



SOCIAL REPORT 2024



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- 1981 Oberalp Group Spa is founded


- 1990 Oberalp acquires SALEWA; a multi-specialist for mountain & alpine sports


- 2003 Oberalp acquires Dyanfit; the most important global brand for ski touring gear and equipment


- 2011 Oberalp acquires Pomoca; the global leader in ski skin manufacturing


- 2012 Oberalp acquires Wild Country; an insider brand for climbing apparel & equipment


- 2013 Salewa, Dynafit & Wild Country become Fair Wear Foundation members


- 2016 Salewa, Dynafit & Wild Country become Fair Wear Foundation LEADERS
- 2019 Oberalp acquires Evolv; an American brand for climbing shoes


- 2020 Oberalp launches a new mountain sports brand for women only


- 2022 Oberalp acquires Droker, a high-end shoe factory located in Romania

Headquartered in the heart of the Dolomites

in Bolzano, Italy, the **Oberalp Group** is a leading provider of outdoor, technical apparel and equipment for mountain sport enthusiasts.

Today, it owns six brands, **Salewa, Dynafit, Pomoca, Wild Country, Evolv,** and **LaMunt** and also acts as EU distributor for other internationally recognised sports brands.

In today's globalised economy, businesses play a crucial role in upholding human rights throughout their supply chains. This report provides an overview of Oberalp's human rights due diligence (HRDD) activities, conducted in accordance with the Organisation for Economic Co-operation and Development (OECD) six-step framework. This structured approach helps businesses to identify, prevent and address human rights risks, ensuring responsible business conduct throughout the supply chain. The report outlines the measures implemented to integrate human rights considerations into supply chain management and the methodologies used for risk assessment. It also details the actions taken to mitigate adverse impacts, with a particular focus on the textile supply chain and T1 (finished garments) suppliers.

Adhering to the OECD's six-step due diligence process strengthens transparency, accountability and ethical business practices, thereby fostering a more sustainable and rights-respecting supply chain.

First, this report will describe the Oberalp supply chain and detail each step of the OECD framework, highlighting the integration between HRDD and sourcing. It will then provide an overview of the collaborations and actors that support us in promoting, protecting and remediating human rights impact challenges, before finishing by underlining the challenges and areas for continued improvement.

2024 has been a year of transformation, challenge, and commitment to human rights due diligence. Through strategic initiatives and enhanced due diligence, we have continued to adapt and refine our approach to monitoring and improving working conditions in our supply chain. A major advancement has been the launch of the Living Wage Serious Pilot in Myanmar, aimed at monitoring wage levels and ensuring fair compensation for workers, while simultaneously developing a risk-based approach to factory oversight in response to lessons learned and evolving regulatory requirements related to systematic human rights due diligence in key markets. Perfecting the risk assessment system and procedures was a significant challenge, alongside the integration of the Fair Wear Human Rights Due Diligence Facilitation Tool, which allowed us to refine our mechanisms, critically highlight areas for improvement, and align with the six-step OECD due diligence framework. This progress makes us proud while also reinforcing our awareness of our responsibilities toward workers and ethical corporate governance. A substantial portion of our efforts this year has been directed toward Myanmar, with a strong focus on wage fairness, freedom of association, access to effective grievance mechanisms, forced labor prevention, fair purchasing practices, security risks, and avoiding ties to military entities, ensuring credible information gathering and transparent reporting. Additionally, we have continued advancing the Employment Injury Scheme (EIS) pilot program to improve

workplace safety and injury compensation, addressing the unacceptable risks faced by workers and companies alike. Our ability to resolve non-conformities was strengthened by maintaining long-term partnerships with suppliers—90% of whom have worked with us for five years or more—while consolidating our supplier base by approximately 15%, ensuring greater oversight and alignment with ethical sourcing principles. In 2024, 77.65% of our textile production took place in medium, high, and very high-risk countries, requiring rigorous monitoring, with operations spanning 18 countries worldwide, eight of which are considered higher risk. These efforts have solidified our stance on human rights due diligence, ethical supply chain management, and corporate responsibility, ensuring that despite challenges, we continue refining risk assessment, improving labor conditions, and driving meaningful change in the global garment industry.

We were able to improve our risk assessment system and follow the six step of the OECD due diligence process. It makes us proud, and at the same time it signifies more knowledge on our responsibilities.

SOURCING & PRODUCTS

We own the factory that produces our ski touring skins in Switzerland, a footwear facility in Romania and a factory for the production mohair velvet for our ski touring skins in Germany.

The rest of our products are manufactured at external facilities, and this means we have to pick our production partners carefully and make sure we install fruitful and long-term partnerships.

Our broad product range for all brands is broken down into 4 key divisions: apparel, footwear & technical equipment, skis & bindings, and skins. The textile divisions are based in Italy and shared between offices located in the Dolomites and in Montebelluna. Dynafit ski-touring bindings, skis and a part of the brand's equipment are managed from our German offices in Aschheim, and Pomoca skins in Chavornay, Switzerland.

The FOB volume we purchase is mainly of textile products, an industry where the risk of labour issues is relatively high. Thus, the focus of our Social Compliance and Human Rights Due Diligence (HRDD) efforts is

allocated to the factories where cut and sewn goods are produced by third parties, especially if located in Asian countries. This report share details of the efforts and results achieved in the textile factories used to make for Salewa, Dynafit, Wild Country and LaMunt products.

Planning, sourcing, and purchasing activities are conducted independently by the different divisions. Each division has its own internal structure, sourcing strategies and partners; *however, common to all is the integration of due diligence and social compliance responsibilities throughout each of the respective teams, and with all suppliers, whether they be the factories directly, or agents who act as intermediaries between us and the factories.* In cooperation with the Sustainability Compliance & Strategy team, Sourcing and Costing managers are regularly briefed about local living costs, potential hazards and risks, and actual working conditions so they are empowered to make informed decisions.

Our 4 Key Divisions

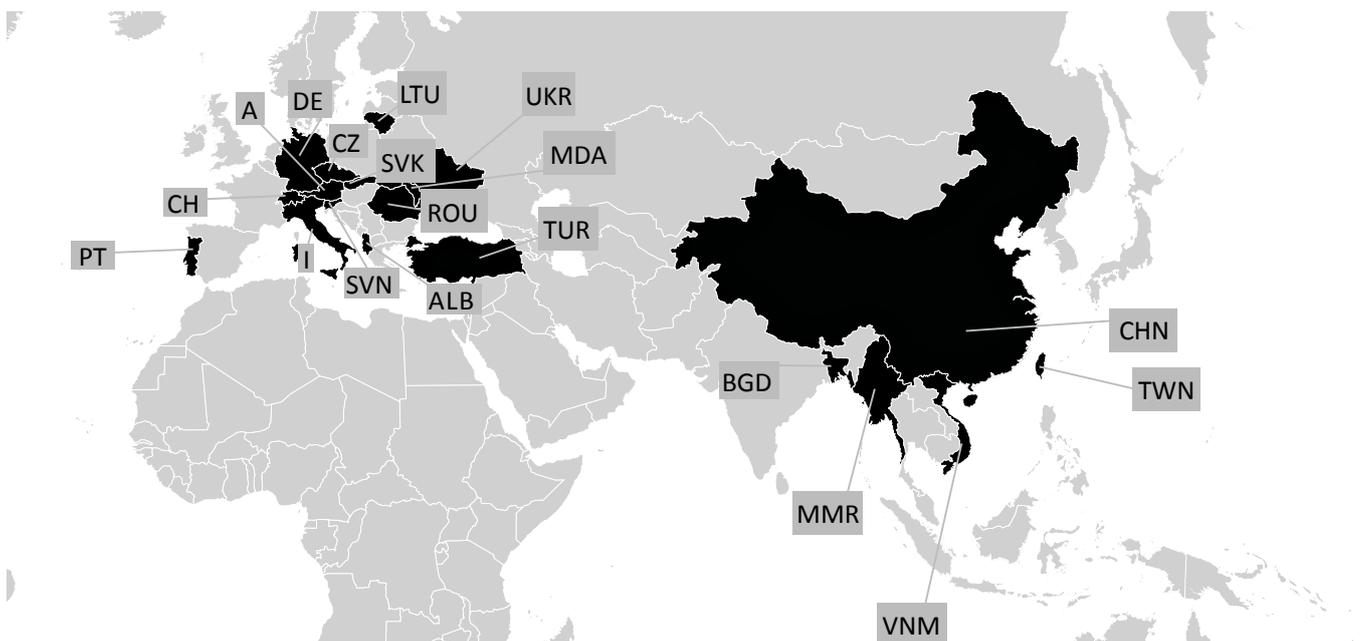
APPAREL (menswear, women's wear, accessories, denim, knitwear)

FOOTWEAR (shoes and boots) **& TECHNICAL EQUIPMENT** (tents, backpacks and bags, sleeping bags, cords, ropes, slings)

SKIS & BINDINGS

SKINS

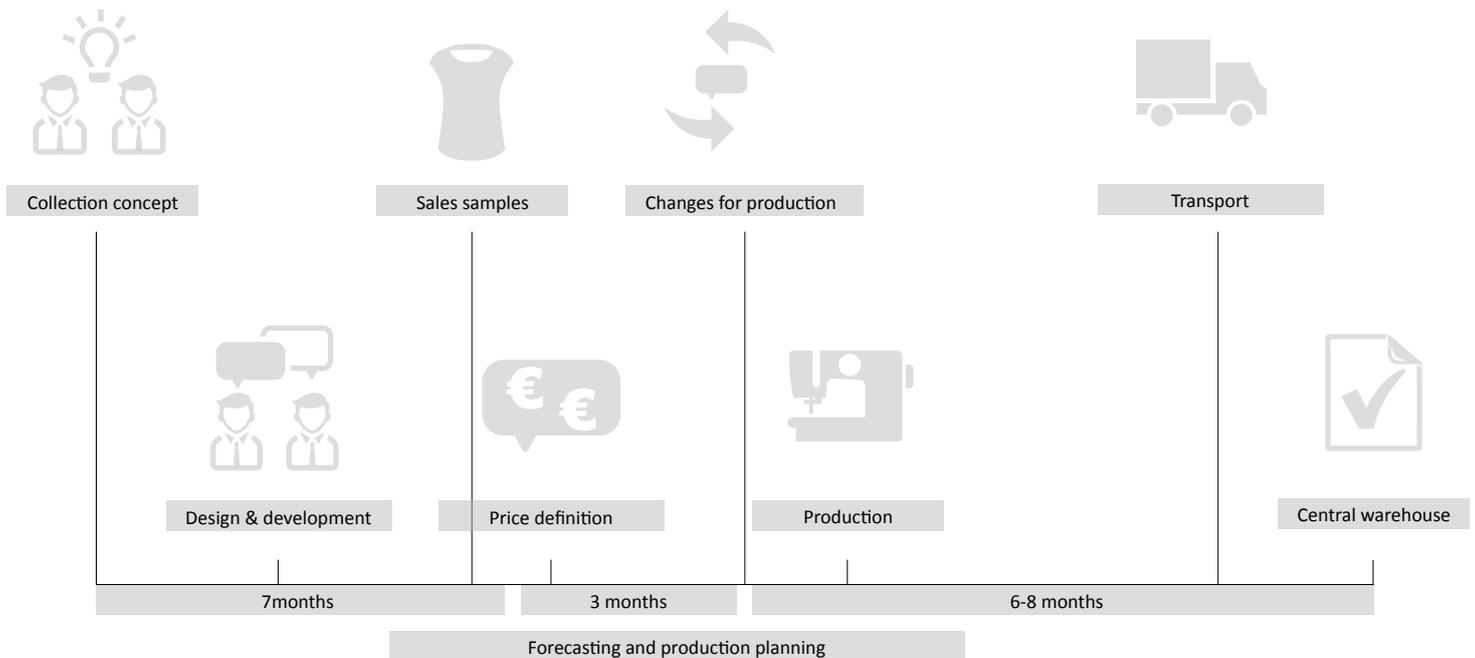
Production Countries



In 2024, our textile production took place in **18 countries** across the globe.

Production Cycle

Our production planning is informed by the **production capacity** of the factory, and is also based **according to style**. This allows for **substantial and flexible lead times** to avoid undue pressure to fulfill delivery dates. Furthermore, if / when the occasion arises we **accept delays** and **share the responsibility** if need be.



In agreement with our partners, we define a reasonable timeline including room for delayed fabric and accessory deliveries and considering important events and local holidays.

