

POLICY STATEMENT ON RESPECT FOR HUMAN RIGHTS AND THE ENVIRONMENT

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1. OUR COMMITMENT TO HUMAN RIGHTS AND THE ENVIRONMENT

DATEV is committed to respecting human rights and the environment and to taking responsibility for its supply and value chain. We therefore commit to upholding human rights and environmental standards throughout our operations and global supply chains, preventing violations, and ensuring that affected individuals have access to appropriate remedies.

STANDARDS AND GUIDELINES

In line with the UN Guiding Principles on Business and Human Rights (UNGPR), we commit to adhere to the standards set out in the following internationally recognized human rights and environmental frameworks:

- Universal Declaration of Human Rights of the United Nations
- Principles of the United Nations Global Compact (UNGC)
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- International Covenant on Civil and Political Rights of the United Nations
- International Covenant on Economic, Social and Cultural Rights of the United Nations
- Core Labor Standards of the International Labour Organization (ILO)
- Charter of Fundamental Rights of the European Union
- Diversity Charter
- European Convention on Human Rights
- Minamata Convention on Mercury
- Stockholm Convention on Persistent Organic Pollutants (POPs Convention)
- Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal

In addition to these standards, the DATEV Set of Rules forms the basis for our activities and successful and fair business practices, in this case, particularly:

- Code of Business Conduct
- Sustainability Directive
- Environmental Management Policy
- SPF Standard on Occupational Health and Safety

In locations where local laws and international human rights are not aligned, we will always hold ourselves to the higher standard. This policy statement applies to our employees across all areas of the company and subsidiaries. These standards bind all employees worldwide to conduct themselves appropriately and in compliance with the law in their dealings with coworkers, business partners, and suppliers. We expect our business partners and suppliers to likewise commit to respecting human rights, to

establish appropriate due diligence processes, and to pass these expectations on to their own suppliers.

AFFECTED STAKEHOLDER GROUPS

Our commitment to respecting human rights places particular emphasis on the following groups across our supply and value chain:

- DATEV employees at national and international locations, including interns, working students, temporary staff, and vocational trainees
- Employees of direct suppliers
- Employees of joint venture partnerships
- Legal entities (and their employees or members)

Within these stakeholder groups, subgroups were identified that are considered particularly vulnerable and have special needs. This applies especially to individuals who, due to physical or other characteristics, have limited resilience, are socially marginalized, lack protection from state institutions, or encounter difficulties in obtaining remedies.

HUMAN RIGHTS ISSUES

We oppose any violation of internationally recognized human and environmental rights. We are particularly committed to upholding the following human rights:

- 1) Prohibition of child labor
- 2) Prohibition of slavery and all forms of forced labor
- 3) Prohibition of discrimination
- 4) Protection of labor rights and occupational safety
- 5) Payment of fair compensation for work performed
- 6) Protection of the right to form coalitions, associations, and engage in collective action
- 7) Lawful use of private and public security personnel
- 8) Protection of land rights

DATEV has prioritized the issues referenced in Sections 3 and 4 above on the basis of the risk analysis¹ the company carried out. These issues were prioritized taking into account various factors² and an assessment of existing prevention measures.

In addition, we believe that human rights and environmental rights are closely interconnected and therefore condemn any form of environmental harm or destruction. As a cooperative, we view sustainability as a fundamental principle. We firmly believe that long-term business success is only possible if we take our

¹ The risk analysis was conducted from November 2022 to April 2023.

² These factors include: the nature and scope of business activities, probability of occurrence, severity of a possible violation, potential influence, and contribution to individual risk areas.

responsibility towards people and the environment seriously. That is why we strive to contribute to a sustainable future that meets societal, economic, and environmental needs.

DATEV has already implemented a wide range of initiatives to minimize risks arising from human rights and environmental violations (see details in the Preventive Measures section). Based on the findings of the risk analysis, DATEV has identified further areas where action is needed and implemented additional preventive measures.

