as along the entire value chain. This considers evaluating Human Rights risks identified in the Human Rights risk assessment process'. However, this sub-indicator seeks evidence that describes the process established by the Company to discuss and review its business model or strategy for inherent risks to human rights at Supervisory Board level. [Annual Report 2022, 28/02/2023: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Not Met: Describes frequency and triggers for reviewing business model: The Company has provided the following evidence to CHRB regarding this sub-indicator: 'Regular risk identification and assessment is carried out by the risk management function every six months with all major functional areas. The risks recorded and assessed are also reviewed with a top-down approach by the Risk Management Committee. This process includes sustainability risks (i.e. Human Rights risks)'. However, this sub-indicator seeks evidence that describes the frequency and the triggers for initiating the review of the business model and strategy and potential impacts on human rights at the Supervisory Board level. [Annual Report 2022, 28/02/2023: annual-report.puma.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: The Company has provided comments to the CHRB regarding this sub-indicator. However, the evidence was not relevant as it referred to Puma's response to Covid-19 in relation to its purchases within the supply chain.

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	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: Score of 1 on A.1.2.a • Met: Senior responsibility for HRs implementation and decision making: The Company indicates that 'At the Management Board level, with the responsibility for sustainability assigned to the Chief Sourcing Officer'. Our Chief Sourcing Officer has a monthly meeting with the sustainability leads for corporate and supply chain sustainability. Topics include, for example, Human Rights, Health and Safety and Chemical Programs, as well as Climate and Water projects in the supply chain'. [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: It also states that 'At the Functional Heads level, with an Executive Sustainability Committee. The Executive Sustainability Committee is comprised of all Functional Heads of the company such as the Global Directors for Retail, Logistic, Legal Affairs, etc.'. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Day-to-day resources and expertise allocation in own operations: Finally, the Company describes resources and day to day management at different levels: 'At the Product level, with a Cross-Functional Business Unit Call (monthly updates on PUMA's more sustainable product strategy and execution)'; 'At the Subsidiary level with nominated Sustainability Leads for each PUMA Subsidiary (quarterly updates on PUMA sustainability strategy and performance, best practice sharing from individual subsidiaries)'. At the Sustainability Experts level, with a corporate sustainability department and a supply chain sustainability department, as well as a sustainability function in the strategy department'. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Resources and expertise allocation in supply chain: See above. Evidence refers to both own operations and supply chain. [2021 Annual Report, N/A: annual-report.puma.com]
B.1.2	Incentives and performance management	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: Senior manager incentives linked to HRs commitments: PUMA's Compensation Report for 2021 discloses that 'the performance of the members of the Management Board is measured against the achievement of targets based on so-called sustainability targets. The sustainability targets include [...] targets for

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			<p>occupational health and safety'. See below details of specific metrics. [Compensation Report for 2021, N/A: cdn.about.puma.com]</p> <ul style="list-style-type: none"> • Met: Incentive scheme linked to key HRs risks beyond employee H&S: PUMA's Compensation Report for 2021 also shares: ' The following sustainability targets were defined for the bonus for fiscal year 2021, which are linked to the strategic sustainability targets: [...] accident rate in the PUMA Group and at supplier companies; no fatal accidents at PUMA and supplier companies, [...] planning and implementation of projects to strengthen women's rights at supplier factories.' [Compensation Report for 2021, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria linked to HRs made public: PUMA's Compensation Report for 2021 also shares that 'concrete target criteria for calculating the sustainability targets are defined by the Supervisory Board each year. At the end of the performance period, the Supervisory Board assesses the degree of achievement of the target criteria. Target achievement can range from 0% to 150%, Sustainability targets' weight is 5%, and it indicates that all sustainability targets were achieved. [Compensation Report for 2021, N/A: cdn.about.puma.com] • Not Met: Review of other senior management incentives for coherence with HRs policies: The Company indicates that 'All PUMA leaders globally, from CEO to Team Head level, have clearly defined sustainability targets as part of their annual performance bonus. These targets are aligned with PUMA's Forever Better sustainability strategy and focus on our 10FOR25 sustainability target areas, human rights, climate action, plastics and the oceans, health & safety. The targets cover 5% of the overall bonus'. However, this particular sub-indicator aims to evidence that the Company has discussed reviewing additional senior management performance incentives to ensure coherence with its human rights policy commitments. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.1.3	Integration with enterprise risk management	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: HRs risks integrated as part of enterprise risk system: The Company in its 2021 Sustainability Annual Report shares that integrates working conditions as a 'regulatory risk' and it states: 'An important aspect of corporate responsibility is maintaining and monitoring working conditions and human rights along the entire value chain. ILO (International Labor Organization) core labor standards form an essential part of this.' [2021 Annual Report, N/A: annual-report.puma.com] • Met: Provides an example: Also in its 2021 Sustainability Report, it is disclosed the following: 'We are also developing Human Rights eLearning to provide further guidance materials for internal teams on mitigating risks. In 2022 we plan to publish the policy and train our suppliers accordingly.' [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Risk assesment by Audit Committee or independent third party: The Modern Slavery Statement discloses that 'In 2021 supply chain services company ELEVATE Ltd. supported PUMA by conducting an evaluation of its Human Rights risk assessment approach, with a specific focus on forced labor. The evaluation framework utilized, drew on the expectations of the UN Guiding Principles for Business and Human Rights (UNGPs) with a specific focus on risks of forced labor, based on the definition of forced labor specified in the ILO Forced Labour Convention, 1930 (No. 29).' The Company has provided the following evidence to CHRB regarding this sub-indicator: 'The Management Board of PUMA SE bears overall responsibility for the risk management system [...]. The Management Board regularly updates the Audit Committee of the Supervisory Board of PUMA SE. In addition, pursuant to Section 107(4), the Audit Committee has a direct right to information from the operational management departments. The Risk Management Committee, which consists of the PUMA SE Management Board and selected managers, is responsible for the design, review and adaptation of the risk management system.' However, the provided evidence did not describe how the Company assesses (supervised by the Board Audit Committee or conducted by an independent third-party) the adequacy of its Risk Management System in managing human rights during last reporting year. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and	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: Score of 1 on A.1.2.a • Met: Communicates HRs policies to all workers in own operations: PUMA's Modern Slavery Statement shares that 'In 2021, 98.8% of PUMA employees (with an email-account) completed an annual e-learning training on our Code of Ethics.

Indicator Code	Indicator name	Score (out of 2)	Explanation
	external stakeholders		<p>Available in eleven languages, this training sets out the ethical ground rules in place and presents case studies and ethical dilemmas that help employees ask themselves the right questions. It is updated annually and covers all the major ethics principles upheld by PUMA's Code of Ethics. Some of the topics covered include amongst others, anti-corruption, anti-money laundering, competition law, conflict of interest, diversity and respect for Human Rights and environmental protection'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders: The Company in its 2021 Sustainability Annual Report declares that 'While the PUMA hotline is accessible to Civil Society Organizations (CSOs) and external stakeholders, we will review our stakeholder engagement methodology, especially CSO stakeholders representing vulnerable groups: women, children & migrant workers'. The 2022 report states that 'PUMA reports internally and publicly (through annual sustainability reports) on the following activities and progress toward our goals 10FOR25: [...] Actively conduct stakeholder dialog with NGOs and other expert organizations. Regular updates of PUMA policies and sustainability standards (e.g. Code of Conduct, handbooks). Set up functioning workers' hotline (included in Code of Conduct) and employees' hotline (included in Code of Ethics), enhance industry collaboration with competitors in terms of human rights and environmental performance measurement tools, standards, certifications (e.g. Facility Environmental Module, Social Labour Convergence Program, Material Restricted Substance List, Leather Working Group, Forest Stewardship Council).' However, is not clear how the Company communicates its policy commitments to affected external stakeholders, including local communities. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Example of how HRs policies are accessible for intended audience: The report also states that 'We translated our handbooks (PUMA factory monitoring standards and procedure for social, occupational health and safety, environment and chemical) into Chinese, Vietnamese and Spanish and created a video to explain the PUMA social handbook in three languages as well.' However, this sub-indicator looks for evidence of how the Company ensures the form and frequency of the information communicated is accessible to its potentially affected external stakeholders, including local communities, as required by previous subindicator. [Annual Report 2022, 28/02/2023: annual-report.puma.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: Describes steps to communicate HRs policies to supply chain: PUMA's Modern Slavery Act Statement discloses: 'Our compliance requirements covering responsible recruitment, freedom of association and collective bargaining, prohibition of forced labor, bonded labor, child labor and human trafficking are also detailed in our PUMA Sustainability Handbook - Social Standards. This handbook is available on our website and distributed to all our business partners and their subcontractors to illustrate our mandatory Code requirements in further detail. The Handbook is updated regularly to integrate relevant Human Rights subjects and set an approach to address and remediate specific challenges. All commitments mentioned before are granted throughout the supply chain, so that a supplier with whom PUMA has a direct contractual relationship (Tier 1 supplier) in turn bears the responsibility for ensuring compliance across their own supply chain'. In addition, the handbook stipulates that: 'PUMA pursues and maintains contractual relationships only with those factories and Licensees that have agreed to comply with the guidelines and directives set out in the PUMA Forever Better Sustainability Handbooks. All PUMA factories are contractually bound to start and pursue business relationships only with Subcontractors that are also in compliance with the Handbook' [Code of conduct, N/A: cdn.about.puma.com] & [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company on its website declares that 'as an auditor, [its] job is to check that manufacturers strictly adhere to the PUMA Code of Conduct. This is binding for suppliers and an essential part of our business contract with them.' [Website: Story of an Auditor, N/A: about.puma.com] • Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers: As indicated above, the handbook stipulates that: 'PUMA pursues and maintains contractual relationships only with those factories and Licensees that have agreed to comply with the guidelines and directives set out in the PUMA

