



SPECIAL TERMS AND CONDITIONS

INTERNAL REPORTING OFFICE

The Customer shall set up an internal reporting office for the receipt and processing of reports of breaches in accordance with the Whistleblower Protection Act (HinSchG). The services of the internal reporting office shall be outsourced to and provided by Compliance.One GmbH ("Contractor").

In addition to the General Terms and Conditions of Compliance.One GmbH, these Special Terms and Conditions Outsourced Reporting Office govern the rights and obligations of the contracting parties in connection with the provision of the services of the outsourced internal reporting office by the Contractor for the Customer.

1. Establishment of the internal reporting office

- 1.1. The Customer entrusts the Contractor as a third party with the tasks of an internal reporting office in accordance with Section 14 (1) HinSchG.
- 1.2. The Customer shall inform its employees, its temporary workers, and, if applicable, other groups of persons who are in a professional context with the Customer in an appropriate manner that the Contractor operates the internal reporting office as a third party and how this and its reporting channels can be reached.
- 1.3. The Customer shall grant the Contractor, as the internal reporting office, the necessary powers to perform its tasks, particularly, to check reports and take follow-up measures. It shall take all necessary measures internally within its organization to ensure that the Contractor can perform its legally assigned tasks as an internal reporting office.

2. Case Manager

- 2.1. The Contractor shall appoint one or more persons as case managers to perform the tasks of the internal reporting office.
- 2.2. The Customer is aware that these case managers are independent in the performance of their activities in accordance with Section 15 (1) HinSchG.
- 2.3. The Contractor shall inform all case managers of the confidentiality requirement (Section 8 HinSchG) before they start working for the Customer and point out that a breach of confidentiality may be prosecuted as an administrative offense.
- 2.4. The Contractor shall only appoint persons as case managers who have the necessary specialist knowledge. The Contractor shall ensure that the expertise of the respective case managers is maintained.

3. Reporting channels

- 3.1. The Customer commissions the use of Compliance.One's whistleblower system next to and independently of the commissioning of the outsourced internal reporting office.
- 3.2. The Customer shall inform the Contractor which groups of persons the reporting channels should be open to and whether it also wishes to accept reports from persons outside the personal scope of application of the HinSchG. The Customer shall also inform the Contractor whether it allows anonymous reports.
- 3.3. The Contractor shall accept reports in text form and, if configured accordingly by the Customer, by telephone via the whistleblowing system. At the request of whistleblowers, the Contractor shall also facilitate a meeting in accordance with Section 16 (3) HinSchG. The time required for a meeting shall be documented by the Contractor.
- 3.4. The case handlers shall receive access authorization for the whistleblowing system. The Contractor may also grant other employees of the Customer limited access to the whistleblowing system, if this is necessary to check the validity of a report, for internal investigations or to carry out other follow-up measures and provided that this does not impair the Contractor's confidentiality obligations as an internal reporting office.



4. Processing of reports and follow-up measures

- 4.1 The Customer shall appoint at least two internal report coordinators to the Contractor, with whom the Contractor shall cooperate in the processing of reports.
- 4.2 The Contractor shall process incoming reports at its own discretion. He will consult the internal report coordinators (or, if a report contains a potential breach by a report coordinator, with the other report coordinator) for each incoming report, while maintaining confidentiality and independence.
- 4.3 For incoming reports, the Contractor first checks whether the case falls within the personal scope of application of the whistleblower protection act in accordance with the information provided by the whistleblower on their relationship with the Customer in their report.
- 4.4 The Contractor shall confirm receipt of the report to the whistleblower via the whistleblowing system within seven days of receipt of the report. The Contractor shall provide the whistleblower with feedback within the meaning of Section 17 (2) HinSchG via the whistleblowing system within three months of the confirmation of receipt.
- 4.5 When reports are received, the Contractor checks whether the reported breach potentially falls within the material scope of the whistleblower protection act. If this is not the case, the report will not be processed any further and the Contractor will inform the whistleblower of the conclusion of the procedure via the whistleblowing system.
- 4.6 The Contractor then checks the validity of the reports received. To check the validity of the report, the Contractor shall consult with the internal report coordinators and, if necessary, obtain their information on specific circumstances in the Customer's organization. If necessary, the Contractor will ask the whistleblower for further information. If a report proves to be unsubstantiated, the Contractor will close the report and inform the whistleblower of the conclusion of the procedure via the whistleblowing system.
- 4.7 The Contractor will take appropriate follow-up measures (§ 18 HinSchG) for every valid report that falls within the personal and material scope of the whistleblower protection in coordination with the internal reporting coordinators, while maintaining confidentiality and the scope of independence.
- 4.8 The Customer shall support the Contractor in the follow-up measures, in particular in carrying out internal investigations, to the extent necessary in each case and instruct its employees to provide the Contractor with requested information.
- 4.9 If, in the Contractor's opinion, the involvement of external support, in particular of specialized lawyers, is necessary for follow-up measures, in particular in the context of internal investigations, the Contractor shall inform the Customer accordingly and coordinate with the Customer and obtain its approval.
- 4.10 If the Customer has a work unit responsible for internal investigations, the Contractor shall, if it deems it necessary and appropriate, hand over the proceedings to this work unit as part of a follow-up measure. If there is no relevant work unit, the Contractor may also hand over the proceedings to a competent authority, taking into account the legitimate interests of the Customer. The Contractor is not obliged to file criminal charges for reports received, except in cases where there is an obligation to report under § 138 StGB.
- 4.11 If the Contractor deems it necessary, the whistleblower may also be referred to other competent authorities (e.g. public prosecutor's office or competent supervisory authorities).
- 4.12 If the measures taken by the Contractor reveal that a breach has occurred and is continuing, the Customer shall help to ensure that the breach is remedied.
- 4.13 If the Contractor's investigations as internal reporting office do not reveal any evidence of a breach, the Contractor may close the procedure for lack of evidence.
- 4.14 The Contractor shall document incoming reports via the whistleblowing system in a permanently retrievable manner. In doing so, the Contractor shall observe the confidentiality requirement and the other documentation requirements of the HinSchG. The data will be deleted three years after completion of the procedure. Longer storage is possible in accordance with Section 11 (5) HinSchG. In cases in which the proceedings have been handed over to a work unit for internal investigations or to a competent authority, the Customer shall inform the Contractor on request whether these proceedings have already been completed in order to be able to make a decision on whether longer storage is required.



5. Data protection

Insofar as the Contractor itself is the Controller within the meaning of Art. 4 No. 7 GDPR, it is obliged to comply with its data protection obligations as Controller, particularly to protect the rights of the data subjects.

Insofar as the Customer and Contractor jointly decide on the purposes and means of processing personal data in accordance with Art. 4 No. 7 GDPR, the provisions of the **agreement on joint control-ership**, which is available at www.compliance.one/legal and is expressly included in the contract and forms part of the contract, shall apply.

6. Scope of activity

The Contractor's activities as an internal reporting office are based on a certain number of hours defined in the order. The Contractor shall fulfill the tasks of the internal reporting office within the agreed hourly quota. If it is foreseeable that the agreed hourly quota will be exceeded, the Contractor shall inform the Customer and the Customer may commission further activities beyond the agreed hourly quota or have the corresponding activities (e.g. internal investigations, support with follow-up measures) performed internally or externally (in accordance with sections 4.9 and 4.10 above).