

Rules of procedure

These rules of procedure ensure the objective and efficient handling of reports, show how reports are followed up and how much time it usually takes to process them. Integrity and compliance are of utmost importance for METRO. Therefore, it is crucial for METRO to identify any potential non-compliant behaviour and risk. The METRO AG Management Board supports a culture of trust, openness and transparency and encourages all employees and external parties to openly raise concerns about existing or suspected misconduct or risks.

Employees and external parties are encouraged to report suspected or existing misconduct or risks in METRO's business operations, but also in the business operations of its direct and indirect suppliers, especially in the following areas:

- Competition Law
- Corruption
- Fraud and embezzlement
- Money laundering and terrorist financing
- Conflicts of Interest
- Discrimination/harassment
- Human rights
- Food and product safety
- Environment protection
- Consumer protection
- Data protection and IT security
- Tax offences
- Fair terms & conditions of employment
- Confidentiality & insider trading rules
- Other applicable laws or METRO regulations

METRO takes every report seriously. METRO commits to effectively protect whistleblowers and to save them from any disadvantages that may arise in connection with the report. The effective protection of whistleblowers includes:

- **Protection of identity**

The identity of the whistleblower, but also of all other persons mentioned in the report, is protected. The identity of whistleblowers will not be disclosed without explicit consent. The identity may only be disclosed to the persons responsible for receiving reports or taking follow-up action.

Information about the identity of a whistleblower may, without prior explicit consent, only be disclosed to law enforcement authorities and/or based on an order in an administrative proceeding or a court decision.

- **Protection against adverse treatment**

When reporting in good faith, the whistleblower shall not suffer from any disadvantage as a result of speaking up. This shall extend to all types of harm, including dismissal, written or oral warnings, job sanctions or discrimination, punitive transfers, harassment, loss of status and benefits, and the like. Any employee or manager who retaliates against someone who has reported a violation or risk in good faith will be subject to discipline procedures up to and including termination of employment.

- **Protection against sanctions or unfounded reports**

The whistleblower shall not be subject to sanctions for unsubstantiated reporting provided that disclosure is made in good faith.

1 Receipt of the report

Reports can be submitted via the groupwide [whistleblower system](#). Employees can also submit reports in person, by telephone or e-mail to the Local Compliance Officer.

Employees and external parties have the possibility to report anonymously without providing any contact details. They can also decide to stay anonymous during the entire report handling process. The whistleblower system offers the possibility to set up a secure anonymous postbox, which can be used to continuously (also anonymously) communicate with the reporting office.

Irrespective of the decision to provide contact details, the identity of the whistleblower will be kept confidential at all times and the identity will not be disclosed without their prior consent.

Each incoming report will be assigned to a person responsible for the initial processing (reporting office). With regard to this assignment, these persons act impartially, are independent in fulfilling their duties, not bound by instructions and obliged to maintain confidentiality.

All incoming reports are documented. Provided that the opportunity of further contact has been used, the whistleblower receives an acknowledgement of receipt within 7 days. Together with the acknowledgement of receipt the reporting office provides information on the further handling process and remains in constant exchange with the whistleblower.

2 Plausibility check of the report

In order to ensure that the complaints procedure functions properly and to prevent abuse, the reporting office immediately verifies the received report for plausibility. If the report is incomplete or inconclusive, and the whistleblower has decided to give the opportunity to contact him, the reporting office may contact the whistleblower and request further information.

If the report is inconclusive or is not subject to METRO's area of responsibility, the whistleblower will be informed that the report will not be pursued further and the specific reasons for this decision.

If a report is conclusive and plausible, the reporting office will forward the report to the competent investigative body and informs the whistleblower, provided the whistleblower has given the opportunity to do so. Generally, the information will be provided together with the confirmation of receipt. In principle, however, the examination of the validity can take up to 2 weeks.

3 Clarification of the facts

In order to ensure an objective, transparent and consistent clarification of each report, the investigative body will take the necessary measures to examine the report and to sufficiently clarify the facts. To this end, comprehensive investigative measures may be initiated and, if possible and necessary, the whistleblower can be

asked for further information. The investigations are always carried out by specialised investigators in compliance with applicable laws.

If the report proves to be unfounded, the proceedings are terminated and the whistleblower will be informed and provided with the relevant reasons.

The clarification of the facts can usually take up to 3 months, in exceptional cases which require extensive investigations, it may take longer.

4 Measures

METRO works towards a comprehensive clarification of the reported issues. Identified risks are assessed and, if necessary, addressed by appropriate measures. In the event of existing or imminent violations, appropriate remedial action will be taken using envisaged procedures.

The whistleblower is usually informed within 3 months about planned and already taken measures. The reporting office remains in contact with the whistleblower until the conclusion of the procedure, provided that the whistleblower decided to give the opportunity to contact him.

5 Ongoing review of effectiveness

The knowledge gained from the complaints procedure is continuously evaluated and used to improve METRO's complaints procedure and related risk management systems. A functioning and efficient complaints procedure can point out existing risks and help METRO to maintain its integrity in the future.