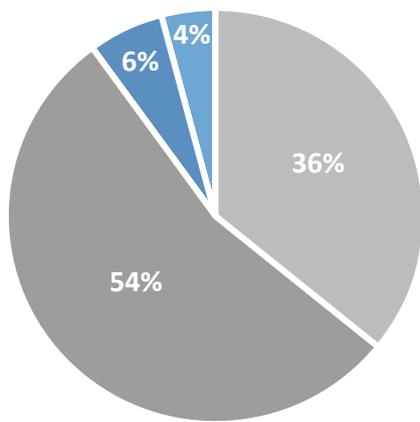
Holiday	Dates (2024)
Chinese New Year (China, Vietnam)	09 - 15 February
Easter	31 March
Thingyan Festival in Myanmar & Burmese New Year	05 - 14 April
Eid ul Fitr (Bangladesh)	13 - 17 April
Labour Day Holidays (China)	29 April to 01 May
Dragon Boat Festival (China)	10 June
Eid ul Adha (Bangladesh)	16-18 June
Mid-Autumn festival (China)	17 -18 September
Golden Week (China)	01 - 07 October

Supplier Relations

Long & stable Supplier Relationships - One of our primary objectives in regard to supply chain management, is to establish long- lasting relationships with our suppliers, with the aim for the maximum mutual benefits. This year, 90% of our total FOB volume came from factories we’ve been working with for more than 5 years. To grow successfully as a company, it is important that we cooperate with partners who also continually strive to grow and improve.

Those that, like ourselves, aim to better their social and environmental standards in their own operations and beyond. We see it as our role to encourage and facilitate dialogue that seeks to align our own values and goals with those of our suppliers, internally and in their business relationships with their partners. This on-going process is central to our social compliance efforts and demands our constant monitoring and evaluation.

In 2024, 90% of our total FOB volume came from factories where we hold long-term relationships



	2020	2021	2022	2023	2024
More than 10 years	31%	29%	34%	36%	36%
5 to 10 years	44%	40%	36%	36%	54%
2 to 4 years	21%	27%	24%	23%	6%
1 year or started in 20	4%	4%	6%	5%	4%



Photo - Factory 5843 in Bangladesh

Human Rights Due Diligence

We are aware that our sourcing strategy (beginning, maintaining and ending the collaboration with our suppliers) and all our decisions affect the workers employed in our supply chain and the communities they live in. As a company active in the garments and footwear industry, we have to get deeper knowledge on the partners involved in the making of our goods to identify and address the actual and potential adverse impacts we could cause or contribute to in the supply chain.

To achieve this, human rights due diligence (HRDD) and the sourcing process need to be integrated, so that the first can inform and influence the decisions of the second, and the second can provide input on objective and perceived risks so that due diligence can be refined, commensurate and actions can be better prioritized.

Having structured and effective due diligence procedure and sourcing strategy is essential to prevent and minimize risks and violations. This is particularly important in our case because the supply chain we work with is fragmented, externally owned and located in many countries, with different cultures and political systems, with uneven coverage or guarantees on legal protection and social security measures, and especially with different degrees of dialogue and circumstances enabling equal treatment or advancement of workers’ living standards. The UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector set the basis of the direction we are committed to following. A six-step framework has been developed by the OECD to help the companies in creating their own due diligence process,

Step 1 – Embed a Responsible Business Conduct (RBC) into policies and management systems: we are progressively tailoring our internal policies and management systems to better respond to the risks in our supply chain; and integrate them in our sourcing practices;

Step 2 - Identify and assess actual and potential adverse impacts: we have created a three levels scoping exercise The first level helps us in identifying the countries we should focus more on basing on the general situation of the area analysed, the second enables us to get more information on the most frequent risks in the footwear and garment sector of the countries, the third one make us aware of the individual risks we find in the factories;

Step 3 - Cease, prevent and mitigate adverse impacts: depending on the severity and likelihood of risks identified in the previous step, we prioritise the ones that need our attention and create a plan to limit the adverse impacts;

Step 4 - Track implementation and results: the results of the risk-assessment and the actions taken to minimize risks and violations are tracked, for continuous improvement;

Step 5 - Communicate how impacts are addressed: we report on the risks and impacts, prioritisation criteria and processes, and actions and outcomes to address impacts against targets. We share the challenges, efforts and results in our annual Social Report and their evaluation can be found in the Brand Performance Check carried out by Fair Wear Foundation. Both documents can be found on the company and brands’ websites.

Step 6 - Provide for or cooperate in remediation: we participate in remediation for impacts that we have caused or contributed to.



The 6 HRDD steps – framework used by Fair Wear

The global supply chain is subject to various changes linked to the geographical area and the political and economic system, so it is important that due diligence is integrated not only into sourcing but also into the company's management system and in a corporate policy. This needs to be updated and regularly revised to reflect and address the risks at each stage of their development, always with the aim of eliminating, preventing or mitigating them.

Step 1: Responsible Business Conduct Policy & Policies

Responsible Business Conduct Policy

The important role of due diligence in the corporate structure needs to be formalised in a clear policy that guides current and future efforts, illustrates the principles that inspire the company and the methods it uses to assess and manage risk, and reiterates priorities, commitment and accountability: the Responsible Business Policy. We operate under a Responsible Business Conduct (RBC) policy as intended in the OECD's "Due Diligence Guidance for Responsible Business Conduct". It reflects the company's commitment to protecting and respecting the environment, the human rights and the dignity of every individual and community we come into contact with, within our supply chain. The policy acts as a guide that supports us in improving living conditions while preventing, mitigating, and remediating any negative impact we might cause, contribute to, or are directly linked to.

Even though our possibilities are limited, because of geographical distance and economic circumstances, such as our size compared with our suppliers', we are convinced that good management practices on our side, open discussion about shared values and social standards that must be upheld, and collaboration with competitor brands and stakeholders who want to improve workers' lives, lead to change for the better.

In 2024, we have added a reference in the RBC to the five core principles of the Common Framework for Responsible Purchasing Practices, which guide our purchasing practices. We are continuously integrating these principles into our systems and processes in order to establish an equal and long-term partnership with selected suppliers who share Oberalp's values and goals, promote cooperation for mutual benefit, and support fair payment conditions through sustainable costing.

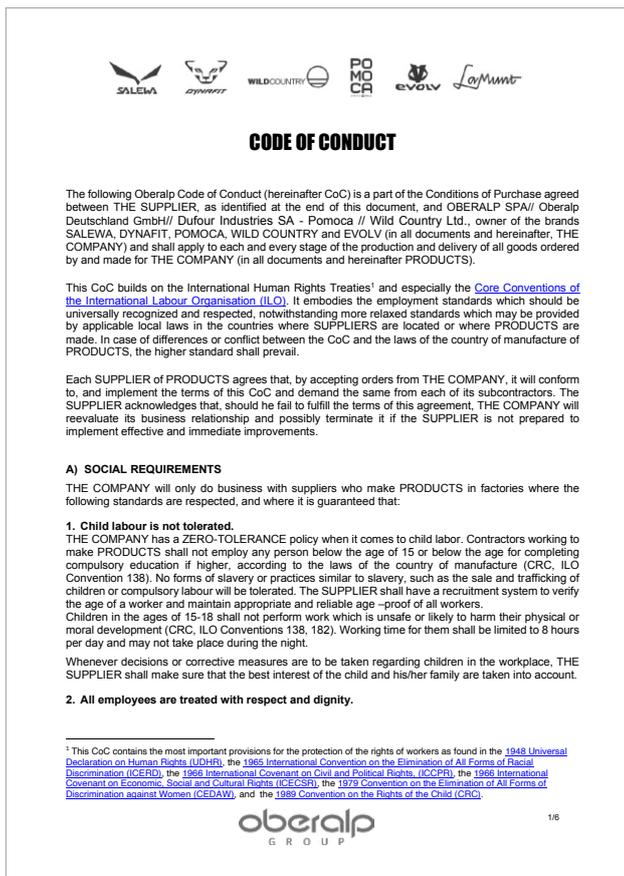
Code of Conduct

Our RBC policy is complemented by the Oberalp Code of Conduct (CoC). Building on the most relevant International Human Rights Treaties, particularly the Core Conventions of the International Labour Organisation (ILO), and in line with FW's Code of Labour Practices, our own Code of Conduct sets forth the guiding principles and backbone of our company and all of our business relationships. At its core it's the shared responsibility, both on our part and expected from our suppliers: geared towards sustainability and compliance, as well as ethical behaviour towards all workers at all stages of our business and supply chain. Moreover, it is an information tool for making all employees and suppliers aware of their rights and duties.

Both our RBC and CoC prescribe that our business with suppliers and in turn, their business practices be free from corruption, direct or indirect, including planned, attempted, requested or successful transfer of a benefit as a result of bribery or extortion.

Another important principle stated in our CoC is that subcontracting is not permitted. Suppliers or production units must not subcontract any part of the manufacturing process without our prior written consent. This means that all subcontractors must be disclosed by the supplier in writing and evaluated and approved by us. This applies to both bulk production and salesman-samples: orders must be placed with facilities that have been approved by us in advance and committed to implementing the CoC.

Additionally, our suppliers should implement an effective program and a system to tackle environmental issues in the factory, taking a precautionary approach. In 2022, we started to address environmental risks in our supply chain in a deeper and broader manner, and establish processes to better tackle, improve, track and report issues at suppliers: from the identification and assessment of risks, through to devising ways of addressing or remediating them in collaboration with our competitors and our suppliers, and ceasing, prevention or mitigation of these risks.



Our Code of Conduct

- Child labor is not tolerated
- All employees must be treated with respect and dignity
- Employment must be based on ability and no discrimination is tolerated
- Employment must be freely chosen
- Payment of a living wage must be guaranteed
- Hours of work must be reasonable; overtime exceptional, voluntary and duly paid.
- Working conditions must be decent and safe
- Freedom of association must be guaranteed
- The employment relationship must be formally established by means of a written contract

Step 2: Identify an assess adverse impacts

The global supply chain presents different risks, some specific to each country or region and others common to all factories.

After having mapped our operations and chain of activities, we have divided our risk assessment into three layers: country rights indicators, risk scoping (country level) and risk assessment (factory level).

It also helps us in prioritizing the factories with the most severe actual and potential adverse human rights outcome, following the UNGP No. 24: “Where it is necessary to prioritise actions to address actual

and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.”

We collaborate with many factories, and it is not possible to identify all potential and actual negative impacts at once, and work to prevent, mitigate and remediate them all simultaneously.

Therefore, each identified risk is assigned a different degree of likelihood and severity, and we focus more on the risks that have higher values. Likelihood is a measure that identifies the degree of probability that a given event will occur and is measured on a scale of 1 to 5, with 5 being certain.

Severity is another useful measure for understanding how to prioritise, as it measures the seriousness of the impact. It has three sub-indicators: scale (gravity of the impact), scope (how many people may be affected) and irremediability (inability to remedy over time).

Country rights indicators

The first risk analysis step researches the countries we work with through the combination of four indices - the World Bank Governance Indicators, the United Nations Development Programme (UNDP)’s Human Development Insights, the International Trade Union Confederation (ITUC)’s Global Rights Index and the World Economic Forum’s Gender Gap Index – while taking into consideration the number of Core International Labour Organisation (ILO) Conventions ratified by the countries and the rate of inflation of average consumer prices, as measured by the International Monetary Fund.

The World Bank Governance Indicators (WGI) is a research dataset summarizing the views on the quality of governance provided by a large number of enterprise, citizen and expert survey respondents in industrial and developing countries. The data are gathered by a number of survey institutes, think tanks, non-governmental organizations, international organizations, and private sector firms and report on six broad dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence/Terrorism; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption.

A statistical tool, called Unobserved Components Model, is used to construct a weighted average of the data from each source for each country.

The resulting measure is a percentage that goes from 0% (minimum) to 100% (maximum) which enables a broad cross-country comparison; moreover, looking at the evolution of the indicators over time, it is useful to evaluate broad trends.

The **UNDP'S Human Development Insights (HDI)** is a summary measure for assessing long-term progress in three basic dimensions of human development: a long and healthy life, access to knowledge and a decent standard of living. The health dimension is assessed by life expectancy at birth, the education dimension is measured by means of years of schooling for adults aged 25 years and more and expected years of schooling for children of school entering age. The standard of living dimension is measured by gross national income (GNI) per capita. The HDI uses the logarithm of income, to reflect the diminishing importance of income with increasing GNI. The scores for the three HDI dimension indices are then aggregated into a composite index using geometric mean.

The result is a percentage that reflects the human development classification of a certain country. From 0% to 54% is low; from 55% to 69% is medium; from 70% to 79% is high and from 80% to 100% is very high.

The **World Economic Forum's Gender Gap Index (GGI)** benchmarks the current state and evolution of gender parity across four key dimensions: Economic Participation and Opportunity, Educational Attainment, Health and Survival, and Political Empowerment. It is the longest-standing index which tracks progress towards closing these gaps over time since its inception in 2006.

Economic Participation takes into consideration the male and female unemployment levels, levels of economic activity, and remuneration for equal work.

Economic Opportunity analyses the duration of maternity leave, number of women in managerial positions, availability of government-provided childcare, wage inequalities between men and women. Political Empowerment measures the gap between men and women at the highest level of political decision making through the ratio of women to men in ministerial positions and the ratio of women to men in parliamentary positions.

Educational Attainment captures the gap between women's and men's current access to education through the enrolment ratios of women in primary-, secondary-, and tertiary-level education.

