

# Declaration of Principles on Human Rights

## IONOS Group SE

## Table of contents

<b>1</b>	<b>Foreword by the Management Board of IONOS Group SE</b>	<b>2</b>
<b>2</b>	<b>Scope and expectations of employees and suppliers</b>	<b>3</b>
<b>3</b>	<b>Our approach to implementing human rights and environmental due diligence obligations</b>	
3.1	Risk Management and responsibilities	3
3.2	Risk analysis	4
3.3	Priority risks identified	5
3.4	Prevention, remedial and control measures	5
3.5	Whistleblowing system	7
3.6	Reporting and outlook	7
<b>4</b>	<b>Concluding remarks</b>	<b>8</b>

---

**1 Foreword by the Management Board of IONOS Group SE**

With more than 6 million customers, we are the leading European provider of hosting services, cloud services and cloud infrastructure and are actively and sustainably shaping the digital future.

We are aware that our business activities have an impact on people and the environment and take responsibility accordingly. Human and environmental rights are therefore a central component of our corporate culture - firmly anchored in our values and guidelines.

In our daily activities, we have set ourselves the goal of further strengthening human and environmental rights in our company, preventing their violation, minimising potential risks and taking remedial action wherever necessary. This applies both within our group of companies and to our external partners and service providers along our supply chain.

We hold our business partners accountable for this as a basis for sustainable and responsible cooperation. After all, responsible, successful corporate management is based on respect for people and the environment.



Achim Weiß, CEO



Britta Schmidt, CFO

---

## **2 Scope and expectations of employees and suppliers**

This Declaration describes the overarching principles for respecting human rights and environmental due diligence that IONOS Group SE has embedded in its operations.

The expectations of our employees are set out and communicated in detail in our guidelines and in our internal Code of Conduct.

We expect our suppliers and service providers to follow the same principles and to internalise and promote our principles. These expectations are described in detail in our Supplier Code of Conduct and are part of a careful selection process for our business partners.

## **3 Our approach to implementing human rights and environmental due diligence obligations**

### **3.1 Risk Management and responsibilities**

Respect for human rights and the associated environmental obligations is an ongoing process for IONOS Group SE. We continuously review the implementation of due diligence obligations with regard to changing framework conditions and take into account the findings from risk analyses and the processing of information. Based on this information, we continuously develop the human rights and environmental due diligence processes in our company and in our relationships with our suppliers and other business partners.

In order to ensure compliance with human rights and environmental due diligence obligations in its own business operations and in the supply chain, IONOS Group SE has established appropriate processes and responsibilities in the relevant business processes. These include the definition of roles and appointment of a central Human Rights Officer to monitor risk management and report to the Executive Board, as well as the appointment of Human Rights Coordinators in relevant functions such as Purchasing, Human Resources and Corporate Sustainability. They are responsible for the functional coordination of the implementation of due diligence obligations in their respective organisational spheres of activity. As a result, risk management is anchored in all relevant areas of IONOS Group SE and therefore in all relevant business processes.

### **3.2 Risk analysis**

A comprehensive risk analysis is an essential basis for our actions within the scope of our corporate due diligence obligations. We analyse the human rights and environmental risks arising from our business activities. We have been conducting these risk analyses annually and on an ad hoc basis since the 2023 financial year.

#### **Own business division**

A questionnaire and an underlying assessment concept were developed for the risk analysis of our own business activities, which identifies, assesses and prioritises net human rights and environmental risks. For each company location or location cluster, the relevant risk categories are assessed by the functional contact persons according to the probability of occurrence and the expected severity (impact, scope, irreversibility). Various assessment categories are considered, such as the existence of a certified management system, clear roles and responsibilities, procedural instructions, established processes and practices as well as key figures and reporting structures.

The results of the risk analysis are continuously incorporated into our corporate decision-making processes and form the basis for identifying appropriate targets, preventive and corrective measures.

#### **Supply chain**

A tried-and-tested software solution is used to analyse the risks in the supply chain, which is first used to assess the country and sector risks with regard to human rights, environmental and ethical risks. Potential risk suppliers are identified and prioritised on the basis of this abstract (gross) risk analysis. With regard to gross risk suppliers, a dialogue process takes place between the Human Rights Coordinator Purchasing and the purchasers responsible for the respective suppliers. As part of this process, both the identified gross risks and the existing and future preventive measures aimed at addressing them are discussed. The net risk assessment of the suppliers is carried out and further preventive measures are derived, taking into account the preventive measures already established.

In addition, findings obtained through the complaints procedure are incorporated into the risk analysis.

### **3.3 Priority risks identified**

#### **Own business division**

Based on the risk analysis in its own business area, IONOS Group SE has not identified any significant human rights or environmental risks after taking existing measures into account.

The preventive measures already established, such as processes, structures and guidelines that have been analysed to assess the net risks of the company's own business activities, are regularly reviewed with regard to their effectiveness in the interests of continuous improvement and adjusted if necessary.

#### **Supply chain**

IONOS Group SE sources most of its goods and services in Germany and neighbouring European countries. The country risk in relation to direct suppliers was therefore categorised as low for both human rights and environmental risks.

With regard to sector risks, a small number of individual risks were identified. With regard to identified gross risk suppliers, the preventive measures already established are reviewed together with the responsible purchasers and their effect is determined with regard to a net risk assessment. Additional preventive measures are also initiated to further reduce the net risk.

