

# Whistleblower system of the C.H.BECK Media Group – Procedure Regulations



<p><b>1</b> <b>Introduction</b></p>	<p>Compliance with laws and internal regulations, as well as personal integrity, are an integral part of the values and corporate culture of the C.H.BECK Media Group (hereinafter: C.H.BECK).</p> <p>In order to ensure compliance with these values and to avoid or minimize possible risks from violations, it is crucial that misconduct is detected, clarified and remedied at an early stage. This whistleblowing system is therefore an important part of safeguarding our corporate values. Any indication of possible wrongdoing will be taken seriously and will result in an investigation following an objective and transparent process without any bias.</p> <p>Violations of the law carry the risk of considerable damage not only for C.H.BECK, but also for affected employees. The company is threatened with high fines, and the persons involved face personal consequences, both internally and externally, which can include employment law measures, fines or even imprisonment.</p> <p>Compliance cases can also lead to reputational and economic damage to the company (e.g. negative media coverage, loss of sales), claims for damages (e.g. from customers) and exclusion from public tenders ("blacklisting"). Information from whistleblowers helps C.H.BECK to identify violations at an early stage and to avert or reduce damage to the company, employees and business partners.</p> <p>The management of the company investigates on its own initiative any suspicion of unlawful or inappropriate conduct of which it becomes aware. Violations of compliance and the law found in the process will be remedied immediately and sanctions will be considered. In addition, the assertion of civil claims for damages against infringers is examined.</p> <p>The presentation and explanation of the whistleblower system in this document takes into account legal requirements for whistleblower systems, for example on the basis of the EU Whistleblower Directive 2019/1937 with corresponding implementing laws and the Act on Corporate Due Diligence in Supply Chains (LkSG).</p> <p>The basis of the whistleblowing system is the trustworthy processing of the reports received and the guarantee of secure reporting channels. The principles explained below apply regardless of the reporting channel chosen.</p>
<p><b>2</b> <b>How can reports and complaints be submitted?</b></p>	<p>An open communication culture is an essential part of well-functioning compliance. Employees must be able to address mistakes openly and, above all, at an early stage. External parties must also be able to report complaints about grievances at C.H.BECK or in the supply chain. For this purpose, C.H.BECK provides various reporting channels for information and complaints. The procedure is always consistent, regardless of the reporting channel chosen.</p> <p><b>2.1 Personal approach</b></p> <p>If employees suspect a compliance violation, they can generally contact their supervisor. There is explicitly no obligation to report to the manager.</p> <p>Whistleblowers who are not employees of C.H.BECK should contact their contact persons at C.H.BECK for a personal approach.</p> <p><b>2.2 C.H.BECK Whistleblower System</b></p> <p>If you would like to submit a report – even anonymously – via the C.H.BECK whistleblower system, you can do so on the Internet at:</p>