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Forever Better Sustainability Handbooks. All PUMA factories are contractually bound to start and pursue business relationships only with Subcontractors that are also in compliance with the Handbook'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Sustainability handbooks - social standards: about.puma.com]
B.1.5	Training on Human Rights	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: Score of at least 1 on A.1.2.a • Met: Describes how workers are trained on HRs policy commitments: PUMA's 2021 Sustainability Annual report discloses: 'We also published the PUMA OHS [Occupational Health and Safety] policy and rolled out an online training course for our own employees' And in its Modern Slavery Statement shares that 'In 2021, 98.8% of PUMA employees (with an email-account) completed an annual e-learning training on our Code of Ethics [...] It is updated annually and covers all the major ethics principles upheld by PUMA's Code of Ethics. Some of the topics covered include amongst others, anti-corruption, anti-money laundering, competition law, conflict of interest, diversity and respect for Human Rights and environmental protection.' and also shares that 'In 2022, we plan to train our staff and suppliers on our Human Rights policy.' [2019 Consolidated Financial Statements, 18/02/2020: about.puma.com] & [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] • Met: Trains relevant managers including procurement on HRs: In its Social Standards Handbook, the Company declares that 'in order to promote Responsible Business Conduct (RBC) and Occupational Safety and Health (OSH) across PUMA Operations and Supply Chain, as well as achieving PUMA Sustainability 10FOR25 Targets on Women Empowerment Training and reduce injury rate, PUMA partnered with International Training Centre of the International Labour Organization (ITCILO) to implement a Program entitled "Training of Trainers to promote Responsible Business Conduct (RBC) and Occupational Safety and Health (OSH)". After completing courses (10 RBC modules plus 18 OSH modules, topics are listed below) and successfully passing the technical exams with the ITCILO and learning about effective training methodologies both for online and face-to-face delivery, PUMA Social Sustainability team members had been certified by ITCILO as Trainers on (RBC) and (OSH) in 2021'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Met: Meets both requirements under score 1 • Met: Trains suppliers to meet HRs commitments: The Company in its Modern Slavery Statement shares that 'At the supply chain level, we have conducted frequent supplier round tables in all major sourcing regions for several years, on different topics including PUMA's Code of Ethics, potential forced-labor issues in the supply chain, particularly for migrant workers [...] Material and component suppliers were also invited to these meetings. In 2021, we also provided a series of training sessions to 466 factories, with around 1,083 participants at each session, on our standards, goals and Human Rights programs.' Additionally in its Human Rights Policy PUMA states: 'PUMA factories, that are enrolled in the ILO / IFC Better Work Program, go through a process of learning in the fields of assessments, advisory services, industry seminars and training. The program covers areas such as child labor issues, discrimination, forced labor, freedom of association, collective bargaining and national labor law regulations on compensation, contract and workplace relations, occupational safety and health, working hours and more [...] We help to conduct workshops in factories where local NGO representatives train workers on human and women's rights'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Discloses % suppliers trained: See above. Although the Company discloses figures, it is not clear the percentage of suppliers trained in human rights. The Company provided evidence to CHRB regarding this sub-indicator, disclosing that in 2022 trained 473 factories in its Code of Ethics, and 170 in OHS Risk Assessment, however, the evidence did not provide the actual percentage of suppliers trained. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.1.6	Monitoring and corrective actions	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: 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 states that 'We identify actual and potential harms in our own operations and supply chain through our monitoring programs and risk

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>assessment. [...] Our mitigation measures include factory monitoring program, grievance mechanism, supplier score card, business integration, goal-setting and internal and external reporting. The effectiveness of our measures is evaluated based on progress and compliance with our policies [...] Since 1999 all direct PUMA suppliers have been frequently audited for compliance with ILO Core Labour Standards, internationally accepted Health and Safety provisions, and basic environmental standards. In recent years we have also included our most relevant material and component suppliers in our audit program. [...] Each PUMA supplier factory must undergo one mandatory compliance audit per year and all issues identified need to be remedied as part of a corrective-action plan'. The Company provided the following evidence to CHRB regarding this sub-indicator: 'Ensuring fair and non-discriminatory compensation at PUMA is one of our strategic priorities [...] we have continued our cooperation with the Fair Wage Network and are able to access benchmarks for all our subsidiaries and analyze them in terms of living wages as defined by the Fair Wage Network. For the year 2022 we can confirm, with regards to the Living Wage Adjusted Mean benchmark as defined by the Fair Wage Network, that all our employees are earning a living wage or more [...] Our "listening strategy" includes various ways of providing feedback and aims to pick up on the mood of our employees and understand their concerns and needs. We capture their feedback and ideas through surveys, pulse surveys, focus groups, interviews and sentiment analysis'. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Met: Discloses % of supply chain monitored: PUMA's Modern Slavery Statement shares that 'In 2021, we continued to achieve nearly 100% compliance monitoring of our active Tier 1 manufacturing partners. Despite travel restrictions and partial lockdowns, in 2021 we were able to collect 508 audit reports from 477 factories'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] • Met: Describes how workers are involved in monitoring: In the same document the Company shares '73.7% PUMA audits included a trade union representative or workers representative during audit opening and closing meeting'. The social handbook indicates that 'For some areas or countries, upstream operations, the PUMA Sustainability Team may decide that a full factory audit will not be conducted. In these cases, the Sustainability Team may instead require the factory to complete a self assessment using the PUMA Compliance Audit tool'. 'PUMA Sustainability Team follow-up and monitor factories' performance. Factories' performance is shared with PUMA Sourcing Teams through regular meetings (e.g., bi-weekly and quarterly)'. Also, 'As a supplement to the formal audit, PUMA sustainability team members have permission to evaluate any factories' compliance with the Code of Conduct and the Handbooks as part of their regular duties'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a • Met: Describes corrective actions process: The social handbook states that 'The Corrective Action Plan documents issues discovered during the audit, and outlines plans for improvement. Both the auditor team and the factory representative sign the plan, before two (2) copies are made: Factory Management receives a copy, which can be used to formulate a plan for corrective actions and implementation timetable. The other copy remains with the auditor team and is recorded for subsequent verification of corrective actions and remediation of identified issues. Depending on the nature of the findings, auditors may conduct a verification of corrective actions either remotely (via desktop review) or in-person (via a follow-up visit); therewith, some immediate corrections may be considered before the audit report is issued, in accordance with remediation standards for the issue(s).' It also discloses the audit rating systems including the periodicity of routine audits depending on the rate, and specific time-frames to address non-compliances found. [Sustainability handbooks - social standards: about.puma.com] • Met: Discloses findings and number of correction action processes: PUMA's 2021 Sustainability Report discloses the following: 'There were 8 records identified in 2021 about risk of Freedom of Association breach, mainly related to the election process of union or worker representation committees. 6 of these have been rectified and 2 remain open [...] There was 1 violation identified in 2021 with the Better Work report regarding factory management's behavior [...] 16 audit findings related to pregnant workers, mainly about insufficient breaks, 2 of them are closed and 14 are still under follow-up at the date of reporting. Pregnant women were not found restrained to bathroom breaks from 2021 assessment. There was no violation found on forced overtime and restricted freedom of movement or

Indicator Code	Indicator name	Score (out of 2)	Explanation
			retaining workers' passports or other identity/personal documents. 21 violations were identified on delayed payment, 6 of them are closed and we are still following up the 13 pending findings, for the remaining 2 open findings, the factories were inactivated. 17% of corrective actions pertaining to wages and/or overtime were implemented, and these issues were resolved within 2021. We noticed improvements in occupational health and safety, risk management and transparency. Reducing overtime and increasing social security coverage remains a focus of our efforts. Beyond auditing, we track social key performance indicators such as average payments vs. minimum wage payments, overtime hours or coverage by collective bargaining agreements'. The Company discloses the total amount of non-compliances in the last two years regarding tend different topics related to human rights'. [2021 Annual Report, N/A: annual-report.puma.com]
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 Sustainability report states that 'PUMA's responsible purchasing practice was developed in 2019, to create a framework for guiding decisions and maintaining consistency through key principles: [...] Only working with suppliers who have signed a Manufacturing Agreement'. The social handbook states that As part of the on-boarding process the Company describes pre-screening visits and factory self-assessments: 'Before a PUMA audit is conducted at a factory, the prospective business partners usually conduct a pre-screening to get an overview of the factory's compliance status. Based on an initial visit and investigation at the factory, the prospective business partner may fill out an initial compliance report that can be used to prepare the full audit. In addition, before a Social Audit is conducted, to prepare factories better, we share the full audit questionnaire which will be used during the audit. It also allows factories to compare their existing system with PUMA's requirements and work on potential areas for improvement before the full audit is conducted.' [Sustainability handbooks - social standards: about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.com] • Met: HRs performance affects continuation supplier relationships: The Sustainability handbook on social standards states that 'We reserve the right to terminate business relations with any partner who does not respect the letter or the spirit of our Code of Conduct or Corporate Sustainability Policies.' The document provides different situations that can conduct to discontinue business relationships. [Sustainability handbooks - social standards: about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes positive HRs incentives for business relationships: PUMA's 2021 Sustainability Report discloses: 'We use our PUMA Forever Better Vendor Financing Program to incentivize suppliers, with a better scoring in our social and environmental compliance audits with lower interest rates. The program, founded in 2016, allows suppliers with a good or very compliance rating to benefit from PUMA's high credit rating and preferred interest rates. The program runs in partnership with IFC, BNP Paribas, HSBC and Standard Chartered Bank At the end of 2021, 62 vendors are registered users (57 at end of 2020) and the financed volumes in the full year 2021 was €534 m (+ € 46 m compared to 2020).' [2021 Annual Report, N/A: annual-report.puma.com] • Met: Works with suppliers to meet HRs requirements: The Modern Slavery Statement declares: 'Beyond our assessments and checking procedures, we have also established lasting partnerships with our suppliers as well as core material and component manufacturers. This enables us to focus our support on core suppliers through offering training and development programs and sharing good practices'. On its website, the Company shares that 'PUMA initiatives support suppliers in reviewing existing policies and practices or establishing new ones to realize women's empowerment. We help to conduct workshops in factories where local NGO representatives train workers on human and women's rights. Additionally, its 2021 Sustainability Report states the following: 'Therefore, we updated our OHS Handbook to provide guidance on processes and tools for OHS risk assessment to the factory management and OHS person in charge. We will support our Core T2 suppliers to set up respective policies and procedures, as this has been the area where most need for improvement was identified'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Website: Human Rights, N/A: about.puma.com]
B.1.8	Approach to engagement with affected stakeholders	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 how workers and communities identified and engaged in the last two years: No evidence regarding the identification process of key stakeholders was found. Nevertheless, the Company discloses that 'PUMA continuously seeks an