Health and wellbeing provide an overview of the differences between women's and men's health and the effectiveness of governments' efforts to reduce poverty and inequality, adolescent fertility rate, percentage of births attended by skilled health staff, and maternal and infant mortality rates.

The **Global Rights Index (GRI)** is a world-wide assessment of trade union and human rights by country, made by the International Trade Union Confederation (ITUC). The given ratings are based on 97 indicators derived from the labour standards of the International Labour Organisation (ILO), and specifically violations of trade union rights, such as limitations on collective bargaining and the right to strike, inhibiting trade union membership, state surveillance, violence and killings against trade unionists and restrictions on freedom of speech. The index analyses the compliance with collective labour rights by governments and employers, and assigns a rating per country



Photo - Factory 11333 in Vietnam

on a scale from 1 through to 5+, where 1 means “sporadic violations of rights”, 2 “repeated violations of rights”, 3 “regular violations of rights”, 4 “systematic violations of rights”, 5 “no guarantee of rights” and 5+ “no guarantee of rights due to breakdown of the rule of law”. In 2024, we have improved the overview of risk scoping carried out at country level by adding the number of **Core International Labour Organisation (ILO) Conventions** ratified by the countries and the rate of **inflation of average consumer prices**, as measured by the International Monetary Fund. The economic situation in different countries can have a major impact on workers' rights, and monitoring its evolution through the inflation rate informs us when to step up accordingly to prevent impacts on child labour, forced labour, working hours and contract conditions.

Inflation is a powerful lens through which we can observe a country's economic health and its social implications. When prices rise rapidly, people's purchasing power decreases, disproportionately affecting the most vulnerable segments of the population. The most frequent impacts are in the following areas:

- **Living conditions:** High inflation can make essential goods such as food, housing, and healthcare less accessible, threatening fundamental rights like the right to a decent standard of living.
- **Inequality:** If wages don't rise proportionally, the gap between rich and poor widens, generating tensions and possible violations of economic and social rights.
- **Freedom and stability:** In some contexts, uncontrolled inflation can lead to political crises, undermining democracy and civil rights, with governments resorting to authoritarian measures to contain its effects.

Observing inflation trends is not just an economic exercise but an analysis of living conditions and social justice dynamics within a country. The ILO Core Conventions list the rights of human beings at work which serve as a precondition for all the others. Those are:

1. Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
2. Right to Organise and Collective Bargaining Convention, 1949 (No. 98)
3. Forced Labour Convention, 1930 (No. 29)
4. Abolition of Forced Labour Convention, 1957 (No. 105)
5. Minimum Age Convention, 1973 (No. 138)
6. Worst Forms of Child Labour Convention, 1999 (No. 182)
7. Equal Remuneration Convention, 1951 (No. 100)
8. Discrimination (Employment and Occupation) Convention, 1958 (No.111)

The ratification of the ILO Core Conventions is crucial because of several reasons:

1. **Promoting Fundamental Rights:** The Core Conventions address essential principles like freedom of association, elimination of forced labour, abolition of child labour, and non-discrimination in employment
2. **Strengthening Legal Frameworks:** Ratification commits countries to incorporate these standards into their national laws and practices, ensuring better protection for workers
3. **Enhancing Global Reputation:** It demonstrates a country's commitment to social justice and decent work, boosting its image internationally
4. **Encouraging Fair Competition:** By adhering to universal labour standards, countries prevent unfair practices like lowering labour costs at the expense of workers' rights
5. **Facilitating International Cooperation:** Ratification fosters collaboration between nations to address labour issues collectively

In order to provide an overall assessment of the countries, taking into account all the indices analysed, we convert each score for each indicator to a scale of 1 to 6. In the case of the GRI indicator, we have used the same scale as the research itself, with the sole exception of converting the score to 6 points if the risk is 5+. For the other three indicators, we used a logic similar to that of the HDI, where a percentage between 80% and 100% indicates a very high degree of development, which we translated into a very low risk.

The vast majority of countries have a precise indicator for all the aspects; where the indicator is not available, we conduct further research to exclude that the missing measure would impact the risk level of the country.

The table below gives details of the values assigned and the resulting average of the indicators by country.

Risk level	Min % of index	Max % of index	Risk measure
Very low	80%	100%	1
Low	70%	79.99%	2
Medium	55%	69.99%	3
High	30%	54.99%	4
Very high	10%	29.99%	5
Exceptional	0%	9.99%	6

At the end of this first level of risk assessment, we are able to classify each country's level of risk based on its performance in terms of a living wage, health, education, freedom of association and access to remedy, gender and discrimination, politics, stability and corruption.

Assigning risk levels enables us to focus our attention on areas where the system is less prepared to tackle violations or where they are more likely to occur.

By mapping the risk areas, we can be more precise in the subsequent steps. Knowing which areas present a higher degree of risk guides our due diligence work in the factories. We carry out a broad risk analysis on the different labour standards, but knowing which rights are most likely to be violated, we focus on understanding whether these risks are also present in the factories.

We maintain production partnerships around the world. The global supply chain presents different risks, part of them specific to each region. The countries are classified into 5 levels of risks according to the results of our first layer risk-assessment in regard to Social Compliance.

Very High and High Risk: Bangladesh, China, Myanmar

Medium Risk: Albania, Moldova, Turkey, Ukraine, Vietnam

Very Low and Low risk: Austria, Czech Republic, Italy, Lithuania, Portugal, Romania, Slovakia, Slovenia, Switzerland, Taiwan*

*since we don't have much information about Taiwan, we then apply the approach we normally use for medium risks countries

In 2024 our products were made in the following countries:

Medium, High and Very High risk:

Factory country	Percentage of our total FOB	Number of factories
Vietnam	27,46%	11
Bangladesh	18,39%	3
China	14,93%	11
Myanmar	12,71%	2
Turkey	2,90%	2
Moldova	0,61%	1
Albania	0,56%	1
Ukraine	0,10%	1
TOTAL	77,65%	32

Low Risk:

Factory country	Percentage of our total FOB	Number of factories
Romania	12,78%	1
Switzerland	4,20%	1
Italy	3,00%	6
Czech Republic	0,74%	1
Slovenia	0,60%	1
Portugal	0,47%	1
Lithuania	0,33%	1
Slovakia	0,13%	1
Taiwan	0,07%	1
Austria	0,04%	1
TOTAL	22,35%	15

	Very Low	Low	Medium	High	Very High
% Factories	-	32%	34%	30%	4%
% FOB	-	22%	32%	33%	13%

Risk scoping – country level

Following the priority given by the results of the country risks indicators (very high, high and medium risk countries first and low and very low risk countries second), we deepen the analysis focusing on risk scoping, the process of identifying the most significant human rights risks in our operations and supply chain.

The goal is to obtain a matrix where we can easily see which and where human rights risks are more likely to be present in the different countries we source from, only by considering the general country context and relevant pattern we see in the factories we source from. Different source of information supports us in the risk identification: Fair Wear inputs, third-party research and countries social performance.

Fair Wear Inputs

Where possible, we use Fair Wear extensively to inform our risk identification process. As a Fair Wear member brand, we have access to the Member Hub, a platform where expertise is collected and shared in various forms. More information can be found in the Stakeholder & Collaboration chapter.

- Fair Wear risk scoping tool: it provides a detailed analysis of potential harms at the labour standards level and their likelihood in each country where they have a field team conducting country studies.
- Fair Wear Country Studies: these are the result of research and analysis of different countries, providing an overview of the labour laws, working conditions, and industrial relations within the garment industry in each country. The countries covered by the studies are Myanmar 2016, Turkey 2017-2018, Bangladesh 2018, China 2020, Romania 2021, Vietnam 2021, Tunisia 2021.
- Fair Wear risk assessments: they have been carried out for two countries where there is no active Fair Wear team, but where specific risks can be identified. This was the case in Portugal in 2016 and in Italy in 2020.
- Due diligence requirements: depending on the countries and the specific context, Fair Wear may share additional due diligence

expectations. These help us to understand the most significant risks to labour standards in particular countries.

- Webinars and LMS (Learning Management System): Fair Wear offers its members access to a learning platform where information about HRDD and international labour standards is shared, as well as knowledge about how to implement meaningful actions in the supply chain, through webinar recordings and interactive modules.

Third-party research

Reports from NGOs or other stakeholders provide us with data and information on countries where our main stakeholder is not present. The main source of information we use is the CSR Risk Check developed by MVO Nederland. This tool gives us an indication of the risks we may face when doing business in the textile sector abroad. News is another valuable source of information about risks and changes in the political or economic context that could affect labour rights. We regularly monitor various channels (magazines, newsletters, websites, podcasts) to keep abreast of the latest developments in the economic, political and social context that may affect labour standards. The sources we consult most frequently are Human Rights Watch, Business & Human Rights Resource Centre, ILO publications.

Countries social performance

We also take into consideration our direct experience in the sourcing countries and factories when identifying risks. To avoid bias, we do not focus on potential risks or findings relating to specific facilities, but instead consider the bigger picture. We look for patterns or structural risks present in most facilities in a given area. This information is gathered through audits, visits, discussions with experts and other brands, and questionnaires.

By merging the results of the country indicators with the labour standards risk identification, we found the most salient risks and the countries that have the biggest priority.

Cluster	Area	Priorities
Labour practices and working conditions	Wages	Bangladesh, Myanmar
	Working hours	Bangladesh, Myanmar
	Health and safety	Bangladesh
	Child labour	Bangladesh, Myanmar
	Forced labour	Myanmar
Discrimination and harassment	Gender-based violence and equality	Bangladesh
	Migrant workers	Taiwan, Turkey, South Korea
Social Dialogue	Freedom of association	Bangladesh, Myanmar, Turkey

Wage

The compensation workers receive for their labor, which should be fair, sufficient to meet basic needs, and in compliance with legal standards. Unfair wage practices (e.g. insufficient wages, delayed payment) can lead to economic hardship and violate workers' rights.

Working hours

The duration of time employees are expected to work, which should adhere to laws and regulations to prevent excessive hours that may lead to exhaustion, reduced quality of life, and health risks.

Health and safety

The protection of individuals from workplace hazards that can cause injury, illness, or death. It includes policies and regulations ensuring safe working conditions, proper training, measures to prevent occupational risks and accidents, and mechanism for reporting hazards.

Child labour

The employment of children in work that deprives them of their childhood, potential, and dignity, and that is harmful to their physical and mental development. It often interferes with their education and violates international standards set by organizations such as the ILO.

Forced labour

Work or services that individuals are compelled to perform under threat,

coercion, or deception, often with restricted freedom and little to no compensation. This includes modern slavery, human trafficking, and bonded labour, violating basic human rights. Forced labour might be a difficult risk to detect, the ILO has listed a series of indicators that represents most common sign and clues of possible existence of forced labour: abuse o vulnerability, deception, restriction of movement. isolation, physical and sexual violence, intimidation and threats, retention of identify documents, withholding of wages, debt bondage, abusive working and living conditions, excessive overtime.

Gender-based violence and equality

Gender-based violence includes physical, psychological, or economic harm inflicted on individuals based on their gender. Gender equality refers to the fair treatment and opportunities for all, regardless of gender, ensuring non-discrimination in workplaces and society.

Migrant workers

Individuals who move from one country or region to another to seek employment. They often face challenges such as discrimination, poor working conditions, legal uncertainties, and vulnerability to exploitation.

Freedom of association

Many textile and garment workers have limited access to freedom of association. According to the International Labour Organization (ILO), the traditional business

model of the garment industry hinders the formation of unions.

Suppliers often feel that trade unions are not beneficial to their enterprise, and there is a high level of distrust. Workers are often unaware of their rights and do not understand how freedom of association and collective bargaining could benefit them. Without a structured and recognised mechanism for negotiating workplace conditions and wage improvements, exploitation and unsafe working conditions may result.

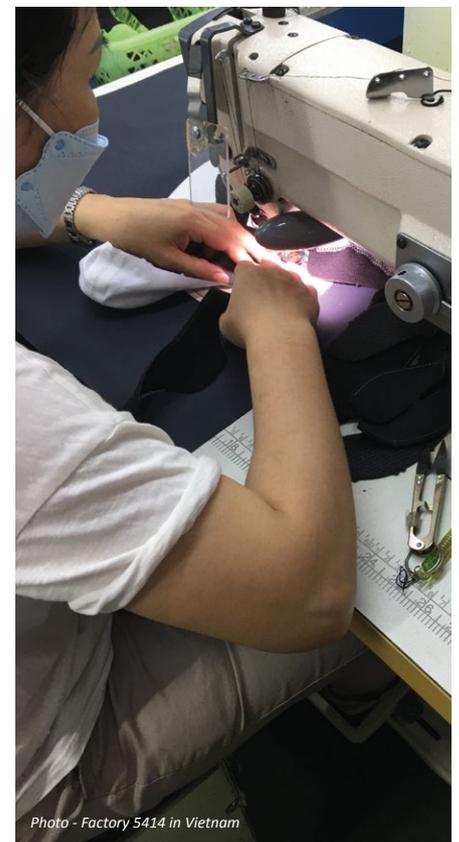


Photo - Factory 5414 in Vietnam

Risk assessment – factory level

The final step is the risk assessment which consists of assessing human rights risks at the factory level.

