

# CECONOMY

## Rules of Procedure for the Complaints Procedure

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## 1. Introduction

In its mission statement, CECONOMY AG (hereinafter: “We”) commits to responsible, sustainable and lawful behaviour. We respect the dignity and rights of both individuals and societies. As a company, it is our duty to comply with the applicable laws while always protecting human rights. The Rules of Procedure set out the general conditions for the complaints procedure implemented at our company and are supplemented by internal guidelines.

## 2. Who do these Rules of Procedure affect?

These Rules of Procedure apply worldwide to us and to our affiliated companies as well as to all of our employees without exception including executives and trainees and to our management.

## 3. What may be the reason for a complaint?

### 3.1 Subject of a complaint

This may be any violation of a human rights or environmental duty by our employees or our suppliers that has been experienced, observed or come to attention by other means. The subject may also be a risk of a violation if this seems sufficiently likely on the basis of actual circumstances.

A violation of a human rights or environmental duty is any conduct that violates one of the bans stipulated in section 2 (2) and (3) of the German Act on Corporate Due Diligence Obligations in Supply Chains (*Lieferkettensorgfaltspflichtengesetz*, LkSG), specifically:

- ban on employment of a child and ban on the worst forms of child labour (e.g. slavery, carrying out illicit activities or activities with harmful effects on health)
- ban on forced labour, slavery, practices akin to slavery, serfdom or other forms of domination or oppression in the workplace environment
- ban on neglect of duties relating to occupational health and safety and to freedom of coalition
- ban on discrimination and on the withholding of a fair wage
- ban on environmental damage (e.g. from soil change, water pollution, air pollution, noise emission, or excessive water consumption)
- ban on illegal eviction and ban on illegal dispossession of land, forests and bodies of water
- ban on hiring or using private or public security forces if these:
  - a) violate the ban on torture and cruel and inhumane or degrading treatment
  - b) do harm life or limb
  - c) impede freedom of association and coalition
- violate the Minamata Convention, i.e.:
  - a) manufacturing of products containing mercury
  - b) use of mercury and mercury compounds in manufacturing processes
  - c) illegal disposal of mercury waste
- ban on the production and use of persistent organic pollutants
- ban on environmentally unsound handling, collection, storage and disposal of waste and ban on the export and import of hazardous waste

In addition, complaints can be made in relation to **other topics**. These include, for example:

- allegations of corruption, conflicts of interest and money laundering
- violations of antitrust law
- fraud, embezzlement, misappropriation, theft
- violations of data protection
- unauthorised disclosure of trade secrets
- discrimination and unfair working conditions
- violations of applicable laws or Group guidelines

### **3.2 Multiple complaints**

If a complaint is made by a whistleblower multiple times using the same or different channels, it is treated as a single complaint. The same applies if multiple whistleblowers report the same violation or the same risk of a violation.

### **3.3 Which types of complaint cannot be handled?**

We take all complaints seriously and will examine and handle them appropriately to ensure that we fulfil our obligations as a responsible company.

The exception is complaints that do not relate to our economic activities. In particular, these activities include incidents that relate exclusively to our employees' private or personal lives as well as obviously minor inconveniences (e.g. deviations from the cafeteria's announced menu, broken coffee machine, inadvertently not greeting colleagues, etc.).

The complaints procedure is not intended for submitting complaints regarding products sold in our stores or functionalities of these products. Such complaints should be made via the relevant product hotline.

In case of doubt, the relevant matters are to be presented not as facts but as assumptions, assessments or statements by other people.

## **4. Who can make a complaint?**

Any individual who has noticed a violation of or risk to one of the protected positions specified above (section 3) can submit a complaint. The individual does not have to be personally affected. This means that individuals can report violations or risks even if they have only observed or heard about these.

Whistleblowers may also use legal representation when submitting a complaint. Individuals from both within and outside CECONOMY can submit reports. This also applies to employees of our direct and indirect suppliers and business partners.

## **5. How can I submit a complaint?**

If whistleblowers believe that they have noticed a violation or a risk of a violation as defined in section 3 of these Rules of Procedure, they can report this to us. We provide various channels that allow potential whistleblowers to contact us easily and confidentially, including:

- The **online complaints mechanism** for CECONOMY and MediaMarktSaturn can be accessed here: [CECONOMY complaints system](#). This **online complaints procedure is**

**available to all whistle-blowers.** Reports can be made anonymously. In the case of an anonymous complaint however, whistleblowers should make sure to provide sufficient information (section 6) so that a responsible department can investigate the complaint.

- Via a **telephone call** (+49 (151) 15114228) to the Chief Compliance Officer. Mobile fees apply. The number is available during common working hours.
- Via **e-mail** to the Chief Compliance Officer (schumacherkai@mediamarktsaturn.com), Compliance Management at the MediaMarktSaturn Retail Group or CECONOMY, or to the Local Compliance Officer of the respective CECONOMY/MediaMarktSaturn Group company.
- Whistleblowers can also send an **e-mail** to [compliance@ceconomy.de](mailto:compliance@ceconomy.de) or [compliance@mediamarktsaturn.com](mailto:compliance@mediamarktsaturn.com) or leave their complaint in a physical letterbox. The letterbox is regularly monitored by the Compliance department to handle incoming complaints promptly and initiate any necessary measures.
- **Our employees** also have the option to make a corresponding complaint **directly to their supervisor**.