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>open dialog with key external stakeholders, such as suppliers, NGOs and industry initiatives, and has institutionalized this as part of regularly held "Sustainability Stakeholder Meetings." [2021 Annual Report, N/A: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses stakeholders whose HRs may be affected: The Company in its Human Rights Policy states: 'We are particularly working to prevent and remediate impacts on vulnerable groups such as women, children, minorities, young and migrant workers. We work with public organizations, initiatives, other brands and/or local stakeholders when we need to increase our leverage and/or expertise.'. However, no evidence found on how it determines whether these are the stakeholders whose human rights may be affected. [Human Rights Policy, 44696: cdn.about.puma.com] • Met: Provides two examples of engagement with stakeholders: The report clarifies that during 2021 'All workers interviews are conducted on site during the audit (no offsite interview)'. It also indicates that 'In 2021, we continued to achieve nearly 100% compliance monitoring of our active Tier 1 manufacturing partners. [...] 73.7% PUMA audits included a trade union representative or workers representative during audit opening and closing meeting'. The Company also indicates that 'In 2020 PUMA launched the Worker Survey Program with 17,551 workers from 20 suppliers, in China and Vietnam, through the APP-based technology Micro benefit. In 2021 the program was extended to 48 suppliers and 13,557 workers from all our major sourcing countries'. [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues: The Company provided evidence to CHRB regarding this sub-indicator. The evidence discloses that as a result of its materiality analysis conducted in 2018-2029, it made improvements to its sustainability policies and, upon reviewing the EU Textiles Strategy, it has considered expanding its due diligence efforts in its supply chain. However, this sub-indicator seeks evidence that the Company provides a summary analysis of the inputs and perspectives of affected stakeholders or, alternatively, at least two examples of inputs given from them. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Describes how stakeholders views influenced company's HRs approach: The Company states that: 'As part of our ongoing stakeholder dialog, and to expand our communication with younger generations, we launched the first Conference of the People in September 2022 [...] this format allowed us to have an open conversation about the most critical sustainability challenges, such as circularity and climate change with Generation Z representatives, as well as industry experts and peers during five discussion panels. The topics of the five main conversations were: Rethinking Waste, Material World, Eco-Anxiety, Wood for the Tees and working Forever Better Together [...] We took the feedback we received during Conference of the People to heart and decided to publish a consumer-facing version of our Annual Report's sustainability section and to engage with Gen Z ambassadors more frequently to include their feedback in our strategy and reporting.' Human rights are one of the 10 targets included in Puma's Forever Better sustainability strategy. However, following previous subindicator, this one looks for specific changes in the human rights approach influenced by the affected stakeholders' input in relation to human rights issues that affect them. [Annual Report 2022, 28/02/2023: annual-report.puma.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	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: Describes process of identifying risks in own operations: PUMA's 2021 Sustainability Report discloses that: 'PUMA conducts regular due diligence on Human Rights & Labor, Environmental and Integrity risks on its own activities[...] and on its suppliers across its supply chain as per the recommendations of the UN Guiding Principles for Business and Human Rights as well as the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector and other relevant responsible business conduct standards. We embed responsible business conduct through our own policies, training and management system. We identify actual and potential harms in our own operations and supply chain through our monitoring programs and risk assessment. 'Our risk assessment process of potential harm to people (Human Rights & Labor and Environmental risks) includes, external sources: NGO reports, media, countries indexes, country regulation, PUMA partnerships (FLA, BW, Fashion Charter, ZDHC, AFIRM etc. and stakeholder dialog) [and] Internal sources: PUMA social, chemical and environmental audit findings/data analysis and grievances received per country, supply chain risk mapping, number of factories in countries with high risk, per commodity, including non-core, T3, T4 and raw material extraction'. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Describes process for identifying risks in business relationships: See above. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes global risk identification system incl. stakeholder consultation: As indicated above, the Company indicates that due diligence is conducted on a regular basis and that monitoring programmes are one of the sources of information for potential risk identification. The Modern Slavery statement indicates that 'As part of our actions to identify and mitigate risks, we carry out due diligence and risk assessments which include: [...] Partnering with the Better Work Program of the International Labor Organization in those countries where Better Work and PUMA are active (Bangladesh, Cambodia, Indonesia, Vietnam); [...] Identification of regional specific Human Rights risks by engaging in an active dialogue with local stakeholders including NGOs, unions and suppliers'. Finally, it also indicates that 'In 2021 supply chain services company ELEVATE Ltd. supported PUMA by conducting an evaluation of its Human Rights risk assessment approach, with a specific focus on forced labor'. [2021 Annual Report, N/A: annual-report.puma.com] & [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] • Not Met: Describes how risk identification system is triggered by new circumstances: The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to the sources that the Company uses during its due diligence process and the existence of a Compliance Management System (CGS) whose objective is 'to systematically prevent, detect and sanction violations in the areas of corruption, money laundering, conflicts of interest, antitrust law and fraud/embezzlement.' The provided evidence also states: 'The methodology and structure of the risk management system are continuously monitored in terms of their appropriateness and effectiveness, and adapted or improved when required'. However, this sub-indicator looks for a broader approach in terms of how the Company's due diligence procedures, the impact identification process, can be triggered by changes in locations, regulations or other factors affecting the Company's context. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Describes risks identified in relation to new circumstances: The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to the measures Puma took in place to help its employees and their families in Ukraine. However, this sub-indicator looks for evidence of how, as a consequence of the due diligence process, the Company decides to take a specific approach because of particular circumstances. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.2.2	Assessing human rights risks and impacts	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: Describes assessment process and discloses salient HRs risks: The Company states that 'We identify actual and potential harms in our own operations and supply chain through our monitoring programs and risk assessment'. 'Our risk assessment process of potential harm to people (Human Rights & Labor and Environmental risks) includes, external sources: NGO reports, media, countries indexes, country regulation, PUMA partnerships (FLA, BW, Fashion Charter, ZDHC, AFIRM etc. and stakeholder dialog) [and] Internal sources: PUMA social, chemical

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>and environmental audit findings/data analysis and grievances received per country, supply chain risk mapping, number of factories in countries with high risk, per commodity, including non-core, T3, T4 and raw material extraction'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Met: Describes how process applies to supply chain: See above, The assessment includes both own operations and supply chain. Also in its 2021 Sustainability Report the Company shares that 'PUMA also adopted the ELEVATE intelligence or "EIQ": a comprehensive suite of supply chain analytics, to: [1.] Assess [its] supply chain risks by geography, commodity and issue; [2.] complete a risk assessment for suppliers, factories and sites [and 3.] manage risks that are material for each supplier, factory or site.' [2021 Annual Report, N/A: annual-report.puma.com] • Met: Public disclosure of results of HRs risk assessment: <p>The Company indicates that 'In previous years we had conducted Human Rights risk assessments at the corporate and the supply chain level and communicated the results in our 2016 and 2017 Annual Reports. In 2021 we commissioned and completed a Human Rights risk assessment focusing on forced labor management in the supply chain. The most salient risks to Human Rights are forced or bonded labor in our supply chain and, at the farm level, child labor'. The modern slavery statement adds that 'We recognize that our most salient risks regarding modern slavery and human trafficking in our supply chain are in the lower tiers. Based on a risk mitigation approach, our core Tier 2 suppliers, who represent the majority of our business, have been included in our compliance program'. [2021 Annual Report, N/A: annual-report.puma.com] & [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • 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	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"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The Company's report indicates that, following risk assessment, 'We prioritize risks based on: Severity: Scale (How grave the impact is), Scope (How many people are or will be affected) and Irremediability. Likelihood of risk occurring based on operating environment: conflict zone, weak governance; mismatch between local practices and international standards. Our mitigation measures include factory monitoring program, grievance mechanism, supplier score card, business integration, goal-setting and internal and external reporting. The effectiveness of our measures is evaluated based on progress and compliance with our policies'. However, these measures seem to be supplier-focused. It is not clear how the Company applies a system to take action against salient issues in its own operations. The Company provided evidence to CHRB regarding this sub-indicator, the evidence referred to the functioning of the Company's Risk Management System, specifically the identification and assessment processes; its Sustainability approach and; its human resources management. IN relation to the latter it states that 'Our human resources strategy seeks to ensure this successful philosophy on a long-term and sustainable basis. To achieve this goal, a control process is in place to detect and assess human-resource risks. Any shortfall in staffing, [...], may lead to inadequate performance of tasks that are essential for achieving general business activities and/or company goals in the departments concerned. [...]. Accordingly, PUMA pays particular attention to talent management, identifying key positions and talent, ensuring this talent is positioned optimally and succession planning. We have also instituted additional national and global regulations and guidelines to ensure compliance with legal provisions and safeguard the health and safety of our employees. However, this sub-indicator seeks evidence that describes how the Company specifically conducts action plans to tackle salient human rights issues in its own operations. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Met: Describes how global system applies to supply chain: As indicated above: 'We prioritize risks based on: Severity: Scale (How grave the impact is), Scope (How many people are or will be affected) and Irremediability. Likelihood of risk occurring based on operating environment: conflict zone, weak governance; mismatch between local practices and international standards. Our mitigation measures include factory monitoring program, grievance mechanism, supplier score card, business integration, goal-setting and internal and external reporting. The effectiveness of our measures is evaluated based on progress and compliance with our policies'. The Company reports in its modern slavery statement in relation

