

## DERTOUR DEUTSCHLAND GMBH DECLARATION OF PRINCIPLES

### 1. Foreword by the der DERTOUR Deutschland GmbH Management Board

As a leading tourism group in Europe, DERTOUR Deutschland GmbH is aware of its responsibility within the global flow of goods and services. We can only be successful in the long term if the impact of our business activities and those of our suppliers is in compliance with people and the environment. Therefore, our goal is to support human rights and environmental due diligence and to prevent, minimise and remedy its violations. This commitment applies to our own business operations as well as to our global supply chains. As part of REWE Group<sup>1</sup> a commitment to respect human rights and environmental due diligence obligations means assuming responsibility for our actions and for the impact of our decisions on people and the environment throughout our entire supply and value chain. Values such as solidarity, companionship and sustainability are firmly embedded in our corporate culture. Our core business, tourism, is directly and indirectly linked to the lives of millions of people every day. Therefore, it is important for us to take a clear stance and advocate for a society viable for the future.

### 2. DERTOUR Deutschland GmbH's Commitment to respect Human Rights and the Environment

DERTOUR Deutschland GmbH aligns its corporate actions with the following internationally applicable standards and guidelines in order to underscore the deep anchoring of human rights and environmental due diligence within its own business area and global supply chains and to make them tangible:

DERTOUR Deutschland GmbH:

- Universal Declaration of Human Rights of the United Nations (UN)
- United Nations Guiding Principles on Business and Human Rights (UNGPR)
- Conventions and Recommendations of the International Labour Organization (ILO) on labour and social standards
- Principles of the United Nations Global Compact (UNGC)
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination Against Women
- Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises; and
- Priority Industry Principles on Forced Labour of the Consumer Goods Forum (CGF)
- UN Women's Empowerment Principles
- International Covenant on Civil and Political Rights of 19 December 1966
- International Covenant on Economic, Social and Cultural Rights of 19 December 1966
- Minamata Convention on Mercury of 10 October 2013

(Minamata Convention)

- Stockholm Convention on persistent organic pesticides of 23 Mai 2001 (POPs-Convention)
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989 (Basel Convention)
- The Code (short for The Code of Conduct for the Protection of Children from Sexual Exploitation in Travel and Tourism)

The implementation of the principles laid down therein and the protection of the legal positions emphasised by these conventions are embedded in the daily actions of all employees in many areas of DERTOUR Deutschland GmbH. DERTOUR Deutschland GmbH's approach to implementing human rights and environmental due diligence obligations also underscores this fact. DERTOUR Deutschland GmbH as part of REWE Group expects all employees, suppliers and business partners to comply with applicable laws and regulations, as well as internationally recognised human rights and environmental standards. DERTOUR Deutschland GmbH expects its own employees to comply with the guidelines set out in this Declaration of Principles as well as REWE Group's Code of Conduct in all of their daily decisions. DERTOUR Deutschland GmbH and REWE Group expect its risk suppliers and risk business partners to accept and comply with the Supplier Code of Conduct. At the same time, they are requested to pass on this expectation to their own suppliers. DERTOUR Deutschland GmbH and REWE Group provide trainings to support its partners in recognising the need for action with regard to the Code of Conduct and in taking appropriate measures.

### 3. DERTOUR Deutschland GmbH's Approach to the Implementation of Human Rights and Environmental Due Diligence Obligations

Within the framework of the various business activities of a leading tourism group people at DERTOUR Deutschland GmbH and along its supply chains are exposed to various risks for human rights and environmental violations. A comprehensive and unified management of these risks helps to protect the reputation and credibility of DERTOUR Deutschland GmbH but above all to prevent or to minimise any violations of the human and environmental rights of potentially affected parties. In this way, DERTOUR Deutschland GmbH creates trust among its employees, business partners, suppliers and ultimately among its customers and contributes to fair cooperation.

DERTOUR Deutschland GmbH as part of REWE Group regards the management of risks for human rights and environmental

<sup>1</sup>In this Declaration of Principles, REWE Group means all legal entities of REWE-ZENTRAL FINANZ eG

violations as a continuous process which is firmly integrated as a regular feature of our operating procedures.

