

freenet

Whistleblower System

Rules of Procedure

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1 Purpose and scope

The relationship of trust between our company and our employees, customers, business partners and our social environment is important to us. As we seek to further strengthen our reputation as a reliable and value-driven company, we cannot tolerate behaviour that conflicts with this aim. To justify the confidence others place in us, we treat the integrity of our business processes and procurement activities as a top priority. It is therefore essential that freenet is aware of any compliance violations that may occur.

For the purposes of these Rules of Procedure, compliance violations are understood to include violations of national and international law as well as internal company regulations. For example, these include corruption offences, privacy breaches, inappropriate competitive behaviour, property offences to the detriment of freenet, and breaches of human rights or environmental legislation within the supply chain.

The freenet whistleblower system is designed to ensure that:

- all employees, business partners and other third parties have the opportunity to report compliance violations either anonymously or by specifying their identity,
- all reports are processed promptly as part of a transparent and accountable process (“whistleblower process”) in which the interests of the whistleblower, the persons affected, and the company are taken into account, and

- the company can take consistent and appropriate action in the event of compliance violations.

The fundamental principles of the whistleblower system are to protect the whistleblower and motivate them to report violations. Whistleblowers who report violations in good faith must not be placed at a disadvantage within the freenet Group in any way. Conversely, this whistleblower protection is based on the expectation that the whistleblower system will be used in a responsible manner. freenet will not tolerate any inappropriate use of the whistleblower system.

If an employee reports themselves, this will be taken into account in their favour when any staff-related action is taken. freenet cannot guarantee that employment law will be waived (i.e. no action of any kind will be taken) for whistleblowers.

The main rules and the whistleblower process are defined in these Rules of Procedure. They apply to all freenet companies. A freenet company is understood to include any company that is an affiliated company of freenet AG as set out in section 15 ff. of the German Stock Corporation Act (AktG).

2 Whistleblower Committee

freenet has set up a Whistleblower Committee to ensure that all reports of compliance violations are handled properly, swiftly and lawfully in accordance with the whistleblower process. The permanent members of the Whistleblower Committee are the Chief Compliance Officer and the Head of Group Audit, Risk and Control. Both of these permanent members may appoint a representative. Members of the Whistleblower Committee and their representatives shall carry out their role in an objective and impartial manner. Other officials may become involved in order to process individual reports. The Whistleblower Committee does not clarify the facts of a particular situation itself. The specific tasks of the Whistleblower Committee are set out in the following rules of procedure for the Whistleblower Committee (“Rules of Procedure”).

3 Reporting a compliance violation and protecting the whistleblower

All employees, customers, business partners and other third parties are encouraged to participate actively and are responsible for reporting all perceived compliance violations. The whistleblower can decide for themselves whether to report a violation anonymously or by specifying their identity. However, whistleblowers are encouraged to disclose their identity to

ensure they can provide additional support with any further investigations.

Compliance violations can be reported via the reporting tool or by telephone, email or post using the following contact details:

Online reporting: <https://www.freenet.ag/en/company/whistleblower/index.html>

Reporting channels for employees: Whistleblower pages on intranet and distribution portal

Telephone contact details for whistleblowers: Tel. +49 (0)4331-69-3230

These calls will be taken by a member of the Whistleblower Committee or one of their appointed representatives.

Email contact details for whistleblowers: Hinweis@freenet.AG

Postal address for whistleblowers: freenet AG, CONFIDENTIAL,
Alexander Borgwardt, Chief Compliance
Officer, Deelbögenkamp 4, 22297 Hamburg

Any messages received will not be traced back and the sender will not be automatically registered.

In addition to this procedural reporting channel, employees are also still able to report compliance violations directly to their supervisor. The supervisor is responsible for passing on reports of compliance violations to the central Whistleblower Committee. In the event of reports against members of the Whistleblower Committee, the whistleblower can submit their report directly to the Executive Board of freenet AG.

Compliance with privacy laws and all collective bargaining agreements relating to data protection is guaranteed at all times. Information about the situation and the whistleblower's data are only stored to the extent permitted by law.

4 Handling reports

4.1 *Receipt and preliminary review of reports*

If the whistleblower has provided contact information, the Whistleblower Committee will inform them that their report has been received and, where appropriate, processed in accordance with legal requirements.