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>to specific action plans on forced labour. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: Following the risk assessment focused on forced labour, the Company indicates that 'As an outcome of this work, we developed and published a Human Rights policy, which explicitly references the ILO Forced Labor Convention and all eleven forced labor indicators. We updated our risk assessment for the supply chain and published it in our 2021 annual report. This includes both risk exposures and business leverage insights to prioritize suppliers. PUMA reviewed the severity grading of audit findings indicating forced labor, which will then also make it easier to escalate, prioritize and remediate such findings. We revised our social handbook and trained our suppliers and sourcing colleagues respectively. In our revised handbooks, we request our business partners to conduct due diligence. The high-risk areas identified include the field of cotton farming as well as labor blind spots, for example, on the lower Tiers of leather tanning as well as marine shipping. Together with internal and external stakeholders an action plan was set up to mitigate the potential risks identified [...] To mitigate the risk of marine shipping, we work with top-class logistic companies and ask them to frequently update us on their own Human Rights policies and performance'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.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: The Company provided the following evidence to CHRB regarding this sub-indicator: 'Early in 2021 we received three complaints from one of the local unions in Cambodia and one case is still pending. The allegations were about a potential breach of freedom of association rights. We worked to find the best solution related to these concerns, facilitating mediation meetings between worker representatives and factory management, and partnering with Better Work Factory Cambodia and/or with other brands producing in the same factories.' However, this sub-indicator looks for evidence of how as part of the due diligence process the affected stakeholders are involved in decisions about the actions to take in response to the Company's salient human rights issues. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	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: Describes system for evaluation effectiveness of actions: The 2021 Sustainability Report state that 'the effectiveness of [its] measures is evaluated based on progress and compliance with [its] policies'. The Modern slavery statement points out that 'to measure performance and progress within [its] supply chains, [it] use[s] the results of [its] annual Social KPI survey including average payments versus minimum wage payments, overtime hours, worker coverage by collective bargaining agreements, injury rate, turnover rate, insurance coverage, and other metrics. These data are reviewed by an independent third-party. [It has] developed a Standard Operation Procedure to improve the methodology of data collection and analysis and [has] already been able to identify some potential risk areas such as overtime hours in some countries in South Asia. Systemic overtime has remained a challenge for both years and [it plans] to conduct a working hours management training for all T1 suppliers in 2022 and conduct a root cause analysis workshop with selected Core T1 suppliers to explore opportunities for improvement and engage with the sourcing team for further follow up. Social KPIs and associated improvement programs help [its] suppliers to better monitor their own risk exposure, strengthening worker organization and management-worker dialogue that will ultimately help mitigate risks in the workplace'. Regarding the survey, the Company clarifies that 'In 2020 PUMA launched the Worker Survey Program with 17,551 workers from 20 suppliers, in China and Vietnam, through the APP-based technology Microbenefit. In 2021 the program was extended to 48 suppliers and 13,557 workers from all our major sourcing countries'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The Company provided evidence to CHRB regarding this sub-indicator. The evidence refers to how the Company evaluates the countermeasures that it has in place in its high-risk factories while processing the audit reports. However, the evidence did not provide examples of lessons learned by the Company as a result of this evaluation. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<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: The Company provided evidence to CHRB regarding this sub-indicator. The evidence refers to how the Company addressed a report from a female employee of a factory in Pakistan. However, this sub-indicator looks for evidence describing how affected stakeholders are involved in the evaluation of effectiveness of actions as part of human rights due diligence. Although evidence shows consultation with victims, this was a result of whether following a specific corrective action in a particular factory. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
B.2.5	Communicating on human rights impacts	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: Provides two examples of comms with stakeholders: The Company indicates that 'Our risk assessment process of potential harm to people (Human Rights & Labor and Environmental risks) includes: [...] PUMA social, [...] audit findings/data analysis and grievances received per country'. The Company discloses two case studies: The first one took place in Cambodia: 'In early January of 2021, we received a letter from one of the local trade unions, to seek brand intervention to rectify violations of a worker's right at a Cambodia factory producing for PUMA. We immediately contacted the trade union, factory management and the ILO Better Factories Program (BFC) to understand the situation better. PUMA as brand played a vital role in organizing several meetings with the factory and the union for dialog. The factory became gradually more aware of Freedom of Association. After 8 months of efforts, this case came to a successful resolution: the union was officially registered at the factory, and the factory had meetings with the trade union to reach a mutual agreement to resolve issues related to workers rights'. The second case refers to Indonesia: 'In August 2021 PUMA received a concern from a trade union related to a subcontractor of one of PUMA Footwear's suppliers. The allegation related to the employment termination of five union representatives due to decreased orders. We took immediate actions to engage with both the Footwear supplier and the subcontractor, the subcontractor agreed to reinstate the union leaders'. [2021 Annual Report, N/A: annual-report.puma.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: The Company provided evidence to CHRB regarding this sub-indicator. The evidence refers to how the Company addressed a report from a female employee of a factory in Pakistan. However, this sub-indicator looks for evidence describing the challenges identified by the Company regarding communicating with affected stakeholders, and how the Company is working to address those challenges. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	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: Grievance mechanism accessible to all workers: Modern Slavery Statement declares that 'all PUMA employees who feel that ethical standards in business may have been compromised can raise their concerns via the established channels. Various channels are in place to report any suspicions and / or observations related to modern slavery or other type of violations. In practice, all employees could address their request regarding apparent failure to their line manager. They may also raise the matter with staff representatives, the legal and compliance department, the internal audit department or via a toll-free external whistleblower platform which is available worldwide'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Grievance mechanism available in appropriate languages and workers made aware: PUMA's Modern Slavery Statement shares that 'In 2021, 98.8% of PUMA employees (with an email-account) completed an annual e-learning training on our Code of Ethics. Available in eleven languages, this training sets out the ethical ground rules in place and presents case studies and ethical dilemmas that help employees ask themselves the right questions. It is updated annually and covers all the major ethics principles upheld by PUMA's Code of Ethics. The Code of ethics contains a section on speaking up'. The social handbook states that 'The contact numbers and an email address of the PUMA Sustainability Team are displayed in each factory producing for PUMA through the mandatory posting of the PUMA Code of Conduct. Contact information is provided in the local language to be readily accessible'. The Code of conduct discloses different numbers and 10 languages depending on location. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] Met: Describes how workers in supply chain access grievance mechanism: PUMA's Sustainability Handbook states that 'PUMA expects factories to provide channels for staff and external stakeholders such as communities to raise their concerns or suggestions [...] PUMA offers multiple communication channels to receive grievance from factory workers, external individuals or organizations, Civil Society Organizations or communities. PUMA commits to remedy and thus offers a confidential, third-party complaints/grievance channel for workers and external organizations to voice concerns. The aim of this process is to expedite the resolution of problems or issues that workers have already raised through the factory grievance mechanism but have failed to be resolved. Once a concern is raised, we actively follow up on remediation and aim to ensure the mitigation and remediation measures taken are according to the consideration of the person who raised the complaint. We expect the factory will set up preventive measures such as training factory staff on the policy. rules and regulations related to the specific issue raised through PUMA hotline. The contact numbers and an email address of the PUMA Sustainability Team are displayed in each factory producing for PUMA through the mandatory posting of the PUMA Code of Conduct. Contact information is provided in the local language to be readily accessible'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] Met: Expects suppliers to convey expectation to their suppliers: The handbook stipulates that: 'PUMA pursues and maintains contractual relationships only with those factories and Licensees that have agreed to comply with the guidelines and directives set out in the PUMA Forever Better Sustainability Handbooks. All PUMA factories are contractually bound to start and pursue business relationships only with Subcontractors that are also in compliance with the Handbook'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.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: PUMA's Human Rights Policy states: 'We continuously strengthen the reach and efficiency of our grievance mechanisms through confidential hotlines and mobile applications for our own staff and supplier's workers, external individuals or organizations, civil society organizations, or communities.' Additionally, the Company in its 2021 Sustainability Report declares: 'We operate multiple worker voice channels. If workers are not satisfied with the responses offered by factories via their respective internal grievance system, we encourage the use of the PUMA Hotline to raise complaints or request consultations. Phone numbers and email addresses for this hotline are published on our Code of Conduct posters displayed at every factory globally. We also use WeChat, Zalo, Facebook and other social media to connect with workers and have established more formalized compliance and human resources apps at selected core suppliers'. [Human Rights Policy, 44696: cdn.about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.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 Company in its 2021 Sustainability Report discloses: 'We engage with external organizations like Amander Kotha helpline in Bangladesh and Microbenefits and the WOVO platforms in China, Indonesia, Pakistan, Philippines and Vietnam, to optimize the effectiveness of the factory workers' hotline. The third-party platforms are accessible at 71 strategic suppliers, representing more than 60% of our sourcing volume, to 147,341 workers. To

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>promote the PUMA hotline, in 2021 we developed a video which was translated into nine languages to cover our major sourcing countries. We used MicroBenefits and WOVO platforms to reach 34,009 workers. After a worker watches the video related to the PUMA hotline, they will complete a quiz to test their knowledge, this worker is then eligible to enter a lucky draw to win a prize offered by PUMA. According to the quiz, 99% of workers know the PUMA hotline, and 84% workers in China could remember our hotline phone number.' Also, read the preceding explanation. However, it is not clear how external stakeholders at the Company's own operations are made aware of the channel. Evidence seems to focus on suppliers' workers. The Company provided evidence to CHRB regarding this sub-indicator: 'Local Compliance Officers explicitly draw attention to the whistleblower platform through appropriate communication measures or in personal training sessions.' However, the evidence seems to focus on the Company's employees only. It is not clear how external stakeholders at the Company's own operations are made aware of the grievance mechanism. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Met: Describes how external individuals/communities access grievance mechanism: PUMA's Sustainability Handbook states that 'PUMA expects factories to provide channels for staff and external stakeholders such as communities to raise their concerns or suggestions [...] PUMA offers multiple communication channels to receive grievance from factory workers, external individuals or organizations, Civil Society Organizations or communities. PUMA commits to remedy and thus offers a confidential, third-party complaints/grievance channel for workers and external organizations to voice concerns'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Met: Expects supplier to convey expectation to their suppliers: The handbook stipulates that: 'PUMA pursues and maintains contractual relationships only with those factories and Licensees that have agreed to comply with the guidelines and directives set out in the PUMA Forever Better Sustainability Handbooks. All PUMA factories are contractually bound to start and pursue business relationships only with Subcontractors that are also in compliance with the Handbook' [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com]
C.3	Users are involved in the design and performance of the mechanism(s)	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Describes how users engaged on design and performance: PUMA's 2021 Sustainability Report discloses the following: 'We will conduct regular reviews of the grievance mechanisms available to stakeholders, in line with the UN Guiding Principles (UNGP) effectiveness criteria. We also review how stakeholder groups that are likely to use the grievance mechanism are engaged in the performance of the mechanism'. Additionally, The Social Standards Handbook states: 'The workplace complaints/grievance procedure shall include a plan for reprisals management and shall involve the trade union or workers' council, if such exists at the factory'. [2021 Annual Report, N/A: annual-report.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism: The Company states that 'In 2020 PUMA launched the Worker Survey Program to get workers' feedback in eight countries on their satisfaction with the factory work environment via a mobile app survey. [...] In 2022 overall workers' satisfaction increased by 6% compared to 2020 [...] Workers felt more satisfied than the previous year in the number of working hours, the grievance mechanism and stress management. We see more effort required on fair compensation and improving employee-employer relationships. We had one-on-one communication with all participating factories to understand their challenges and agreed on key priorities to improve in the coming year. On average, 49% of the agreed actions have been implemented. 'The evidence provided so far relates to suppliers' worker satisfaction nevertheless, this sub-indicator looks for evidence of how the Company engages with potential or actual users on the improvement of the grievance mechanisms. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly	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 procedure and timescales for managing complaints or concerns: PUMA's Social Standards Handbook discloses the (2) procedures for complaints and grievances it has in place: Informal Complaint Procedure (no timescale disclosure found) and Formal Complaint Procedure. Regarding the last