Whistleblowers can choose freely which of the different channels from section 6 they wish to use. Irrespective of the way in which they are received, we treat complaints as strictly confidential in accordance with section 9 of these Rules of Procedure.

## 6. What information should a complaint include?

To enable us to investigate suspected violations or risks of violations and take any necessary measures, we encourage whistleblowers to report any such cases. As far as possible, this should include the following information, if available:

- **What happened?** Description of the violation or risk of a violation and the individuals/parties involved.
- **When did it happen?** Date, period, or duration of the violation.
- **Who committed the violation? Was it our employee or an external party?** Name and position of the person as well as name of the company or supplier/business partner in question.
- **Who is affected or harmed by the violation?** Names and number of people affected, severity of the violation, etc.
- **Are there witnesses or evidence?** Evidence can be attached to the complaint.

## 7. Who processes submitted complaints?

Responsibility for the complaints procedure lies with our Compliance department, which is in charge of receiving and examining the complaints made and responding to them appropriately. In doing so, they work closely with other departments within the company. Complaints related to human rights and environmental topics are examined in cooperation with the Sustainability department.

## 8. How are complaints processed?

We handle all reports as quickly as possible. The duration of an investigation may vary significantly depending on how extensive and complex the matter is. If a complaint contains contact details or an e-mail address, a person responsible for processing the complaint confirms receipt of the complaint to the whistleblower within seven calendar days of receiving

the complaint. From then on, this responsible person acts as the whistleblower's direct contact, while ensuring strict compliance with section 10 of these Rules or Procedure.

After the responsible person has discussed the matter with the whistleblower, he/she assesses the information provided. If the responsible person suspects that there could be a violation or a risk of a violation, he/she conducts further investigations. If the responsible person is sure that there is a violation or a risk of a violation, measures are taken to address it.

Within three months of confirming the receipt of the complaint, the person responsible informs the whistleblower of the status of the investigation and any measures taken. To ensure a complete and appropriate assessment, the responsible person may consult other individuals at the company if this is necessary for the assessment, and if these individuals have special expertise. Whistleblowers' identity must be kept confidential in this context, so this consultation must relate solely to the violation or risk of a violation described.

If the person responsible concludes that there is no violation or risk of a violation as defined in section 3, then the responsible person will discuss possible preventive or corrective measures in a dialogue with the whistleblower. With the whistleblower's consent, additional relevant parties such as supervisors or the HR department can be included in these discussions.

## **9. Confidentiality and independence**

The individuals entrusted with implementing the complaints procedure are required to treat each complaint as strictly confidential and not to disclose within or outside the company the identity of the whistleblower (if known) or of any other individuals mentioned in the complaint. This does not apply in the case of a prior agreement to disclose their identity or in the case of an order or decree by a responsible court or public authority requiring the disclosure of their identity. In addition, information about the identity of the whistleblower or other details that allow conclusions to be drawn about their identity may be disclosed if the disclosure is necessary for introducing follow-up measures and the whistleblower has consented to the disclosure.

We respect the discretion of the individuals entrusted with implementing the complaints procedure. They are not subject to any orders with regard to implementing the procedure.

The individuals entrusted with implementing the complaints procedure are required to be strictly impartial and must immediately disclose any conflicts of interest. A conflict of interests arises in particular if:

- the individual entrusted with implementing the complaints procedure is mentioned in the complaint him-/herself
- the individual entrusted with implementing the complaints procedure made the complaint him-/herself
- the individual entrusted with implementing the complaints procedure is the spouse or partner of the whistleblower or of an individual mentioned in the complaint
- the individual entrusted with implementing the complaints procedure is related to the whistleblower or to an individual mentioned in the complaint
- the individual entrusted with implementing the complaints procedure has a close personal relationship with the whistleblower or with an individual mentioned in the complaint

- the individual entrusted with implementing the complaints procedure is to be questioned as a witness as part of the investigation of the matter

## 10. Whistleblower protection

We take our responsibility as an employer seriously and take particular care to comply with the legal provisions on whistle-blower protection. We see each whistleblower as a valuable source of information on possible (risks of) violations. Therefore, whistleblowers do not have to fear any personal sanctions or similar negative effects as a result of their status as whistleblowers. If other employees take retaliatory measures against a whistleblower, they can expect to face disciplinary action. We encourage all employees and external parties to make use of the option for the complaints procedure where necessary and to report any violations or risks of violations that they have experienced or observed, or that have come to their attention by other means.

Whistleblowers must not be disadvantaged, punished or penalised for submitting complaints, e.g. by receiving a negative performance review or similar, being warned, dismissed, suspended, transferred, demoted or other. Whistleblower protection applies even if the content of a report proves to be unfounded or incorrect, provided the whistleblower submitted the report in good conscience and to the best of his/her knowledge.

## 11. Final provisions

These Rules of Procedure will take effect immediately after approval by the management. They will be published on our [CECONOMY](#) and [MediaMarktSaturn](#) websites, where they will be accessible at all times.