Herzogenaurach, 27/7/2026

RULES FOR THE COMPLAINTS PROCEDURE

for PUMA Group

Version 1.1

Effective from: 27 July 2026

1. PUMA's COMPLAINTS PROCEDURE

1.1 Purpose

We commit to respect human rights and the protection of the environment within PUMA SE and its affiliated companies worldwide ("PUMA") and expect our direct and indirect business partners to do the same. Making sure that human rights and the environment are safeguarded is a fundamental part of all our business functions.

We have a zero-tolerance policy against violations of fundamental human rights and environmental protection laws as declared in our Code of Ethics, Code of Conduct and Human Rights Policy. PUMA's complaints procedure plays a crucial role in upholding our values and serves as a way for us to be aware and to be able to remedy potential risks and violations of human rights and environmental obligations under the German Supply Chain Due Diligence Act (LkSG), the principle 31 of the UN Guiding Principles on Business and Human Rights and all the human rights and environmental related regulations applicable to PUMA (hereinafter referred to as "Human Rights Regulations").

1.2 Scope

These Rules of Procedure describe the principles and processes for handling complaints in connection with **human rights or environmental related risks and violations.**

2. SUBMITTING A COMPLAINT

2.1 Who can submit a complaint?

Any individual or organization can submit a complaint regarding a violation or a potential violation of human rights or environmental related legislation or of internal PUMA policies ("Complainant").

2.2 How can a complaint be submitted?

Complaints can be made through the following complaint channels:

- PUMA's electronic whistleblowing platform (SpeakUp) https://puma.integrityline.app/



Complainants may **remain anonymous** if they wish to do so.

Workers in factories may also make a complaint via platforms operated and handled by **third parties**. Such platforms are made available for the workers by their respective factories. The factory management will manage workers' feedback by themselves; however, cases can also be escalated to PUMA's Sustainability Team.

Third-Party Platforms for PUMA factories may be:

- Micro Benefits
- Labor Solution
- Amader Kotha Helpline
- Hamary Awaz Helpline

2.3 Confidentiality

During the investigation process, the **Complainant's identity will not be disclosed** to any third parties, **unless the Complainant have provided their consent** or if it is required by the applicable law.

Information on the identity of persons who are mentioned in a complaint may be shared internally within PUMA, and with business partners on a strict need-to-know basis and only where this is required in order to investigate a complaint.

The communication of information regarding investigations within the PUMA Group will be shared **strictly on a need-to-know basis**.

2.4 Retaliation

PUMA is committed to maintaining a safe environment that is free of harassment, intimidation, discrimination, and any other form of retaliation for those who submit a complaint. **PUMA employees** who submit a complaint will **be protected from any form of retaliation** due to the complaint provided that the complaint was made in good faith. Any acts of retaliation against a Complainant shall lead to appropriate disciplinary action.

For **any other Complainants** who are not PUMA employees, PUMA will work with its business partners to ensure that there will not be any investigation made to reveal the identity of the Complainant. PUMA will also work to ensure Complainants shall not suffer any form of violence, threat, intimidation, retaliation, harassment or abuse such as disadvantage or punishment. All provided that the complaint was made in good faith.

3. PROCEDURE

3.1 Confirmation of receipt

All complaints received by PUMA regardless of the channels, shall be acknowledged towards the Complainant at the latest **within seven (7) days** from the complaint being made.

3.2 Initial review

Upon receipt of the complaint, PUMA shall check the plausibility and determine whether an investigation is required. PUMA shall discuss (and as far as possible in the case of

anonymous complaints) the complaint and the facts with the Complainant without undue delay. If neither sufficient information is available nor contact is possible, nor the complaint is not a breach of PUMA policies, the case will be closed.

3.3 Investigation

If the initial review of the complaint **gives grounds and sufficient information to investigate**, the investigation team will take the appropriate steps to investigate the complaint objectively and comprehensively.

All investigations are conducted in an **impartial and confidential** manner and shall comply with the applicable laws and regulations. An investigation will be carried out by a team of internal and/or external investigation specialists.

PUMA reserves the **right not to investigate** further where the complaint appears not to be a violation of the law or PUMA policies and if there are no legal obligation to further investigate.

3.4 Preventive measures & remedial action

If the investigation confirms a violation or a potential risk of violation of the law or PUMA policies, PUMA shall take all the appropriate measures to prevent, end or minimize such violations or a potential risk of violation immediately in accordance with the severity and the principle of proportionality.

Appropriate measures could be for example, risk analysis, audits and/or on-site inspections, preventive measures (such as trainings) and/or implementation of a corrective action plan.

PUMA expects full collaboration of its business partners throughout the remediation process. In the case of unsolved complaints resulting of a lack of collaboration, PUMA reserves the right to terminate the business relationship with this business partner.

Complainant shall be informed of the status of the complaint throughout the whole process.

3.5 Closure

The Complainant shall be informed of the closure of the complaint along with the outcome of the investigation.

PUMA shall request feedback from the Complainant whether the Complainant is satisfied with the resolution of the complaint.

3.6 Documentation

PUMA shall keep a proper documentation at all times during an investigation including the results of the investigation and the measures taken to remediate a violation or a risk.

4. RESPONSIBILITIES

For complaints regarding PUMA's own operations, the Local **Human Resources Department** shall be responsible.

For complaints regarding PUMA's supply chain, the **Sustainability Department** shall be responsible.

For complaints regarding indirect procurement business partners, the Local **Compliance Officer** shall be responsible.

5. DATA PROTECTION

Personal data are collected and stored only to the extent necessary to fulfill the tasks related to the investigation and remediation of the violation. PUMA complies with the relevant and applicable data protection regulations when handling personal data.

6. EFFECTIVENESS OF THE COMPLAINTS PROCEDURE

PUMA shall review the effectiveness of the complaint procedure at least once a year and/or on an ad hoc basis if PUMA expects a significantly changed or significantly expanded risk situation in PUMA's own business area or with its direct business partners. The complaints procedure effectiveness review will be based on the principle 31 of the UN Guiding Principles on Business and Human Rights: Legitimate, Accessible, Predictable, Equitable, Transparent, Rights-compatible and a source of continuous learning.

7. REPORTING

PUMA shall report all relevant information regarding the complaints that PUMA receives as well as the resolution rate in an aggregated manner publicly in its Annual Report.

8. CONTACT INFORMATION

For any further information or questions about this Rules of Procedure, please find the contact information below:

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