

# WHISTLEBLOWER POLICY



THIS POLICY DESCRIBES THE  
AKQUINET WHISTLEBLOWER SYSTEM  
(WHISTLEBLOWING-SOFTWARE)

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# 1. Object and Purpose

The success of akquinet GmbH and all its subsidiaries (collectively referred to as “AKQUINET”) demands a strong commitment to integrity, diversity, responsibility, entrepreneurship, and compliance. This means that AKQUINET does not tolerate any violations of laws or internal company guidelines. To ensure that these principles are upheld at all times and that employees, in particular, can work in a safe environment, it is essential that AKQUINET be notified of any potential misconduct. This is the only way to uphold AKQUINET’s values, which promote a positive and trusting corporate culture, such as open and direct communication. By submitting a report, whistleblowers assist in the process of uncovering, investigating, and remedying potential misconduct at an early stage. Whistleblowers thus strengthen trust in AKQUINET, AKQUINET’s corporate values, and the company’s lasting success.

To ensure that all parties involved have the opportunity to report events of potential misconduct, AKQUINET has implemented a whistleblower system and integrated the requirements of the EU Whistleblower Directive and the Whistleblower Protection Act. With this whistleblower policy, AKQUINET would like to encourage all employees to report potential misconduct anonymously. At the same time, AKQUINET would like to make clear that it will protect any whistleblower who comes forward in accordance with legal requirements and frameworks.

# 2. Scope of Application

Whistleblowers can be any AKQUINET employee who reports a suspicion of misconduct.

This policy refers to the reporting of incidents in connection with activities at AKQUINET. This includes violations of laws and internal company guidelines. Particular attention is paid to areas such as money laundering or corruption, product and food safety, environmental protection, consumer protection, data privacy, IT security, and health. Whistleblowers may also report incidents involving AKQUINET employees or other persons associated with AKQUINET, such as members of the management board, internal and external auditors, chartered accountants, solicitors, and suppliers. Information that is not relevant to the scope of this policy will also be treated confidentially within the legal frameworks and forwarded to the HR department for further processing.

# 3. The AKQUINET Whistleblower System

## 3.1. Submitting a report via the web-based AKQUINET whistleblower system

AKQUINET gives whistleblowers the option of submitting their report anonymously and in text form via the **web-based AKQUINET whistleblower system**.

Our whistleblower system is operated by an external software specialist. The system is accessible around the clock, 365 days a year at the following link:

<https://meldestelle.akquinet.de/whistleblower/AKQUINET/en-us>

Reports via the web-based AKQUINET whistleblower system can be submitted in text form in various languages (as at 07/2023: English, German).

The system takes employees step by step through the reporting process. Files that may be relevant to the processing of the case can also be uploaded.

Before submitting a report, all whistleblowers receive a personal case number, which should be noted and treated confidentially. Whistleblowers will also be asked to create a personal password. They can then use their incident number (note ID) and password to log in to their personal and protected mailbox at any time.

The mailbox is used for communication between the Compliance Team and the whistleblower. All communication via the whistleblower system is confidential and based solely on the willingness of the whistleblower to log in to the system and answer further questions.

Different reports should each be submitted as an individual report to ensure separate allocation and processing.

The AKQUINET whistleblower system allows anonymous reports to be submitted and anonymous communication to take place. The identity of the whistleblower cannot be traced in the whistleblower system unless the whistleblower personally provides personal data when describing the incident. Files can also be transmitted anonymously. In this case, it is important to ensure that any personal details or indeed other information, which might indicate the identity of whistleblower, are deleted prior to the transmission of files and file names.

AKQUINET encourages whistleblowers to voluntarily provide names and contact details. This enables the Compliance Team to ensure that the report is processed quickly. We warrant that every report will be treated confidentially.

## 3.2. Via external reporting offices

Information about external reporting offices is available from the Federal Office of Justice [[https://www.bundesjustizamt.de/EN/TheFederalOffice/TheFederalOffice\\_node.html](https://www.bundesjustizamt.de/EN/TheFederalOffice/TheFederalOffice_node.html)]. Nevertheless, we encourage all whistleblowers to go directly to our AKQUINET reporting office. This not only allows matters and incidents to be dealt with immediately, it also allows misconduct to be remedied promptly.