2. OUR APPROACH TO FULFILLING HUMAN RIGHTS AND ENVIRONMENTAL DUE DILIGENCE OBLIGATIONS

Protecting human rights and environmental rights is an ongoing process. The implementation of these specific initiatives is subject to ongoing review and enhancement in line with changing conditions and our business activities. We have agreed to implement the following actions to comply with the requirements of the German Supply Chain Due Diligence Act (LkSG):

STRUCTURE AND RESPONSIBILITIES

DATEV has defined specific responsibilities within its risk management system to ensure that all human rights and environmental due diligence obligations are fully observed and complied with. At the highest management level, our Executive Board is responsible for ensuring that human rights and the environment are respected in our business activities and in the upstream and downstream supply and value chains. In addition, DATEV has created the position of Human Rights Officer (menschenrechtsbeauftragter@datev.de), who monitors risk management in accordance with the LkSG and ensures that activities are implemented at an operational level through coordination and monitoring activities. The Human Rights Officer reports directly to the Executive Board at least once a year.

Several specialist departments are involved in the operational implementation of human rights and environmental due diligence processes. They provide human resources to ensure compliance with the LkSG and report on their findings regularly and as required. Risk management ensures that DATEV's human rights strategy is integrated into all relevant business processes.

In addition, DATEV defined the role of Program Lead. The Program Lead is responsible for the organizational, technical, and operational implementation of the LkSG program.

RISK ANALYSIS

A key element of our due diligence is understanding the potential and actual adverse human rights risks and impacts of our business activities on individuals throughout the value chain. Through established processes, we will identify and prioritize relevant

human rights and environmental risk areas as well as potentially affected individuals within our own operations and direct business relationships.

This specifically encompasses the assessment of human rights and environmental risks and impacts across all products and services we procure. To this end, company-wide risk and supplier management will be expanded to include human rights and environmental due diligence obligations. Where necessary (e.g., with a higher-risk supplier), additional relevant processes and actions will be initiated.

The risk analysis for the period 2018 – 2022 was completed in April 2023. While no significant risks were identified, two risk areas were deemed relevant. (see Section 1: Our Commitment to Human Rights and the Environment).

PREVENTIVE MEASURES

In order to fulfill our responsibility to uphold human rights, we rely on a combination of preventive measures within our own operations as well as at our direct suppliers. Our ultimate goal is to protect potentially affected individuals and to identify, prevent, or at least minimize adverse human rights and environmental impacts. DATEV has already implemented various types of preventive actions and expanded them based on the risk analysis. These include, for example:

- Organizational initiatives (e.g., expanding the RACI matrix to include newly defined roles and responsibilities)
- Documented rules (including labor-management agreements, the Code of Business Conduct, HR policies, security manual, etc.)
- Automated and manual audits
- Processes and requirements for high-risk suppliers
- Training and initiatives to raise awareness
- A complaint body under Germany's General Act on Equal Treatment (AGG)

These activities are particularly relevant when it comes to establishing a comprehensive knowledge base for effective risk management, for example by optimizing reporting and information sharing as well as awareness initiatives.

In addition, DATEV is developing standardized processes and procedures within the organization and has the conformity of these internal processes regularly verified by external auditors. These include, for example, certifications according to ISO 9001 (quality management), ISO 14001 (environmental management), and IDW PS 980 (compliance management), as well as reporting in accordance with the German Sustainability Code (GSC).

We are committed to regularly communicating the provisions of this policy statement and the underlying human rights strategy both internally (e.g., to employees) and externally (e.g., to suppliers). The values enshrined in this policy statement are reflected

in DATEV's Code of Business Conduct and in the integrity clause of its procurement contracts. In this context, we maintain a zero-tolerance policy with regard to compliance with internationally applicable social standards and internationally recognized human rights, as well as the relevant legal regulations.

