



## Rules of procedure for the complaints system

### 1. Area of application

These Rules of Procedure apply to ABOUT YOU Holding SE and its subsidiaries ("**ABOUT YOU**", "**Company**" or "**we**").

### 2. Object of the complaint

2.1 The complaints procedure enables people to report misconduct by ABOUT YOU employees or other persons. Misconduct within the meaning of these rules of procedure is any behaviour that violates legal provisions, internal guidelines or company agreements. Misconduct includes in particular

- Criminal offences, in particular, but not exclusively, in the areas of corruption, competition law, fraud and breach of trust, violation of legally protected secrets, criminal manipulation, money laundering or misuse of data;
- Criminal offences and administrative offences in the areas of environmental protection and occupational safety;
- Attempted and preparatory acts for criminal offences;
- Administrative offences subject to a fine, insofar as the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies;
- Violations of labour law regulations that may justify termination without notice for good cause, in particular violations of the General Equal Treatment Act (AGG), (sexual) harassment and bullying.

2.2 The complaints procedure also enables individuals to point out human rights or environmental risks as well as violations of human rights or environmental obligations that have arisen as a result of the business activities of ABOUT YOU or one of our suppliers. A violation of a protected legal position or human rights or environmental obligation is any behaviour that violates one of the prohibitions listed in § 2 para. 2 and 3 LkSG, in particular:

- Prohibition of child labour;
- Prohibition of forced labour and all forms of slavery;
- Disregard for occupational health and safety and work-related health hazards;
- Disregard for freedom of association, freedom of unionisation and the right to collective bargaining;
- Prohibition of unequal treatment in employment;
- Prohibition of withholding an appropriate wage;
- Destruction of the natural basis of life through environmental pollution;

- Unlawful violation of land rights;
- Prohibition of hiring or using private/public security forces that can lead to impairments due to lack of instruction or control;
- The prohibition of an [...] act or omission contrary to duty which is directly capable of impairing a protected legal position (arising from the human rights conventions within the meaning of Section 2 (1) LkSG) in a particularly serious manner and the unlawfulness of which is obvious when all the circumstances in question are reasonably assessed;
- Prohibited production, use and/or disposal of mercury (Minamata Convention);
- Prohibited production and/or use of substances within the scope of the Stockholm Convention (POPs) and non-environmentally sound handling of waste containing POPs;
- Prohibited import/export of hazardous waste within the meaning of the Basel Convention.

2.3 The complaints procedure is not intended to be used to report incidents that exclusively concern the private or intimate sphere of our employees, or obviously minor and legally unobjectionable inconveniences (e.g. deviation from the canteen menu, short-term defect in the coffee machine, inadvertent failure to greet colleagues, etc.). The complaints procedure is also not intended to be used to raise any complaints regarding the functionality of one of our products. Such complaints must be made via our customer service.

2.4 Complaints should only be raised where the whistleblower is in good faith that the facts they have reported are correct. Whistleblowers do not act in good faith if they know that a reported fact is untrue. In cases of doubt, the relevant circumstances are not to be presented as facts, but as assumptions, assessments or statements by other persons.

### 3. **Access to the complaints procedure**

3.1 We provide various complaint channels that enable potential whistleblowers to report complaints. In detail:

#### Online mask

BKMS® Incident Reporting System = web-based whistleblower mask available around the clock in various languages at <https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=Ak4jRn&c=-1&language=ger>

#### E-mail addresses

- Email address of the ABOUT YOU "Legal & Compliance" department: [compliance@aboutyou.com](mailto:compliance@aboutyou.com)

Our employees are also free to lodge a complaint directly with their line manager or the ABOUT YOU "Legal & Compliance" department.

- 3.2 The whistleblower is free to choose which of the various complaint channels they wish to use. The complaints received, regardless of the channel used, will be treated as strictly confidential in accordance with Section 9 of these Rules of Procedure.
- 3.3 The person making the report is free to contact the internal or an external reporting centre<sup>1</sup>. However, we recommend that the report is first submitted to the internal reporting centre set up within the company so that the report can be followed up as effectively and appropriately as possible. If an internally reported violation has not been remedied, the whistleblower is at liberty to contact an external reporting centre.

#### 4. **Content of the complaint**

To enable us to investigate the alleged violation or suspected violation and take any necessary action, whistleblowers are encouraged to submit a complaint that includes the following information, to the extent possible:

- Description of the breach or impending breach and the persons/parties involved (specify whether they are employees of ours or external parties);
- Details of the breach or threatened breach, including the relevant times of occurrence;
- Information on any witnesses;
- and any supporting documents.

#### 5. **Responsibility**

Our "Legal & Compliance" department is responsible for implementing the complaints procedure.

#### 6. **Multiple complaints**

If the whistleblower submits a complaint concerning the same violation or the same imminent violation more than once, these will be treated as a single complaint. The same applies if the whistleblower raises a complaint concerning the same violation or the same imminent violation in parallel via several of the complaint channels described.