## 3.3. Scope of the report

The more detailed the information and the description of the situation, the more effectively the Compliance Team can process, evaluate, and investigate reports. The Compliance Team can only effectively investigate reports that contain sufficient information about the potential misconduct.

The following questions can help to describe the situation:

- What exactly happened?
- How did the incident unfold?
- Where did the incident take place?
- Which persons are involved in the incident?
- Does the incident also concern you as a whistleblower?
- How and when did you learn about the incident?
- Over what period of time did the incident take place?
- Which other persons were aware of the incident?
- Can they confirm your description?

In order to be available for any queries, we recommend that whistleblowers who have submitted reports via the whistleblower system regularly check the status of their case in the system.

Even if a whistleblower does not know all the details of an incident, we encourage them to come forward as soon as possible and provide all relevant known facts. We are aware that whistleblowers report a snapshot and not a comprehensively investigated incident.

## 3.4. Procedure

Reports are received via the web-based AKQUINET whistleblower system and processed by our Compliance Team. Processors are obligated to maintain confidentiality, in particular with regard to the identity of the whistleblower. AKQUINET will only disclose information if this is necessary for the investigation of the case, for follow-up action, or for fulfilling legal requirements.

The Compliance Team will carefully review each report and initiate follow-up action, including further investigations, where applicable. The whistleblower is offered the opportunity to discuss the facts with the processor – in person, by telephone, or in writing, and in a confidential manner, in accordance with legal requirements. Once an investigation has been completed and violations have been found, appropriate corrective measures will be taken depending on the individual case, and preventive and/or other measures will be adapted.

Assuming they have provided their contact details, whistleblowers, upon receipt of their report, will receive an acknowledgment of receipt and confirmation that their report is under review. Within three months of acknowledgment of receipt, whistleblowers will be informed of the current status of their report via the contact details provided. In the case of anonymous reports communication takes place in the tool. In this case, the whistleblower must log in proactively. This does not mean that the investigation has been completed. As the Compliance Team carries out a comprehensive and responsible investigation of the information, it may take more than three months in some cases.

## 4. Protection of Whistleblower against Reprisals

Whistleblowers are protected against all forms of disadvantage or punishment by AKQUINET as a result of submitting a report if, at the time of the report, they had sufficient reason to believe that the reported information about violations was true and fell within the scope of this policy. This applies irrespective of whether the report turns out to be justified or unfounded after review.

However, this protection against reprisals does not mean that the whistleblower is protected against all sanctions in the case of their own potential misconduct. Nevertheless, AKQUINET is committed to an open error culture and daily confirmation of our corporate values. However, malicious or abusive reports submitted by persons who deliberately and knowingly report wrong or misleading information are not protected.

## 5. Data Privacy

The affected persons, including perhaps the whistleblowers themselves, will be informed through the privacy policies relevant to them that their data may be processed in connection with the whistleblower system and about the rights afforded to them in this regard.

Persons mentioned in a report (e.g. as a (suspected) perpetrator, accomplice or witness to an offense) will be informed that a report concerning them has been submitted, that and how their personal data will be processed in this connection, and which rights are afforded to them in this regard, as and when required by law. In any case, information about the identity of the whistleblower is only provided in the context of legal protection.

Personal information will be deleted or anonymized once it is no longer required for the aforementioned purposes (including any follow-up action), unless such data needs to be retained according to the law of the EU or its member states. In such cases, the processing of personal data must be limited to the purpose of its retention. Report documentation must be deleted at the latest three years after the procedure has concluded. The procedure can be regarded as concluded at the latest upon conclusion of any judicial or administrative proceedings in connection with any follow-up action.

## 6. Contact

For further questions about this policy and/or our whistleblower system, potential whistleblowers can contact our Compliance Team at any time. This team can be reached at [compliance@akquinet.de](mailto:compliance@akquinet.de).

**akquinet GmbH**, Hamburg, 01.11.2023

Michael Knopp, Thomas Tauer, Thomas Muszal (Management)