The aim of this step is to understand whether the risks identified at the country level are also present at factory level to consequently make inform decisions about the actions to take to cease, prevent and mitigate them. For each of them, we input a likelihood and a severity based on the information collected from: desktop review, on-site factory assessment and stakeholder consultation.

Desktop review

Once again, Fair Wear and other third parties provide valuable insights to support our risk assessment at factory level, such as country studies, risk assessments, research and due diligence requirements. This step also involves collecting and evaluating the factories' policies and organisational charts, and checking standard due diligence information.

On-site factory assessment

On-site factory assessments are crucial for identifying human rights risks in the supply chain because they provide direct insight into working conditions, labour practices, and compliance performance. Social questionnaires and visits reports covering the eight labour standards are extremely valuable for conducting screenings of potential risks. Third-party audits enable us to gain a more detailed understanding by providing an external perspective that can assess working conditions, wages, health and safety, and compliance with labour laws. These audits are important for evaluating any gaps and identifying whether the risks we have flagged have materialised, or if there have been violations that we did not anticipate. As soon as we identify an issue in a report, we update the factory's risk profile to indicate a negative impact and analyse which other labour standards may be affected. We rely on third-party social audits conducted on behalf of other brands or requested by the factory. If we deem it necessary to investigate an issue further, we commission audits from the Fair Wear Foundation's audit teams. During site visits, email conversations and phone calls, we ask additional questions to understand whether risks are present or not, whether they are more or less likely to occur, and whether there are processes in place to identify them before they occur.

Stakeholder consultation

This is one of the most valuable sources of information that we can use to improve our understanding of human rights risks and their potential impact. Talking directly or indirectly with affected stakeholders can provide a different perspective that is fundamental to identifying concerns in our supply chain and prioritising action.

We consult stakeholders via surveys of workers employed in the factories we source from, engagement with NGOs, MSIs, and local and external organisations, as well as through human rights-related controversies and complaints received via the Fair Wear hotline, factories' internal grievance mechanisms, and other sources such as the specialised press and NGOs.

This third layer risk helps us to name the risks and to identify where we should focus our efforts in our supply chain. Without it, a fundamental part of our risk assessment would be missing. We believe that if we carry out a proper and complete risk assessment, we will also be able to anticipate and mitigate the risks in the specific factories, or even decide that a business relationship cannot continue because the risk of adverse impact is too great or the mitigation efforts have failed.

The HRDD Specialist, who sits on the Sustainability, Compliance and Strategy team, is responsible for conducting human rights due diligence in our supply chain, oversees the connected policies and procedure, and managing the relationship with the Fair Wear Foundation. Any severe risks of harm identified are communicated to the relevant colleagues and management team, including the Operations Department and Vice President. An action plan is then designed to tackle the potential harms.

The risk assessment tools are not static; they need to be updated every year to reflect the evolving context in the countries and the violations. At the same time, we are committed to updating the structure of the tool to include more sources of information that will lead us to more accurate results.

The due diligence process is not always the same, it varies according to the likelihood and severity of an adverse impacts that may or have occurred. The greater the likelihood and severity (i.e. scale, scope and irremediability), the higher the priority and the more extensive the due diligence.

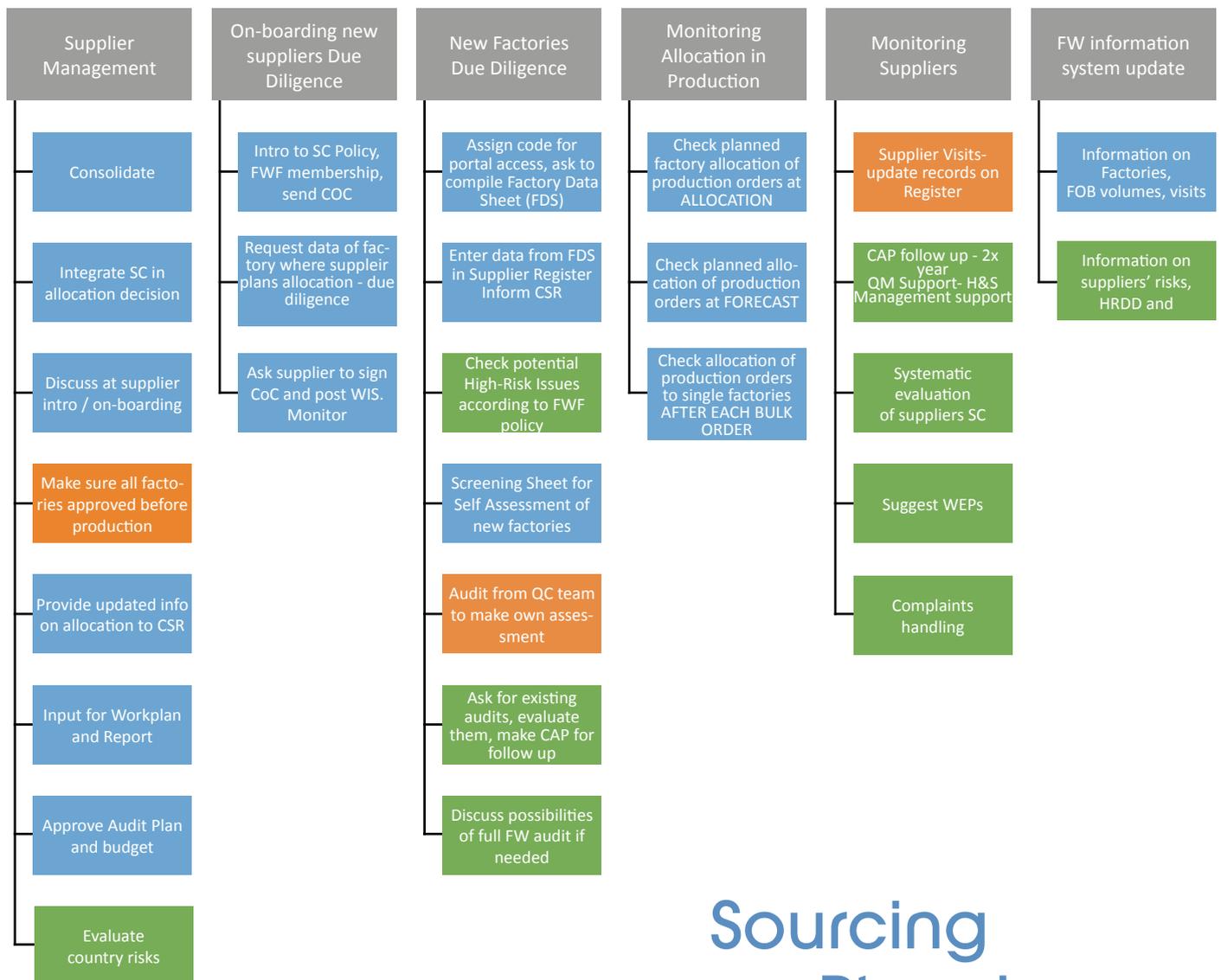
With the results of the risk scoping and assessment, we can prioritise where to focus our efforts to ensure that preventive or mitigative actions to stop or reduce the potential impact are directed where they are needed the most.

Step 3: Cease, prevent and mitigate

After conducting a risk scoping and risk assessment exercise, a lot of information about potential and actual harm is collected. The next step is to take action. Potential harms can be prevented from having a negative impact, while actual harms can be mitigated or stopped, depending on whether the aim of the actions is to reduce the severity of the risk or to stop it from causing or contributing to adverse impacts.

Effective collaboration between departments is crucial for preventing, mitigating and stopping human rights risks in the supply chain.

Integrated Monitoring Activities & Sourcing Decisions



Sourcing
Planning
Purchasing
Quality Management
Sustainability

Due diligence, and the subsequent efforts to cease, prevent and mitigate the risks described in the previous step, begins with the selection of our suppliers and the onboarding process, and concludes with the exit strategy.

Starting relationships with new suppliers

There are occasions when it becomes necessary to start a business relationship with a new supplier. This decision generally occurs for several different reasons, or a combination of different factors. In some cases, it is motivated by our own quality or technical requirements, or in others, we have to replace a supplier who did not meet our standards or is the results of a strategic decision. Existing suppliers are evaluated at least twice a year on all aspects of their performance including: results obtained in audits and monitoring, cooperation to observe corrective action plan remediation, the implementation of our CoC, innovation and quality performance, and timeliness of deliveries.

Unfortunately, when actual working conditions do not meet basic health and safety standards, and/ or the supplier is unwilling or unable to demonstrate genuine change, it becomes imperative that we look for an alternative. The final decision to work with a new supplier is the result of an in-depth discussion between the division managers, the sourcing staff, costing and production managers, the quality department, production managers and developers, and the Sustainability Compliance & Strategy team.

There are also instances where the decision to begin cooperation with a new supplier is not of our initiative, and this may happen for three reasons: our partners may shift their production by opening new factories, close down their facilities or end the business relationship with us.

In 2024, we started working with 2 new factories and placed new orders with 2 suppliers who were on standby in the previous year. In one case, our supplier opened a facility in a new country, and we agreed that we could trial it. In the other case, the decision was strategic: we wanted to spread the production volume across two factories. In the first case, as the supplier was already working with us and was already familiar with our requirements, all we had to do was check and approve the factory. For the other new collaboration, we used the standard onboarding process. When the need for a new collaboration arises, the sourcing department informs the Sustainability Compliance & Strategy team in good time and, in the case of a new sourcing country, requests information on the general context of working conditions and the likelihood of human rights abuses. The Country Rights Indicators are used as a first general check, and websites such as the Business & Human Rights Resource Centre are searched for allegations or information on potential human rights violations. To deepen the research, brands sourcing from the same region are contacted to cross-check if the data collected is applicable to the apparel and footwear sector and if there are any specific red flags to look out for in our scouting and discussions with the new supplier.

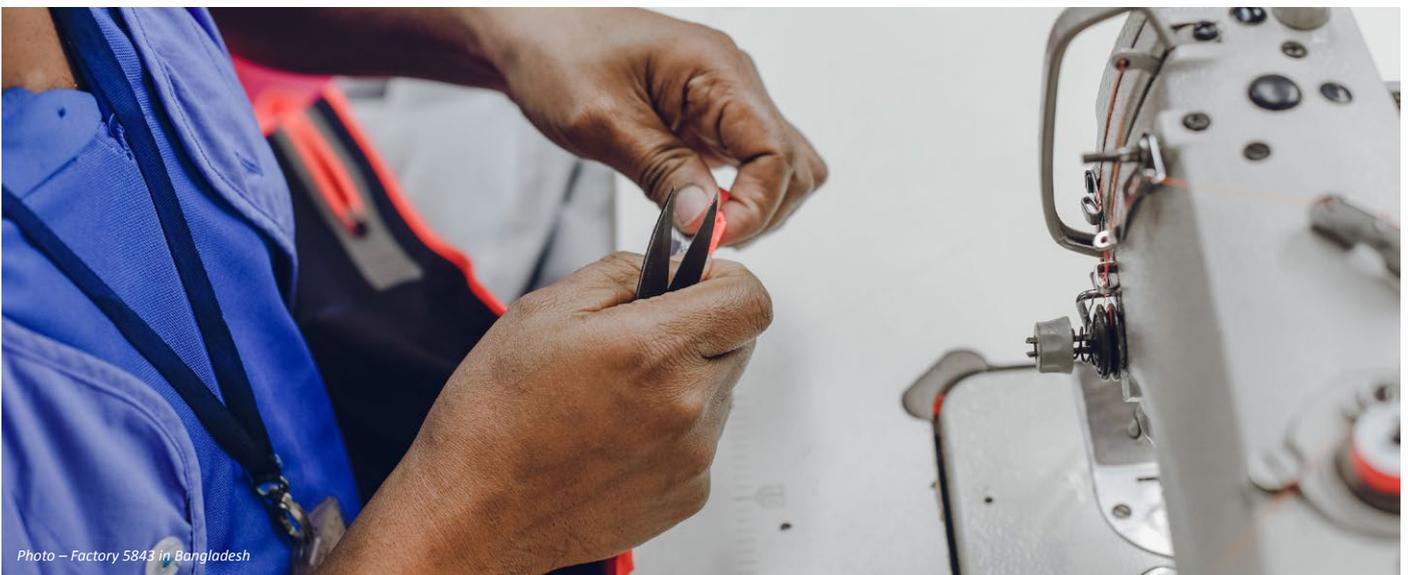


Photo – Factory 5843 in Bangladesh

This information is very useful and enables the sourcing department to be prepared for the initial discussions with potential suppliers, when the importance of the brands' Fair Wear membership and the expectation to conduct HRDD and improve working conditions are shared as key commitments.

Once we have agreed to work with a supplier, we send the Responsible Business Policy and the Code of Conduct, stating that we will only start working with them once they have signed the documents. We also ask them to complete a questionnaire and to display a poster on the factory premises listing workers' rights and the number or e-mail address of an external complaints mechanism.