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	<p style="text-align: center;"><a href="https://beck.integrityline.app">https://beck.integrityline.app</a></p> <p>All reports in the whistleblowing system are received by an external, qualified, impartial and confidential person and investigated in accordance with the following procedural principles. The external ombudsman of the C.H.BECK media group is Dr. Kristian Horn, attorney at law, Munich.</p> <p>We encourage all reporters to use our available whistleblowing channels to effectively report any violations to C.H.BECK. If misconduct is detected, C.H.BECK employees should first work towards an internal solution and report the matter internally before reporting it to external bodies.</p> <p>There are also external channels for reports under the Whistleblower Protection Act, which are maintained by the respective competent authorities. For example, the Federal Office of Justice accepts reports of potential misconduct:</p> <p style="text-align: center;"><a href="https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html">https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes_node.html</a>.</p>
<p><b>3</b> What can be reported?</p>	<p>At C.H.BECK, trust, appreciation and honesty are particularly important. A report must therefore be based on verifiable and serious information about a breach that has led the whistleblower to believe that the reported facts are true.</p> <p>Any potential or actual grievance in the company or along the supply chain can be reported. These include, among others:</p> <ul style="list-style-type: none"> <li>– Suspicion of violations punishable by criminal penalties or fines</li> <li>– Suspicions regarding violations of other applicable law (laws, ordinances, etc., in particular those mentioned in Section 2 (2) HinSchG or Directive EU 2019/1937)</li> <li>– Suspicions regarding violations of internal company regulations</li> <li>– Suspicions regarding violations of applicable law or the Code of Conduct for Business Partners</li> <li>– Complaints based on potential or actual violations of human and environmental due diligence obligations under the Supply Chain Due Diligence Act (LkSG).</li> </ul> <p>Reportable issues and violations include, for example:</p> <p><b>3.1 Corruption, bribery, corruption</b></p> <p>These are situations in which a third party is offered or granted an advantage in breach of duty or an unreasonable advantage is accepted or demanded by exploiting one's own position.</p> <p><i>Examples: The acceptance or granting of cash or gifts of a cash nature, bribery payments are not permitted; invitations that are indecent or sexual in nature; inappropriate gifts or invitations immediately during a negotiation or bidding process; kick-backs, such as gifts to a public official in order to obtain a permit; Accepting invitations or gifts in exchange for accepting a higher purchase price.</i></p> <p><b>3.2 Embezzlement of funds, theft, fraud, embezzlement, forgery of documents</b></p> <p>These are criminal acts that damage the assets of C.H.BECK. Forgery of documents is understood to be the deliberate alteration, production or falsification of a document or parts of a document for the purpose of deception in legal transactions.</p> <p><i>Examples: entering into deals that are detrimental to the company in order to obtain a personal advantage; formation of black funds; unauthorized taking or embezzle-</i></p>

ment of funds or inventory of the Company; pretending false, untruthful facts; forgery of signatures; Subsequent changes to the content of the contract.

### 3.3 Conflicts of interest

Conflicts of interest do not constitute misconduct per se. Problematic are situations in which the personal interests of employees collide with the company's interests in a detrimental manner without disclosure. It is therefore important that conduct does not raise doubts about integrity, fairness or objectivity.

*Examples: Investments in companies of suppliers or cooperation partners of C.H.BECK without prior information of the superior; side hustles for a competitor; an improperly awarded contract to a company in which you or a family member has a stake.*

### 3.4 Violations of tax and customs law as well as embargoes

Facts of all kinds that potentially violate export control regulations (export and sanctions regulations) or tax and customs regulations can be reported.

*Examples: misrepresentation in tax returns; Deliveries to sanctioned companies or persons, illegal onward deliveries to embargoed countries, misclassification of goods to circumvent licensing requirements*

### 3.5 Antitrust or competition violations

Antitrust and competition law prohibits agreements and coordination between companies that have as their object or effect the restriction of competition.

*Examples: agreements on prices, discounts, quantity restrictions, capacities, division of markets and customers or on terms and conditions of sale or purchase with competitors, e.g. at trade fairs and exhibitions; mutual renunciation of competition or non-aggression pacts (e.g. agreement not to poach employees from other companies); agreeing on exclusivity or restrictions on the freedom of customers to set prices and terms of delivery for their business partners; Exchange of strategic, esp. competitively relevant information between competitors, such as prices, quantities, sales, turnover; collusion in tenders; Arrangement of sales prices; boycott of deliveries to individual customers; Unlawful abuse of a dominant position.*

### 3.6 Disclosure of trade secrets and confidential information

This applies to situations in which trade secrets or confidential information are obtained or used without authorisation. Confidential information is information that can be assumed to be neither publicly known nor intended to be made public.

*Examples: Disclosure of confidential sales figures or calculations, etc.*

### 3.7 Violation of data protection regulations

*Examples: theft of a data carrier; public use of photos of employees without their consent; Sending e-mails with an open distribution circle or to the wrong recipient; loss or unauthorized opening of mail; Sending confidential personal e-mail data.*

### 3.8 Money Laundering and Terrorist Financing

Money laundering is the deliberate attempt to smuggle cash or assets from criminal activities into the regular financial and economic cycle. As a result, the perpetrator should have explainable and seemingly legal assets at his disposal that do not allow any conclusions to be drawn about criminal offences.