#### 7. **Anonymity**

When using the "online form" complaints channel, the whistleblower can also submit their complaint anonymously. When using the "e-mail addresses" complaint channel, the whistleblower is generally not anonymous, as the e-mail address of the whistleblower becomes known to the "Legal & Compliance" department; however, in this case the "Legal & Compliance" department ensures that the confidentiality of the identity is maintained and

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<sup>1</sup> External reporting centres are, for example Federal Office of Justice, Adenauerallee 9-103, 53113 Bonn (website); Federal Financial Supervisory Authority (BaFin), Whistleblower Reporting Centre, Graurheindorfer Straße 108, 53117 Bonn (website); Federal Cartel Office, Kaiser-Friedrich-Straße 16, 53113 Bonn (website).

guarantees effective protection against the whistleblower being disadvantaged or penalised as a result of the complaint.

## 8. **Procedure of the complaints procedure**

- 8.1 The person responsible in the Legal & Compliance department will confirm receipt of the complaint to the person making the complaint within seven calendar days of receipt of the complaint.
- 8.2 The person handling the matter evaluates all factual information provided by the whistleblower and carries out a plausibility check and a relevance check. For this purpose, the person handling the matter may consult with other persons in the company if this is necessary to assess the facts and the persons involved have special expertise, while maintaining the confidentiality of the whistleblower's identity. If the facts on which the complaint is based are unclear or require further clarification/specification, the person handling the complaint will contact the whistleblower (if possible) to discuss the facts and their expectations with regard to possible measures.
- 8.3 If the person handling the complaint concludes that a violation or imminent violation may have occurred, the procedure will be continued, otherwise the complaint procedure will be closed and the whistleblower informed of this and the reasons for it.
- 8.4 If the procedure is continued, the "Legal & Compliance" department will investigate the matter further. In the course of this investigation, the person handling the matter will contact the whistleblower - if they have not already done so - to discuss the facts underlying the complaint and expectations with regard to possible measures. In addition, the person handling the matter may also consult with other persons in the company if this is necessary for the assessment and the persons involved have special expertise, while maintaining the confidentiality of the identity of the whistleblower.
- 8.5 If the person responsible comes to the conclusion that a violation or imminent violation has certainly occurred, they inform the management. The Legal & Compliance department and the management then jointly determine the preventive and/or remedial measures to be taken. The person in charge then prepares an internal report.
- 8.6 The person handling the complaint will inform the whistleblower of the outcome or status of the procedure no later than three months after confirming receipt of the complaint.
- 8.7 If not already fully implemented before the whistleblower is notified, it will be ensured after notification that preventive and/or remedial measures are fully implemented and checked for effectiveness and adjusted if necessary. If preventive and/or remedial measures have not yet been completed at the time of notification, the whistleblower will be informed of the results of the measures taken as part of a follow-up notification.

## 9. **Confidentiality and independence**

- 9.1 The persons entrusted with the implementation of the complaints procedure are obliged to treat every complaint as strictly confidential and in particular not to disclose the identity of the person making the complaint (if known) and all other persons named in the complaint either within or outside the company. This does not apply in the event of prior written consent to disclosure or in the event of an order or injunction by a competent court or authority

requiring disclosure of identity. The identity of persons named in the complaint may also be disclosed if this is necessary in the context of internal investigations or for the taking of follow-up measures.

9.2 We respect the confidentiality of the persons entrusted with the implementation of the complaints procedure. Enquiries aimed at revealing the identity of the whistleblower are not permitted. In particular, the persons entrusted with the implementation of the complaints procedure may not be instructed to disclose information about the complaints procedure. They are not subject to any instructions regarding the conduct of the procedure.

9.3 The persons entrusted with the implementation of the complaints procedure are obliged to maintain strict impartiality. This means that they must approach the implementation of the complaints procedure impartially. The persons entrusted with the implementation of the complaints procedure are obliged to disclose conflicts of interest immediately. A conflict of interest exists in particular if

- the person responsible for conducting the complaints procedure is named in the complaint;
- the person entrusted with conducting the complaints procedure has lodged the complaint themselves;
- the person entrusted with the complaint procedure is the spouse or partner of the person making the complaint or of a person named in the complaint;
- the person entrusted with conducting the complaints procedure is related to the whistleblower or a person named in the complaint;
- the person responsible for conducting the complaints procedure has a close personal relationship with the whistleblower or a person named in the complaint;
- or the person entrusted with conducting the complaints procedure is to be questioned as a witness as part of the investigation into the facts of the case.

## 10. **Protection of whistleblowers from retaliation and/or discrimination**

10.1 No whistleblower may be disadvantaged or penalised in any way as a result of a complaint. We ensure that they do not receive a negative performance appraisal or similar, be warned, dismissed, suspended, transferred, demoted or similar on the basis of their complaint.

10.2 Discriminating against or penalising a whistleblower contrary to section 10.1 of these Rules of Procedure is not permitted. Supervisors or employees who nevertheless discriminate against or punish a whistleblower must expect consequences under labour law.

10.3 The protection of whistleblowers also applies if the content of a report proves to be unfounded or incorrect. The protection of whistleblowers also applies beyond the conclusion of the complaints procedure.