To collect additional data on the factory's social performance, we ask for existing audit reports and to complete a social performance assessment questionnaire covering several areas such as freedom of association and social dialogue, gender equality, wages, and child and forced labour.

Depending on the results of this initial analysis, we assess whether additional actions and a specific meeting are needed to better introduce social compliance requirements and conduct more comprehensive HRDD as part of the onboarding process.

All factories we on-boarded in 2024 fulfilled our due diligence requirements

All new suppliers go through the following **due diligence process and fulfil the following requirements**:

- Sign our RBC and CoC and commit to their implementation;
- Complete a self-assessment on CoC compliance, provide full supplier and factory data, with an overview of their structure and other factories they work with – whether owned or subcontracted.
- Provide past audits done by third party organizations;
- Pass a QC inspection from our staff before production starts;
- Post FW's Worker Information Sheet (WIS) see point 1: a document containing the main 8 Labour Standards in local language for employees to view, and an address where workers can directly contact FW to raise complaints which they deem they cannot solve in the factory;
- Bangladesh: show serious commitment to guaranteeing workers safety in the factory by agreeing to our 'Bangladesh sourcing policy', being audited by RMG Sustainability Council (RSC) and working on the findings. These requirements became even more stringent following the signing of the International Accord for Health and Safety in the Textile and Garment Industry in November 2022.

Ending collaborations

The motives for ending the cooperation are linked to our wish to consolidate the allocation of our products, the supplier's difficulties to meet our requirements or other inefficiencies. Before phasing-out from a facility, we try to find a common solution to continue the collaboration, but in some cases the only possibility is to terminate the partnership. When it happens, we communicate our decision to the supplier enough time in advance and to make sure that our choice to move elsewhere does not have a notable negative impact on the workers. Closing relationships is a balancing act between our desire to consolidate the supply chain and provide stable economic conditions for factories.

Between 2023 and 2024, we stopped sourcing from 11 factories. In 3 cases, this was the result of a consolidation process initiated in recent years. A strategic decision linked to product development and difficulties in matching needs led to the termination of the partnership with 6 factories. In 2 cases, we consolidated production in a single factory of the supplier, whereas in the past we had to spread it over many of their factories. In all cases, the decisions were communicated well in advance of the last order to allow the suppliers to adapt, whether the reasons were related to performance or to an alternative source of supply for us. Supply chain consolidation remains at the heart of our sourcing strategy, between 2023 and 2024 we were able to consolidate the number of factories by almost 13%, working

with 47 factories. We will continue to work towards having fewer suppliers, which will enable us to achieve two key goals: improve the quality of our communication and follow-up in the factories, and an increase in our influence, leading to a greater chance of successfully making changes for good in the workplace.

Actions

Actions can be linked either to an entire category of factories based on their location or on a risk detected at labour standard level, or to specific facilities. These are part of our monitoring procedure.

Area	Action
Wages	Wage analysis and Purchasing Practices
Working hours	Purchasing Practices
Health and safety	Employment Injury Scheme Pilot
Child labour	Assessments
Forced labour	Assessments
Gender-based violence and equality	Questionnaire and data gathering
Migrant workers	Audit Alliance Hard Goods
Freedom of association	Questionnaire and data gathering



Photo - Factory 14381 in Myanmar

Wage Analysis

In 2024, like every year since 2019, we applied the target wage ((legal minimum wage + 30%) and external living wage benchmark (e.g. WageIndicator, Global Living Wage Coalition) as parameters to evaluate wages in the audits conducted in the previous year, complemented by the wage data that we have collected for the past 2 years - after this timeframe, we don't consider wage data reliable. Our standard procedure in this analysis is as follows: as soon as we receive a new audit or assessment report or an external verification, we check the information on wages and replace the data we had gathered

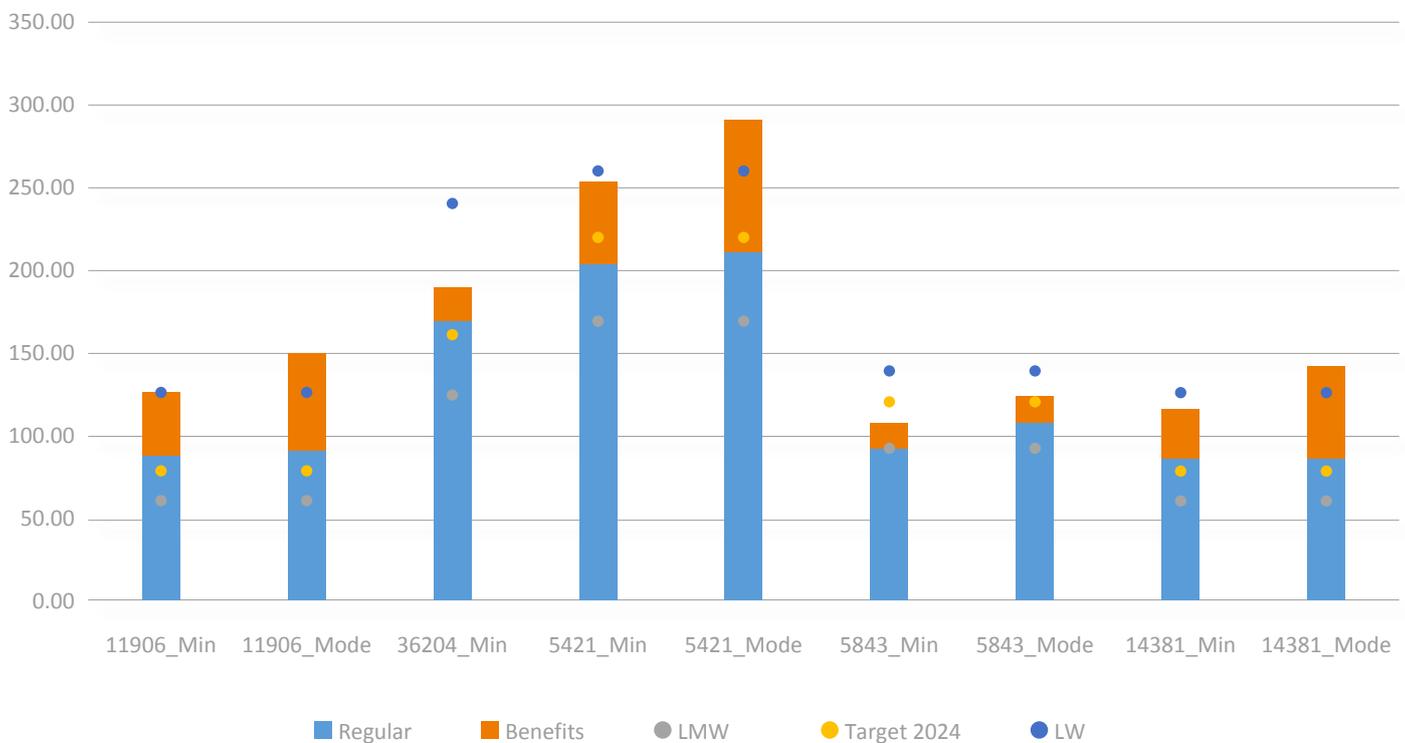
beforehand, to make sure we are using the most updated information. In some cases the information provided is not enough to enable a good level of analysis; in those cases we do not rely on the information and use older data, if it's of better quality. In other cases, the degree of detail of the data is limited, but it allows us to carry out our analysis. Our goal is to make sure the target wage is paid to each worker, so despite the scarcity of data, we aim to calculate the gap for the most disadvantaged category, i.e. the lowest-paid workers. We believe it also makes sense to make the calculation taking into account the earnings of the majority of the workers, i.e. the mode workers.

In sum, in 2024 we were able to conduct a more accurate analysis by cross-referencing the salary data of the lowest paid workers with the target wage. We found that for more than 55% of the FOB produced in the factories where we were able to obtain detailed information, the target was met by the mode workers. Including bonus payments in the equation, all the mode workers met the target and more that 55% of the FOB produced in factories with good quality information

were paid the living wage benchmark set by the Global Living Wage Coalition, the Wage Indicator and local stakeholder estimation.

We will continue to perform this analysis with our suppliers, taking into account the best-quality information we are able to get in terms of wage data.

WAGE ANALYSIS - DATA 2024



However, this is not enough for making sure that we are paying a living wage. The information we obtain from suppliers and audits is likely to be only limitedly and not permanently reliable or verifiable (see point 2). The only thing we can control 100% and make sure of, is the fact that we are paying prices that enable the factories to compensate their workers with a living wage.

With this in mind, in 2019 we decided to embark on a new journey: determining a labour cost which would cover a living wage, and incorporating into our price structure and negotiations with suppliers for the single items.

The result was a Costing Tool designed and implemented by the former Costing Manager of the Apparel Division, which allows for a thorough cost breakdown calculation per style. Developed between 2019 and 2020, it establishes a relationship between the "labour costs" declared by our suppliers on costing sheets, and available living cost benchmarks in each of the countries where our products are manufactured. The tool enables us to make a reverse calculation, whereby the abovementioned "labour costs" are put in relation with into "labour minute cost" at living wage rates, with standard working days and hours in each country, and assumed working time (SAM)

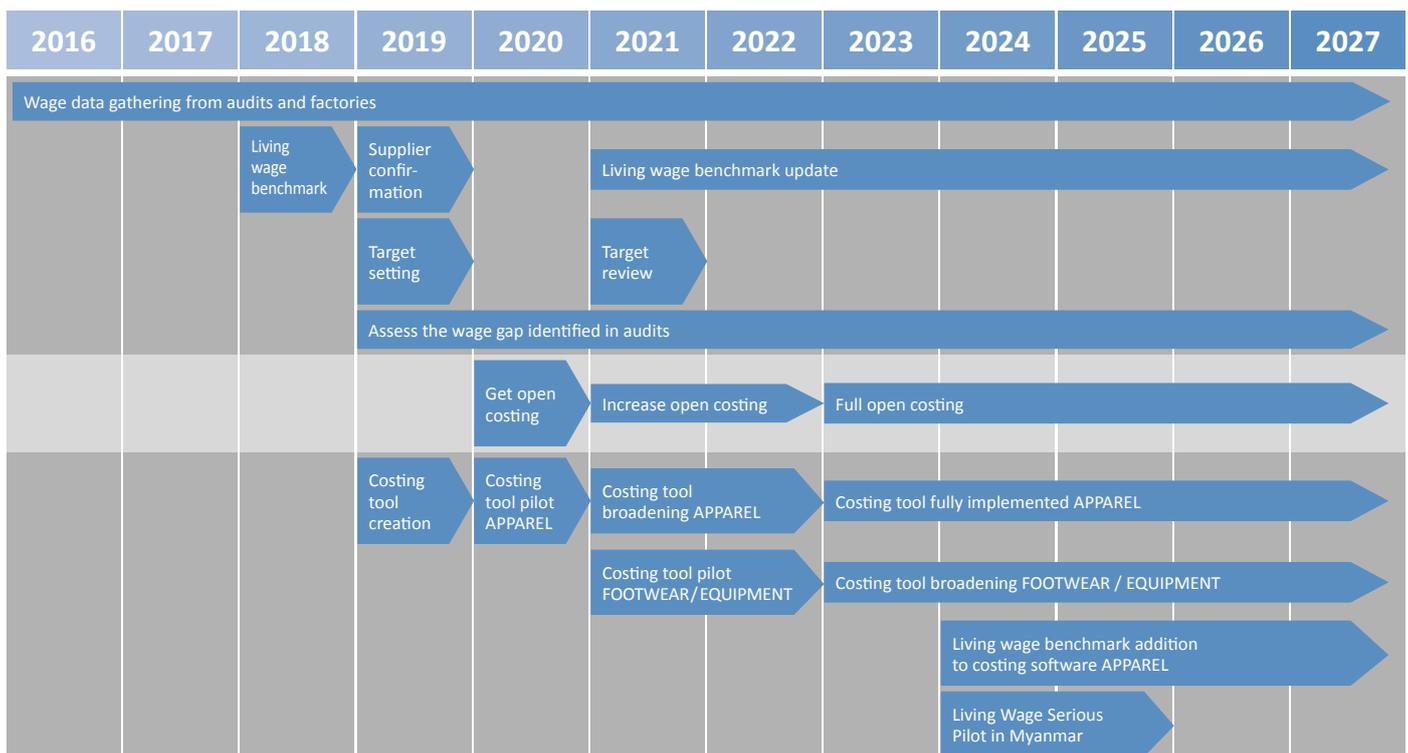
depending on the complexity of the garments, and taking into account the technical setting of the factory (breakdown between direct and indirect labour) and other specific features. It thus enables us to check if the prices we are paying the supplier for the single items are enough for him to pay the workers adequately. In 2020 we began to implement this tool and were able to confirm that this is the case. In 2021 and 2022, the tool was shared with the Footwear and Equipment Divisions and we began to introduce and test it in the pricing structure of the Divisions for the upcoming collections. We continuously update the living cost and wage benchmark in each country with the latest information available from expert stakeholders and institutions.