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	<p>Terrorist financing is the provision or collection of financial resources in the knowledge that they are intended to be used, in whole or in part, to commit, incite or assist in committing a terrorist offence.</p> <p><i>Example: cash payments of large sums by an unknown customer; Overpayment of an order combined with the request to transfer the excess amount back to another account.</i></p> <p><b>3.9 Violations of the protection of the environment</b></p> <p>Potential violations of the protection of the environment, in particular the deliberate or reckless contamination of air, soil and groundwater or surface water.</p> <p><i>Examples: circumvention or decommissioning of filtration or ventilation systems; improper storage of liquids; disposal of untreated sewage or other liquid substances; improper handling of waste; illegal disposal of waste; Use of prohibited chemicals in products or production processes.</i></p> <p><b>3.10 Human rights</b></p> <p>This applies to reports of breaches of due diligence obligations or breaches by C.H.BECK, direct or indirect suppliers, customers and other business partners with regard to:</p> <ul style="list-style-type: none"> <li>– Slavery and Forced Labour</li> <li>– Human trafficking</li> <li>– prohibited child labour</li> <li>– Discrimination (based on national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief, or similar)</li> <li>– Disregard for freedom of association</li> <li>– Failure to comply with local health and safety regulations</li> <li>– Withholding the local statutory minimum wage or an adequate wage</li> <li>– unlawful eviction and the prohibition of the unlawful deprivation of land, forests and waters in the case of the acquisition, development or other use of land, forests and waters, the use of which secures a person's livelihood</li> <li>– Hiring or using private or public security forces to protect a business project if, due to a lack of instruction or control by the company, the use of security forces violates the prohibition of torture and cruel, inhuman or degrading treatment, injures life or limb, or infringes on freedom of association and association</li> </ul> <p><i>Examples: unlawful prevention of the formation of a works council by a supplier; Violation of working time protection laws by a supplier</i></p> <p><b>3.11 Violation of the Code of Conduct of the C.H.BECK Media Group or other compliance-relevant notices</b></p> <p>This applies to violations of the Code of Conduct of the C.H.BECK Media Group or the Code of Conduct for Business Partners of the C.H.BECK Media Group that have been committed in the course of the economic activities of companies or by persons who are obliged to comply with the respective codes. In addition, other compliance-relevant information may be issued, in particular acts or omissions in the context of C.H.BECK's economic activities that may violate a criminal law or result in a fine for C.H.BECK.</p> <p><i>Examples: Acts of violence, sexual harassment in the workplace</i></p>
<p><b>4</b> Who is responsible for the whistleblower system?</p>	<p>Reports submitted via C.H.BECK's whistleblower system are received by C.H.BECK's external ombudsman, attorney Dr. Kristian Horn, in Munich.</p> <p>Further processing is carried out by the person locally responsible for the respective group company. The persons entrusted with the management of the whistleblowing</p>

