



Declaration of Principles on Human Rights for the 1&1 Business Unit

Published on behalf of 1&1 Telecommunication SE and 1&1 Versatel GmbH
coordinated by 1&1 AG

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1 FOREWORD BY THE MANAGEMENT OF THE 1&1 BUSINESS UNIT

As one of Germany's leading providers of telecommunications and connectivity solutions, the 1&1 Business Unit offers residential and business customers a comprehensive portfolio of broadband connections and mobile plans and is building Europe's most advanced 5G network based on the innovative OpenRAN technology.

We recognize that our business activities have an impact on people and the environment, and we take responsibility accordingly. That is why human rights and environmental obligations are a central part of our corporate culture—firmly anchored in our values and guidelines.

In our daily operations, we have made it our goal to further strengthen human rights and environmental obligations within our company, prevent violations of these rights, minimize potential risks, and take corrective action wherever necessary. This applies both within our corporate group and to our external partners and service providers throughout our entire supply chain.

To this end, we hold our suppliers accountable, as the foundation for sustainable and responsible collaboration. After all, responsible and successful corporate management is based on respect for people and the environment.

The Executive Board of 1&1 Telecommunication SE,



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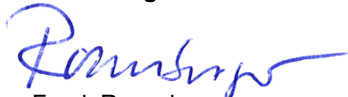


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2 SCOPE OF APPLICATION

This Policy Statement describes the process by which the companies covered by this Policy Statement fulfill their human rights and environmental due diligence obligations. It also describes the priority human rights and environmental risks identified on the basis of the risk analysis, as well as the human rights and environmental expectations that 1&1 AG has of its employees and suppliers in the supply chain.

The scope of this Policy Statement includes 1&1 Telecommunication SE and 1&1 Versatel GmbH. The processes, measures, and responsibilities described in this Policy Statement are implemented and further developed for these companies as part of a unified approach for the 1&1 business unit.

Wherever “1&1” is referred to in this Policy Statement, it refers to the companies covered by this Policy Statement.

3 DEFINITION AND IMPLEMENTATION OF THE 1&1 BUSINESS UNIT’S HUMAN RIGHTS EXPECTATIONS FOR ITS EMPLOYEES AND SUPPLIERS

The expectations for our employees are set forth in our Code of Conduct. This document contains fundamental standards of conduct that apply throughout the Group and is binding on all 1&1 employees. In particular, we expect our employees to comply with the human rights and environmental requirements relevant to their area of responsibility, to immediately address or report any indications of risks or breaches of obligations, and to participate in designated training sessions.

The expectations for our suppliers are set forth in our Code of Conduct for suppliers. In particular, we expect them to comply with the requirements described therein, provide relevant information as part of risk-based audits, appropriately address identified risks, and implement agreed-upon improvement or corrective measures. Furthermore, we expect our suppliers and service providers to appropriately address these requirements with their own suppliers as well.

We take compliance with these expectations into account on a risk-based basis when selecting, evaluating, and managing our suppliers. If there are indications of potential risks or breaches of obligations, we also include further levels of the supply chain in our review.

4 OUR APPROACH TO IMPLEMENTING HUMAN RIGHTS AND ENVIRONMENTAL DUE DILIGENCE

4.1 Risk Management and Responsibilities

1&1 has established clear responsibilities, processes, and escalation procedures to identify, assess, and appropriately address human rights and environmental risks within its own business operations and throughout the supply chain.

Human rights officers have been appointed to oversee human rights and environmental risk management. They report regularly and as needed to the respective management.

In addition, human rights coordinators have been appointed to support relevant functions in the implementation of due diligence obligations. They help incorporate findings from risk analyses, complaints, and audits into the respective processes.

Operational implementation is carried out by the relevant departments, in particular Purchasing, Human Resources, Corporate Sustainability, and Facility Management.

Respect for human rights and the associated environmental obligations is an ongoing process for 1&1. We review our due diligence processes regularly and as needed, taking into account, in particular, the results of our risk analyses, findings from the complaint procedure, changes in our business activities, and changes in the regulatory environment. Significant risks, potential breaches of obligations, or implementation shortcomings are escalated to the appropriate departments; if necessary, management board is involved. In this way, we ensure that human rights and environmental obligations are continuously taken into account in the relevant business processes.

4.2 Risk Analysis

Risk analysis is a central component of our human rights and environmental risk management. It enables us to identify, assess, and prioritize risks within our own business unit and throughout the supply chain. Based on this, we define appropriate preventive and corrective measures.

