

## **English**

### **Rules of Procedure of Finanz Informatik GmbH & Co. KG (Finanz Informatik) for the whistleblower system in accordance with the German Whistleblower Protection Act (HinSchG) and for the complaints procedure in accordance with § 8 of the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)**

**Note:** The rules of procedure are integrated in the Finanz Informatik Halo system and are also available for download in this PDF document.

According to § 8 (2) of the LkSG, rules of procedure must be made available in text form. According to the German BAFA guidelines, the needs of the target groups of the procedure should be considered when communicating and designing the rules of procedure. The information should be presented clearly and concisely and in the languages that are important for the company's relevant target groups. The rules of procedure should be published in an easy-to-find location (e.g. on the company's website, the provider of an external complaints procedure or a dedicated website) and should be as easily accessible as possible.

Rules of procedure integrated into the complaints procedure system meet these requirements. In particular, they are also accessible to those who are prevented from downloading files such as a PDF file due to the security settings of the IT environment available to them. Due to this circumstance, Finanz Informatik has decided to integrate the Rules of Procedure directly into the Finanz Informatik Halo system as follows:

## **Home**

Integrity, trust and legally compliant actions have the highest priority for Finanz Informatik. In order to be able to avert possible damage in connection with Finanz Informatik's business activities and hence also in relation to its supply chains, it is important to Finanz Informatik to become aware of possible legal violations at an early stage.

Against this background we offer an independent whistleblowing service, which is managed by Deloitte on behalf of Finanz Informatik. We call this service Finanz Informatik Halo.

Finanz Informatik takes whistleblower reports via Finanz Informatik Halo very seriously, processes every report submitted and initiates investigations where possible and necessary. We want to effectively protect you as a whistleblower. All reports submitted are completely confidential and you can remain anonymous unless you expressly wish to reveal your identity.

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Finanz Informatik Halo was designed to record information in accordance with the German Whistleblower Protection Act (HinSchG) and the underlying EU Directive (EU 2019/1937).

Finanz Informatik Halo also includes the function of the complaints procedure compliant with the Act on Corporate Due Diligence Obligations in Supply Chains. It enables individuals to point out human rights and environmental risks as well as violations of human rights-related or environmental obligations that have arisen as a result of Finanz Informatik's economic activities in its own business area - i.e. at its own premises - or those of a direct or indirect supplier of Finanz Informatik.

If you want to report an incident to us, Finanz Informatik Halo has various categories from which you can choose:

- Bribery/Corruption/Fraud
- Health/safety/environment
- Theft
- Complaints regarding the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)
- Other violations of EU law and German law
- Other significant misconduct

Finanz Informatik Halo is not intended to be used to provide insulting, defamatory or otherwise derogatory information to the detriment of a person without reliable facts and must be used responsibly accordingly. You are therefore urged to provide only information that you believe to be true to the best of your knowledge and belief.

If you wish to report a violation, you may do so [here](#).

You should provide as much information as possible to support any action or investigation that follows your report.

#### **Disclaimer regarding the General Equal Treatment Act (AGG)**

The use of the masculine form of a word does not indicate any discrimination on the grounds of gender, but serves solely to enhance readability. Of course, all genders (m/f/d) are always addressed.

If you have any further questions about this service and how it works, please send an e-mail to [euhalosupport@deloittece.com](mailto:euhalosupport@deloittece.com)

## **What is the process like**

You can use Finanz Informatik Halo through this website to report a suspected violation of Union or German law such as fraud, theft or other misconduct.

Finanz Informatik Halo also includes the function of the complaints procedure compliant with the Act on Corporate Due Diligence Obligations in Supply Chains. It enables individuals to point out human rights and environmental risks as well as violations of human rights-related or environmental obligations that have arisen as a result of Finanz Informatik's economic activities in its own business area - i.e. at its own premises - or those of a direct or indirect supplier of Finanz Informatik.

The use of Finanz Informatik Halo is completely confidential and you can remain anonymous unless you expressly wish to reveal your identity. To best investigate the tip you report, you should provide as much information as possible.

For the Finanz Informatik Halo Service, a Deloitte analyst will review the information you provide, summarize it, make a specific recommendation on how to proceed with your report, and send a report to the appropriate processor at Finanz Informatik for further investigation or taking appropriate action. Finanz Informatik will then make a decision on how to proceed.

## **What should I report**

When reporting suspected misconduct, the information you provide should include the following details:

- Names of the individuals involved
- Names of any witnesses (if given)
- Date, time and location of the incident(s)
- Details of any evidence
- Frequency of the incident

### **In addition, in the case of reports under the **Act on Corporate Due Diligence Obligations in Supply Chains**:**

Classification of the incident:

- business area of Finanz Informatik - i.e. at Finanz Informatik itself
- at a direct or indirect supplier of Finanz Informatik (naming of the supplier)

This service is confidential and you do not have to disclose your identity unless you specifically request it. You should provide as much information as possible to support subsequent actions or investigations.

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## **How do I submit a report**

### **Whistleblower-Website**

You can submit a report through this website by clicking [here](#).

You can also include attachments that you think would be helpful in connection with your report. Please make sure that they do not reveal your identity if you wish to remain anonymous.