In order to manage risks within the supply chains and in its own business area, DERTOUR Deutschland GmbH as part of REWE Group has implemented a multi-stage process. It is aimed to systematically identify potentially adverse effects of both their own and their suppliers' business operations, and to implement preventive measures. The process as outlined in Chapters 3.1 to 3.5 forms the basis of DERTOUR Deutschland GmbH and REWE Group's holistic and continuous risk management with regard to human rights and environmental due diligence:

Through extensive analyses of abstract and concrete risks possible adverse impacts on human and environmental rights as well as potentially affected parties within its own business area and within the supply chains are identified. DERTOUR Deutschland GmbH derives concrete priority risks from the findings and defines corresponding targets to prevent and minimise risks. Following the risk assessment and prioritisation, DERTOUR Deutschland GmbH takes appropriate preventive measures in its own business area and in the supply chains. Where possible, relevant stakeholders are involved and information from the grievance mechanism is used. All conducted activities are reviewed for their effectiveness and continuously developed further. The processes and results are documented accordingly and stored and are included in the annual reporting to the Federal Office of Economics and Export Control in accordance with Section 10 (2) LkSG.

### 3.1 Risk Analysis in the Supply Chains and in Our Own Business Area

DERTOUR Deutschland GmbH's human rights and environmental risk analyses are intended to identify and assess the corresponding potential and actual impacts of its own business operations as well as the operations of its suppliers along the entire supply chains.

DERTOUR Deutschland GmbH and REWE Group therefore continuously examines where particular risks exist in its own business operations as well as in its supply chains, especially risks of violations of human rights and of environmental due diligence obligations. The risk analysis process, which is updated annually and, on an event-related basis, helps DERTOUR Deutschland GmbH OHG in cooperation with REWE Group to identify and assess the relevant human rights and environmental risks. It takes place both for the company's own business activities and for direct suppliers. In addition, this process is conducted for indirect suppliers of REWE Group in response to events that indicate a violation of human rights or environmental due diligence obligations (substantiated knowledge). Starting with an abstract consideration of risks, DERTOUR Deutschland GmbH identifies, in particular, industry-, and country-specific risks in its own business area and in the supply chains, taking vulnerable groups into account. In a second step, those suppliers and companies with a particularly high risk are further assessed in a concrete risk analysis, in which their specific risks and measures are examined with the help of individual questionnaires. The expertise and experience of the responsible employees, who are in constant contact with the suppliers and civil society organizations, are included.

DERTOUR Deutschland GmbH analyses the impacts of its economic activities within its own business area and along the supply chains on human rights and environmental due diligence.

The analyses include all legal positions that are protected by the above listed applicable conventions and laws and to which the Act on Corporate Due Diligence Obligations in Supply Chains explicitly refers. DERTOUR Deutschland GmbH has identified unequal treatment in employment and violation of environmental agreements as particularly sensitive areas in its supply chains. Using the same methodology, no particularly sensitive areas were identified in its own business area. DERTOUR Deutschland GmbH as part of REWE Group will publish deviating priority risks in the next revision of the Declaration of Principles. The results of the risk analyses are continuously incorporated into DERTOUR Deutschland GmbH's entrepreneurial decision-making processes with regard to internal business strategies as well as supplier selection and management. The risk analysis thereby forms the basis for the identification of appropriate targets, preventive and remedial measures.

### 3.2 Preventive Measures

For several years, DERTOUR Deutschland GmbH as part of DERTOUR Group has been involved in concrete projects and measures to strengthen human rights, improve working conditions and promote fair trade. The following DERTOUR Group as well as REWE Group guidelines are important tools to make supply chains more sustainable. They form the binding framework for all employees and suppliers and define specific measures and goals:

