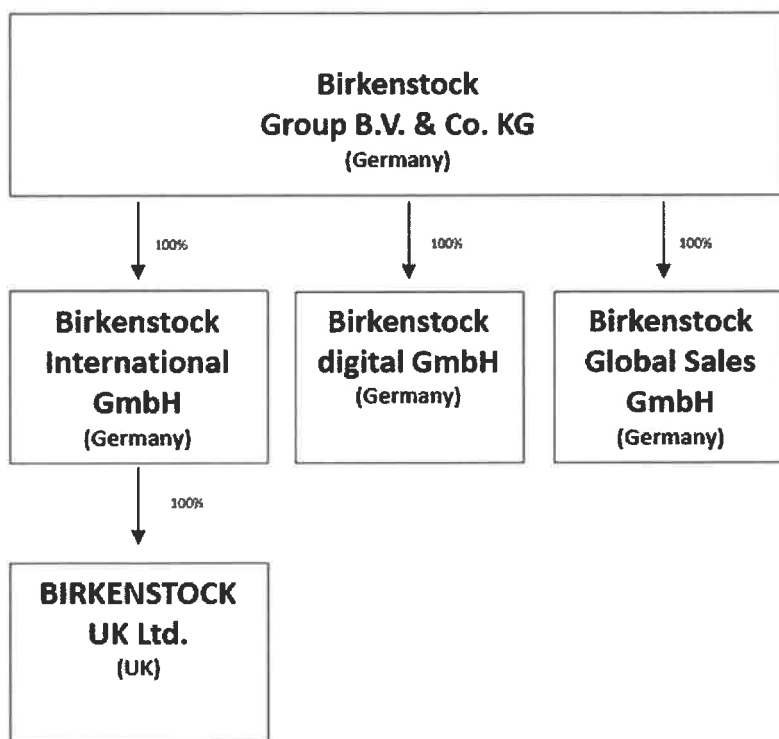


MODERN SLAVERY STATEMENT

BIRKENSTOCK GROUP B.V. & CO KG disclosure requirement under the UK Modern Slavery Act 2015 section 54 for the financial year 1 October 2022 to 30 September 2023.

This modern slavery statement has been prepared on behalf of the BIRKENSTOCK Group B.V. & Co. KG and its subsidiaries (collectively referred to as "BIRKENSTOCK") for the purposes of the UK Modern Slavery Act 2015. The statement is updated annually.



BIRKENSTOCK is committed to combatting modern slavery in all its forms and ensuring that our business operations and supply chains are free from any kind of forced labor and human trafficking. This Modern Slavery Statement (the "Statement") sets out our actions and approach to addressing modern slavery.

OUR BUSINESS AND SUPPLY CHAINS

BIRKENSTOCK is a revered global brand with a heritage in iconic footwear, rooted in function, quality and tradition dating back to 1774. With over 5,000 employees worldwide, we are also one of the German footwear industry's biggest employers.

Our production capabilities reflect centuries-old traditions of craftsmanship and commitment to using only the highest quality materials. To ensure each product meets our rigorous quality standards, we operate a vertically integrated manufacturing base and produce all our footbeds in Germany. In addition, we assemble over 95% of our products in Germany and produce the remainder elsewhere in the EU.

We source over 90% of our materials, such as raw materials, including cork, leather, EVA adhesives, natural latex, jute, wool felt and buckles and components, from almost 200 suppliers located in Europe. We favor suppliers from Europe and strive to form long-lasting relationships built on mutual trust, with an average tenure of 15 years for our top 25 partners, who represented 70% of raw materials and semi-finished goods sourced in fiscal year 2022. Certain materials and components, representing less than 10% of the total value of our raw materials, originate from outside of Europe. Examples include jute and latex, which are not grown in Europe. We buy these materials mainly from EU-based importers and have full transparency of their sources, which we visit frequently to ensure compliance with our strict guidelines on responsible sourcing practices.

We utilize responsibly sourced raw materials in the production of our silhouettes in compliance with strict ethical and social standards based on industry best practices. We include the Code of Conduct for Business Partners as a mandatory component of all new and extended procurement agreements, and we also implement similar procedures as part of new distribution and wholesale agreements.

BIRKENSTOCK has multiple locations in Germany, in the states of North Rhine-Westphalia, Rhineland-Palatinate, Hesse, Bavaria, Saxony and Mecklenburg-Western Pomerania. We have 6 production units in Germany, 1 in Portugal and 2 own warehouses in Germany. We also operate own sales office in the in the United States and Canada as well as in Brazil, Japan, Denmark, Poland, Switzerland, Sweden, Spain, the United Kingdom, France, Norway, the Netherlands, Dubai, Singapore and India.