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	<p>system ensure impartiality, are independent, not subject to instructions and are bound to secrecy.</p> <p>The Compliance department of C.H.BECK is responsible for the management of C.H.BECK's whistleblowing system. The IT department of C.H.BECK is responsible for technical support.</p>
<p><b>5</b> <b>Who can submit reports and complaints?</b></p>	<p>Every person, in particular all employees of C.H.BECK as well as customers, suppliers and other third parties, have the opportunity to contact C.H.BECK via various channels to report grievances and legal violations in the company and along the supply chain.</p>
<p><b>6</b> <b>What information should be included in a report?</b></p>	<p>The following list is intended as an aid only. Every report is processed. Therefore, it is not a prerequisite for processing that a report contains information on all the points mentioned.</p> <p>The following information is helpful for processing a report because it facilitates and accelerates proper processing. The information is also requested in the electronic whistleblowing system:</p> <ul style="list-style-type: none"> <li>– As detailed as possible description of the facts of the case in chronological order, preferably with the following information: <ul style="list-style-type: none"> <li>– What happened? Concrete description of the incident or grievance, the more detailed, the better</li> <li>– Where did it happen? Location, building, room if applicable</li> <li>– When did the incident occur? Is the violation still ongoing? Date or period, time</li> <li>– Who are the persons or groups of persons potentially or actually affected or harmed by the incident? Who else is involved? victims, witnesses, perpetrators; Relationship with C.H.BECK</li> <li>– Who could be responsible for the grievance or incident? Name of the company, department or person, name of the business partner or supplier in the wider supply chain where the maladministration occurred. In this context, information on the possible motivation of the people involved can also be helpful.</li> <li>– What is the expected potential or actual damage? Personal injury or property damage, estimated financial loss</li> </ul> </li> <li>– What law or internal regulation has been violated?</li> <li>– Is there any evidence? (photos, videos, documents, possible witnesses, etc.)</li> <li>– What are the expectations with regard to possible preventive or remedial measures? What is the specific or intended goal of the report?</li> <li>– Has anyone else already been informed of the grievance?</li> <li>– How should the further contact be? In this case, contact details can be provided for further communication or the expression of the desire for anonymity or the greatest possible confidentiality, e.g. no disclosure of the name of the whistleblower or complainant in the course of the investigations</li> </ul>
<p><b>7</b> <b>What happens after the report has been submitted?</b></p>	<p><b>7.1 Acknowledgment of receipt</b></p> <p>The whistleblower will receive a confirmation of receipt of the report in writing or via the whistleblowing system, provided that contact details have been transmitted, within seven days. All incoming reports and complaints are documented and provided with an individual file number.</p>

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	<p><b>7.2 Initial assessment</b></p> <p>For each report received, it is first checked whether the report or complaint falls within the scope of the procedure described here. If this is not the case, the whistleblower will receive a corresponding refusal reason.</p> <p>In a next step, the Receiving Section then examines the report for plausibility and validity, in particular whether there are sufficient indications on the basis of the submission that a violation of the rules occurs or has occurred or whether relevant risks could exist. The aim of this initial assessment is to determine whether there is a "suspicious situation" that makes the taking of further investigation or clarification measures as well as possible preventive and remedial measures permissible and necessary from a legal point of view and in compliance with data protection.</p> <p><b>7.3 Forwarding to the responsible case handler and clarification of the facts</b></p> <p>A report which, according to the initial assessment, falls within the scope of the procedure described here and makes further investigative steps appear necessary, will be forwarded to the locally responsible case handler.</p> <p>If it is possible to contact the reporter, the facts of the report will be discussed with the reporter from a factual point of view. In particular, comprehension questions can be asked and further information can be obtained.</p> <p>In this step, it may be necessary to involve the relevant departments and departments, such as human resources, data protection, prevention, legal services or purchasing. Due to the special need for protection of the identity of the whistleblower and the identity of the persons named in the report, the full information of each incoming report will only be disclosed to a narrowly defined group of persons and only if it is absolutely necessary to clarify the matter.</p>
<p><b>8</b> <b>What happens if a suspicion is confirmed?</b></p>	<p>If the suspicion is confirmed after the discussion, further examination will be carried out to determine which investigation or clarification measures are necessary as follow-up measures in the individual case. This can be, for example, conducting a formal internal investigation or supplier discussions or audits. If necessary, interim measures or further legal steps may also be initiated or ordered.</p> <p><b>8.1 Internal investigation</b></p> <p>If an internal investigation is conducted, the person potentially affected by the report will be informed of the relevant allegations, provided that this does not jeopardize the internal investigation. The person concerned is given the opportunity to comment on the allegations.</p> <p>If the suspicion is not confirmed after the discussion or after the internal investigation, or if further processing would be legally inadmissible, the proceedings will be discontinued. The reporter will be informed of the recruitment and the reasons for rejection.</p> <p><b>8.2 Remedies</b></p> <p>If the suspicion is confirmed, the matter is handed over to the responsible department, e.g. Human Resources or Purchasing, in coordination with the Compliance Department.</p> <p>The decision on the appropriate, necessary and proportionate personnel measures to be taken shall be taken in accordance with the principle of proportionality.</p> <p>Depending on the intensity and severity, specific personnel measures in the event of compliance violations can result in disciplinary, labor law and, in individual cases, administrative offenses or criminal law consequences. Possible measures include, for</p>