Indicator Code	Indicator name	Score (out of 2)	Explanation
	available and explained		<p>one, the Company states: 'Complainants or managers planning to use the Formal Complaints Procedure shall follow the following steps: [...] (1.-) The manager will report the complaint to the Head of Human Resources within five (5) working days; (2.-) The respondent will be notified [...] This notification will be provided within ten (10) working days of the complaint submission[...]; (3.-) The respondent will be given a copy of the complainant's statement and will be advised that a written response to the allegation is due within 20 working days. The name or any information to identify the complainant shall not be disclosed. The complainant will be provided with a copy of this response; (4.-) The complainant and the respondent will both meet separately with the Head of the HR department or his/her nominee; (5.-) The investigation will be carried out with due respect to the rights of both the complainant and the respondent. Whenever feasible, the investigation will be carried out with minimum delays, and in a manner consistent with fairness and due process to both parties; (6.-) The complainant and the respondent will be interviewed separately. Both individuals may be accompanied at all investigative interviews by a friend, colleague, or designated HR officer (or workers' representative; (7.-) The outcome of the investigations will be documented and communicated to both parties. The result (whether punitive action or otherwise) will be communicated no later than three (3) days from the date of completion of investigative interviews to the complainant; (8.-) The factory may communicate the issues and the remediation measures taken to all factory staff as a preventive measure; [and] (9.-)All prescriptive periods in each step of the process may be shorter than mentioned above whenever required by local law. Factory Management shall employ the shortest amount of time possible for each step in the process in favor of the complainant'. However, the procedures describe seem to refer to factory operations (supply chain). No evidence was found in relation to response timescales for complaints and how complainants are informed within the Company's own operations. The Company provided the following evidence to CHRB regarding this sub-indicator: 'All PUMA employees who feel that ethical standards in business may have been compromised can raise their voice. Various channels are in place to report any suspicions and/or observations related to modern slavery or other human rights aspects. In practice, all employees could address their request regarding apparent failure to their line manager. They may also raise the matter with staff representatives, the legal department, the internal audit department or via a toll-free external whistleblower platform available worldwide [...] PUMA has a Group-wide electronic whistleblower platform, operated by an external provider, to which employees and third parties can report illegal or unethical behavior. Violations from all risk areas can be reported [...] All reports are investigated immediately, and appropriate action is taken upon confirmation.' However, the evidence does not provide information about how the Company procedures for managing the complaints or concerns such as timescales for addressing them and for informing the complainant. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]</p> <ul style="list-style-type: none"> • Not Met: Describes technical, financial, advisory support to enable equal access Score 2 • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators: The sustainability report indicates that 'PUMA commits to remedy and thus offers a confidential, third-party complaints/grievance channel for workers and external organizations to voice concerns. The aim of this process is to expedite the resolution of problems or issues that workers have already raised through the factory grievance mechanism but have failed to be resolved [...] PUMA does not obstruct access to other remedies. Independent of the PUMA worker hotline, the Fair Labor Association also offers a formal third-party complaints mechanism, where complaints about violations of the FLA Code of Conduct can be raised by third-party institutions, such as unions or NGOs. In some countries, PUMA partnered with third party service providers to provide a broadly available mechanism for workers to report issues and anonymously or publicly submit feedback on specific topics and issues, via a factory owned worker engagement technology platform. Third Party Helpline of toll-free nationwide and available 24/7 is way to provide a safe, timely, and effective communication channel for the purpose of identifying and resolving safety and other concerns of workers from some suppliers.' Additionally, PUMA's Social Standards Handbook declares: 'The workplace complaints/grievance procedure shall include a plan for reprisals management and shall involve the trade union or workers' council, if such exists at the factory. The workers' organization shall have the right to raise the case to the workplace management in situations that warrant it'. However, it is not clear if the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Company's mechanism allows for the escalation of the complaint to more senior levels or other parties to challenge the outcome of the process, at the complainants' discretion. The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com]</p>
C.5	Prohibition of retaliation for raising complaints or concerns	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: Public statement prohibiting retaliation against workers/stakeholders: PUMA's 2021 Modern Slavery Statement declares: 'no form of retaliation is taken against an employee who, in all good faith, reports a case of failure to comply with an ethical principle of the Code of Ethics, as a consequence of having reported the matter. Our Code of Conduct applies to all our business partners throughout the supply chain.' Furthermore, the Company in its Human Rights Policy states: 'Human rights defenders across the value chain can use our grievance mechanisms without fear of retaliation or any other threat'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Human Rights Policy, 44696: cdn.about.puma.com] • Met: Describes practical measures to prevent retaliation: The Company in its Social Standards Handbook asserts that 'threatening reprisals at any stage of a complaints process towards anyone who used PUMA hotline will be considered a violation of PUMA's Code of Conduct and a Major Issue [...] In the event of any threat of reprisal, appropriate disciplinary proceedings will be initiated against those who attempt or implement such behaviors'. As described in previous indicators. Workers are generally trained on the code of ethics which includes the grievance mechanisms. Additionally, the Company offers grievance channels for the workers to report complaints anonymously. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence: The Company has a public statement prohibiting retaliation (see above). However, this sub-indicator is looking for an explicit commitment to not retaliate against workers and stakeholders through legal actions, firing or other economic forms of retaliation and, violent acts or threats to the livelihoods, careers or reputation of claimants or their lawyers. The Company provided the following evidence (from its Social Handbook) to CHRB regarding his sub-indicator: 'PUMA requests the following policies to respect workers' organizations' rights in factories: [...] Factory shall refrain from any acts of interference with the formation or operation of workers' organization, including acts of financing or control or interference with election of their representatives [...] Factories shall not use any form of violence or threats, intimidation, retaliation, harassment, or abuse against any workers seeking to form, in process of forming, or who have joined an organization of their choice'. However, this sub-indicator looks for evidence that the Company does not retaliate against all stakeholders through neither legal actions, economic retaliation nor violence, for raising a complaint or concern. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [Human Rights Policy, 44696: cdn.about.puma.com] • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: Social Standards Handbook states that 'factories shall not use any form of violence or threats, intimidation, retaliation, harassment, or abuse against any workers seeking to form, in process of forming, or who have joined an organization of their choice'. Furthermore, it adds that threatening reprisals at any stage of a complaints process towards anyone who used PUMA hotline will be considered a violation of PUMA's Code of Conduct and a Major Issue [...]. Puma hotline is available to anyone.' [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.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 in its Social Standards Handbook contends that 'PUMA does not obstruct access to other remedies. Independent of the PUMA worker hotline, the Fair Labor Association also offers a formal third-party complaints mechanism, where complaints about violations of the FLA Code of Conduct can be raised by third-party institutions, such as unions or NGOs'. It is not clear, however, whether complainants are not asked to waive legal rights or preclude them to bring a claim through a judicial or non-judicial process as a condition of participating in the grievance process. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms [Human Rights Policy, 44696: cdn.about.puma.com] • Not Met: Example of issue resolved (if applicable): The Company provided evidence to CHRB regarding this sub-indicator: Puma's 2022 Annual Report discloses: 'In late October 2022, we were contacted by Voice of Democracy, a news outlet in Cambodia, which said that nine leaders and activists of Independent Trade Union Federation (INTUFE) at a Cambodia factory were terminated after union elections. The organization called on PUMA to intervene and ensure workers' rights and freedoms to organize the union were respected. PUMA played a role in organizing meetings with the factory and the union to start several close dialogs. The factory reached a mutual agreement with the nine workers. The factory's management has now joined the ILO's Better Factories Cambodia program and a program on industrial relations, both of which will help the management improve the social dialog at the factory.' However, the evidence does not refer to a process in which the Company cooperates with state-based non-judicial or judicial mechanisms. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
C.7	Remedying adverse impacts	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: Describes approach taken to remedy adverse HRs impacts: The Company provides different examples: One of them goes as follows: 'In August 2021 PUMA received a concern from a trade union related to a subcontractor of one of PUMA Footwear's suppliers. The allegation related to the employment termination of five union representatives due to decreased orders. We took immediate actions to engage with both the Footwear supplier and the subcontractor, the subcontractor agreed to reinstate the union leaders'. [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes changes to systems, processes and practices to prevent future impacts: The annual report indicates that 'In early 2021 we received three complaints from one of the local unions in Cambodia. The allegation was about factories' potential breach of Freedom of Association. While we worked to find the best solution related to these concerns, PUMA partnered with Better Factory Cambodia to provide a customized workshop to factory management, shop stewards and union representatives. 109 participants from 20 factories attended the training. The training covered: Rights and obligations of employer, unions and worker representatives and workplace relations. Employment contract termination: Resignation, dismissal, retrenchment as per the Cambodian labour law, and policies & procedures. Compensation in case of employment contract termination. The end line survey shows that factories have increased their awareness by 21% / 16% / 11% respectively on resignation/retrenchment/termination process and scenario'. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Describes approach to monitoring/implementing agreed remedy: PUMA's Social Standards Handbook also asserts: 'once a concern is raised, we actively follow up on remediation and aim to ensure the mitigation and remediation measures taken are according to the consideration of the person who raised the complaint. We expect the factory will set up preventive measures such as training factory staff on the policy, rules and regulations related to the specific issue raised through PUMA hotline'. As an example, 'In September 2022 we received an e-mail from UK-based media, asking for PUMA's comments on the allegations made by the female employees of a factory in Pakistan. It was alleged that the managers of the factory were leaking the contact details of young female workers to other male colleagues without their consent and these female workers received inappropriate messages.[...] An unannounced investigation by a third party immediately took place in the same month. The auditor [...] confirmed some inappropriate behavior towards three female workers occurred in July 2022. The factory has already acted and dismissed the concerned supervisor in August 2022. Female workers interviewed during the investigation confirmed such cases did not happen anymore. In October 2022 the factory management agreed to take further actions to prevent similar cases from happening in the future, such as limiting access to personal contact information of employees to HR personnel only. An anti-harassment committee headed by female HR personnel was formed. 100% of committee members were trained in handling grievance cases. 100% female as well as male employees were given awareness training on harassment and abuse, reporting channels and the consequences or penalties of violating the anti-harassment policy. Awareness sessions are continuing as planned and are recorded