### **Whistleblower-Hotline:**

You can submit a report via the following toll-free telephone number: **0800 1830529**

You will be connected to a Deloitte analyst for the Finanz Informatik Halo service at Deloitte who will ask you a series of questions to record the details of your suspected misconduct. This can be done in the following languages:

German and English

### **In General:**

This service is confidential and you do not have to disclose your identity unless you specifically request it. You should provide as much information as possible to support any subsequent action or investigation.

## **FAQ**

### **Why should I blow the whistle on misconduct?**

To help Finanz Informatik be a reliable company that acts with integrity and in compliance with the law and treats its employees, customers and suppliers with respect and trust, thereby ensuring fair workplaces that are safe and operate with integrity. Misconduct can have a negative effect on the work environment and reputation. By reporting misconduct, you can help prevent monetary damage, for example, by uncovering fraud, and enable employees to work in a safe environment.

### **Can I be anonymous?**

You decide whether or not you wish to remain anonymous when you contact Finanz Informatik Halo - you can keep your identity secret or disclose it to Finanz Informatik Halo. However, we encourage you to disclose your identity, as this often facilitates the investigation and clarification process. Where your identity could be inferred from the information you have provided, we will take steps such as redaction of text to ensure that you remain anonymous if you have requested this.

Finanz Informatik Halo will treat all information that you have provided about yourself confidentially within Finanz Informatik Halo. Furthermore, Finanz Informatik Halo will only disclose this information if there is a compelling legal obligation to do so or if you have given your consent in advance.

### **What happens when I make a call?**

You are not required to provide your name to Finanz Informatik Halo unless you wish to do so. Your report will be known only by a reference number unless you choose to tell Finanz Informatik Halo your name.

### **What do I need to tell Finanz Informatik Halo?**

Provide Finanz Informatik Halo with as much information as possible. The more information your report contains, the more effectively your report can be taken up and investigated. Important information that facilitates further processing is, for example:

- Names of the individuals involved
- Names of any witnesses (if given)
- Date, time and location of the incident(s)
- Details of any evidence
- Frequency of the incident

### **In addition, in the case of reports under the **Act on Corporate Due Diligence Obligations in Supply Chains**:**

Classification of the incident:

- business area of Finanz Informatik - i.e. at Finanz Informatik itself
- at a direct or indirect supplier of Finanz Informatik (naming of the supplier)

## **What are violations according to the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)?**

According to the Act on Corporate Due Diligence Obligations in Supply Chains, these are in particular violations of the prohibitions existing outlined in the following areas:

1. **Labor/employment protection:** child labor; forced labor and slavery; inadequate employment protection; restriction of freedom of association; unequal treatment in employment relationships; withholding of adequate wages.
2. **Protection of the environment and livelihood:** pollution of air, water, soil; use of mercury; use of substances, chemicals in the scope of the Stockholm Convention (POPs) and non-environmentally sound handling of waste containing POPs; import and export of hazardous waste as defined by the Basel Convention; excessive water consumption that endangers livelihood; violation of land rights; torture and repression in the use of security forces.

## **What if I suspect something is wrong, but I am not sure?**

Most cases reported are uncovered through tips from honest people who are not sure of their facts. It is not expected you will know every detail. Reporting what you do know is enough.

## **Will I be involved after I report an incident? What are the deadlines?**

Once you have submitted your notification, you do not need to deal with it any further. However, if you have new or additional information or wish to make changes to your original report or enter into a dialog with the person responsible for processing your report, e.g. because you have questions, you can log in to the Finanz Informatik Halo website using your reference number and the password you received when you submitted your original report.

Receipt of your report will be confirmed within the statutory deadlines under the Whistleblower Protection Act (HinSchG) or the Supply Chain Due Diligence Act (LkSG) within 7 days. You will also be informed about the progress and conclusion of the procedure as described above. In order to find an amicable solution, the responsible processor will discuss further measures with you if you wish and if no anonymous report has been made. Processes will be processed within the legally stipulated time limits and completed if possible. As a rule, this takes place within 3 months of receipt of the report. At the very least, feedback on planned or implemented measures will be provided within this period.

**How soon will Finanz Informatik be notified after an incident is reported?**

Finanz Informatik Halo will inform the responsible processor at Finanz Informatik about your report within one working day. Of course, in case of very time-critical reports, Finanz Informatik Halo will inform Finanz Informatik immediately.

**Do I get a reward for reporting misconduct?**

No, there is no reward for reporting misconduct to Finanz Informatik Halo.

**How many times can I contact Finanz Informatik Halo?**

You can contact Finanz Informatik Halo as many times as you want to report suspected misconduct.

**Are law enforcement agencies notified of reports made to Finanz Informatik Halo?**

The information reported to Finanz Informatik Halo is forwarded to the responsible Finanz Informatik processors. In the context of reports pursuant to the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG) direct or indirect suppliers of Finanz Informatik named in the report may be included in the handling. In individual cases, the relevant law enforcement authorities may also be informed by Finanz Informatik as part of the investigations.

