

H&M GROUP
UN GUIDING PRINCIPLES
INDEX 2024

Indicator	Pages in annual and sustainability report 2024 (ASR)	Notes
GOVERNANCE OF RESPECT FOR HUMAN RIGHTS		
Policy commitment		
A1 What does the company say publicly about its commitment to respect human rights?	51, 91, 94, 97, 102, 108	See also our human rights policy and human rights chapter in our annual and sustainability report 2024.
A1.1 How has the public commitment been developed?	55, 91–93	In December 2012, H&M Group adopted its human rights policy. This policy is based on the UNGPs, the Universal Declaration of Human Rights (including the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights) and other international standards and guidelines. The policy is approved by H&M Group's CEO and throughout its development, stakeholders (both internal and external) were consulted and had the opportunity to give input into the content. In 2024, H&M Group finalised its revised human rights policy.
A1.2 Whose human rights does the public commitment address?	91–93	See also our human rights policy and human rights chapter in our annual and sustainability report 2024
A1.3 How is the public commitment disseminated?	51, 91, 94, 97, 102, 108	See also our human rights policy and human rights chapter in our annual and sustainability report 2024
Embedding respect		
A2 How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	51, 91, 94, 97, 102, 108	See also our human rights policy and sustainability commitment .
A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	39–40	See also our human rights policy .
A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	42, 54	See our human rights policy , modern slavery statement and human rights chapter in our annual and sustainability report 2024
A2.3 How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	108	See also our human rights policy and modern slavery statement .
A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?	97, 105, 108	See our human rights policy , modern slavery statement and human rights chapter in our annual and sustainability report 2024.
A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	90–107	See our human rights policy , modern slavery statement and human rights chapter in our annual and sustainability report 2024.

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DEFINING THE FOCUS OF REPORTING		
B1 Statement of salient issues: State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	92–93, 94, 97, 102, 103	See human rights chapter in our annual and sustainability report 2024.
B2 Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	91–93, 94, 97, 102, 103	See human rights chapter in our annual and sustainability report 2024.
B3 Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	See note	Our human rights due diligence is risk-based and applies across our operations, supply chains and communities. We regularly review our actual or potential human rights risk and focus on priority risks: see our human rights chapter in our annual and sustainability report 2024
B4 Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	See note	To make sure we focus our efforts on the most important issues first, we review our salient human rights issues on a yearly basis and whenever changes in our operations occur, to ensure the issues remain relevant and are aligned with our priorities. In the yearly review of our salient human rights issues in 2024, we have gained an increased granular view across geographies and different parts of our value chain through internal assessments, which has informed our impact materiality. External dynamics and internal business development continuously change a company's risk exposure over time. For H&M Group, internal shifts include a transition towards a more digital and circular business model. In line with this transformation, we place increased focus on safeguarding the right to privacy through efforts in data privacy, personal data management and secure storage, robust data security practices, and ensuring the ethical use of Artificial Intelligence (AI) and data-driven digital technology. From an external perspective, the trend of political instability could lead to challenges to uphold human rights, calling for special consideration in due diligence.
MANAGEMENT OF SALIENT HUMAN RIGHTS ISSUES		
Specific policies		
C1 Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	94, 97, 102, 103, 105, 108	See also our code of ethics , sustainability commitment , responsible marketing , modern slavery statement , and human rights policy .
C1.1 How does the company make clear the relevance and significance of such policies to those who need to implement them?	49, 108	
Stakeholder engagement		
C2 What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	54–55, 91–93, 97, 102	See also our stakeholder engagement overview and modern slavery statement .
C2.1 How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	92–93	See also our stakeholder engagement overview .
C2.2 During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	91–102	See also our stakeholder engagement overview and modern slavery statement .
C2.3 During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	54–55, 91–93, 97–99, 102	See also our stakeholder engagement overview and modern slavery statement .

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Assessing impacts		
C3 How does the company identify any changes in the nature of each salient human rights issue over time?	91–93	See human rights chapter in our annual and sustainability report 2024.
C3.1 During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	91–93	See human rights chapter in our annual and sustainability report 2024.
C3.2 During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	91–93, 96, 101,107	See human rights chapter in our annual and sustainability report 2024 and modern slavery statement .
Integrating findings and taking action		
C4 How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?	91, 94, 97, 102, 103, 105	See human rights chapter in annual and sustainability report 2024.
C4.1 How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	91–94, 97, 102, 103, 105	See human rights chapter in annual and sustainability report 2024.
C4.2 When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	91–94, 97, 102, 103, 105	See human rights chapter in annual and sustainability report 2024.
C4.3 During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	91–94, 97, 102, 103, 105	See also our modern slavery statement and human rights chapter in our annual and sustainability report 2024.
Tracking performance		
C5 How does the company know if its efforts to address each salient human rights issue are effective in practice?	96, 100, 101, 106, 107	See also our modern slavery statement .
C5.1 What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	91–107	See also our modern slavery statement .
Remediation		
C6 How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue?	91–94, 97, 102, 103, 105	
C6.1 Through what means can the company receive complaints or concerns related to each salient issue?	54–56, 91, 105	See also our social policies .
C6.2 How does the company know if people feel able and empowered to raise complaints or concerns?	94, 96, 97, 103, 105	See also our social policies .
C6.3 How does the company process complaints and assess the effectiveness of outcomes?	105	See also our social policies .
C6.4 During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	96, 97–98, 102, 103, 105	
C6.5 During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	91–94, 97, 102, 103, 105, 107	