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	<p>example, warnings, termination and claims for damages. In the event of criminal offences, C.H.BECK reserves the right to report the facts to the competent authorities.</p> <p>In the event of a compliance violation by a supplier or business partner, the measures to be taken are generally based on the corresponding contractual agreements. If a supplier or business partner of C.H.BECK refuses to take remedial measures deemed necessary and the breach is assessed as particularly serious, C.H.BECK reserves the right as a last resort to temporarily suspend the business relationship after corresponding notice or, if necessary, to terminate it without notice in the event of a particularly serious violation.</p> <p>In order to assess which measures or consequences are appropriate in a specific individual case in response to a violation, particular consideration is given to the seriousness of the violation, whether the violation was committed intentionally or negligently, whether the person concerned actively cooperated in clarifying the facts, whether a voluntary disclosure was made, if any, and the extent of the damage and its likelihood of occurrence.</p> <p><b>8.3 Conclusion and feedback</b></p> <p>The person concerned will be informed of the outcome of the investigation and of the conclusion of the proceedings in writing or in text form.</p> <p>The reporter will receive feedback on the completion of the procedure within 90 days of acknowledgment of receipt of the report.</p> <p>In many cases, however, C.H.BECK must also take into account conflicting legally protected interests of other persons and companies, e.g. data protection requirements or other confidentiality obligations, when investigating a person.</p> <p>It is therefore necessary to assess in each individual case what specific information can be communicated to the reporting person in the course of the re-registration. This is because the feedback must not infringe on the rights of the persons who are the subject of a report or who are named in the report.</p> <p><b>8.4 Efficacy review</b></p> <p>The effectiveness of the procedure is evaluated on a regular basis (annually and on an ad hoc basis). If necessary, appropriate adjustments will be made to the underlying procedure or the implemented remedial measures.</p>
<p><b>9</b> No investigation by the reporting person</p>	<p>For legal and security reasons, C.H.BECK does not expect the reporting person to investigate violations independently. On the other hand, the initial gathering of evidence for reporting purposes is permissible and can help to facilitate a targeted and efficient investigation. In such a case, the collection of or access to the information must be in accordance with the law.</p>
<p><b>10</b> How long does the procedure take?</p>	<p>The duration of the procedure depends on the scope and complexity of the report. The investigation will be carried out promptly and without undue delay on the part of the company. Depending on the scope and degree of complexity, a proper examination of complaints can take a few days, in special cases even several months.</p> <p>As part of the investigation of the facts, the reporting person will be given sufficient time to present relevant points of view and to respond to relevant queries from the company.</p>
<p><b>11</b> Is the procedure free of charge?</p>	<p>The notifier may make use of the procedure described in these Rules of Procedure free of charge. Any costs and expenses incurred in connection with the implementation of</p>

