



YOUR PARTNER  
IN SUCCESS

Delivering cultural diversity

# Rules of procedure

Regarding the Libri whistleblower system

[www.libri.de](http://www.libri.de)



## Foreword

Libri GmbH, also on behalf of its majority-owned affiliated companies Libri Plureos GmbH, BOOXpress GmbH and Barsortiment Könemann Vertriebs GmbH (Libri Group), is fully committed to acting in a lawful, environmentally and socially responsible manner. This commitment also includes uncovering and correcting irregularities. To this end, the Libri Group has implemented a whistleblower system that enables individuals to report legal violations and grievances (anonymously if desired).

## For whom is the whistleblower system intended?

The whistleblower system is available to all persons who wish to submit information or complaints regarding illegal or irregular behavior by the Libri Group or their supply chain participants: For example, employees, temporary workers, customers, consumers or employees of companies as part of the supply chain.

## For which topics is the whistleblower system intended?

Reports can be submitted on the following topics in particular:

- Accounting, taxes, audits and (internal) financial controls (irregularities in bookkeeping, accounting and auditing, financial misconduct regarding internal controls),
- Corporate integrity (bribery, corruption and fraud, inappropriate acceptance or granting of gifts or other benefits (e.g. restaurant invitations), falsification of documents, conflicts of interest, competition and antitrust law, confidentiality and data protection breaches),
- Environment, health and safety (violations of environmental regulations and occupational health and safety regulations including physical injury and abuse),
- Human resources, diversity and respect in the workplace (Discrimination, (sexual) harassment and bullying, human rights violations, compensation, general personnel matters, misconduct or inappropriate behavior, non-compliance with minimum wage regulations,
- Misuse / Embezzlement of assets or services (Unauthorized use of company resources or equipment for non-business reasons, theft of company property, working time fraud),
- Human rights and environmental risks, as well as violations of human rights or environmental obligations,
- Other violations of regulations, laws and (internal company) guidelines.

# Rules of procedure

## For which topics is the whistleblower system not intended?

The whistleblower system is not intended for complaints or reports that are not related to legal or compliance violations by the above companies or their supply chains (e.g. product or service-related customer concerns). Obviously abusive reports that do not correspond to the purpose of the whistleblower system will not be processed by the reporting office.

## Reporting office

The Libri GmbH Reporting Office is responsible for processing all reports and complaints covered by these Rules of Procedure. As part of the Compliance team, the Reporting Office Officers act impartially and independently, it is not bound by instructions and is obliged to maintain confidentiality.

## Reporting Channels

### *Digital whistleblower system*

Reports and complaints can be submitted to the reporting office via the digital whistleblowing system using text and/or voice recording. After a report has been submitted, the processing status can be tracked using a received report ID and a generated password, and communication with the report recipients can take place via an anonymous mailbox. The anonymous mailbox does not allow any conclusions to be drawn about the identity of the person submitting the report. If desired, the anonymity of the whistleblower can optionally be removed and a name can be given when submitting the report. If an e-mail address is provided, the whistleblower will receive e-mail notifications as soon as there is a change in status or feedback on the report in question.

The digital whistleblower system is linked on all company websites of the Libri Group, i.e. Libri, Libri Plureos, BOOXpress and Barsortiment Könemann, and can be accessed via the following direct links:

- Libri, Libri Plureos, Barsortiment Könemann: [sicher-melden.de/libri](https://sicher-melden.de/libri)
- BOOXpress: [sicher-melden.de/booxpress](https://sicher-melden.de/booxpress)

Further information on the anonymity guarantee and the use of the system can be found in the FAQ of the whistleblowing system on the websites above.

### *Personally*

Employees of Libri, Libri Plureos, BOOXpress and Barsortiment Könemann can also personally address information and reports on misconduct in their own business area to the employees of the compliance team (reporting office). The identity of the whistleblower will be protected at all times upon request. The following principles for the protection of whistleblowers apply.

## Report contents

In order to enable an immediate and targeted clarification of the facts, the following points (if relevant) should be addressed in the report:

- Specific description of the incident, including context,
- Location of the incident (company concerned, location, department),
- Time / period, duration and number of violations,
- Persons harmed (who or which group(s) were harmed by the act),
- (Estimated) amount of damage,
- Law, rule or regulation that was violated,
- Person, department or company responsible for the damage/violation,
- Evidence (photos, videos, documents, papers), information about their existence, or witnesses,
- Possible preventive or remedial measures,
- Other parties already informed,
- Wishes regarding further proceedings / further contact.