All reports received are passed on to the Whistleblower Committee for preliminary review.

As part of this preliminary review, the Whistleblower Committee carries out an initial assessment of the conclusiveness of the report, the nature and severity of the alleged violation, and the identity of the persons affected. If the whistleblower has provided contact information, the Whistleblower Committee will make contact with the whistleblower to obtain any additional factual information required and to inform them about any further action to be taken. In doing so, the Whistleblower Committee should determine the whistleblower's expectations regarding preventative and corrective measures. The Whistleblower Committee will use these findings to categorise the violation and decide on any further course of action. Reports can fall into the following categories:

- A report may **indicate a compliance violation** where there is a suspicion of a punishable offence, for example.
- A report may **indicate a serious compliance violation** where there are complicating factors such as the potential involvement of management or executives, or where a particularly serious offence is suspected, for example.
- A report may **indicate a miscellaneous violation** if it concerns a general failure to comply with duties, for example.
- The Whistleblower Committee may also come to the conclusion that there is **no indication of a compliance violation**.

The Whistleblower Committee decides whether:

- the facts of the situation require clarification, e.g. in the event of conclusive indications of (serious) compliance violations,
- the report should be passed on to another department for further processing, e.g. where there are indications of miscellaneous violations,
- the whistleblower will be provided with an opportunity to settle the dispute amicably,
- or whether to halt the process, e.g. if there is no indication of a compliance violation.

All decisions will be justified and archived by the Whistleblower Committee.

Specific information requirements of the Whistleblower Committee:

Reports of serious violations must be reported to the member of the freenet AG Executive Board responsible for compliance as well as the responsible members of senior management at the affected company where appropriate. Where there are conclusive indications that a member of the Executive Board is involved in a violation, the chairman of the Supervisory Board must be informed after consulting with the Executive Board member responsible for compliance. Where there are conclusive indications that a member of the Supervisory Board is involved in a violation, the chairman of the Supervisory Board and the Executive Board member responsible for compliance must be informed. Where there are conclusive indications that the chairman of the Supervisory Board, the chairman of the Audit Committee or the Executive Board member responsible for compliance is involved in a violation, the entire Supervisory Board and the entire Executive Board must be informed.

4.2 Clarifying the facts of the matter

If the Whistleblower Committee decides that it is necessary to clarify the facts of the matter, it shall assign this task to a suitable body. Both internal departments (such as Internal Audit or Fraud Management) as well as external service providers may be assigned this task.

If the report concerns a compliance violation within the supply chain, the Whistleblower Committee will inform those responsible for the supply chain and agree a further course of action with them.

The body tasked with clarifying the facts of the matter assumes responsibility for carrying out this task in an appropriate, proper and lawful way as instructed.

Duty of cooperation: All members of management within freenet companies and their employees are obligated to cooperate with the clarification of compliance violations. All business documents requested must be provided and transaction information shared in full.

Hearing the persons affected: The person(s) affected by the report have the opportunity to provide a personal statement as part of the clarification of compliance violations. The findings obtained from this clarification must be documented by the body tasked with carrying out this role. Exculpatory facts must also be taken into account. The affected person(s)' right to seek legal assistance and/or consult the Works Council remains otherwise unaffected.

4.3 Investigation report and follow-up action

The results of the clarification are summarised by the body tasked with clarifying the matter in an investigation report and handed over to the Whistleblower Committee. The Whistleblower Committee's next step depends on the findings of this report:

- If the investigation report suggests that the affected employee is not likely to have committed a compliance violation, the Whistleblower Committee calls a halt to the

process.

- If a compliance violation has occurred, the Whistleblower Committee proposes potential follow-up actions in coordination with the Executive Board member responsible for compliance. The Whistleblower Committee then presents this proposal, together with the investigation report, to those responsible for deciding whether to implement these actions.

The implementation of these follow-up actions is the responsibility of these decision-makers, who will inform the Whistleblower Committee about which actions have been implemented.

5 Archiving and documentation obligation

All reports received are registered to ensure seamless traceability. Every individual case handled must be documented fully, promptly and correctly, taking into account all applicable statutory and internal company data protection regulations. Personal data may only be stored in cases where the report has resulted in sanctions under employment law. Specific archiving requirements are set out in the Rules of Procedure.

freenet AG
The Executive Board