- REWE Group Code of Conduct
  - DERTOUR Group Code of Conduct für Supplier
  - DERTOUR Group Policy Statement on Child Safeguarding
  - REWE Group Guideline on Sustainable Business Practices
- The management ensures the compliance with these guidelines as well as the consideration of human and environmental rights both in its own business operations and in purchasing decisions. On the basis of the risk analyses conducted, targets and measures are defined at appropriate points which are scrutinised and adapted when new results or findings emerge. Appropriate measures to achieve the goals and to minimise the priority risks are implemented on three different levels of cooperation:
- **Internal Cooperation:** DERTOUR Deutschland GmbH as part of REWE Group creates an understanding of human rights and environmental issues among its employees through guidelines, internal awareness-raising through training of employees, continuous monitoring of the suitability of goals and measures as well as regular review of its procurement and purchasing strategies. The aim is to prevent or minimize risks to human and environmental rights in the own business area and in every supplier decision. DERTOUR Deutschland GmbH as part of REWE Group plans regular risk-based reviews to ensure compliance with these measures.
  - **Cooperation within the supply chain:** DERTOUR Deutschland GmbH as part of REWE Group specifically addresses the risks that arise in the supply chain with regard to the area of action People and Environment through systematic supply chain management. This is characterized by close cooperation with suppliers and commitment at the production site and raw material production level, especially through its local procurement companies. In the field of supply chain management, DERTOUR Deutschland GmbH pursues a three-stage approach, which includes the definition of requirements, monitoring and the development of stakeholders. Risks to human and environmental rights are already taken into account in the selection of suppliers. Following, the goal is to oblige all of its risk suppliers to comply with the Supplier Code of Conduct. By raising the suppliers' awareness and holding them accountable, concrete rules are

created to implement human rights and measures for the protection of the environment throughout the supply chain.

Training courses support suppliers and producers in implementing DERTOUR Deutschland GmbH's requirements and continuously improving their social and ecological service. In addition, transparency and the integration of aspects of human and environmental rights are promoted as part of the supplier evaluation. DERTOUR Deutschland GmbH as part of REWE Group agrees various control mechanisms (e.g. rights to information, audits, certifications) with its suppliers to ensure the implementation of the requirements.

- **Cooperation with stakeholders:** In the long term, sustainability along the supply chain can only be achieved through cooperation with all relevant stakeholders. Through DERTOUR Group and REWE Group, DERTOUR Deutschland GmbH is in continuous contact with a large number of stakeholders and is involved in various national and international initiatives, alliances and forums. Key elements include participation in external events, industry initiatives, partnerships, involvement in the further development of sustainability standards and monitoring of relevant developments at political and regulatory level. As part of the further development of its human rights strategy, DERTOUR Deutschland GmbH as part of REWE Group examines where the increased involvement of rights-holders and potentially affected parties appears possible and appropriate.

At the same time, DERTOUR Deutschland GmbH is aware that respecting human rights and the implementation of fair working conditions also depend strongly on states taking and implementing effective regulations and measures with regard to human and environmental rights in order to fulfil their duty to protect.

### 3.3 Grievance Mechanism

An adequate and effective grievance mechanism is an integral part of DERTOUR Deutschland GmbH as part of REWE Group's human rights strategy. Grievance procedures ensure that people or groups who are affected or feel threatened by adverse impacts on human rights, or their representatives, raise their concerns. In this way, potentially adverse effects can be identified at an early stage and appropriate measures can be taken to put an end to infringements, to avoid them in the future and to take remedial action.

REWE Group has implemented a [grievance procedure](#) used by all subsidiaries that allows employees and other potentially affected groups of people to report violations of human and environmental rights at any time. [The rules of procedure](#), which are publicly accessible, describe the reporting process for these topics. All reported grievances, indications and reasonable suspicions of possible human rights and environmental due diligence violations are dealt with as part of a process that is transparent, balanced and predictable for all parties involved. The confidentiality and anonymity of whistleblowers is respected. DERTOUR Deutschland GmbH as part of REWE Group ensures, as far as possible and within its sphere of influence, that whistleblowers are protected from discrimination and punishment in connection with the grievances submitted irrespective of the way in which a grievance is received, it is documented and checked for admissibility. The grievance is then investigated – for example through discussions with suppliers, through on-site visits or in the form of interviews with the persons concerned, industry initiatives or NGOs. Based on these results, measures are developed, initiated, and reviewed

for their effectiveness. The systematic handling of grievances and the knowledge obtained from this enable DERTOUR Deutschland GmbH to continuously improve its human rights due diligence processes.