The 1&1 business unit conducts risk analysis at least once a year and on an ad hoc basis. The results are communicated to the relevant decision-makers, in particular to the relevant departments and, if necessary, to the respective management.

Risk Analysis Within Our Own Business Unit

For its own business unit, 1&1 uses a standardized procedure. This involves assessing relevant human rights and environmental risk categories for company locations or clusters of locations.

The assessment is based primarily on the probability of occurrence and the potential severity. When assessing severity, we consider in particular how serious a potential impact would be, how many people could be affected, and to what extent the impact is reversible.

Existing prevention and control measures are also factored into the assessment. These include, in particular, clear roles and responsibilities, internal guidelines, documented processes, training, controls, as well as key performance indicators and reporting structures.

The results of the risk analysis form the basis for the further development of our due diligence processes and for the establishment of additional preventive measures.

Risk Analysis for Suppliers

For supply chain risk analysis, 1&1 has established a multi-stage, risk-based process. First, we examine abstract country and industry risks. In doing so, we consider, among other things, the countries and industries in which our suppliers operate and what human rights or environmental risks typically arise there.

Based on this, we prioritize suppliers according to risk. In addition to country and industry risks, we also consider other information, such as the type of service procured, the supplier's importance, existing certifications, insights from procurement, information from the complaint process, and other relevant internal or external information. The classification of suppliers serves to facilitate the practical implementation of the risk analysis and the derivation of risk-based measures. However, the risk analysis focuses primarily on identifying, assessing, and prioritizing human rights and environmental risks.

Suppliers with a higher risk profile are subject to a more in-depth review. Depending on the risk situation, this may involve, for example, additional information, self-disclosures, ESG assessments, or other risk-based review measures.

The results of the risk analysis are incorporated into the selection, evaluation, and management of suppliers. They also form the basis for appropriate preventive measures, potential corrective actions, and subsequent effectiveness reviews.

In cases of specific indications of potential human rights or environmental risks, we also include indirect suppliers in the review, as necessary.

4.3 Priority Risks

Priority Risks Within Our Own Business Unit

Based on the risk analysis and after taking existing preventive and control measures into account, no priority human rights or environmental risks were identified within our own business unit.

Nevertheless, 1&1 continuously monitors certain issues as part of its ongoing oversight. These include, in particular, fair working conditions, appropriate compensation, non-discrimination, occupational health and safety, and environmental requirements at locations and in operational processes.

Existing measures in these areas—such as internal guidelines, clear responsibilities, training, audit processes, and controls—are reviewed regularly and as needed, and further developed where necessary.

Priority Risks Related to Suppliers

The 1&1 business unit sources its goods and services primarily from direct suppliers based in Germany and neighboring European countries. The country-specific risk associated with direct suppliers was therefore assessed as low overall.

As part of the risk analysis, both country-specific and industry-specific risks were considered. Following the completion of the abstract and concrete risk analyses, no priority human rights or environmental risks were identified among direct suppliers.

No specific breaches of obligations were identified.

Nevertheless, existing preventive measures and control mechanisms are regularly reviewed and further developed. These include, in particular, the consideration of human rights and environmental requirements in supplier management, risk-based supplier assessments, and the integration of relevant requirements into our collaboration with suppliers.

Findings from risk analyses, the complaint procedure, and other relevant internal and external information are continuously incorporated into the assessment of the supply chain. Where necessary, additional preventive measures are defined and implemented.

4.4 Preventive, Remedial, and Control Measures

1&1 takes appropriate measures to avoid or mitigate human rights and environmental risks. These measures are based on the results of the risk analysis, findings from the complaint procedure, and information from internal and external sources. The measures are determined on a risk-based basis and reviewed regularly.

Preventive Measures Within Our Own Business Operations

Within our own business operations, human rights and environmental requirements are embedded in relevant business processes and policies. The Code of Conduct serves as an important foundation. It outlines the legal and ethical principles guiding our actions and is binding for all employees. The contents are communicated internally and conveyed through appropriate training formats. The Human Resources department has effective processes and guidelines in place regarding fair working conditions, appropriate compensation, non-discrimination, equal opportunity, and the prohibition of

child and forced labor. These include, in particular, provisions in employment contracts, salary and minimum wage reviews, internal audit processes, as well as training and diversity programs.