In 2024, we initiated a comprehensive data analysis focused on the two production facilities in Myanmar from which we source materials. This initiative was driven by the findings of your risk assessment, which identified low wages as one of the most pressing socioeconomic challenges in the country. Many workers struggle to meet their basic needs due to stagnant wages, a situation exacerbated by the economic downturn following the 2021 military coup. Myanmar's legal minimum wage was last revised in 2018, when it was set at MMK 4,800 per day. In an effort to address wage stagnation, an adjustment was introduced in October 2023 in the form of an additional daily allowance of MMK 1,000. Furthermore, beginning August 1, 2024, workers are entitled to an additional allowance of MMK 1,000 per day

for an eight-hour work shift. Recognizing the critical importance of fair wages, we have ensured that our two suppliers pay a daily basic wage of MMK 6,800. In addition, we have stipulated that this base wage be used as the reference point for calculating overtime pay—even though, under existing regulations, suppliers are only required to use the official legal minimum wage of MMK 4,800 for such calculations.

Beyond this measure, we have undertaken an extensive review to assess the earnings of the lowest-paid workers, taking into account regular wages, allowances, and non-discriminatory, non-performance-related bonuses. Our objective was to determine the actual daily earnings of these workers—without factoring in overtime payments—and compare them with the living wage benchmark set by trade unions and Fair Wear in 2024, which was established at MMK 300,000 per month.

Through this comprehensive data analysis, we have not only gained valuable insights into wage structures but also fostered a more constructive dialogue with the factory management. We have provided a solid foundation for discussions aimed at improving wage policies and enhancing transparency in compensation frameworks. This collaborative engagement has enabled us to address key concerns regarding fair remuneration while reinforcing our commitment to ethical labour standards that we will follow-up in 2025.



Purchasing Practices

As a company that sources from different factories, it is essential that we adopt responsible purchasing practices in order to shape supply chain resilience and stability, avoid reputational damage, and prevent and mitigate human rights risks. Over the years, we have refined the strategies and behaviours we adopt when sourcing goods to ensure that human rights are respected. These practices aim to minimise negative impacts on workers and communities by ensuring fair pricing, reasonable lead times, ethical sourcing and labour rights compliance among suppliers.

Our purchasing practices are underpinned by a sense of responsibility, embedded in the various policies and processes we have in place. For example, during the onboarding phase, we ask our suppliers to share information such as production capacity, number of workers and working days, number of machines, and processes performed to mitigate the risk of subcontracting, forced overtime, and excessive overtime. All our suppliers sign a Conditions of Purchase Agreement, setting out detailed information about payment terms and penalties prior to order placement. Our commitment to responsible purchasing practices is also stated in our RBC policy, in which we declare that the five core principles of the Common Framework for Responsible Purchasing Practices guide our purchasing practices. We are continuously integrating these principles into our systems and processes to establish equal, long-term partnerships with suppliers who share Oberalp's values and goals. These partnerships promote cooperation for mutual benefit and support fair payment conditions through sustainable costing.

Employment Injury Scheme Pilot

We are part of this pilot to mitigate the Health & Safety risks in Bangladesh contributing with 0.019% of RMG orders we place in the country.

A decade after the Rana Plaza disaster, worker protection in Bangladesh remains inadequate. It is the only top 20 readymade garment-exporting country without social protection meeting international standards.

In 2023, recognizing this gap, we joined the Pilot on Employment Injury Scheme (EIS) to help address the risks posed by weak work-related injury protections for both workers and businesses.

The EIS Pilot covers all 4 million workers in Bangladesh's export-oriented readymade garment (RMG) sector. It provides monthly compensation for permanently disabled workers and dependents of deceased workers, supplementing lump-sum payments from the national institution.

These pensions are funded through voluntary contributions from international brands, including us.

Additionally, the EIS Pilot is working towards the establishment of a permanent solution.



Photo - Factory 5843 in Bangladesh



Martine Riblan

Human Rights Due Diligence Oberalp

Why did Oberalp decide to participate in the EIS pilot?

Three reasons drove the decision: responsibility, scale and limited cost. We believe that we can use our purchasing power, even if limited, to enable transformative change and improve working conditions.

Once the gap between the current lump sum paid in the event of death or permanent disability following a work-related injury and international standards became clear, we incorporated this risk into our risk assessment and decided to act on it by joining the pilot.

The pilot goes beyond our partners in Bangladesh as it covers the entire industry: 4 million workers contributing to Bangladesh's export-oriented RMG sector. The impact in terms of the number of people covered is huge and far greater than if we were to organise actions with our suppliers.

It shifts the focus from specific monitoring and prevention activities and standards verification to the bigger picture.

The funding required is very limited. Only 0.019% of Bangladesh's garment orders are needed to support the pilot on an annual basis.

It is an example of how a small contribution can have a big impact, creating a powerful protection for workers.

How many other brands are contributing and what is the effort involved?

Around 60 international brands and retailers are contributing to the pilot. The effort required is financial and more involvement is optional. We have a monthly call to update the number of injury cases and commuting accidents that have been processed and paid. In recent months, we have seen more brands willing to get involved in the technical aspects of national implementation and lead the way in worker protection.



Anne Marie La Rosa

Principal policy and legal specialist adviser to the ILO and EIS pilot coordinator

How is the pilot working?

Without EIS, workers' compensation in Bangladesh is slow, unpredictable and inadequate. But with full participation in EIS, the system becomes strong and effective and in line with international labour standards.

Injured RMG workers and the families of deceased workers receive monthly pensions, not just a one-off payment.

Once accidents are reported and claims verified, beneficiaries are paid through 100% traceable systems. The amount to be paid is calculated on the basis of the degree of permanent disability, age and last salary earned. This is the standard practice in social insurance.

When will the pilot end and what happens next?

The EIS pilot will end in July 2027 and transition to a national institution with a legal framework applicable to all workers in Bangladesh.

While still running, the EIS Pilot is preparing the country for the establishment of a national employment injury insurance scheme through data collection and capacity building, with the aim of collecting sufficient and reliable data on work-related injuries that will allow for a more accurate calculation of the cost of a full-fledged, comprehensive occupational injury insurance scheme.

The vision is to provide comprehensive social insurance coverage for workers against work-related accidents and occupational diseases, ensuring their medical care, financial compensation, rehabilitation and prevention of such accidents and diseases, with a progressive extension approach.

What is the key to success?

We are at an advanced stage of the pilot, this is the last mile. To make it work for the future, we need two important elements: more brands to join and demand a national injury scheme, and working with the government of Bangladesh to create a functional and financially viable system transitioning from employers' liability system to a sustainable, nationally funded, wage-based social insurance scheme for work-related injuries.

Audit Alliance Hard Goods

Migrant workers are often charged high fees by employment agents both in their home country and the country they become employed in. They can also face language barriers, poor accommodation, restricted personal freedoms and health and safety abuses. The combination of these factors put these workers at a High-risk of forced or bonded labour. The recruitment of migrant workers is common practice in Taiwan. The workers are primarily recruited from Indonesia, Thailand, Vietnam, and the Philippines.

In July 2019, a subgroup of the European Outdoor Group's (EOG) Hard Goods Working Group was established with the purpose of combining outdoor brand's business power and good practices to assess the specific risks and improve social practices in the metal supply chain. Together with five other brands, we founded the Audit Alliance Hard Goods (AAHG) aimed at tackling human rights issues in Taiwanese hardware factories.

Assessments

Regular assessments are conducted at the facilities to ensure compliance with our Code of Conduct and local labour laws. These assessments must be carried out by an external, objective, trained third party who can evaluate management practices, working conditions and interview workers. The goal is to gain an accurate picture of the situation in the factories in order to correctly identify any actual harm and check whether there are any areas in which we can intervene to mitigate negative impacts. Factors that determine which factory to audit include whether we have received complaints, whether it is a long-term supplier with which we have an ongoing relationship, whether we have identified major risks, whether we have significant influence, and whether there have been no previous audits.

Questionnaire and data gathering

Some risks are more difficult to detect than others. Questionnaires and data-gathering exercises are crucial for identifying human rights risks related to gender discrimination and freedom of association. These methods provide structured, evidence-based insights into workplace conditions, enabling potential areas of inequality or violation to be detected that might otherwise go unnoticed. This data forms the basis for informed decision-making, ensuring that policies addressing these issues are based on real-world evidence rather than assumptions.

Beyond detection, these tools refine our approach to prevention and mitigation. Once specific risks have been revealed, such as wage disparities, unequal access to leadership roles or restrictions on

worker representation, we can implement targeted interventions. These interventions may involve revising hiring practices, enforcing equal pay policies, or facilitating independent worker representation. Regular data collection enables us to track progress over time and ensure that implemented solutions are effective. Without these structured assessments, efforts to eliminate discrimination and safeguard freedoms would be reactive rather than proactive, making sustainable change nearly impossible.

Step 4: Track the actions and the results

Tracking and monitoring the implementation and effectiveness of due diligence measures is essential to ensuring that we are not only identifying and mitigating risks but also assessing the tangible impact of our actions. A structured, data-driven approach allows us to refine our processes continuously, adjust risk prevention and mitigation strategies, and confirm that any harm identified within our supply chain has been effectively addressed and remediated.

Each year, we enhance our system for tracking and evaluating human rights risks, implemented actions, and obtained results. This process involves a combination of data collection methods, including the Fair Wear platform, which helps us scope country-specific risks, and our internal system, which analyzes country risk indicators and factory-specific risk assessments. These tools provide valuable insights into potential vulnerabilities across our supply chain, allowing us to prioritize corrective measures effectively.

To strengthen our monitoring efforts, we implement Corrective Action Plans (CAPs) following on-site visits, third-party audits, and assessments. These evaluations help identify systemic gaps that could increase the risk of human rights violations, and we subsequently develop action plans that outline remediation requirements. The CAPs specify targeted improvements, assign responsibilities to relevant stakeholders, and establish deadlines for corrective measures. Once finalized, these plans are communicated to the factories to ensure prompt implementation.

Corrective actions may include workforce training initiatives, infrastructure improvements, policy revisions, and collaborations with external organizations to enhance compliance with ethical and legal standards. Verification of these improvements occurs through photographic evidence, which helps assess whether tangible changes—such as enhanced health and safety measures—have been enacted. Additionally, we use document reviews, including training reports, updated policy documents, and records of compliance, along with on-site visits and direct discussions with stakeholders via email or calls. The level of proof required varies based on the severity of the

risks identified, ensuring that our approach remains proportionate and effective.

To determine the long-term effectiveness of our remediation efforts, we conduct third-party follow-up audits and assessments. These evaluations allow us to verify whether previously identified risks have been sufficiently mitigated or if additional intervention is necessary. If gaps remain or corrective actions prove insufficient, we analyze the root causes of these shortcomings to refine our strategies further, ensuring continuous improvement in our risk management framework.

To support informed decision-making and improve oversight, we have established an internal evaluation system designed to track progress and measure the success of implemented measures in preventing and remediating human rights violations. Factories are rated based on their compliance performance, progress in addressing findings, and the level of cooperation exhibited throughout the remediation process. The results of these assessments are then reviewed by senior management to guide strategic decisions and strengthen supply chain accountability.

By integrating rigorous tracking mechanisms, continuous reassessment, and stakeholder collaboration, we reinforce our commitment to ethical business conduct while driving meaningful improvements across our global operations. Through transparent reporting and ongoing refinement of our due diligence efforts, we aim to ensure that our supply chain remains aligned with international human rights standards and best practices.

Step 5: Communicate

Transparent communication regarding the human rights due diligence process is essential to fostering trust, ensuring compliance, and reinforcing corporate accountability. This includes identifying risks, prioritizing actions for high-risk suppliers, implementing mitigation and remediation measures, and systematically documenting results. Maintaining open dialogue on these efforts strengthens transparency and reinforces our commitment to ethical business practices.

Human rights due diligence is an ongoing process, and each year we strive to expand the scope of our disclosures. Clear and accessible communication about our social compliance and human rights initiatives is integral to our approach. One of the primary ways we inform customers, employees, and stakeholders about our progress is through the publication of our annual Social Report—which you are currently reading—and the Brand Performance Check results for the year. These reports are available on the websites of each of our brands, as well as the Oberalp Group website, providing a comprehensive overview of our achievements and challenges in a

format tailored for a broad audience.

In addition to the Social Report, our group-wide Sustainability Report serves as another key communication channel, offering insights into our broader sustainability initiatives and collaborations with Fair Wear. Furthermore, we provide a variety of in-store materials designed to educate customers and employees about our efforts to uphold human rights standards throughout our supply chain. These resources include informational plaques at cash registers, fact cards displayed in stores, and Fair Wear logos on shopping bags.

To ensure accessibility and clarity, both our Code of Conduct and Responsible Business Conduct Policy are published on the Oberalp website, with further details available within the Social and Sustainability Reports. By publicly sharing our progress, outcomes, and challenges, we not only strengthen transparency but also continuously refine our strategies for future improvements.