### **3.4 Prevention, remedial and control measures**

We take a variety of measures to appropriately counter the identified risks. The aim of these measures is to ensure that adverse human rights and environmental impacts are avoided or at least minimised. In addition to the systematic and procedural anchoring of relevant preventive measures, we derive further measures from the results of the risk analyses and implement them regularly or as required.

#### **Preventive measures**

As part of our own business activities, we have systematically integrated a large number of measures into our operating processes. This concerns, for example, the processes, procedural instructions and responsibilities in the area of human resources, which address human rights due diligence obligations such as the prohibition of child and forced labour, ensuring appropriate

remuneration and working conditions and non-discrimination of employees. Among other things, this is achieved through appropriate employment contracts, audits of temporary employment agencies, regular salary and minimum wage audits, an internal remuneration policy, internal audits and regular training and programmes on diversity and equal opportunities. The topics of occupational health and safety are addressed, for example, through annual safety inspections and regular training and safety briefings. In the area of the environment, IONOS Group SE works with certified waste disposal companies and pays attention to relevant product labelling when procuring devices.

Another important and common basis is IONOS Group SE's Code of Conduct, which defines the legal and ethical guidelines for our actions and addresses human rights and environmental due diligence obligations. The Code of Conduct has been implemented in all IONOS Group companies and is binding for all employees. An e-learning programme on the Code of Conduct provides employees with an interactive and easy-to-understand introduction to the content of the Code of Conduct and is an integral part of the onboarding process for new employees.

Our complaints procedure (see section 3.5) is another preventive measure that is accessible to both employees and the supply chain and serves to identify risks or adverse effects at an early stage, which can be prevented or avoided in future by taking appropriate measures.

The Business Partner Code for Suppliers and Service Providers is a key instrument for making supply chains more sustainable. We expect the standards from the Business Partner Code to be passed on to the business partner's suppliers. By sensitising and obliging business partners, concrete rules are created to anchor human rights, ethical standards and certain environmental concerns throughout the entire supply chain.

IONOS Group SE is systematically expanding its supplier management. Using a dedicated software solution, suppliers are analysed with regard to potential sustainability risks and subjected to a risk- and event-driven sustainability assessment. As part of supplier management, human rights and environmental risks in the supply chain are specifically addressed. This includes the selection of suppliers on the basis of formulated requirements/qualification criteria, the evaluation and monitoring of suppliers and their development.

### **Remedial measures**

Potential violations of due diligence obligations are taken very seriously at IONOS Group SE. If we identify potential or actual human rights violations in connection with our business activities, IONOS Group SE will ensure appropriate remedial action is taken by the responsible parties. The internal processes in place for detecting and dealing with grievances are constantly being developed.

In the event of a justified suspicion or concrete indication of possible breaches of due diligence in its own business area, IONOS Group SE will take immediate remedial action.

---

In the event of a violation of a human rights or environmental legal position by a business partner, IONOS Group SE will take appropriate measures to ensure that the behaviour causing the violation is remedied. These include, for example, training, audits and agreed supplier development plans. Depending on the severity of the violation, IONOS Group SE will take appropriate action, ranging from a request to remedy the violation immediately and legal action to suspension and termination of the business relationship.

#### **Control measures**

IONOS Group SE plans to increasingly review the effectiveness of measures in its own business area and in the supply chain as part of regular and ad hoc effectiveness checks. The focus here will be on prioritised risks and their potential impact, as well as the objectives of the corresponding measures. Based on the results and dialogue with stakeholders, IONOS Group SE aims to continuously improve and develop its risk management with regard to human rights and environmental risks. IONOS Group SE also plans to conduct risk-based audits and review the effectiveness of training and education programmes.

### **3.5 Whistleblowing system**

IONOS Group SE has set up confidential reporting channels to identify risks or adverse effects at an early stage. With compliance managers and persons of trust, the company provides confidential points of contact outside the immediate working environment.

These personal reporting channels are supplemented by an electronic whistleblower system. This is a globally applicable, certified system that is equipped with the functionality of anonymity protection. Information on risks or potential violations of legal provisions and internal rules can therefore be reported in various languages and without disclosing the identity of the person concerned.

The aim of these grievance mechanisms is to gain knowledge of human rights complaints at an early stage and to clarify any complaints regarding human rights violations. The Executive Board is informed of material issues on a quarterly basis and as required.

Our whistleblower system is publicly available on the [IONOS Website](#) and is also anchored in our Business Partner Code, ensuring that human rights or environmental risks or breaches of duty by suppliers can also be reported.

### **3.6 Reporting and outlook**

---



IONOS Group SE is aware that the implementation of human rights due diligence in its own business operations and in the supply chain is an ongoing process and regularly reviews its strategic approaches and measures with the aim of continuous improvement.

The Head of Corporate Compliance in his function as Human Rights Officer reports regularly and as required to the Management Board on compliance with human rights and environmental obligations under the LkSG. The annual reports in accordance with § 10 LkSG are published on the United Internet website.

#### **4 Concluding remarks**

IONOS Group SE is aware of its responsibility to comply with human rights and environmental due diligence obligations. The implementation of these due diligence obligations in our own business operations and in the supply chain is an ongoing process. This declaration of principles, which we review annually and update as necessary, is also part of this ongoing development.

If you have any questions or comments about this policy statement or other human rights and environmental issues, please send an email to [compliance-external@ionos.com](mailto:compliance-external@ionos.com).

Complaints or reports of non-compliance with this policy statement can be sent to the aforementioned e-mail address or to the whistleblower system mentioned in the complaints procedure section.