Occupational health and safety are supported and implemented in particular through safety briefings, training sessions, safety inspections, and established occupational safety processes. Environmental requirements are taken into account, among other things, in waste disposal and relevant procurement decisions.

Preventive Measures in the Supply Chain

The Code of Conduct for Business Partners serves as a central foundation for suppliers and service providers. In it, 1&1 outlines the human rights and environmental requirements for suppliers. Furthermore, we expect our suppliers and service providers to appropriately address these requirements with their own suppliers as well.

These requirements are incorporated on a risk-based basis into the selection, evaluation, and management of suppliers. Depending on the risk profile, measures such as additional information, sustainability assessments, contractual requirements, discussions with suppliers, training, audits, or improvement measures may be implemented.

For suppliers with a higher risk profile, the relevant departments and the Purchasing department review whether the existing measures are sufficient. Where necessary, additional measures are defined, implemented, and reviewed for effectiveness.

Remedial Measures

Reports of potential human rights or environmental violations are investigated and assessed by 1&1. If a violation is identified within its own business unit, 1&1 takes appropriate measures to remedy the violation, minimize its impact, and prevent future violations.

In the event of potential or actual breaches of obligations by suppliers, the relevant 1&1 business unit works to achieve appropriate remedies within the scope of its existing influence. This may include, in particular, discussions with suppliers, requests for additional information, training, improvement plans, inspections, or contractual measures.

The response depends on the nature and severity of the breach, 1&1's ability to influence the situation, and the supplier's willingness to cooperate. In serious cases or in the absence of cooperation, temporary suspension or, as a last resort, termination of the business relationship may also be considered.

Control Measures

The 1&1 business unit regularly reviews, and as circumstances warrant, whether the preventive and remedial measures taken are appropriate and effective in preventing or ending violations of human rights or environmental obligations, or in minimizing the extent of a violation. In doing so, particular consideration is given to the results of the risk analysis, findings from the complaint procedure, supplier evaluations, training sessions, and audits.

The results of these Control Measures are incorporated into the further development of risk management and existing measures. If necessary, processes, responsibilities, training content, or measures regarding suppliers are adjusted.

4.5 Complaint Procedures

The 1&1 business unit provides various reporting channels through which employees, suppliers, and third parties can report human rights or environmental risks, as well as potential violations of legal requirements or internal regulations.

In addition to in-person reporting channels—particularly compliance managers and trusted representatives—an electronic whistleblower system is available. The system is publicly accessible via the websites of [1&1 AG](#) and [1&1 Versatel GmbH](#) and also allows for anonymous reports in various languages.

Reports are treated confidentially and reviewed by the appropriate departments. The individuals responsible for handling reports act impartially, are bound by confidentiality, and process reports independently.

Whistleblowers are protected from discrimination or retaliation. Details regarding the procedure are described in the Complaint Procedure Regulations.

The complaint procedure allows for the submission of reports regarding human rights or environmental risks or breaches of obligations within one's own business unit as well as among suppliers. It is also enshrined in the Code of Conduct for suppliers, thereby facilitating access for supply chain stakeholders.

Significant reports are submitted to management on a regular basis and as needed. Findings from the complaints procedure are incorporated, where relevant, into the risk analysis and into the further development of preventive and remedial measures.

4.6 Reporting and Outlook

The implementation of human rights and environmental due diligence obligations is an ongoing process for the 1&1 business units. We regularly review our approaches, processes, and measures and refine them as needed.

1&1 provides information on the implementation of due diligence obligations and on significant developments in the non-financial group statement, which is included as part of the management report in the “Sustainability Statement” section of 1&1 AG.

Insights gained from risk analyses, the complaint procedure, control measures, and collaboration with suppliers are incorporated into the further development of our risk management system.

1&1 provides further information on human rights and environmental due diligence obligations on its website.

5 CONCLUDING REMARKS

1&1 is aware of its responsibility to comply with human rights and environmental due diligence obligations. Implementing these due diligence obligations within our own business operations and throughout our supply chain is an ongoing process. This Policy Statement is also part of our continuous improvement efforts; we review it annually and update it as needed.

If you have any questions or comments regarding this policy statement or other human rights and environmental issues, please contact us by email at:

- 1&1 Telecommunication SE: compliance@1und1.de
- 1&1 Versatel GmbH: compliance@1und1.net .

Complaints or reports regarding non-compliance with this Policy Statement may be directed to the email addresses listed above or to the whistleblower system described in the “Complaint Procedure” section.