We engineer and produce 100% of our footwear within the European Union, which is one of the safest and most regulated markets in the world.

Our vertical manufacturing and "Made in Germany" approach enables us to control our operational footprint and apply a highly resilient, quality-first methodology. We set the highest standards for quality, efficiency and delivery, which we execute across all manufacturing sites with full transparency and control. We provide extensive training to our employees to pass down the best practices we have learned over 250 years of manufacturing tradition. Moreover, we operate our own BIRKENSTOCK University to provide continued development for our employees at all levels with a curriculum ranging from sandal making to managerial programs that support upward mobility.

We are committed to conducting our business with integrity, respect for human rights, and in compliance with all applicable laws and regulations. We expect the same commitment from our business partners and encourage them to report any suspicions and concerns related to modern slavery through our confidential reporting channel "BIRKENSTOCK SpeakUP Line".

OUR POLICIES

We have developed and are further implementing a suite of documents, mainly our Human Rights Policy, Code of Conduct for Business Partners, Code of Ethics and Anti-Corruption Policy, which guide our approach to prevent modern slavery in our supply chain and act ethically and with integrity in all our business relationships. BIRKENSTOCK requires that its business partners follow the same principles which is also reflected in the Code of Conduct for Business Partners and to maintain transparency in the supply chain. We also conduct Human Rights Due Diligence assessments.

We regularly review and update our policies and due diligence processes to ensure their effectiveness and alignment with best practices.

DUE DILIGENCE, RISK ASSESSMENT AND ANALYSIS

In 2023, we made major changes in our Code of Conduct due to the emerging issues in the global value chains, which led to the revision of our Code of Conduct for Business Partners to align with the requirements of environmental and social developments and to ensure that it remains a relevant and effective tool. It was an extensive revision that introduced improved features and approaches and involved many employees, outside experts and management.

Our Code of Conduct for Business Partners is our long-standing programme that communicates and ensures the minimum requirements regarding social, environmental and working conditions that are expected to be met by all BIRKENSTOCK business partners. It addresses issues such as child labor, forced or bonded labor, responsible recruitment and excessive working hours. We set clear expectations for our business partners, and the document forms the basis for developing dialogue and shared values.

We developed our modern slavery risk assessment approach and system internally with an experienced human rights consulting firm. It covers our business partners and raw material suppliers as well as our own production sites, logistics, stores and offices. We conduct an annual assessment to evaluate and update our systems to identify and address risks in our supply chain. BIRKENSTOCK is working towards mapping these risks further in the supply chain and expanding engagement with deeper-tier suppliers.

With the help of our risk assessment tool, we have created a human rights due diligence process to help identify risks related to modern slavery. We have expanded the use of this tool to all our raw material suppliers and Tier 1 suppliers. As this will always be an ongoing process, it helps us to identify risks and opportunities to further support our suppliers when it comes to best practices and it serves as an ongoing platform to monitor the effectiveness of programs in addressing and minimizing risks related to forced labor.

Through data collection and analysis, we can identify and categorize potential risk factors. These factors are based on a defined set of criteria, including geographical location, industry sector, supplier behavior, and country-specific labor regulations.

Our Code of Conduct for Business Partners is based on core international labor organizations conventions and incorporates the Principles of the UN Global Compact and states its commitment to the fundamental human rights principles as recognized in the Universal Declaration of Human Rights.

MONITORING AND COMPLIANCE

Working with a diverse group of suppliers, production facilities and warehouses gives us an opportunity to have a wide range of monitoring and compliance. We seek to improve our approach to evaluating working conditions in our supply chain and working with our suppliers to enhance their capabilities. In our CoC BP, we have set responsibilities and accountabilities for various levels of internal stakeholders such as sourcing managers, supply chain compliance managers, sourcing heads and vice president of sourcing so that the monitoring and compliance is distributed and at the same time always at the highest level.

With the implementation of the revised version of our CoC BP, we are newly starting a training programme where we aim to train and educate our business partners regarding direct responsibility for better supply chain management of human rights and environmental issues.

Where risks are identified in our supply chain, we have a set of mitigation actions in place. Taking appropriate actions to address any instances of modern slavery includes making additional due diligence assessments, providing targeted training, and sharing of best practice to aid continuous improvement and termination of relationships with non-compliant business partners.

This Statement reflects our commitment to respecting human rights and eliminating modern slavery from our operations and supply chains. We are dedicated to continuously improving our practices and collaborating with others to make a positive impact.



Christian Heesch
Chief Legal Officer
Birkenstock Group B.V. & Co. KG