



Declaration of Values on Human Rights and Environmental Concerns

METRO AG and its affiliated companies ("METRO")

Declaration

The responsible treatment of our employees, customers, suppliers and natural resources is firmly anchored in our corporate activities. For METRO, acting responsibly with a view to the future and the subsequent impact of our business on society and the environment, and thus conversely the impact on our business, is essential.

Respect for human rights and environmental concerns is therefore one of METRO's core values.

With this declaration, METRO commits to ensuring that the human rights and environmental concerns outlined below are respected by METRO both in its own business operations and within our own supply chains.

This declaration is guided by the following human rights standards and guidelines, among others:

- International Human Rights Charter including the relevant rights from the UN Civil and Social Covenants
- Core labour standards of the International Labour Organisation (ILO)
- OECD Guidelines for Multinational Enterprises
- UN Convention on the Rights of the Child
- United Nations Guiding Principles on Business and Human Rights and their implementation through the German National Action Plan on Business and Human Rights (NAP)

Valid from 1 June 2023

Further information at <https://verantwortung.metroag.de/esg-prioritaeten/ethics-and-trust/menschenrechte>

- Principles of the UN Global Compact

1. Prohibition of child labour

Any kind of child labour is prohibited and must be refrained from. Children must not be hindered in their development. Their dignity must be respected and their safety and health must not be impaired but protected by appropriate measures.

2. Prohibition of forced labour

The principle of freely chosen employment applies. All forms of forced or compulsory labour, (modern) slavery or human trafficking are categorically rejected.

3. Occupational safety and health

The applicable national regulations on occupational health and safety shall be complied with and humane working conditions shall be ensured.

Applicable national laws and industry standards on working hours and holidays must be complied with.

4. Freedom of association

Freedom of association must be respected. Workers shall have the right to form trade unions in accordance with the law of the place of employment. The formation, joining and membership of a trade union shall not be used as a reason for unjustified discrimination or retaliation. Trade unions shall be free to operate in accordance with the law of the place of employment, including the right to strike and the right to collective bargaining.

5. Prohibition of unequal treatment in employment

Employees shall be treated equally regardless of national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief, unless the unequal treatment is justified by the requirements of the employment. Unequal treatment includes, in particular, the payment of unequal remuneration for work of equal value. Performance-related remuneration is permissible.

6. Adequate wages

Remuneration paid for regular working hours and overtime must be equal to or higher than the applicable statutory minimum wage.

7. Preservation of the natural foundations of life

No harmful soil changes, water pollution, air pollution, harmful noise emissions or excessive water consumption shall be undertaken that would result in (i) significantly impairing the natural basis for the preservation and production of food, (ii) denying access to safe drinking water or (iii) impeding or destroying access to sanitation or (iv) harming the health of any person. In the acquisition, construction or other use of land, forests or

waters, land, forests or waters whose use secures a person's livelihood shall not be unlawfully taken. No unlawful evictions shall be carried out.

Likewise, METRO declares to comply with the applicable regulations and standards in the field of environmental protection, in particular the proper handling of chemicals and hazardous waste and, in principle, to operate a proper waste management system.

Anchoring in the corporate structure

METRO has anchored our values in the corporate structure through various guidelines:

1. Corporate guideline on human rights and environmental concerns in the own business operations including a manual for action
2. Compliance - Business Principles
3. Specific risk management
4. Code of Conduct for Business Partners
5. Social Standard Policy for Own Brands
6. Complaints procedure

They are the essential principles of our actions and at the same time substantiate the requirements for the actions of our business partners.

1. Corporate Policy on Human Rights and Environmental Concerns in the Own Business Operations

The guideline serves to anchor the above-mentioned human rights and environmental concerns within METRO in a binding manner, to implement them effectively and to establish a corresponding risk management in our business operations. Processes and tasks relating to the individual human rights and environmental issues are implemented in the guideline through corresponding specifications.

2. Compliance - Business Principles

METRO acts on the basis of a wide range of legal regulations and self-imposed standards of conduct. In order to comply with these rules in day-to-day corporate practice, we adopted a group-wide compliance programme in 2007. It bundles all measures for rule-compliant behaviour. Our compliance values and the METRO Business Principles guide us in our daily business and are an important part of our compliance culture. Adhering to them is part of our self-image and our promise to our customers as well.

3. Risk management system

METRO has established a specific risk management system in order to be able to identify and assess risks for possible violations of the aforementioned human and environmental rights and to prevent, stop or reduce them accordingly.

4. Code of Conduct for Business Partners

Our aim is to ensure that applicable human and environmental rights are also respected by our business partners within our supply chain.

5. Social Standard Policy for Own Brands

In order to contribute to ensuring socially acceptable working conditions within our own-brand procurement channels and to prevent possible violations, the implementation of and compliance with social standard systems is an essential part of the purchasing process. This is set out in our Own Brand Social Standard Policy.

6. Complaints procedure

METRO has established a process for reporting risks and violations, including a whistleblower system that is also accessible to third parties. This is regulated in the Group's whistleblower protection policy. The individual reporting options are described there; reports can be made, for example, in person, by telephone, by e-mail or also by letter to the respective local reporting office of METRO or reported confidentially and anonymously to the global whistleblower system. In this way, we enable our employees and every third person, including our suppliers, to submit reports where human rights and environmental concerns are not being adequately observed. On this basis, we develop measures to remedy and prevent a (possible) violation.

The whistleblower system including rules of procedure and further information are also accessible via <https://responsibility.metroag.de/esg-priorities/ethics-and-trust/human-rights> as well as directly via: <https://www.bkms-system.net/metro/speakup>

All reported incidents are promptly investigated and dealt with by our experts.

Ongoing development

As the challenges of respecting human rights and environmental concerns for business are constantly changing, METRO will continually review this Statement of Values for currency and effectiveness.