

Supplementary Annexes to the Distribution Plan of VG Bild-Kunst

Annex VK (administrative costs)

The General Meeting of VG Bild-Kunst is authorised by law and the Articles of Association to make changes to the Distribution Plan. Under section 15 (1), however, the Distribution Plan delegates the authority to determine the administrative costs rates to the Administrative Council, as this is a circumscribed power which must be reviewed several times a year.

Direct income is income which VG Bild-Kunst realises itself or through other German collecting societies. Indirect income is income which VG Bild-Kunst realises through its foreign sister societies.

The payouts (from the 2021 year of usage) are made at the current cost rates set out in the table. These are governed by the date on which the payout is made, not the period of use covered by the payout. Exception: Payouts of collective distribution for the 2020 year of usage are made at the cost rates set out in the section entitled "Old distribution plan", even if they are not made until the 2021 financial year or later.

Administrative costs for resale rights

| Period | Deduction rates | |
|-----------------|-----------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 15.0% | 7.0% |

Administrative costs for visual arts/image (individual)

| Period | Deduction | on rates |
|-----------------|---------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 18.0% | 15.0% |

Administrative costs for film (individual)

| Period | Deduction rates | |
|-----------------|-----------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for film (individual) – advertising film

| Period | Deduction rates | |
|-----------------|-----------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | _ | 0.5% |

Administration costs for broadcasting (visual arts)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 18.0% | 15.0% |

Administrative costs for special distribution

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for books (authors)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for books (publishers)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for periodicals (authors)

| Period | Year-to-date d | eduction rates |
|-----------------|----------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for periodicals (publishers)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for websites

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |



Administrative costs for retransmission (visual arts/image)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Administrative costs for collective film (TV) rights

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 19.04.2023 | 9.0% | 7.0% |

Old distribution plan for 2020:

Administrative costs for library royalty (visual arts) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for library royalty (image) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for copying analogue sources (visual arts) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for copying digital sources (visual arts) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for press review royalties (visual arts) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for cable retransmission (visual arts) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for copying analogue sources (image) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for copying digital sources (image) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for press reviews (image) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for cable retransmission (image) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 7.0% | 5.0% |

Administrative costs for cable retransmission (film) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 5.0% | 5.0% |

Administrative costs for private copying royalty (film) (old)

| Period | Year-to-date deduction rates | |
|-----------------|------------------------------|-----------------|
| | Direct income | Indirect income |
| From 04.12.2021 | 5.0% | 5.0% |



Annex KuSo (deductions for cultural and social purposes)

Contributions to Kulturwerk & Sozialwerk – resale rights line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 30.07.2022 | 4.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – visual arts/image (individual) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 30.07.2022 | 1.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – broadcasting (visual arts) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 30.07.2022 | 1.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – film (individual) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 22.07.2023 | 3.0% | 1.0 % |

Contributions to Kulturwerk & Sozialwerk – books (authors) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – books (publishers) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – periodicals (authors) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – periodicals (publishers) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – websites line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – retransmission (visual arts/image) line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |

Contributions to Kulturwerk & Sozialwerk – collective film (TV) rights line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 22.07.2023 | 3.0% | 1.0 % |

Contributions to Kulturwerk & Sozialwerk – special distribution line

| Period | Deduction rates | |
|-----------------|-----------------|-------------|
| | Cultural work | Social work |
| From 04.12.2021 | 3.0% | 3.0% |



Annex GG (GWFF and GÜFA deductions)

further to section 21 (5)

Contractually defined deductions for the rightholders of GWFF (also for VGF and VFF) and GÜFA will be made from the direct income from private copying in respect of the hardware and storage media levy. Different deduction rates will be applied, depending on whether the income is for copying from analogue or digital sources.

The relevant income will be apportioned according to the specific source in each hardware and storage media category on the basis of the results of an empirical study. The following apportionment rates are currently applied:

| Income category | Apportionment | | | |
|---------------------------|------------------|-----------------|--|--|
| | Analogue sources | Digital sources | | |
| Printers | 23.4% | 76.6% | | |
| Fax | 67.5% | 32.5% | | |
| Scanners | 77.0% | 23.0% | | |
| Multipurpose devices | 44.5% | 55.5% | | |
| Burners and blank discs | 23.2% | 76.8% | | |
| Hard drives | 21.2% | 78.9% | | |
| PCs | 16.5% | 83.5% | | |
| Tablets | 27.0% | 73.0% | | |
| Mobile phones | 15.2% | 84.4% | | |
| USB sticks & memory cards | 23.2% | 76.8% | | |
| Other devices and media | 25.0% | 75.0% | | |



Annex FB (foreign-language books)

further to section 26 (8.1) and

Annex FP (foreign-language periodicals)

further to section 28 (8.1)

