

Rules of Procedure for the Complaints Mechanism under the German Act on Corporate Due Diligence in Supply Chains ("LkSG")

1. **Raising complaints / access to the complaint / whistleblower system:** Whistleblowers can report a violation in the supply chain in the digital whistleblower system of the Hubert Burda Media Group ("HBM") "HINTBOX". In addition, complaints can also be submitted in person or in writing.

- (i) HINTBOX: <https://whistleblowing-system.burda.com>
- (ii) By mail, e-mail or in person to the HBM Compliance Department:
Hubert Burda Media Holding Kommanditgesellschaft
Hauptstraße 130
77652 Offenburg
E-mail: compliance@burda.com

Employees also have the possibility to contact directly their supervisors, the management, the Human Rights Officer or the Human Resources department.

2. **Parties involved in the procedure:** Whistleblowers, i.e. employees, the employees of suppliers and service providers as well as other persons report incidents in the supply chain to the HBM Compliance Team ("Reporting Office") via the reporting channels mentioned under 1. If necessary, persons in the affected areas/companies ("Clarification Office") as well as other HBM internal and/or external experts will be involved by the Reporting Office.
3. **Acknowledgement of receipt/feedback:** Provided that contact details have been stored, the whistleblower receives notification within the legally prescribed period after submitting the report that the message about the reported violation has been received, as well as feedback on the status of the investigation.
4. **Admissibility of the complaint:** The Reporting Office examines whether the report received is plausible and truthful and whether a violation of the LkSG has occurred. For this investigation and clarification of the plausible facts, the Reporting/Clarification Office can direct queries to the whistleblower, if contact data has been stored, and involve affected persons, witnesses and other internal/external experts.
5. **Auditing standards:** Reported violations in the supply chain are verified on the basis of supplier analyses, the Supplier Code of Conduct, information provided by suppliers in questionnaires on human rights and environmental protection, and, if necessary, through supplier audits.
6. **Procedure:** The procedure keeps a record of all reports, queries and any additional contributions (e.g., expert opinions) and persons involved in the clarification process until the final report. In addition to personalized reports, anonymous reports can also be submitted.
7. **Requirements for persons accompanying and conducting the procedure:** It is ensured that the persons accompanying and managing the process act independently and that transparency and reliability are guaranteed.

8. **Place of proceedings:** Seat of the Reporting Office, Hubert Burda Media Holding KG, Hauptstr. 130, 77652 Offenburg, Germany.
9. **Language of procedure:** German / English. Complaints can also be submitted in numerous other languages when submitted via HINTBOX. These can be selected in the system.
10. **Duration of proceedings:** The duration of the procedure may vary depending on the case. The aim is to conclude the investigations in a timely manner.
11. **Costs of proceedings:** If truthful information is received, the whistleblower will not incur any costs; if necessary, the business unit concerned bears the costs associated with the clarification in accordance with the causation principle.
12. **Transparency of the conflict handling process:** Documentation of incoming notices, including all correspondence, is usually carried out with a date and time stamp, thus ensuring chronological and transparent tracking of conflicts and their handling.
13. **Clarification facts:** The Reporting Office determines the persons responsible for clarification (persons concerned, representatives of the legal entity concerned, third parties, etc.), involves them in the case processing and determines responsibilities of persons involved.
14. **Protection of the parties involved:** Confidentiality is guaranteed for whistleblowers. Anonymous reports are possible. In addition, protection against disadvantage or punishment as a result of a complaint made in good faith is effectively guaranteed.
15. **Procedural Results:** A final report will be prepared.
16. **Implementation of procedural results:** Documentation of the follow-up actions that have been carried out to investigate the complaint and uncover or prevent the rule violation.

The aim is to prevent, stop or minimize the violation.

In the own business area, the violation must be terminated.

If the violation is committed by the supplier, the following steps should be taken

- (i) a prompt termination of the violation of rights or a concept for minimization with a concrete time schedule
- (ii) and/or a temporary suspension of the business relationship, while efforts are made to minimize risk
- (iii) or a termination of the business relationship may be executed if no other means are possible.

Furthermore, a review is carried out once a year or event-related if the risk situation changes.