



December 2025

Marc O'Polo - Business Operations in Russia

In response to Russia's invasion of Ukraine, B Lab has implemented additional requirements for companies with business operations in Russia and/or Belarus. As Marc O'Polo has business operations in Russia or Belarus, the company is required to meet such requirements outlined below in order to move forward with certification.

B Lab is implementing a **phase-in approach** composed of **(1) requirements applicable immediately** and **(2) requirements to be met by recertification**.

1. Respond to questionnaire (Annex I)

B Lab will require companies with operations (including subsidiaries and business partners) in Russia or Belarus to respond to the questionnaire in Annex I. The questions assess a company's ability to implement heightened human rights due diligence in line with UNGP and UNDP's guide on conflict-affected areas. The questions are designed to assess companies' ability to analyze changes in this context and to act accordingly, their willingness to ensure their own human rights commitments are respected, and their ability to identify tipping points, or stages of the conflict that would trigger specific decision-making by the company.

2. Implement heightened due diligence

B Lab will require for companies to publicly commit to have implemented heightened due diligence by the date of their next recertification, or within 36 months, whichever is later. Heightened due diligence is an **internationally-recognized best practice** and B Lab recognizes that implementing it meaningfully takes time. Within corporate contexts, the level of maturity on heightened human rights due diligence remains low and requesting companies to implement adequate processes in a short time would invariably lead to inadequate application, be irresponsible and/or result in claims of green/cause-washing.

With the publication of this disclosure, B Lab confirms that the company is currently meeting the above requirements. The company's responses to the Questionnaire can be reviewed below. If you or someone you know is aware of any specific practices of this company related to their Business Operations in Russia or Belarus that have had a negative impact, and that may constitute a violation of the B Corp standards, please contact us via our [public complaints procedure](#).

Company Responses to Questionnaire

Company Reaction to Russian invasion of Ukraine

As of May 2025, Marc O'Polo employs a total of 254 people in Russia, including 214 full-time and 40 part-time employees.

When the conflict began, the company faced significant uncertainty and quickly established a dedicated Russia crisis management team. This team—comprising representatives from the executive board, sales, legal, corporate communications, strategic projects and processes, and HR—was tasked with ensuring ongoing compliance with Marc O'Polo's human rights obligations and broader CSR strategy.

The crisis team focused on three core objectives:

- forming an agile, cross-functional body to navigate conflict-related challenges,
- maintaining regular, trust-based communication with the local workforce, and
- safeguarding employees against any potential human rights violations.

Marc O'Polo's human rights statement, last updated in December 2024, is aligned with international standards and the German Supply Chain Due Diligence Act (LKSG). The statement is publicly available [here](#). The company continues to assess the human rights impacts of its operations, including those in Russia, and reports that no violations related to its activities or workforce have been identified since the beginning of the conflict.

Alongside its broader risk management system, Marc O'Polo conducts targeted human rights risk analyses, updated annually or whenever required. These assessments cover both the company's own facilities and its direct suppliers, distinguishing between industry-specific and country-specific risks. They draw on international standards, EU legislation, and—in the case of Russia—risks stemming from potential retaliatory government sanctions. Russia is formally categorized by the company as a high-risk country.

As a German casual fashion brand, Marc O'Polo states that it maintains no direct or indirect involvement with warfare-related supply chains. The company also confirms that its employees have not been engaged in war crimes or complicit behavior, nor has there been any active participation in the conflict. Should an employee join the military, their employment contract is terminated in accordance with applicable local law.

To further protect its Russian workforce, Marc O'Polo employs a specialized software tool to continuously screen and monitor sanctions, ensuring that its operations maintain no direct connections to sanctioned entities, including oligarchs, business figures linked to the Russian government, or companies directly tied to the conflict.

Since 2022, the company has reinforced its human rights governance by establishing the Marc O'Polo Human Rights Committee, designed in line with the requirements of the German Supply Chain Due Diligence Act. The committee, which includes employees from Corporate Social Responsibility, Legal, and Controlling, is responsible for monitoring risks and managing mitigation measures.

In 2024, Marc O’Polo also updated its sustainability strategy to embed ESG principles more firmly into its operations. This strategy identifies key challenges, sets measurable goals, and outlines preventive measures to uphold human rights across the company’s global value chain.

Marc O’Polo notes that one of the most critical lessons learned is the importance of maintaining close communication between employees in affected regions and both local and global management. The company considers a dedicated task-force structure essential for anticipating rapidly changing conditions and ensuring timely and appropriate responses.

Human Rights Due Diligence

Marc O’Polo conducts regular human rights risk assessments across all operating areas to ensure that its business activities do not adversely impact human rights. In the event of a new conflict emerging in any of its operating regions, the company follows a clearly defined protocol.

First, Marc O’Polo will establish a dedicated cross-functional task force that brings together representatives from the executive board, sales, legal, corporate communications, strategic projects and processes, HR, and sustainability functions, including CSR. This structure ensures close coordination between headquarters, local management, and the affected workforce. Second, the company will initiate an ad-hoc risk assessment using its standardized methodology to identify human rights risks associated with the conflict. These measures enable the company to determine whether operations in the affected area should continue or be discontinued.

In such scenarios, the task force functions as the primary governing body. Marc O’Polo also carries out external stakeholder analyses and consultations when necessary, including engagement with NGOs, local communities, and market experts. Findings from these assessments are reported to the executive board, which acts as the main decision-making authority. All decisions are further aligned with the supervisory board, either on a quarterly basis or through ad-hoc consultations when required.

The CSR team plays a central role in this process. In addition to its representation within the task force, the team provides continuous updates on supply chain dynamics through its ongoing monitoring activities. The level of involvement from the human rights team may vary depending on country-specific challenges, but its influence remains significant due to its direct reporting line to the board and its role within the company’s newly established LKSG-compliant Human Rights Committee.

Marc O’Polo has recently refined its internationalization strategy through a comprehensive assessment of potential new markets. This evaluation considers a range of factors, including human rights conditions alongside economic and consumer-relevant criteria. To identify high-risk countries, the company relies on internationally recognized indices such as the Verisk Maplecroft Human Rights Risk Atlas and the World Bank Governance Indicators.

At present, Marc O’Polo has prioritized expansion into regions where the company already has an established presence, focusing on European markets with strong human rights protections, specifically the DACH region, Italy, Spain, Poland, and the BeNeLux countries. Prior to entering any new market, the company conducts a detailed risk assessment to identify and mitigate potential adverse human rights impacts.

Marc O’Polo has significantly strengthened its due diligence processes for high-risk regions to ensure that its operations uphold human dignity and contribute to responsible business

practices. Before entering a high-risk market, the company conducts comprehensive Human Rights Impact Assessments (HRIA) to identify potential risks and ensure compliance with its human rights standards. Market entry proceeds only when these standards are met and appropriate mitigation measures have been implemented. Annual reassessments are carried out to address evolving risks and ensure ongoing compliance, as outlined in the company's [Human Rights Policy Statement \(V1.2, Chapter 2\)](#).

In line with this policy, Marc O'Polo implements preventive and remedial actions to address identified human rights risks. This includes continuous monitoring and effectiveness reviews to support continuous improvement and accountability, as described in Chapters 3–5 of the Policy Statement (V1.2). All employees, business partners, and subsidiaries involved in supply chain and commercial activities including marketing, sales promotions, and brand communications, are required to adhere to these human rights principles.