We take great pride in the work we are doing, and we remain committed to informing and engaging our stakeholders in our journey toward responsible and ethical business practices.



Step 6: Remediate

We strive to anticipate and mitigate potential risks within our supply chain, but no system is entirely flawless. Despite our best efforts, adverse impacts may still occur. When such issues are identified, our priority is to address them through effective remediation measures. Additionally, these incidents serve as valuable insights, helping us refine our risk assessment processes, identify previously undetected risks, and enhance preventive actions.

Access to remedy

Providing access to remedy is a fundamental component of responsible business practices. It ensures that individuals affected by adverse impacts within our supply chain have the opportunity to raise concerns and receive fair resolutions. Before entering any new partnership, we conduct a thorough assessment to verify the existence and functionality of internal grievance mechanisms.

To further support workers, all textile factories in our supply chain display posters outlining their labor rights and providing contact information for submitting grievances through Fair Wear. Fair Wear facilitates direct worker support by offering a structured complaints process. Workers or their representatives can formally file complaints against their employer via Fair Wear’s hotline. Once a complaint is received, Fair Wear forwards it to the respective brand, which must promptly notify the factory and work towards a resolution. After verifying the facts, the factory is required to implement remediation measures, and we provide guidance on preventive actions to avoid recurrence. Upon completion of the process, Fair Wear publishes the complaint on its website to maintain transparency.

We take all complaints seriously and have a dedicated team member responsible for addressing incidents as they arise. Whenever possible, we collaborate with other sourcing brands to investigate reported issues and identify solutions that serve the best interests of all stakeholders.

In 2024, we received three formal complaints through the Fair Wear hotline, all of which have been closed. Our commitment to continuous improvement ensures that we learn from each case and strengthen our approach to responsible supply chain management.

Complaint #1

Factory 5645, Vietnam – August 11, 2024

A worker raised concerns regarding the professional qualifications of the factory’s designated safety officer. In collaboration with another brand sourcing from the same supplier, we conducted a thorough assessment and confirmed that the individual in question possessed all the required qualifications for the role.

Complaint #2

Factory 5843, Bangladesh – September 8, 2024

A group of workers submitted a complaint stating that they had not received the salary increments to which they were entitled based on their seniority. Following an investigation, the factory acknowledged the oversight and proceeded to compensate the affected employees with the appropriate wage adjustments. The workers confirmed receipt of the corrected payments.

Complaint #3

Factory 5414, Vietnam – October 30, 2024

A worker contacted the Fair Wear helpline to report that their employment contract had been terminated without prior notice or justification and that they had been asked by the Human Resources officer to sign a resignation form.

During the investigation, led by another sourcing brand with whom we collaborate, it was determined that multiple workers had been classified as resigned after failing to report to work for five consecutive days. In an effort to verify whether the complainant’s name appeared on the list, we attempted to obtain further details from Fair Wear. However, due to the worker being unreachable for several months, we were unable to gather additional information to clarify the circumstances.

Remediation

The primary objective of remediation is to restore affected workers to the conditions they would have experienced had the adverse impact not occurred. Remediation encompasses various corrective measures, including rehabilitation, compensation, restitution, apologies, and sanctions, depending on the nature and severity of the issue. These actions not only serve to rectify the immediate harm but also reinforce our corporate accountability and ethical business practices.

Once remediation measures have been implemented, we take several key actions to ensure the effectiveness of the response and continuously improve our due diligence practices.

First, we reassess the levels of associated risk by analysing whether the harm was due to an undetected risk or if previous preventive measures were insufficient. This reassessment allows us to adapt the strategies and processes we have in place, ensuring that future risks are better managed.

Additionally, we track remediation and prevention actions to confirm that they have had the desired effect. Monitoring the outcomes of corrective measures ensures that affected workers receive fair and adequate resolutions while also providing insights into whether systemic issues are being effectively addressed.

The final step is strengthening preventive mechanisms to mitigate the likelihood of similar harms occurring again. This includes revising workplace policies, improving grievance mechanisms, enhancing worker protections, and fostering collaboration with our suppliers to reinforce compliance with ethical and legal standards.

Ultimately, remediation is not just about rectifying past harms; it is about learning from them and using those lessons to create a fairer supply chain.

After the assessments and the onsite visits, we create corrective actions plans that we follow-up together with the factory to implement remediation measures. Below a selection of actions taken in 2024.

	Finding	Root cause	Remediation required	Remediation measure	Status	Preventive Action
Factory 5421 Vietnam	<i>Factory Communication</i> Workers employed at the facility were not aware of the Fair Wear's Code of Labour Practices and complaint mechanisms.	Lack of procedure.	Incorporate CoLP in the training and display main pointd for the workers' to see.	Training materials have been updated and CoLP have been displayed in 4 places in the premises.	Verified & under monitoring	Mandatory onboarding training; Periodic refreshers.
	<i>Employment is freely chosen</i> The original ID cards of agency workers were kept by the agency between four and seven days upon starting work at the factory.	Use of Labour Agency with no clear policies.	Cease withholding workers' documents.	All documents were returned immediately.	Verified	Stop using the Labour Agency unless all the policies are in place, due diligence conducted and
Factory 5843 Bangladesh	<i>Wages</i> Our prices did not support the payment of living wages.	Purchasing Practices do not support living wage.	Discuss about the implementation of living wages.	Calculation of the labour required to produce the order and cross-check with the prices paid. Data analysis conclusion: we support the payment of living wage.	Verified	Continue to consider the labour costs in the price negotiation.
Factory 14381 Myanmar	<i>Policies</i> No complete hiring process available for daily workers: policies have not been updated.	Policies are not updated.	Establish daily worker recruitment process.	Recruitment policy for hiring daily workers has been updated.	Verified	Train HR team and connected staff.

STAKEHOLDERS & COLLABORATION

Collaboration is essential for conducting effective HRDD and making informed decisions. Engaging with diverse stakeholders ensure that our business gain a comprehensive understanding of potential harms and vulnerabilities, verify compliance with international standards and implement the correct preventive and remediation actions.

Fair Wear

Our most important partner in the improvement of workers’ wellbeing in the factories is Fair Wear. Dedicated to transparency and improving working conditions in our supply chain, Oberalp has been a member of Fair Wear since 2013. Within the framework of the Fair Wear system and the collaborative approach and the constant evaluation it entails, we have been able to make good progress. An important recognition of this came in 2016, when Fair Wear granted us the Leader status as a result of our concerted effort to support and integrate social compliance into our operations via ongoing due diligence, informed sourcing and purchasing practices, monitoring and remediation activities, internal and external training and capacity building, information management, and efforts towards greater transparency. The brands that are covered by Fair Wear membership

are: Salewa, Dynafit, Wild Country and LaMunt.

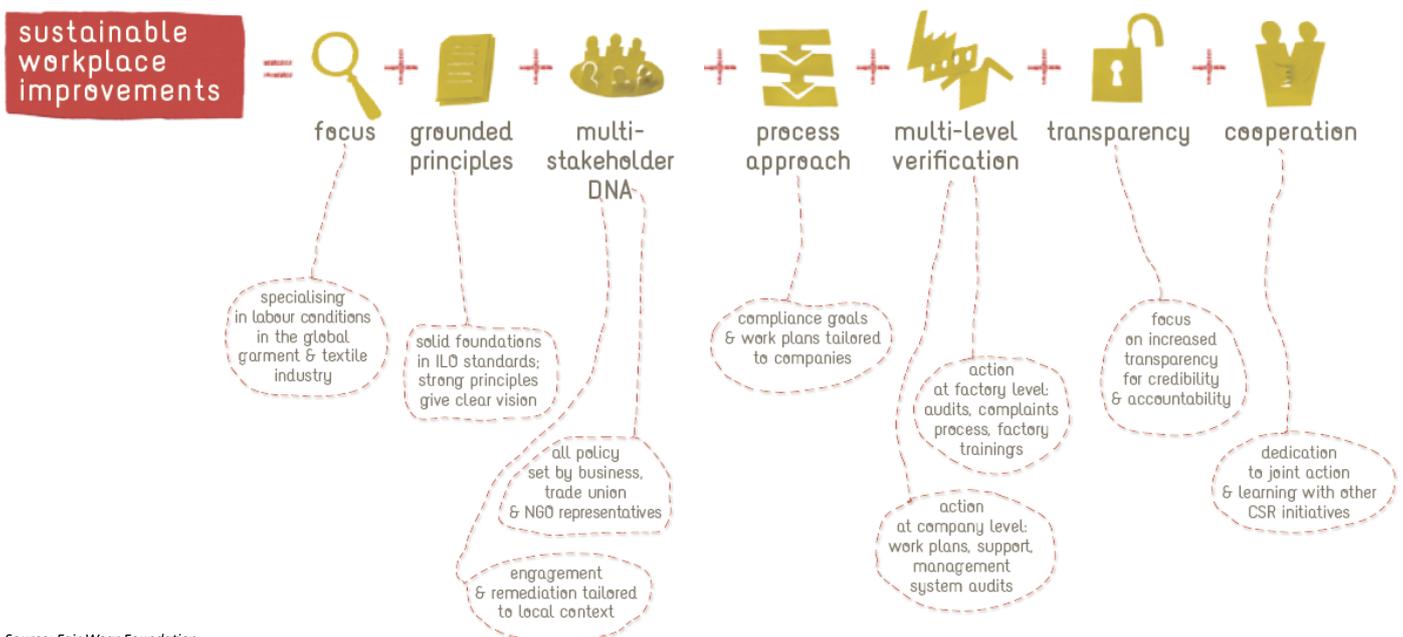
Fair Wear is a multi-stakeholder initiative that collaborates with brands, factories, trade unions, NGOs, and sometimes governments to improve working conditions in supply chains where sewn goods are made. The scope of Fair Wear focuses on the cut and sew processes related to the production of textile goods, as they believe this is where the greatest positive impact can be made. At present, the Fair Wear concentrates its efforts in 10 apparel producing countries in Asia, Europe, and Africa – Bangladesh, Bulgaria, India, Indonesia, Macedonia, Myanmar, Romania, Tunisia, Turkey, and Vietnam.

In 2024, after six consecutive years as a Fair Wear “Leader,” our brands now hold “Good” status. While this represents a shift, it remains a strong recognition of our commitment to responsible sourcing. Our efforts and results in the monitoring and improving workers’ wellbeing in our supply chain continue to exceed many Fair Wear standards. The change in status does not reflect a deterioration in working conditions, but a need to refine some of the tools we use to guide and prioritise our actions.

Read the Brand Performance Checks here:

<https://www.fairwear.org/brands/salewa/>

The Fair Wear formula



Source: Fair Wear Foundation

Cooperation in the framework of our Fair Wear membership entails the monitoring of all factories making our products in the implementation of the Code of Labour Practices:



Source: Fair Wear

Employment Injury Scheme Pilot

An employment injury scheme (EIS) is a social insurance system. It includes compensation by in-cash benefits for income loss caused by occupational injuries and in-kind benefits for medical treatment and rehabilitation services. In Bangladesh, a pilot of an EIS is being implemented. Launched by the International Labour Organization and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH and funded by more than 70 international brands, it covers all 4 million RMG workers and provides stable compensation in case of work-related injuries that results in permanent disability or death. We have been part of the EIS Pilot since 2023.

EuroCham Myanmar

We are member of the European Chamber of Commerce in Myanmar since 2023. Thanks to their regular updates and guidance on the factories and country situation, we are able to undertake a heightened due diligence on our Myanmar factories, incorporating the latest information and recommendations fit for the evolving local context and risks. Its European company members receive daily updates on the situation on the ground (security, economic, and political updates) and have the opportunity to participate in monthly industry meetings and thematic events with external stakeholders, such as the EU Ambassador, OECD, World Bank. As we are active in the textile industry, we participate in the EuroCham Myanmar Garment Advocacy Group, which brings together 35 European brands sourcing in the country.

European Outdoor Group

The European Outdoor Group (EOG) is an association that represents the common interests of the European outdoor industry. EOG undertakes a wide range of activities, including market research and insights, corporate social responsibility and sustainability initiatives, outdoor retail collaboration, organising and supporting industry events and trade fairs, and representing our sector and its interests to the European Commission, other formal institutions, NGOs, and other stakeholders.

International Accord

The International Accord on Health and Safety in the Garment and Textile Industry is a legally binding agreement between garment brands and trade unions to ensure worker health and safety in the textile and garment industry.

Serving as a framework, the agreement facilitates the implementation of the Accord's Country-Specific Safety Programs (CSSPs), currently in Bangladesh and Pakistan, and lays the groundwork for potential future programs in other garment-producing countries.

MADE in Myanmar

The Multistakeholder Alliance for Decent Employment in Myanmar ('MADE in Myanmar') is a four-year project (December 2022-December 2026), formally launched in March 2023, which is primarily funded by the European Union with the objective of strengthening responsible business practices in the textile, clothing and footwear sector, achieving critical industry improvements and protecting livelihoods of hundreds of thousands of families.