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	<p>the proceedings, e.g. travel expenses or costs for legal advice, will not be covered by C.H.BECK.</p>
<p><b>12</b> <b>Protection of Persons Involved</b></p>	<p><b>12.1 Anonymity and confidentiality</b></p> <p>Via C.H.BECK's whistleblower system, tips can be submitted anonymously if desired. The identity of the reporting person will be treated as confidential and will not be disclosed to any person other than those responsible for receiving and processing information or for carrying out any follow-up measures. The confidential processing of the identity also extends to those persons who are named in a report.</p> <p>C.H.BECK encourages reporters to disclose their identities in order to facilitate a better handling of the report and, if necessary, to ask questions about the facts of the case in order to uncover the allegation made.</p> <p>Exceptions to the principle of confidentiality exist in the case of consent and in cases where information about the identity of the named person must be passed on within the framework of legal provisions or by order of authorities or courts (e.g. investigative and/or criminal proceedings).</p> <p>The requirement of confidentiality does not apply, or only to a limited extent, to persons who knowingly or grossly negligently report false information about violations.</p> <p><b>12.2 Protection against discrimination</b></p> <p>C.H.BECK applies Directive (EU) 2019/1937 (so-called Whistleblower Directive) and the corresponding implementing laws of the EU Member States as well as the respective local laws and directives for the protection of whistleblowers and the avoidance of retaliatory measures.</p> <p><b>Whistleblowers</b></p> <p>Specifically, C.H.BECK prohibits any kind of discrimination, intimidation, hostility, disciplinary measures or other reprisals against reporting persons who report a violation or cooperate in investigations to the best of their knowledge and belief. Such measures are inadmissible and will not be tolerated by C.H.Beck. Persons who, to the best of their knowledge, report a potential infringement will not be sanctioned or disadvantaged by C.H.BECK in any way.</p> <p>On the other hand, the submission of a knowingly false report is itself an infringement. Actions taken as a result of such malicious reporting do not constitute retaliation.</p> <p>It is not permissible to interfere with or obstruct investigations, in particular to influence witnesses and to suppress or manipulate documents or other evidence.</p> <p><b>Other Data Subjects</b></p> <p>In its investigations, C.H.BECK strives to protect the legitimate interests of other persons affected by disclosure. Putting another person under suspicion can have serious consequences. C.H.BECK strictly adheres to the principles of the "presumption of innocence" and the "need to know" principle in its investigations. It is important that the whistleblowing system is used responsibly. C.H.BECK will not support any actions that could lead to employees becoming victims of unfounded or false accusations.</p>
<p><b>13</b> <b>Procedural principles</b></p>	<p><b>13.1 Presumption of innocence</b></p> <p>Investigations are conducted neutrally and objectively, respecting the presumption of innocence. Until a violation has been proven, the presumption of innocence applies to all potentially affected persons.</p>



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	<p>No financial benefits are offered or granted to whistleblowers. Depending on the applicable jurisdiction, appropriate action may be taken against whistleblowers if it is found that false information has been knowingly reported.</p> <p><b>13.2 Fair Trial</b></p> <p>Internal investigations are subject to the principles of a fair trial. In concrete terms, this means that only legal investigative methods are used, only legally usable information is taken into account, and incriminating and exculpatory circumstances are equally weighted and included in the investigation.</p> <p><b>13.3 Principle of proportionality</b></p> <p>Investigative measures are carried out on the basis of the principle of proportionality, i.e. they must be suitable, necessary and proportionate to fulfil the purpose of the investigation.</p> <p><b>13.4 Participation rights</b></p> <p>The rights of the parties involved are respected. To the extent that employee representatives have participation rights during the investigation, the necessary bodies will be involved in this respect.</p> <p><b>13.5 Data protection</b></p> <p>The investigation of the report will be carried out in accordance with the GDPR, including the storage and deletion of data and the rules on international data transfers. The following link will take you to the privacy policy of the C.H.BECK MEDIA GROUP for the submission of reports: <a href="#">Privacy Policy for the Whistleblower System of the C.H.BECK Media Group</a>.</p>
<p><b>14</b> <b>Severability</b></p>	<p>Should individual provisions of these Rules of Procedure be or become invalid or should these Rules of Procedure contain a loophole, this shall not affect the validity of the remaining provisions.</p>
<p><b>15</b> <b>Applicable law</b></p>	<p>In the event of ambiguities or contradictions between the different language versions, the German version shall prevail.</p>