In addition to the grievance system of REWE Group, DERTOUR Deutschland GmbH supports the [reporting platform Don't look away](#) regarding (suspected) cases of sexual exploitation of children and adolescents in the tourism industry.

### 3.4 Management of Violations

If DERTOUR Deutschland GmbH detects that its business activities contribute or are indirectly linked to potential or actual human rights violations, DERTOUR Deutschland GmbH endeavours to initiate appropriate remedial measures by the responsible parties. For this purpose, internal processes are being further developed that define the procedures when grievances are detected as well as appropriate remedial measures in its own business area and at indirect and direct suppliers.

If DERTOUR Deutschland GmbH has a well-founded suspicion or concrete evidence of possible human rights violations in its own business area, it immediately takes measures to put an end to the violation or risk.

In the event a supplier has violated a human rights or environmental legal position, DERTOUR Deutschland GmbH will contact the supplier to jointly determine appropriate measures. These range from the cessation of the behaviour causing the violation by the supplier, to preventive measures through training and audits, to working on an appropriate remedy, and must be implemented by the supplier as a prerequisite for further cooperation with DERTOUR Deutschland GmbH and REWE Group. DERTOUR Deutschland GmbH as part of REWE Group reserves the right to contractually oblige its suppliers to support the clarification of the facts and to fully cooperate within a reasonable time frame. Depending on the severity of the violation, DERTOUR Deutschland GmbH as part of REWE Group provides for appropriate responses, ranging from the request for the immediate elimination of the violation to legal action and termination of the supplier relationship.

### 3.5 Effective Monitoring

DERTOUR Deutschland GmbH monitors the effectiveness of implemented measures in its own business area and within its supply chains as part of an annual and event-based effectiveness review. A central focus is on priority risks as well as on the effects and goals of their measures. Based on the results, the exchange with external experts and stakeholders, suppliers, and NGOs, as well as its risk analysis, DERTOUR Deutschland GmbH as part of REWE Group aims to continuously improve and develop its human rights and environmental management. Within REWE Group, it is also envisaged to conduct risk-based audits and employee surveys.

REWE Group likewise reviews the efficacy of its existing grievance mechanisms using the effectiveness criteria of UN Guiding Principles on Business and Human Rights once a year and on an ad hoc basis in the event of significant changes in the risk situation or concrete indications of restrictions in grievance management. DERTOUR Deutschland GmbH as part of DERTOUR Group and REWE Group actively cooperates with industry initiatives to jointly develop and operate effective grievance procedures.

#### 4. Responsibilities for Human Rights and Environmental Due Diligence at DERTOUR Deutschland GmbH

DERTOUR Deutschland GmbH Management Board is ultimately responsible for the implementation of and compliance with the DERTOUR Deutschland GmbH Declaration of Principles on Human Rights. The central Human Rights Officer of REWE Group monitors the operational implementation of the declared corporate principles of DERTOUR Deutschland GmbH. Regular and event-based internal reporting to these bodies on human rights-related results of the continuous risk analysis, information from the grievance mechanisms and information on the effectiveness of remedial and preventive measures ensures informed decision-making. The monitoring of the risk management system and other tasks are the responsibility of REWE Group's central human rights officer. Among other things, this officer is responsible for the external reporting on human rights and environmental due diligence obligations and for the continuous review and improvement of the management of human rights and environmental due diligence. The operational implementation of the human rights and environmental due diligence processes is the responsibility of a central implementation unit for the LkSG and the relevant specialist departments, in particular the Central Compliance Department, Human Resources and Purchasing. These are supported by other specialist departments.

#### 5. Outlook and Reporting

DERTOUR Deutschland GmbH is aware of the fact that the implementation of human rights and environmental due diligence both in its own business operations and in its supply chains is an ongoing process. Jointly with DERTOUR Group and REWE Group, DERTOUR Deutschland GmbH accepts this challenge and regularly reviews its strategic approaches and measures with the aim of continuous improvement. The legal entity provides regular and transparent information on the implementation and strategic developments. This occurs as part of REWE Group's annual sustainability reports and in its publicly accessible LkSG report to the Federal Office of Economics and Export Control, which is published annually starting in 2025.



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