It runs three parallel programs: the SMART Factories Programme which has the goal to uphold and monitor human rights, social and environmental standards through assessments, advisory programmes and workshops; the Forum on Supply Chain Conduct that brings together in a structured dialogue international and local business associations, workers and their representatives, and civil societies to cooperative on industry-level issues; and the Centres for Advancement of Women that provides enhanced support to women workers on nutrition, re-skilling in unemployment, safe migration and awareness of legal rights.

Their highly experienced and professional staff (social compliance auditors, electrical, mechanical and textile engineers, apparel industry chemical management specialists, trainers and a medical doctor) enabled us to make an informed decision not to leave Myanmar and to listen to the workers' voices to better assess the conditions and protection of human rights to really confirm that we are improving the lives of the workers.

Ulula

Ulula is a technology company that provides multi-channel mobile platforms for brands to engage with workers in their supply chains. It empowers anonymous real-time communications within supply chains to reduce risk, respond to challenges, exceed compliance requirements, improve productivity and help advance working conditions around the world. In 2024, we have collaborated for two rounds survey at our Burmese suppliers. Worker surveys helped us identify more labor and human rights problems than on-site audits. Anonymous responses ensure more honest feedback from workers and communities. Survey questions are randomized to prevent coaching. Ulula’s system identifies abnormal response patterns to detect fraud and supports data quality.

Collaborating with other brands is also key to creating lasting change in the supply chain: it fosters alignment on ethical standards and expectations, leading to improvements across the industry.

Companies can benefit from each other’s insights, research and experiences. Sharing methodologies, strategies, and lessons learned can accelerate the identification of risks and the implementation of effective solutions, thereby improving overall due diligence efforts.

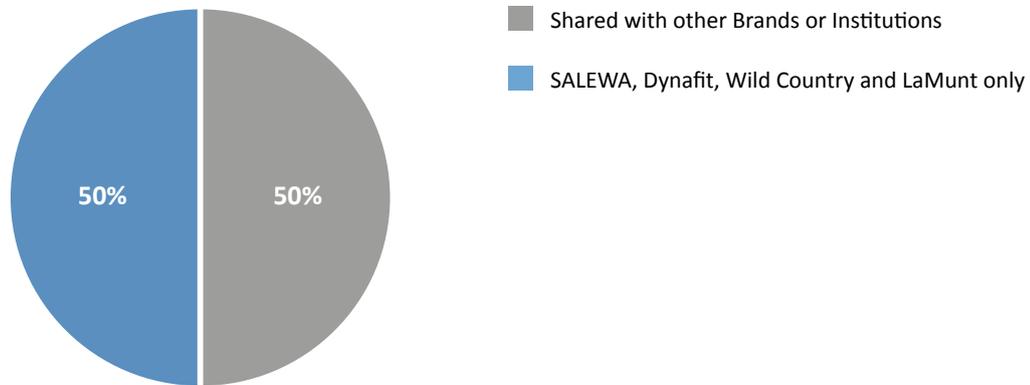
Operating with other brands in shared factories is a key part of our

strategy to improve working conditions in our supply chain. Some of our partners are located in far-away places or are much larger than our company, and therefore our chances of driving change in the factories are small. Yet when we join forces with other brands sourcing in them, the positive effect is threefold: first, we avoid audit duplication, which in turn increases efficiency in three ways: by reducing costs, by following up on one single corrective action plan thus slimming the organization and ‘paperwork’, by having one brand on behalf of all the sharing ones to lead the communication and progress with the factory. Second, as a single brand we often do not have much influence in a factory; but when we collaborate with others, we are likely to amount to a more significant part of the production, which ultimately enhances our bargaining power and the probabilities for positive outcomes. A supplier will be more prone to making changes and investments to solve problems in the factories if it is an issue for more brands. And third, sharing best practices. Working with other brands allows us to see how others solve problems which come up in most factories, and thus create common methods and procedures. We collaborate with other companies on risk assessments, audits, preventive and remediation actions, grievances and ad hoc projects aimed at improving the respect of human rights in the industry.



Photo - Factory 11906 in Myanmar

In 2024, 50%* of our audited volume was covered with shared audits.



Audit Alliance Hard Goods

In 2016, we began gathering more information in order to extend our monitoring work to technical hardware factories, building on the knowledge gained from our experience in the textile industry. In July 2019, a subgroup of the European Outdoor Group's (EOG) Hard Goods Working Group was established to combine the business power and good practices of outdoor brands in order to assess specific risks and improve social practices in the metal supply chain. Together with five other brands, we founded the Audit Alliance Hard Goods (AAHG), which is aimed at tackling human rights issues in Taiwanese

hardware factories. The group has grown to eight brands, and we now conduct joint audits and follow up on corrective actions, focusing on migrant workers.

Fair Wear Member Brands Exchange

In 2024, three discussion groups were set up with other Fair Wear member brands to discuss Social Dialogue, the Living Wage and Gender Equality. The aim is to share concerns and ideas, best practices, and to define what training and tools are needed, in order to create a common approach to addressing issues at factories.



Photo – Fair Wear Member Day 2022

In the **forthcoming** year, we want to **build on** the work we have done

over the last few years. Recently, we have seen a proliferation of directives and regulations aimed at regulating the responsibilities of companies and the negative impacts their activities (can) have. We intend to use next year to refine and expand our due diligence and social compliance work. To be successful, we need to build new internal alliances to ensure we can continue our systematic and integrated approach to social compliance work and invest in the implementation of a new system to conduct HRDD. It should include a centralized platform for data collection and reporting, enabling us to aggregate risk factors (including geopolitical and socioeconomic factors, business and sourcing model and product risks) and track performance indicators. This platform should integrate real-time data analytics, dashboards, and risk alerts to flag emerging threats. It must allow to visualize the effectiveness of risk mitigation strategies through performance metrics and feedback loops. We also aim at creating clear protocols for reporting and responding to identified risks, with escalation procedures for severe violations.

We also intend to organise social compliance training for our quality control team, who visit factories daily, and for staff who work with suppliers to improve our sourcing practices. Other goals for next year include conducting studies to improve the current risk assessment and data availability, and launching pilot projects to evaluate and analyse the current situation of gender- discrimination in the factories we cooperate with. We will build on the surveys and research on freedom of association of the previous years to boost social dialogue in the factories.

In the last decade, the need to make sure that workers have a voice was made clear. This means to make sure that workers' rights are respected. During the analysis we carried out in 2021, we have discovered that some factories lack workers' committees or any other form of representation. In some cases, this is explained by the absence of the need for such a representative body, due to the dimensions of the factory or the good quality of internal communication. In some others, the awareness on the topic is limited. Thus, we would like to continue working on raising workers' awareness about rights, payslips, and specific issues through information cards and training sessions.

In the previous years we focused our efforts on establishing the root causes of overtime, and guaranteeing the payment of a living wage in the factories we cooperate with. In 2019 our Apparel Costing Division developed a tool aimed at making sure that the prices we are negotiating for our products enable the factory to pay workers a living wage. In 2020 we piloted the tool with some of our styles and suppliers and corroborated the assumptions that the tool is based on (living wage benchmark, working days, working hours, relationship between direct and indirect labour). It was a big challenge, because our aim is for the tool to become an active and open part of the negotiation, and for this, it would be necessary to carry out in-person discussions. In 2021, we have integrated the tool in the Apparel Division and launched a pilot in the Footwear and Equipment Divisions. In 2022, 2023 and 2024 we have continued this work, and scaling it up as much as possible. In 2025, we aim to include this feature in the new costing software we are using and continue to focus on increasing the wages in Myanmar.

We will follow our Sustainability Strategy which has as one of the pillar "working best-in-class factories". We will continue to feed information in our evaluation tool in order to have a comprehensive and clear picture of the factories. We will start to exchange more in-depth analysis and evaluations of the suppliers with our Sourcing Department to guide the purchasing decisions also taking in consideration the compliance and the efforts of suppliers.

We will evaluate how to increase social compliance in the shoes factory in Romania and continue our work with the Audit Alliance Hard Goods. We will augment our efforts to conduct due diligence according to the OECD guidelines (prevent, mitigate, remediate) in Myanmar, since we don't plan to change the decision to stay in the country; having the support of expert, well-funded and active local stakeholders will help us. Thus, we will continue working with EuroCham Myanmar, the MADE in Myanmar Project and other brands sourcing in the country.



ANNEX – FULL FACTORY LIST

(In alphabetical order)

Albania

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
13689	2018	apparel	Dynafit	0.56%			

Austria

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
8484	2021	apparel	Salewa	0.04%			

Bangladesh

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
5843	2014	apparel	Salew Dynafit	12.00%	✓	FW 2024	2017
12454	2018	apparel	Salew Dynafit	0.05%	✓	FWF 2023	
34336	2014	apparel	Salewa Dynafit	2.00%	✓	SMETA 2023	

ANNEX – FULL FACTORY LIST

(In alphabetical order)

China

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
3267	2002	apparel technical equipment	Salewa Dynafit Wild Country LaMunt	4.98%	✓	SLCP 2023	2016
5023	2014	apparel technical equipment	Salewa	0.42%	✓	SLCP 2023	
5450	2014	apparel	Salewa Dynafit Wild Country LaMunt	0.60%	✓	BSCI 2022	
5472	2011	apparel	Salewa Wild Country	6.01%	✓	SLCP 2024	2019
6115	2015	apparel	Dynafit	0.17%	✓	FW 2022	2022
7261	2014	apparel	Dynafit	0.30%	✓	FW 2023	
12093	2016	apparel	Salewa Dynafit	0.40%	✓	BSCI 2024	
34944	2022	apparel	Salewa LaMunt	0.86%	✓	BSCI 2024	
35143	2022	technical equipment	Salewa Wild Country	0.88%	✓	FW 2023	
35146	2022	footwear	Dynafit	0.12%		BSCI 2024	
36099	2023	footwear	Salewa	0.20%		BSCI 2024	

Czech Republic

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
12059	2017	technical equipment	Salewa	3.00%			

ANNEX – FULL FACTORY LIST

(In alphabetical order)

Italy

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
5416	2005	footwear	Dynafit	1.10%	✓		
5451	2010	apparel	Salewa Wild Country LaMunt	0.13%			
5459	2005	apparel	Salewa Dynafit	0.72%	✓		
9728	2012	apparel	Salewa Dynafit	0.03%			
9729	2015	apparel	Salewa Dynafit	0.14%			
35366	2022	apparel	Salewa	0.87%			

Lithuania

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
3854	2011	apparel	Dynafit LaMunt	0.33%		ELEVATE 2022	

Myanmar

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
11906	2020	apparel	Dynafit LaMunt	1.72%	✓	MADE 2024	2024
14381	2019	apparel	Salewa Dynafit	10.98%	✓	MADE 2023	2024

Republic of Moldova

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
36305	2024	apparel	Salewa Dynafit	0.61%	✓		

Portugal

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
5412	2022	apparel	Salewa Wild Country	0.47%	✓		

ANNEX – FULL FACTORY LIST

(In alphabetical order)

Romania

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
8996	2019	footwear	Salewa	12.78%	✓	FW 2022	

Slovakia

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
9829	2014	technical equipment	Salewa	0.13%			

Slovenia

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
2959	2009	apparel	Salewa Dynafit Wild Country LaMunt	0.60%			

Switzerland

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
5417	2007	skins	Dynafit	4.20%	✓		

Taiwan

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
2997	2008	technical equipment	Salewa	0.07%	✓	SLCP 2023	

Turkey

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
12460	2017	apparel	Dynafit Wild Country	0.67%		BSCI 2022	
34341	2021	apparel	Dynafit Wild Country LaMunt	5.00%		ELEVATE 2024	

Ukraine

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2024	Audit / Year	WEP/Training
34342	2021	apparel	Salewa Dynafit Wild Country	0.10%			

ANNEX – FULL FACTORY LIST

(In alphabetical order)

Vietnam

FWF factory code	Partner since	Division	Brand	% FOB	Visited in 2023	Audit / Year	WEP/Training
4568	2013	apparel	Dynafit	0.37%	✓	FW 2023	2017
5414	2007	footwear	Salewa Dynafit	8.16%	✓	FW 2023	2018
5421	2013	technical equipment	Salewa Dynafit Wild Country	2.88%	✓	FW 2024	
5645	2012	footwear	Salewa Dynafit	7.70%	✓	FW 2022	2019
11333	2016	technical equipment	Salewa Dynafit	2.02%	✓	SCLP 2024	2019
12250	2018	apparel	Salewa	0.17%	✓	SUMATIONS 2022	2022
14390	2019	technical equipment	Salewa	0.43%	✓	SLCP 2024	
34532	2023	apparel	Salewa Dynafit	1.16%	✓	SLCP 2022	2024
35172	2007	footwear	Dynafit	3.23%	✓	SUMATIONS 2022	
35650	2023	apparel	Dynafit	1.25%	✓	SLCP 2023	
36204	2024	technical equipment	Salewa	0.09%	✓	SUMATIONS 2024	