The shares for foreign-language books and foreign-language periodicals are paid out to the sister societies as follows:

| No. | Category | Share of 10% | Countries | Societies | Share |
|-----|------------------------|--------------|--------------------------|---|--------|
| _ | F 1. 1 EH 1104 | 28.50% | UK (53.8% of the share) | | 15.33% |
| 1 | English EU-USA | | USA (46.2% of the share) | Clarify final distribution DACS, reserves | 13.17% |
| 2 | | 28.50% | France | ADAGP, Matisse, Picasso, SAIF, SCAM (doc. film) | 9.50% |
| 3 | EU countries overall | | Italy | SIAE | 9.50% |
| 4 | | | Spain | VEGAP | 9.50% |
| 5 | | 28.50% | Belgium | SABAM, SOFAM, others (via Reprobel) | 4.75% |
| 6 | Neighbouring countries | | Netherlands | PICTORIGHT | 4.75% |
| 7 | | | Denmark | COPYDAN Billedkunst | 4.75% |
| 8 | | | Czech Republic | OOAS | 4.75% |
| 9 | | | Austria | BILDRECHT | 4.75% |
| 10 | | | Switzerland | ProLitteris | 4.75% |
| 11 | | 9.50% | Norway | Bono, Kopinor | 0.95% |
| 12 | | | Sweden | Bildupphovsrätt | 0.95% |
| 13 | | | Finland | KUVASTO | 0.95% |
| 14 | | | Slovakia | LITA | 0.95% |
| 15 | | | Hungary | HUNGART | 0.95% |
| 16 | Others | | Portugal | SPA | 0.95% |
| 17 | | | Romania | VISARTA | 0.95% |
| 18 | | | Australia / New Zealand | Copyright Agency VISCOPY | 0.95% |
| 19 | | | Latvia | AKKA / LAA | 0.475% |
| 20 | | | Lithuania | LATGA-A | 0.475% |
| 21 | | | Ireland | IVARO | 0.95% |
| 22 | General reserves | 5.00% | | | 5.00% |



Annex FW (foreign-language websites)

further to section 30 (8.2)

The share for foreign-language websites is assigned to countries as follows:

| Country | Share |
|-----------------|-------|
| Argentina | 0.5% |
| Australia | 2.1% |
| Estonia | 2.1% |
| Finland | 0.8% |
| France | 9.1% |
| Ireland | 6.5% |
| Italy | 1.5% |
| Canada | 0.8% |
| Netherlands | 3.3% |
| Austria | 1.7% |
| Russia | 5.5 % |
| Switzerland | 1.9% |
| Spain | 0.7% |
| USA | 51.6% |
| UK | 7.7% |
| Other countries | 4.2 % |

The shares for the above countries will be paid to the sister societies operating there. The share for other countries will be transferred to a reserve.



Annex SMBL

- 1. Royalties that are paid to Bild-Kunst by and for service providers according to sections 2 and 3 UrhDaG on the basis of the "Use of images by service providers for the sharing of online content" tariff are counted as income from the social media image licence (income). If they concern the same subject, these royalties are equivalent to payments based on a contract or a judicial or out-of-court settlement. Royalties meeting the direct remuneration claim pursuant to section 4 (3) UrhDaG are not considered income within the meaning of this agreement.
- **2.** 50% of the income will be set aside first, particularly for outsiders according to section 7a VGG. However, paragraph 7 applies for claims of outside picture agencies.
- **3.** 60% of the income available for distribution after the deduction of reserves in accordance with paragraph 2 will be paid out to the authors, 40% to the picture agencies as rightholders.
- 4. The payouts to the picture agencies in accordance with paragraph 3 are the shares of income that remain with the picture agencies for rights ceded by picture agencies. These shares contrast with the shares of income due to the authors, which Bild-Kunst pays out directly to the authors and form part of the author's share under paragraph 3.
- 5. Claims of picture agencies that are already in an administration relationship with Bild-Kunst will be settled from the reserves under paragraph 2 provided that they transfer rights in works of still images for tariff purposes to Bild-Kunst in accordance with paragraph 1 and demonstrably do not have to share income from such works with the image authors in the individual case because the latter have already received their royalties.
- 6. Bild-Kunst will settle claims of outside authors and other holders of exclusive rights, and release any reserves under paragraph 2 that may remain, in accordance with the shares for different work categories and statutory remuneration claims pursuant to the annex that were derived from the DCORE study of summer 2021 and underlay the distribution discussions. (See annex below)
- 7. Bild-Kunst will form possible reserves for the share belonging to outside picture agencies from the agency's share according to paragraph 3. The picture agencies participating in accordance with paragraph 3 will benefit from any release of these reserves.
- **8.** This allocation of income applies for income that Bild-Kunst realises for the 2021 to 2024 years of usage even if

the payments for these years of usage are not received until after 2024.

9. The allocation of income for years of usage from 2025 is to take account of new findings, if any, on the subjects covered by the social media image licence.

Annex:

Work shares according to the DCORE study of summer 2021 (share of remuneration claims estimated):

- 7.76% work type art
- 7.76% work type design
- 5.05% work type comic/manga
- 13.37% work type illustration
- 61.06% work type photography
- 5.00% remuneration claims

These work shares are provided solely for the purpose of determining the ratios between authors and agencies, not for the internal distribution of the author's share.