## Procedure

### *Confirmation of receipt*

Upon receipt of a report, the person making the report will receive a confirmation of receipt within seven days at the latest.

### *Preliminary review & further specification of the facts*

This is followed by an initial review of the facts, in particular with regard to the existence of a compliance violation. Information is checked for completeness, comprehensibility, plausibility and validity.

If there are no sufficient indications that there is or has been a breach of regulations or that there are relevant human rights or environmental risks, the procedure is discontinued, and the report is not followed up. The whistleblower will receive a corresponding response (provided there is a contact option); the whistleblower is then welcome to submit further relevant facts that provide grounds for reopening the proceedings.

If further clarification is required to create a better understanding of the facts and if it is possible to contact the whistleblower (e.g. via the anonymous mailbox of our digital whistleblowing system), further information on the facts will be requested from the whistleblower for further clarification of the facts, in accordance with the above-mentioned report contents.

### *Follow-up measures*

If a suspicion arises after the investigation of the facts, further (internal) clarification of the facts (e.g. data evaluations, inspection of documentation, internal audits or audits at suppliers or interviews with affected persons, accused persons or other parties) is carried out or, if

# Rules of procedure

necessary, interim measures are taken to ensure that the facts are properly and fully clarified and/or to prevent further violations.

If a breach or imminent breach is identified, immediate remedial and preventive measures are defined and implemented, which are continuously checked for effectiveness by the Compliance team.

In addition to planning and conducting or commissioning internal investigations, the Reporting Office can also take the following measures:

- Refer the whistleblower to other competent bodies,
- Close the proceedings for lack of evidence or for other reasons, or
- Hand over the proceedings for further investigation, e.g. to a competent authority.

## *Interim / final report*

The reporting office will provide feedback to the whistleblower within three months of confirming receipt of the report. The feedback includes the notification of planned and already taken follow-up measures as well as the reasons for these. However, feedback to the whistleblower will only be provided insofar as this does not affect internal inquiries or investigations and as this does not impair the rights of the persons who are the subject of a report or who are named in the report.

## **Protection against disadvantages and retaliation**

The protection of whistleblowers is guaranteed by law (e.g. in Section 36 of the German Whistleblower Protection Act and in Section 8 (4) of the German Supply Chain Due Diligence Act) and is ensured at all times provided the whistleblower system is used appropriately.

Libri protects whistleblowers from disadvantages and retaliation through the following measures:

- The reporting office is managed by a small group of selected and specially trained compliance employees who are obliged to maintain confidentiality when dealing with reports and are impartial, independent and not bound by instructions.
- The obligation to maintain confidentiality continues to apply even after the procedure has ended.
- Reports can be submitted anonymously.
- Insofar as data and information allow conclusions to be drawn about the reporting person, these are subject to confidentiality.
- Personal information of the reporting person will not be passed on to other persons without the prior written consent of the reporting person, unless they are responsible for taking follow-up measures or assist in fulfilling the tasks of the reporting office. Disclosure to these persons is only permitted if the disclosure of the information is necessary for these purposes and if the persons have agreed in writing to the confidential handling of the information.
- The name of the person will only be disclosed if the person consents to this or if Libri is obliged to disclose it.

# Rules of procedure

- Retaliation or disadvantages against employees based on the submission of reports are prohibited, will not be tolerated and constitute a separate violation. They can also be the subject of a report and may result in consequences under labor law. This also applies to threats and attempts of retaliation.
- In the event of a breach of the prohibition of retaliation, the company responsible is legally obliged to compensate the whistleblower for the resulting damage. In this case, the burden of proof is reversed in favor of the whistleblower: it is not the disadvantaged party, but the company that is obliged to prove that the disadvantage was based on sufficiently justified reasons or that it was not based on the report or disclosure.

Excluded from this protection are persons who provably and deliberately misuse the whistleblower system for purposes for which it is not intended (e.g. defamation). In such cases, Libri reserves the right to take legal action against such persons.

## Documentation

All relevant aspects of processing the report are documented in our whistleblower system with access protection and stored and deleted until the statutory retention periods expire. Depending on the case, this usually applies three years after completion of the procedure or, in the case of reports relating to human rights or environmental risks or violations, after seven years.

## Contact

If you have any questions about the Rules of Procedure or the whistleblower system, please contact [compliance@libri.de](mailto:compliance@libri.de).