Indicator Code	Indicator name	Score (out of 2)	Explanation
			accordingly [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	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: Discloses number of grievances filed, addressed or resolved and outcomes achieved: The Annual report discloses the total number of grievances received and those that were escalated to PUMA via third party platforms. Then it discloses the number of grievances resolved, un resolved and not accepted by topic, including employment relationship, fair compensation, no excessive working hours, consultation, dignity & respect, safe working environment, Freedom of Association & Collective bargaining and no discrimination. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] • Not Met: Example of how lessons from mechanism improved HRs management system: The Company provided evidence to CHRB regarding this sub-indicator. The evidence discloses examples of how the Company handles grievances received, nevertheless, this sub-indicator looks for evidence of how lessons learned from the grievance mechanism have contributed to improving the Company's human rights management system. [Annual Report 2022, 28/02/2023: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result: In its 2021 sustainability Report, the Company states: 'we will conduct regular reviews of the grievance mechanisms available to stakeholders, in line with the UN Guiding Principles (UNGP) effectiveness criteria. We also review how stakeholder groups that are likely to use the grievance mechanism are engaged in the performance of the mechanism. However, no further details found, including a process to evaluate the mechanism and changes made as a result. [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The Company notes that 'PUMA expects full collaboration of the factory management throughout the remediation process. In principle, any issue raised through PUMA hotline will not impact the factory audit rating. In the case of lack of collaboration which leads to an unsolved issue, PUMA reserves the right to consider the unsolved issue as an audit finding and apply PUMA audit rating system'. However, although these are penalties in practice for the factory, it is not clear how it addresses the delay on the actual outcome agreed with affected stakeholders. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.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"> • Met: Requirements on living wage in supplier codes and contracts: PUMA's Social Standards Handbook affirms: 'The payment of fair wages shall be assured for every employee in the factory. For the definition of fair wages, PUMA follows the requirements for compensation set out in the Code of Conduct published by the Fair Labor Association (FLA): Every worker has a right to compensation for a regular work week that is sufficient to meet the workers' basic needs and provide some discretionary income.'. Additionally, the Company's 2022 Annual Report states: 'For the definition of fair wages, PUMA follows the requirements for compensation set out in the Code of Conduct published by FLA', The Company cites the FLA Code of Conduct and Compliance Benchmarks, while clarifying the concept of 'basic needs' included in its living wage definition: 'The minimum necessary for a worker and two dependents to have access to resources, including food, safe drinking water, clothing, shelter, energy, transportation, education, sanitation facilities, access to health care services, and other essential needs including provisions for unexpected events. Where internationally recognized living wage benchmarks are available (such as the regionally specific Anker research methodology*), a more specific family size is utilized'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] & [FLA Code of Conduct and Compliance Benchmarks, 28/10/2020: fairlabor.org]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes work with suppliers on living wage: The 2021 report discloses: 'as part of our efforts to ensure fair wage practices at the factories of our suppliers, we have defined the full payment of at least the minimum wage as a zero-tolerance issue. This means that to be taken on as or to remain active PUMA suppliers, companies must pay minimum wages in full compliance with local regulations. Provisions around payment of overtime hours and social insurance are also clearly articulated in the PUMA Code of Conduct and are scrutinized regularly based on our Compliance Audit Program.' However, 'the minimum wage' term falls short when addressing living wage practices. The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to the Company's zero-tolerance policy for failure to pay at least minimum wage, it also mentioned the Company's Compliance Audit Program which assesses its suppliers' performance on wage practices and finally provided information regarding the percentage of suppliers' workers that received its wag payments digitally and its subscription to the FLA's Fair Compensation Dashboard. However, this sub-indicator looks for evidence of how the Company proactively works with its suppliers to improve their performance towards the payment of a living wage. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain: The Annual report states that 'The dashboard shows the results of our benchmarking for 59 core Tier 1 factories, in local currency, covering wages in 2021. This data covers approximately 75% of PUMA's global production volume. All our strategic factories in Vietnam and Cambodia (except for two factories in VN), pay on average a living wage set by the Global Living Wages Coalition to workers. These 23 factories cover approximately 32% of PUMA's production volume and 32% of PUMA's global production value; 70,832 production workers work in these 23 factories. Our strategic suppliers pay workers clearly above the industry average in all countries for which we have this benchmark. Our suppliers in Indonesia fell short of the average industry payments in 2020. In 2021 we see an increase of workers' wages above the industry average up to 115% (89% in 2020) of the industry average. Our suppliers in Pakistan reach 89% (83% in 2020) of the Global Living Wage Coalition Benchmark. The payments in Bangladesh, despite being above industry average, fall well short of the Global Living Wage Coalition Benchmark and reached 70% of the Global Living Wage Coalition Benchmark (69% in 2020). In Indonesia, China and Turkey, country-level GLWC benchmarks were not available in 2020 and 2021. In Turkey, the average wage increased by 19,6%, mainly due to the high inflation rate. Vietnam Rural fell by 6% due to the newly reported suppliers being in a lower minimum wage region. In 2022 we conducted fair wage assessments with seven factories in Bangladesh, Pakistan and Vietnam, and worked on remediation in six factories in Bangladesh, Cambodia and Indonesia.' However, is not clear, the scope of payments that is below the living wage in the Company's suppliers that are not included in the FLA Fair Compensation Dashboard. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Met: Analysis of trends demonstrating progress: The Company reports the FLA compensation dashboard for the Period 2020-2021 for different countries (Turkey, Indonesia, China, Cambodia, Pakistan, Bangladesh, Vietnam rural and Vietnam urban) including PUMA average and how this average compares to Net legal minimum wage, Industry Average and GLWC Benchmark. [Annual Report 2022, 28/02/2023: annual-report.puma.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 Company states that: 'PUMA's responsible purchasing practice was developed in 2019, to create a framework for guiding decisions and maintaining consistency through key principles: [...] iv. open Production Capacity must be declared by the supplier based on standard work weeks as per the law of the relevant production country; v. seasonal production plans are allocated considering the negotiated capacity with the supplier; vi. Sufficient production lead time must be provided [and]; vii. Suppliers may not subcontract production without authorization from PUMA. All subcontracting units should respect our Code of Conduct.' [2021 Annual Report, N/A: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes practices to pay suppliers in line with agreed timeframes: Puma's 2022 Annual Report discloses the results of the Company's Better Buying Survey in which participated 30 strategic Tier 1 suppliers [representing 75% of its business volume and 67% of its business value]. In regard to the fourth principle of purchasing practices: financial, the results showed that most of the Company's suppliers 'feel they have favorable terms through digital payment, the Forever Better Vendor Financing Program, [and] PUMA paying for samples and bulk production in a timely manner.' The Company explains that this result has to do with its purchasing practices approach: 'The centralization of both the sourcing and procurement functions, along with the rollout of a cloud-based purchase order collaboration and payment platform, linking the sales subsidiaries, PUMA International Trading and the vendors, has enabled the digitization of the supply chain creating transparency, operational efficiency and reducing complexity. For example, all payments to vendors are automated and paper-free. We do not apply any late penalties to our vendors. We will strengthen our communication of payment terms to suppliers and refresh their knowledge on the Forever Better Vendor Financing Program. We also see opportunities to collaborate with our suppliers to increase their production efficiency (related to style allocation, volume, standardization of fabrics, labelling and packaging processes etc.)'. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Reviews own operations to mitigate negative impact of purchasing practices: While providing a summary of the feedback received by its suppliers through the Better Buying Survey, the Company declares in its 2022 Annual Report: Design and development can play a significant role in improving sustainability in supply chains. Choices made at this stage of the process have significant downstream financial, social and environmental impacts [...] While 100% of our purchase orders are accurate for apparel, we see room for improvement in the accuracy of purchase orders for accessories and footwear to avoid an impact on shipping deadlines [...] We see the need to better communicate our overall forecasting and planning timelines and processes to our vendors and improve our in-season communication for some of our product divisions [...] Some of our suppliers reported that our company canceled orders. We will follow up on this [...] We got feedback from our suppliers that PUMA missed some deadlines, we will further investigate, so we can guide our teams for improvement'. No further details found, including revision to mitigate impacts in costing. [Annual Report 2022, 28/02/2023: annual-report.puma.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: The Company provided evidence to CHRB regarding this sub-indicator: the summary of the feedback received from its supplier through the Better Buying Survey (See above). However, it is not clear, how the Company makes changes to its purchasing practices to avoid undermining its human rights commitments. The provided evidence gives an example of the Company assessing its purchasing practices. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
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: PUMA's 2021 Modern Slavery Statement affirms: 'we recognize the importance for transparency in our supply chain and publish the list of our manufacturers (Tier 1) and core component and material suppliers (Tier 2). This list can be found on PUMA's website under Sustainability/Social [...]PUMA's suppliers are located all around the world. Asia remains the largest sourcing region overall, with 95% of the total volume, followed by the Americas with 3% and EMEA with 2% (thereof Europe with 1% and Africa with 1%). The factory list contains the name, address and tier-level of each factory as well as information on the type of product being processed, the number of employed workers, the percentage of female staff and foreign migrant workers. During the financial year 2021, PUMA sourced from 134 independent suppliers in 27 countries worldwide'. [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [PUMA Global Factory List 2022, 02/06/2022: google.com] <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 same document discloses: ' The PUMA global factory list includes suppliers that stand for 98% of the sourcing value of our apparel, footwear, and accessories divisions.' [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [PUMA Global Factory List 2022, 02/06/2022: google.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities: The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to the Human Rights Risk Assessment conducted by Puma in 2021; the results of the audits of its suppliers between 2019 and 2021; the Company's fair wage program and Root Causes Analysis training for its supplier. Although the provided evidence does mention that the Company 'see[s] some countries with higher risks' referring to Cambodia India and China, the sub-indicator looks for public disclosure of the direct and indirect suppliers that the Company considers to be involved in higher-risk activities, geographies or products. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
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: PUMA's Code of Conduct declares that 'vendors and their subcontractors may not employ anyone below 15 years of age, or the local legal minimum age, or the age for completing compulsory education, whichever of the three is higher'. Furthermore, the Company Child Labour Policy is disclosed in its Social Standards Handbook, and it states that 'child labor is a Zero-Tolerance issue and results in a failure of the PUMA Social Audit [...] The factory shall not engage in or support the use of child labor in any way, including apprenticeship programs and Subcontractors; the use of homework is not allowed by PUMA as no effective control of child labor provisions is feasible for homeworkers; the factory shall have a clear written policy against child labor and apply specific working conditions for young workers, as per legal requirements; the factory shall have written procedures to educate all employees, including managers and supervisors, about the policy and guarantee its enforcement, and ensure that all employees' files contain adequate documentation proving their legal age.' The handbook also explains how the supplier shall proceed if a child is found to be working in the factory (corrective-action plan and remedy), as well as explains its young workers' policy and requirements. [Code of conduct, N/A: cdn.about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Not Met: Describes work with suppliers on eliminating child labour: On its website the Company shares that 'PUMA factories, that are enrolled in the ILO / IFC Better Work Program, go through a process of learning in the fields of assessments, advisory services, industry seminars and training. The program covers areas such as child labor issues, discrimination, forced labor, freedom of association, collective bargaining and national labor law regulations on compensation, contract and workplace relations, occupational safety and health, working hours and more'. No further details found, however, on specific details of the program in relation to the areas covered by this indicator. The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence referred to the Company's policies and requirements to its suppliers regarding child labour and young workers. This sub-indicator looks for evidence of how the Company collaborates with its supplier to eliminate child labour and improve working conditions for young workers. [Website: Human Rights, N/A: about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence was not material. • Not Met: Analysis of trends demonstrating progress: The Company provided the following evidence to CHRB regarding this sub-indicator: 'All issues identified during our auditing and hotline activities are classified as zero-tolerance issues (such as child labor or forced labor), critical issues or other issues in our handbook [...] During 2022 we identified 12 zero-tolerance issues and were able to remedy seven on workers' compensation in line with legal requirements, lack of transparency and illegal wastewater discharge. Five factories were deactivated in 2022. The increase in number is due to the increased number of factories audited in 2022.' However, this sub-indicator looks for evidence of year-on-year trends in relation to child labour and young workers. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

