

Declaration of Principles
on Human Rights
United Internet AG

Table of Contents

1 FOREWORD BY THE MANAGEMENT BOARD OF UNITED INTERNET AG.....2

2 Scope of Application.....3

3 DEFINITION AND IMPLEMENTATION OF UNITED INTERNET AG’S HUMAN RIGHTS
EXPECTATIONS FOR ITS EMPLOYEES AND SUPPLIERS3

4 OUR APPROACH TO IMPLEMENTING HUMAN RIGHTS AND ENVIRONMENTAL DUE
DILIGENCE OBLIGATIONS3

4.1 Risk Management and Responsibilities.....3

4.2 Risk Analysis4

4.3 Priority Risks5

4.4 Preventive, Remedial, and Control Measures6

4.5 Complaints Procedure8

4.6 Reporting and Outlook.....8

5 CONCLUDING REMARKS.....9

1 FOREWORD BY THE MANAGEMENT BOARD OF UNITED INTERNET AG

As a European Internet specialist, we are shaping the digital future—actively and sustainably. Our vision: to provide private and commercial users with market-driven information and communication services, as well as cloud, AI, and e-business applications from our “Internet Factory,” via broadband, increasingly high-performance fixed-line and mobile Internet access.

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

In our daily operations, we are committed to strengthening human rights and environmental obligations within our company, preventing violations, minimizing risks, and—when breaches of obligations are identified—working within the scope of our influence to end, limit, or appropriately remedy them. This applies both to our own business operations and to our supply chain—in a risk-based and appropriate manner.

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.

Montabaur, June 2026

The Management Board



Ralph Dommermuth



Carsten Theurer

2 SCOPE OF APPLICATION

This Policy Statement describes the process by which United Internet AG fulfills its human rights and environmental due diligence obligations under the LkSG. 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 United Internet AG has of its employees and suppliers in the supply chain.

3 DEFINITION AND IMPLEMENTATION OF UNITED INTERNET AG'S HUMAN RIGHTS EXPECTATIONS FOR ITS EMPLOYEES AND SUPPLIERS

Our expectations of 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 United Internet 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 Business Partners*. 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 OBLIGATIONS

4.1 Risk Management and Responsibilities

United Internet 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.

United Internet has appointed a central human rights officer to oversee human rights and environmental risk management. This officer reports to management board on a regular basis and as required.

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.

For United Internet, respecting human rights and the associated environmental obligations is an ongoing process. We review our due diligence processes regularly and as required, taking into account, in particular, the results of our risk analyses, findings from the complaints procedure, changes in our business activities, and shifts 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 operations and throughout the supply chain. Based on this, we define appropriate preventive and remedial measures.

United Internet 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 responsible departments and, if necessary, to management board.

Risk Analysis Within Our Own Business Operations

United Internet uses a standardized procedure for its own business operations. This involves assessing relevant human rights and environmental risk categories for company locations or clusters of locations.

The assessment is based primarily on the likelihood 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

United Internet has established a multi-stage, risk-based procedure for supply chain risk analysis. First, we examine abstract country- and industry-specific risks. In doing so, we consider, among other things, the countries and industries in which our suppliers operate and the human rights or environmental risks that 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, findings from the complaint procedure, 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 remedial measures, and subsequent effectiveness reviews.

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

4.3 Priority Risks

Priority Risks in Our Own Business Area

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 area.

Notwithstanding this, United Internet 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 its locations and in its business processes.

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

Priority Risks Related to Suppliers

United Internet 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 abstract risk analysis, individual suppliers with an elevated risk profile were identified. These relate in particular to healthcare services in the Philippines that are connected to the medical care of employees there.

Based on the specific risk analysis, priority risks related to adequate working conditions were identified for this group of suppliers. These include, in particular, risks related to working hours, fair compensation, occupational safety and health, and protection against discrimination or unfair treatment.

No specific breaches of obligations were identified. The aforementioned risk areas will be given special consideration during further audits and supplier management, based on country- and industry-specific risk indicators.

For the affected suppliers, existing preventive measures are reviewed in collaboration with the relevant departments and the purchasing function. This process assesses whether the existing measures are suitable for adequately mitigating the identified risks. Where necessary, additional measures are defined and implemented.

4.4 Preventive, Remedial, and Control Measures

United Internet 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 process, 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 Area

Within our own business area, human rights and environmental requirements are embedded in relevant business processes and policies. The United Internet AG 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, United Internet outlines the human rights and environmental requirements for business partners. In addition, 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 reviewed and assessed by United Internet. If a violation is identified within its own business operations, United Internet 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, United Internet works to remedy the situation 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, United Internet'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

United Internet regularly and as required reviews 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 complaints 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 Complaints Procedure

United Internet provides various reporting channels through which employees, business partners, 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 [United Internet's](#) website 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 [Complaints Procedure Regulations](#).

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

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

4.6 Reporting and Outlook

For United Internet, the implementation of human rights and environmental due diligence obligations is an ongoing process. We regularly review our approaches, processes, and measures and refine them where necessary.

United Internet 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 United Internet AG's annual report.

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

United Internet provides further information on human rights and environmental due diligence obligations on its website.

5 CONCLUDING REMARKS

United Internet AG takes its responsibility to uphold human rights and environmental due diligence obligations seriously. The implementation of these due diligence obligations is an ongoing process. Therefore, we review this Policy Statement at least annually and as required, and update it as necessary.

If you have any questions or comments regarding this Policy Statement or human rights and environmental issues, please contact us by email at menschenrechtsbeauftragter@united-internet.de.

Complaints or reports of potential violations of this Policy Statement may also be submitted to this email address or through the whistleblower system described in Section 4.5.