



**Rules of Procedure
for the Audit Committee in the
Supervisory Board of Medios AG**

At its meeting on June 10, 2021, the Supervisory Board appointed an Audit Committee from among its members and gave it the following Rules of Procedure:

Rules of Procedure for the Audit Committee in the Supervisory Board of Medios AG

Section 1

Responsibility of the Audit Committee

1. Annual and consolidated financial statements

Preparation of the Supervisory Board's resolution on the adoption of the annual financial statements and the approval of the consolidated financial statements, including preliminary examination of the annual financial statements and the consolidated financial statements, the management report and the consolidated management report or the combined management report, the proposal for the appropriation of profits, as well as receipt and discussion of the audit reports, other reports and the auditor's statements on all material findings with the auditor.

2. Interim financial reports and quarterly statements

Discussion of interim financial reporting (half-year and any quarterly financial reports) with the Executive Board, including the auditor's review report on the half-year financial report and discussion with the Executive Board of the material information underlying the quarterly financial reports.

3. Accounting, Accounting Process and Internal Control System

Monitoring of the accounting as well as the accounting process, including monitoring of the adequacy and the effectiveness of the internal control system. The Audit Committee may submit recommendations or proposals to the Supervisory Board to ensure the integrity of the accounting process.

4. Auditor

- Preparing the selection of the auditor, including conducting the selection process and submitting recommendations to the Supervisory Board on the appointment of the auditor, including gathering the necessary information, in particular obtaining the auditor's declaration of independence.
- Assessing the performance and monitoring the independence of the auditor as well as monitoring and assessing the quality of the audit and the additional services provided by the auditor.
- Appointment of the auditor, in particular for the annual and consolidated financial statements including the determination of audit priorities, for the review of the interim financial reports and for any voluntary external review of the content of the combined nonfinancial statement. This also includes the agreement on the remuneration for these services. The necessary declarations are made by the Chairman of the Audit Committee, or in his absence by the Chairman of the Supervisory Board, on the basis of these resolutions.

5. Risk management system

Monitoring the adequacy and effectiveness of the risk management system.

6. Compliance

Monitoring the adequacy and effectiveness of compliance, in particular the compliance management system including "whistleblowing" and the handling of material compliance cases.

7. Non-audit services including tax advisory services

The approval of non-audit services is the responsibility of the Supervisory Board; their monitoring as well as recommendations regarding the determination of the processes required for this is the responsibility of the Audit Committee. The Audit Committee makes the following recommendations in this regard:

- Tax consulting services, either individually or collectively, may not have any direct or more than immaterial effects on the annual financial statements and consolidated financial statements of Medios AG, insofar as they are provided by the auditor of the consolidated financial statements.
- The so-called "prohibited non-audit services", which the group auditor may not provide either directly or indirectly, include in particular:
 - Legal advice and other assistance in litigation,
 - Payroll and Human Resources services,
 - Design/implementation of ICS, risk management system and other organizational structures,
 - Advertising for/trading in/subscription to shares in Medios AG,
 - Valuation services.
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Section 2 Chair

1. Election

The Chairman of the Audit Committee is elected by the Supervisory Board.

2. Profile

The Chairman of the Audit Committee shall have special knowledge and experience in the application of accounting principles and internal control procedures, and shall be familiar with the auditing of financial statements and independent. The Chairman of the Supervisory Board shall not chair the Audit Committee.

Section 3 Internal order

1. No decision-making committee

The Audit Committee makes recommendations that are merely preparatory in nature. Recommendations are made by a majority of the submitted votes. In the event of a tie, the Chairman of the Audit Committee shall have two votes.

2. Rules of Procedure of the Supervisory Board

The provisions of the Rules of Procedure for the Supervisory Board shall apply accordingly, unless otherwise specified in these Rules of Procedure.

3. Reporting to the Supervisory Board

The Chairman of the Audit Committee reports on the activities of the Audit Committee at the meetings of the Supervisory Board.