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)	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: Requirements on debt/fees in supplier codes and contracts: PUMA's Social Standards Handbook declares that 'factories shall not use employment agencies that utilize recruitment and/or employment fees for workers. Any fees paid in association with the employment of workers shall be paid solely by factories.[...] A deduction for recruitment fees or any other agency charge for services, such as obtaining residency permits or work visas on behalf of workers, is prohibited'. Furthermore, in the same document while disclosing the Company's Voluntary Labour Policy PUMA declares that 'the factory shall not impose fees of any kind on any person applying for employment at the factory. Fees charged by labor recruitment agents or "introduction, referral or management fees" in the host country or community shall be borne by the factory. In cases where employees were previously charged recruitment fees in their sending countries, factories shall work with local contact agents to ensure that those fees are fully compensated back to the relevant migrant workers by the factories'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Met: Describes work with suppliers on debt/fees for job seekers/workers: In its 2021 Sustainability Report, the Company states that it 'signed the Fair Labor Association /American Apparel and Footwear Association Commitment to Responsible Recruitment in 2018. Since then [it has] actively engaged with suppliers, industry peers and with the United Nation's International Organization for Migration with the objective of ensuring that the labor rights of foreign and migrant workers are upheld in [its] supply chain. Through the efforts of multi-stakeholder engagements, factories paid back 42% of previously paid recruitment fees to 193 foreign migrant workers; [the Company] aim[s] for the remaining 58% of payment to be covered in 2022'. [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Assessment scope of payment of recruitment fees in supply chain: As indicated above, 'Through the efforts of multi-stakeholder engagements, factories paid back 42% of previously paid recruitment fees to 193 foreign migrant workers; [the Company] aim[s] for the remaining 58% of payment to be covered in 2022'. [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Analysis of trends demonstrating progress: The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to Puma's commitment to Responsible Recruitment and its engagement 'with suppliers, industry peers as well as with the United Nation's International Organization for Migration with the objective to ensure that the labor rights of foreign and migrant workers are upheld in our supply chain'. However, although describes actions carried out, no evidence found of trends showing the Company's performance over time. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
D.2.5.d	Prohibition of forced labour: Wage practices (in 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: Requirements on paying in full and on time in supplier codes and contracts: Regarding wages, the Company discloses the following requirements to its suppliers: 'wages shall be paid through digital payment such as bank transfer not later than the payment date or period stipulated by the local law [...] All employees shall be paid for compulsory work-related activities, in or outside of working hours. These can include activities such as production meetings, cleaning of production areas, or work preparation; the factory shall pay employees the legal rate according to the local law for work on any rest day and public holiday, even if a compensating rest day or holiday is provided in exchange for work on such days; there shall be no disciplinary deductions from wages. Any deductions from wages must be those allowed by law, such as social insurance and income tax [...] To ensure voluntary labor, all wages and benefits shall be paid directly to workers and not to any other person on their behalf through digital payment [...] If payment of wages is by bank transfer, employees shall have their own individual accounts of which they have full control and are free from any kind of interference by the factory'. Requirements also include that 'Factories shall ensure that all workers, whether migrant, contract, or temporary, are compensated directly and in full'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes work with suppliers on paying workers regularly, in full and on time: PUMA's 'fair wage assessments carried out by the FWN [Fair Wage Network] represent a way to get the full picture in terms of wage practices: on the payment of wages, in full (without under-payments) and without delays but also on pay systems, on wage levels (compared to the legal minimum wage, compared to living wage benchmarks, compared to market rates) and also on wage adjustment mechanisms to ensure that wages are adjusted on a regular basis, notably through social dialog with workers' representatives'. [2021 Annual Report, N/A: annual-report.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Assessment scope of failure to pay workers in full and on time in supply chain: The 2021 sustainability Report shares that '21 violations were identified on delayed payment, 6 of them are closed and [the Company is] still following up the 13 pending findings, for the remaining 2 open findings, the factories were inactivated.' [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Analysis of trends demonstrating progress: The Company provided comments to CHRB regarding this sub-indicator. Puma's 2022 Annual Report discloses figures related 'Gross wage paid above minimum wage' along its Tier 1 factories between 2019 and 2022. However, this sub-indicator looks for trends in relation to wage practices covered by this indicator. [Annual Report 2022, 28/02/2023: annual-report.puma.com]
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: PUMA's 'Voluntary Labor Policy' states that 'employers shall not utilize, nor shall they use employment agencies or intermediaries that utilize, practices that restrict any worker's freedom of movement, or ability to terminate their own employment, or that creates a threat of penalty. The factory shall have a written policy stating that all employees must accept their employment voluntarily and comply with all laws, regulations, and procedures concerning the prohibition of forced labor, modern slavery, and human trafficking. All employees shall be free to leave the factory premises during non-working hours. They shall also be free to terminate their employment after reasonable notice without any way of punishing. The factory shall educate all employees, including managers and supervisors, about the policy and guarantee its enforcement'. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Not Met: Describes working with suppliers on free movement of workers: PUMA's Social Standards Handbook regarding migrant workers shares that 'as per AAFA/FLA Apparel & Footwear Industry Commitment to Responsible Recruitment, we commit to work with our global supply chain partners to create conditions so that: no worker pays for their job; workers retain control of their travel documents and have full freedom of movement; and all workers are informed of the basic terms of their employment before leaving home'. The Company provided evidence to CHRB regarding this sub-indicator. The evidence referred to the Company's requirements for its suppliers in relation to freedom of movement and travel documents. However, no evidence of how the Company works with its suppliers to help them improve their performance in relation to retention of workers' documents or other actions to physically restrict movement was found. [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Assessment of scope of restriction of movement in supply chain: In its 2021 Sustainability Report, the Company contends that 'there was no violation found on forced overtime and restricted freedom of movement or retaining workers' passports or other identity/personal documents'. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Analysis of trends demonstrating progress: See above. Also, while displaying its audit findings in 2022, Puma's 2022 Annual Report declares: 'There was no violation found on forced overtime or retaining workers' passports or other identity and personal documents. One audit finding was identified related to restricted freedom of movement and the factory was deactivated'. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	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: Requirements on FoA/CB in suppliers codes and contracts: PUMA's Code of conduct declares that 'vendors and their subcontractors must guarantee the right of their employees to join unions, or other work or industry related associations, and to bargain collectively. These rights must be given without fear of harassment, interference or retaliation'. Additionally, its Social Standards Handbook states that 'factory shall refrain from any acts of interference with the formation or operation of workers' organization, including acts of financing or control or interference with election of their representatives; factories shall not interfere by favoring one workers' organization over another [and]; factories shall not use any form of violence or threats, intimidation, retaliation, harassment, or abuse against any workers seeking to form, in process of forming, or who have joined an organization of their choice'. [Code of conduct, N/A: cdn.about.puma.com] & [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] • Met: Describes work with suppliers on FoA/CB: The 2022 Annual Report discloses: 'In 2021 PUMA partnered with Better Factories Cambodia to provide a customized workshop for factory management, shop stewards and union representatives. 109 participants from 20 factories attended the training. The training covered: Rights and obligations of employers, unions and worker representatives and workplace relations; Employment contract termination, resignation, dismissal, retrenchment as per Cambodian labor law, and policies and procedures; Compensation in case of employment contract termination.' [Annual Report 2022, 28/02/2023: annual-report.puma.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 Company has provided comments to CHRB regarding this sub-indicator. However, the evidence was not material. • Not Met: Analysis of trends demonstrating progress: The Company's 2021 Sustainability Report discloses that 'there were 8 records identified in 2021 about risk of Freedom of Association breach, mainly related to the election process of union or worker representation committees. 6 of these have been rectified and 2 remain open. [PUMA] will continue [its] engagement with the factory management to close these cases'. No evidence found, however, of year-on-year trends showing progress. The Company provided evidence to CHRB regarding this sub-indicator showing performance in 2022. However, the Company itself is expected to provide evidence of trends within the same report, allowing for direct comparison/analysis. [2021 Annual Report, N/A: annual-report.puma.com] & [Annual Report 2022, 28/02/2023: annual-report.puma.com]
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: PUMA's Occupational Health and Safety Policy states that 'PUMA, its Vendors, and its Vendors' subcontractors must make every effort to provide all employees with a safe and healthy workplace. Employees are expected to support PUMA's Occupational Health and Safety ("OHS") policy, as well as adhere to all laws and regulations related to health and safety [...] This policy also references the Occupational Safety and Health Convention of the International Labor Organization (ILO C155) [...] <p>Factory Management has the following OHS-specific responsibilities: providing a safe and healthy working environment for all persons in their employ; proactively identifying and potential or existing hazards and promptly addressing them; making health and safety of all workers a top priority, regularly instructing their staff on OHS initiatives and document these instructions [and]; establishing and maintaining a health and safety program'. The Company has a specific handbook on occupational health and safety standards. [The PUMA Forever Better Sustainability Handbooks. Occupational Health and Safety Standards, N/A: cdn.about.puma.com]</p> <ul style="list-style-type: none"> • Met: Discloses injury rate or lost days in supply chain in last reporting period: PUMA's 2022 Annual Report discloses the injury rate of its Tier 1 factories between 2019 and 2022. The figures are displayed also by sourcing country. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
		Score 2	<ul style="list-style-type: none"> • Met: Discloses fatalities for workers in supply chain in last reporting period: The Company discloses: 'In 2022 we recorded two factory employee deaths resulting from work-related accidents in Bangladesh in two different factories. One store loader dropped a 20 kg fabric bundle mistakenly through an emergency window, while a worker was walking underneath. The fabric bundle hit the side of the carton the worker was carrying, causing him to fall and sustain fatal injuries. A worker from the maintenance department was electrocuted in the generator room causing him to fall and sustain fatal injuries.' [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Not Met: Discloses occupational disease rate in supply chain in last reporting period: The Company states that '[...] the rate of occupational diseases has been zero at PUMA in the last 10 years, including 2021.' However, it does not disclose anything about the supply chain. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Describes work with suppliers of H&S: PUMA's 2021 Modern Slavery Statement discloses: 'in 2021 our goal was to stay below an injury rate of 0.50 according to the Occupational Safety and Health Administration (OSHA). As well as conducting safety training courses at all our sites, we also offer online training programs to prepare employees for potential emergency situations, and thus reduce the number of accidents. In 2021 we launched a new digital OHS training course for all our sites, including hygiene and correct behavior during mobile office. Last year we conducted a total of 20,595 hours of safety training. Over the past year 6,355 employees were trained in fire safety and 4,852 in first aid.' Additionally, the Company's 2021 Sustainability Report states that 'in 2021, OHS Risk Assessment Training was conducted with 249 participants from 94 T2 factories, focusing on the importance of OHS risk assessments, main elements of such an assessment, and PUMA's expectation on OHS management in general. Following the training, [its] suppliers conducted their own risk assessment.' [Modern Slavery and Human Trafficking Statement 2021, 2022: cdn.about.puma.com] & [2021 Annual Report, N/A: annual-report.puma.com] • Not Met: Assessment of scope of H&S issues in supply chain: In its 2021 Sustainability Report the Company informs that 'None of [its] suppliers have been involved in any structural building safety incidents or factory fires since 2015.' and also adds: 'we are happy to report that we recorded zero fatal accidents at our suppliers for 2018, 2019, 2020 and 2021, as well as slightly reduced accident rates at our core suppliers'. it is not clear, however, the scope of H&S issues in supply chain beyond these lack of structural safety incidents, fires or deaths. [2021 Annual Report, N/A: annual-report.puma.com] • Met: Analysis of trends demonstrating progress: PUMA's 2022 Annual Report discloses the injury rate of its Tier 1 factories between 2019 and 2022. The figures are displayed also by sourcing country. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.8.b	Women's rights (in 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: Requirements on women's rights in contracts/codes with suppliers: PUMA's Social Standards Handbook states that 'women workers shall be granted equal opportunities in all matters pertaining to employment in the factory including hiring, promotion, wages, benefits, work assignment and termination. Moreover, the factory shall be aware of women's special needs, particularly during pregnancy and after childbirth, and provide them with respective guarantees and facilities for meeting those needs. The factory shall not terminate a women worker because she is pregnant, immediately about to take maternity leave, or on maternity leave. Pregnant women workers who work while standing shall be provided with reserve chairs near their workstation for resting'. And also declares that 'the factory shall have a written policy stating their commitment to provide equal opportunities to all workers. Equal opportunities in employee management include hiring, training, promotion, granting of social benefits, assignment of work, salary, discipline, termination, and retirement. The factory shall educate all employees, including managers and supervisors, about the policy and guarantee its enforcement'. Moreover regarding what the Company called 'Gender Fairness' the policy document declares that 'women workers shall not be required to undergo pregnancy testing or take contraceptives at any point during their application for employment and while under the employment of the factory. Pregnant workers shall be allowed to continue working; unless the work is found to be detrimental to their pregnancy, they shall be allocated to safe tasks. They shall also be given all benefits as applicable by local law. Allocation of hazardous jobs shall consider gender fairness. Though most countries have regulations regarding reproductive health for women, male reproductive health considerations are also important. As reproductive health applies to both male and female labor, the factory must have appropriate health and safety controls in place for all heavy and dangerous jobs.' [The PUMA Forever Better Sustainability Handbooks. Social Standards, N/A: cdn.about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Describes work with suppliers on women's rights: The Company states that 'PUMA initiatives support suppliers in reviewing existing policies and practices or establishing new ones to realize women's empowerment. [...] PUMA cooperated with International Center for Research on Women (ICRW) to run a Gender Equity Project in Indonesia, Vietnam, India and Bangladesh. In 2021 a total of 9 PUMA factories used the Gender Equity Self – Diagnostic Tool to understand the condition of gender equity. By using this tool, suppliers can determine where there are opportunities to enhance gender integration through their policies and practices and then improve gender equity within their factories. They can identify actions they can take to open and strengthen women's pathways to leadership and operations. In 2022 [the Company] will follow up with actions taken by these 9 factories. As of now, PUMA together with ICRW and other brands are still working on the development of the tools and a scale up plan'. And adds: ' 2021 we conducted a pilot: The video from Better Work Course related to Sexual Harassment Prevention was uploaded to the MicroBenefit Platform from late 2021 in Vietnam. 175 employees in 6 factories finished the training online'. [2021 Annual Report, N/A: annual-report.puma.com] Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain: Also, in the mentioned report the Company discloses '16 audit findings related to pregnant workers, mainly about insufficient breaks, 2 of them are closed and 14 are still under follow-up at the date of reporting. Pregnant women were not found restrained to bathroom breaks from 2021 assessment'. [2021 Annual Report, N/A: annual-report.puma.com] Not Met: Analysis of trends demonstrating progress: The Company provided the following evidence to CHRB regarding this sub-indicator: 'Five audit findings related to pregnant workers, mainly about overtime and maternity leave, two of them are closed and three are still being followed up. Our 2022 assessment showed that bathroom breaks were not being restricted for pregnant women.' However, this sub-indicator looks for trends (i.e year-on-year data) allowing analysis or comparison. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.9.b	Working hours (in 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: Requirements on working hours in codes/contracts with suppliers: PUMA's Code of Conduct asserts that 'vendors and their subcontractors employees must not be obliged to work in excess of the regular workweek and maximum overtime allowed by local labor law. A regular workweek shall not exceed 48 hours and one day off shall be guaranteed for every seven-day period. Other than in exceptional circumstances, the sum of regular and overtime hours in a week shall not exceed 60 hours. Overtime shall be voluntary and compensated at a premium rate and not be requested on a regular basis'. [Code of conduct, N/A: cdn.about.puma.com] • Met: Describes work with suppliers on working hours: On its website the company discloses that 'PUMA factories, that are enrolled in the ILO/IFC Better Work Program, go through a process of learning in the fields of assessments, advisory services, industry seminars and training. The program covers areas such as child labor issues, discrimination, forced labor, freedom of association, collective bargaining and national labor law regulations on compensation, contract and workplace relations, occupational safety and health, working hours and more'. Additionally, in its 2021 Sustainability Report the Company shares that 'systemic overtime has remained a challenge for both years [2020 and 2021] and we plan to conduct working hours management training to all T1 suppliers in 2022 and conduct a root cause analysis workshop with selected Core T1 suppliers to explore opportunities for improvement and engage with sourcing team to follow up on improvement'. [Website: Human Rights, N/A: about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain: The Company provided evidence to CHRB regarding this sub-indicator. However, the evidence referred to the audit findings on working hours violations. This sub-indicator looks for evidence that the Company provides an assessment of the number of suppliers' workers affected by excessive working hours. [Annual Report 2022, 28/02/2023: annual-report.puma.com] • Met: Analysis of trends demonstrating progress: The Company's 2022 Annual Report discloses the number of overtime hours per week for its Tier 1 Factories between 2019 and 2022. [Annual Report 2022, 28/02/2023: annual-report.puma.com]