WHISTLEBLOWING MECHANISM

An appropriate and effective whistleblowing management system is an integral part of our due diligence processes to effectively prevent and remedy violations within our company or in our value chain. DATEV takes violations of human and environmental rights seriously and provides publicly accessible and confidential reporting channels through which anyone can report actual or suspected violations by DATEV, business partners, or suppliers at any time.

Our **BKMS® SYSTEM** is accessible to everyone, regardless of the existence or nature of any contractual or business relationship. The system allows affected parties to submit all kinds of information and reports about the conduct of DATEV or its direct and indirect suppliers, either under their own name or anonymously. The system is available in both English and German. The information and reports are processed by the Compliance Officer, who is impartial, independent, and bound to confidentiality. In addition, the company's Executive Board is informed of the complaint.

Maintaining confidentiality and protecting the whistleblower are top priorities. We guarantee, as far as possible and within our sphere of influence, that whistleblowers will be protected from discrimination and punishment in connection with the reports and complaints they submit. We have defined, documented, and communicated internally processes for the whistleblowing system, which are outlined in the Whistleblowing System – Company Policy document. This company policy is available publicly on our website.

The effectiveness of our whistleblowing system is reviewed regularly, at least once a year, and as required. Furthermore, processing whistleblowing reports and the insights gained from them enables us to continuously improve our human rights due diligence processes.

ACCESS TO REMEDY

In all our efforts, the prevention of human rights violations and environmental harm is our top priority. Those affected can report suspected human rights violations and demand a remedy – in line with the third pillar of the UN Guiding Principles on Business and Human Rights, Access to Remedy. If a violation is only registered after it has occurred, our efforts will focus on minimizing the impact and remedying the violation as quickly as possible.

In the event that we as a company have directly caused human rights violations, we will act quickly to stop the business activities causing them or to bring them into line with human rights standards. If we obtain substantiated knowledge of human rights violations in our supply and value chain, we work with the responsible authorities in cooperation with our business partners to develop a corrective action plan to remedy the human rights violation. Depending on the severity of the violation, we reserve the right to take appropriate action.

EFFECTIVENESS MONITORING

The effectiveness of all due diligence processes will be assessed at least annually and whenever required to identify, prevent, address, or reduce adverse human rights and environmental impacts. Within DATEV, the effectiveness of the various actions is assessed using defined key performance indicators.

REPORTING

Addressing human and environmental rights and carrying out related risk assessments is an ongoing process at DATEV. We report on our progress in implementing and advancing these efforts in our annual CSR Report and in the LkSG Report on our website, as well as to the Federal Office for Economic Affairs and Export Control (BAFA). In our sustainability reporting under the German Sustainability Code (GNC), we inform the public about our human rights commitments, our due diligence processes, and their effectiveness. In addition, the reporting covers the human rights and environmental risks and impacts identified during the reporting period in connection with business activities along the global supply and value chains, and describes the preventive and remedial actions taken. The report is also published on our website at <https://www.datev.de>.

CONTINUOUS IMPROVEMENT OF DUE DILIGENCE PROCESSES

We believe that upholding human rights and enshrining human rights and environmental due diligence in our operations represents a key contribution to strengthening human rights and environmental protection throughout global supply and value chains. We are committed to continuously improving our human rights due diligence processes.

3. CONTACT FOR INQUIRIES AND INFORMATION

For inquiries about this policy statement or any human rights or environmental issues, please contact our Human Rights Officer at menschenrechtsbeauftragter@datev.de. To report questionable conduct or a potential violation, you may also submit a report at any time through our confidential BKMS® SYSTEM.

4. FINAL PROVISIONS

This policy statement on human rights, social responsibility, and compliance with human rights and environmental risks takes effect on the date of its signing and supplements the existing DATEV Set of Rules on this subject. It was adopted by the Executive Board of DATEV eG in September 2023.

Nuremberg, September 2023