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> Area: Forced Labour, Discrimination Headline: Puma among others accused by German researchers of using Chinese forced labour Story: 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 Puma among other companies. <p>According to press sources, researchers at the 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.</p> <p>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.</p> <p>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". [The Independent, 06/05/2022, "Traces of Xinjiang cotton found in T-shirts made by Adidas, Puma and Hugo Boss, report says"]</p> <p>: independent.co.uk [Norddeutscher Rundfunk, 05/05/2022, "Adidas, Hugo Boss, Puma und Co.: Trotz Zusage offenbar doch Baumwolle aus Xinjiang in Textilien": ndr.de] [Das Erste, 05/05/2022, "Adidas, Hugo Boss, Puma: Baumwolle aus Zwangsarbeit?": daserste.ndr.de] [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	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> Met: Public response: In response to the allegation, the company stated: "Based on all the information we gathered and the traceability and controls we have in place, we can say that no cotton from Xinjiang is used in our products". <p>The Company further published a response on its website, indicating it conducted an investigation into its supply chain. [Norddeutscher Rundfunk, 05/05/2022: ndr.de] [Puma's Statement on Xinjiang, N?A: about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail. As the company denies the allegation. <p>On its website, the Company did go into more detail on the investigation it undertook and the response it received from its suppliers. However, in this reply the Company still doesn't address the allegation in full detail, as it does not address the different forms of forced labour allegedly being conducted in China. [Norddeutscher Rundfunk, 05/05/2022: ndr.de] [Puma's Statement on Xinjiang, N?A: about.puma.com]</p>
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: Score 1</p> <ul style="list-style-type: none"> Not Met: Engaged with stakeholders: In the statement on Xinjiang the Company indicates that 'Based on all the information we gathered and the traceability and controls we have in place, we reiterate that PUMA does not have any business relationship with any suppliers in Xinjiang, and that we do not use any cotton from Xinjiang". However, there is no evidence that company has engaged with the affected stakeholders. [Puma's Statement on Xinjiang, N?A: about.puma.com] Met: Identified cause: In response to the allegation, the company stated: "Based on all the information we gathered and the traceability and controls we have in place, we can say that no cotton from Xinjiang is used in our products". [Norddeutscher Rundfunk, 05/05/2022: ndr.de]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: According to Puma's statement: 'In addition, we had the products in question tested by an independent laboratory, which was unable to determine the origin of the cotton with full certainty. <p>This is because whilst the present technology works well on single origin cotton, it cannot determine the exact origin when cotton from multiple origins is blended – which is common practice in yarn spinning. As a result, we have had on on-going due diligence program with our partner laboratory, where we currently test selected samples of finished garments before shipments on regular basis.'</p> <p>However, it is not clear if these steps will lead to further measures should traces of Xinjiang-forced labour affected cotton be found in the tests. [Puma's Statement on Xinjiang, N?A: about.puma.com]</p> <ul style="list-style-type: none"> • Met: Stakeholder input to steps taken: The company provided a detail response in its public statement and it indicated that: 'PUMA has no direct or indirect business relationship with any manufacturer or supplier of raw materials in Xinjiang. (...) Once we heard about the allegations from German TV show Panorama, we immediately launched an investigation. (...) Our supplier guaranteed to us, that the cotton used to make the products shown at the program originates from Brazil. In addition, we had the products in question tested by an independent laboratory, which was unable to determine the origin of the cotton with full certainty'. [Puma's Statement on Xinjiang, N?A: about.puma.com]
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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"> • Not Met: Provided remedy: The company stated that: 'our audit program for our manufacturers has existed since 1999 and was first accredited by the Fair Labor Association in 2007. The last accreditation was completed in 2019. This means that PUMA has kept demonstrating to have strong policies and practices in place to identify and remediate unfair labor practices in its global supply chain'. <p>However, there is no evidence suggesting that Puma has provided remedy to the stakeholders linked to China's forced labour.</p> <ul style="list-style-type: none"> • Met: Evidence for lack of Impact or link: The company denies the allegation, claiming that it 'immediately launched an investigation' and the company's supplier guaranteed, 'that the cotton used to make the products shown at the program originates from Brazil. In addition, we had the products in question tested by an independent laboratory, which was unable to determine the origin of the cotton with full certainty'. Furthermore, the company indicates that 'whilst the present technology works well on single origin cotton, it cannot determine the exact origin when cotton from multiple origins is blended – which is common practice in yarn spinning. As a result, we have had on on-going due diligence program with our partner laboratory, where we currently test selected samples of finished garments before shipments on regular basis'. So, Puma stated: 'based on all the information we gathered and the traceability and controls we have in place, we reiterate that PUMA does not have any business relationship with any suppliers in Xinjiang, and that we do not use any cotton from Xinjiang'. <p>However, according to the Company's own statement, it could not prove the origin of the cotton with full clarity. [Puma's Statement on Xinjiang, N?A: about.puma.com]</p> <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
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Working Hours; FoA/CB <ul style="list-style-type: none"> • Headline: Workers of RA Intertrading denounce alleged anti-union activities following reported dismissal of representatives amid calls for better salaries in Argentina <ul style="list-style-type: none"> • Story: The workers of RA Intertrading have denounced the alleged suspensions and dismissals of their colleagues at the company's Buenos Aires plant amid calls to improve meagre salaries to meet the standard of living in Argentina. RA Intertrading has been accused of maltreatment and threats against workers, as well as gender and labour violence. The company is also accused of increasing production objectives, which puts the physical and mental health of workers at

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>risk. Furthermore, workers have called on the company to end its alleged illegal anti-union attempts following the dismissal of their two representatives and other workers in an attempt to suppress right to organize. RA Intertrading reportedly manufactures products for Argentina's national football team, Nike, Adidas, and Puma.</p> <p>[Agencia de Noticias Red Accion, 29/03/2022, "Textile workers who make the clothing of the National Team denounce dismissals and suspensions": anred.org] [la izquierda diario, 29/03/2022, "Precarización laboral. Fabrican camisetas de la Selección y cobran 200 pesos la hora: textiles movilizan por salario": laizquierdadiario.com]</p>
E(2).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: In "Puma Statement Regarding RA Intertrading, Argentina", the company stated: 'In March 2022, the workers of RA Intertrading denounced the alleged suspensions and dismissals of their colleagues at the company's Buenos Aires plant amid calls to improve salaries to meet the standard of living in Argentina. (...) RA Intertrading has been accused of maltreatment and threats against workers, as well as gender and labor violence. The company was also accused of increasing production objectives, which put the physical and mental health of workers at risk. Furthermore, workers have called for an end to alleged illegal anti-union attempts, following the dismissal of their two representatives and other workers in an attempt to suppress the right to organize'. [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: As seen above, the company provided a detailed response to the allegation. [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com]
E(2).2	The company has investigated and taken appropriate action	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: Engaged with stakeholders: According to Puma's statement: 'Once PUMA learned about the situation, we immediately engaged with the factory management. A Collective Bargaining Agreement on a 48% salary increase was signed in April 2023 between the trade union and the factory management'. [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com] • Met: Identified cause: The company stated: 'Through interviews with workers conducted by an independent third-party, we learned that there have been no cases of maltreatment, threats against workers, or gender and labor violence. There was still no sign of such behavior at the factory in early June 2023. The three union leaders representing R.A. workers confirmed there was no discrimination or intimidation against trade unions members. <p>Through a third party investigation, we could verify that production targets were reasonable to achieve, but the launch of a new style in a production line could initially slow down the production efficiency'. [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: There is no evidence that the company made changes to its management systems following the events and their human rights impacts. • Not Met: Stakeholder input to steps taken: See above.
E(2).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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: Provided remedy: The company indicated that: 'most of the dismissed workers were either re-instated or reached an agreement with the management. A court case is still ongoing for two of them. We followed up with the re-instated worker and he is satisfied with the working conditions'. [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com] • Not Met: Evidence for lack of impact or link: According to the company: 'Through interviews with workers conducted by an independent third-party, we learned that there have been no cases of maltreatment, threats against workers, or gender and labor violence. There was still no sign of such behavior at the factory in early June 2023. The three union leaders representing R.A. workers confirmed there was no discrimination or intimidation against trade unions members. Through a third party investigation, we could verify that production targets were reasonable to achieve, but the launch of a new style in a production line could initially slow down the production efficiency. An audit was conducted at this factory in December 2022 and again in April 2023 and none of these findings were identified'.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>However, media reporting indicates that the factory management put pressure on workers to not speak out on the issues anymore. The Company's response does not address whether it accounted for concerns of workers to speak freely in their audits. [la izquier da diario, 29/03/2022, "Precarización laboral. Fabrican camisetas de la Selección y cobran 200 pesos la hora: textiles movilizan por salario": laizquierdadiario.com] [Puma Statement Regarding RA Intertrading, Argentina: about.puma.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Remedy satisfactory to stakeholders: There is no evidence suggesting that the remedy was not satisfactory. • Met: Remedy delivered: Puma stated that reached a 'Collective Bargaining Agreement' on a 48% salary increase, which was signed in April 2023 between the trade union and the factory management. • Not Met: Independent remedy process used

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