**Will there be an investigation process after each report is made?**

Whether there is an investigation depends on a number of factors including the information provided, the details, documentation and company policy. Finanz Informatik will decide what action is required when they receive the report.

**How am I protected as a whistleblower?**

Whistleblowers have the option of submitting their information in Finanz Informatik Halo completely anonymously, confidentially (limited anonymity, i.e. only Deloitte will know your identity) or confidentially, but not anonymously. Whistleblowers therefore do not have to disclose their identity unless they expressly wish to do so. In addition,

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whistleblowers are protected from possible disadvantages (reprisals) in connection with their reports in accordance with the provisions of the Whistleblower Protection Act (HinSchG) and the Supply Chain Due Diligence Act (LkSG) - even if they disclose their identity to Finanz Informatik. This also applies if a well-founded suspicion is not substantiated. It does not apply if a whistleblower deliberately submits unfounded, insulting, defamatory or otherwise derogatory information to the detriment of a person without substantiated facts.

### **Who processes the information received?**

Reports are first evaluated by experienced Deloitte analysts and then passed on for further processing by selected, independent and appropriately qualified employees from the Legal and Compliance department of Finanz Informatik.

### **What are the procedural rules under the Act on Corporate Due Diligence Obligations in Supply Chains (LkSG)?**

To make the procedure easier to understand, the key content is stored directly in Finanz Informatik Halo and also integrated into the frequently asked questions section.

### **Is the procedure reviewed regularly?**

We review its effectiveness regularly, at least once a year, or on an ad hoc basis.

### **What personal information will Finanz Informatik Halo collect about you or others?**

When you contact Finanz Informatik Halo your personal details will only be collected should you wish to provide them, as well as any other relevant information about anyone else involved in the conduct.

## **How will Finanz Informatik Halo use or disclose personal information?**

Finanz Informatik Halo will use or disclose personal information only in the course of providing this service to you and Finanz Informatik. Finanz Informatik Halo discloses the information it collects to Finanz Informatik so that it can respond to your report in the context of legal or regulatory obligations. Your identity will be provided to Finanz Informatik only if you do not wish to remain anonymous.

## **Data Privacy Notice**

### **Preamble**

With this information we would like to inform you about the collection and processing of your personal data by the responsible person named below and the rights to you under the data protection regulations. Personal data may be processed in connection with the use of the Financial Informatik Halo signaling system. Your personal details will be given if you do not accept the possibility of anonymous reporting. Information about another person whose behavior you report or name as a witness may also be obtained. Both categories of persons are covered by the following explanations, although the application of detailed legal provisions may lead to discrepancies in individual cases.

When using the Finanz Informatik Halo signposting system, the processing of personal data is carried out in compliance with the European Data Protection Regulation (DSGVO), the Federal Data Protection Act (BDSG), the data protection regulations relevant to data protection law and all other relevant laws.

### **Responsible Data Controller per GDPR**

The data controller as defined in Art. 4 (7) GDPR for the processing of your personal data in connection with Finanz Informatik Halo is:

Finanz Informatik GmbH & Co. KG  
Theodor-Heuss-Allee 90  
D 60486 Frankfurt a.M.  
Tel: +49 69 74329-0  
E-Mail: [kontakt@f-i.de](mailto:kontakt@f-i.de)

Finanz Informatik Halo is operated on behalf of Finanz Informatik by Deloitte GmbH Wirtschaftsprüfungsgesellschaft, Rosenheimer Platz 4, 81669 Munich, Germany.

In the following, "we", "us", "our" or "Finanz Informatik".

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## **Data Protection Officer**

You can contact our Data Protection Officer at the following contact details:

Finanz Informatik GmbH & Co. KG  
Attn. Data Protection Officer

Laatzener Str. 5  
30539 Hannover  
Tel: +49 511 5102-0  
E-Mail: [datenschutzbeauftragter@f-i.de](mailto:datenschutzbeauftragter@f-i.de)

You may contact our data protection officer directly at any time with any questions or suggestions regarding data protection.

## **Scope, nature, and purposes of processing**

Finanz Informatik Halo is a system for secure and confidential receipt and processing of tip-offs about (possible) violations of the law or internal rules against Finanz Informatik.

The submission of tip-offs is voluntary.

Finanz Informatik uses the information system based on legal requirements, also to ensure the regularity of internal procedures. We are also subject to legal archiving obligations and certain legal reporting obligations to competent authorities if relevant facts are fulfilled. In some cases, we will check whether criminal consequences are also necessary or report.

In the context of compliance, risk management, security and internal audit procedures, certain non-personal information shall be included in the risk assessment. Special investigations may be considered for further investigation of the facts.

## **Legal basis for processing**

Finanz Informatik is legally required to operate a whistleblower system pursuant to § 12 (1) of the Whistleblower Protection Act (HinSchG) and § 8 (1) of the Supply Chain Due Diligence Act (LkSG) in conjunction with Art. 6 (1) c GDPR. All archiving requirements, legal reporting, inclusion in risk assessment procedures, etc. will be based on these data protection processing regulations.

In cases where you do not send us an anonymized message, you give us your consent (Art. 6 (1) f GDPR).

For tip-offs that are not covered by the Whistleblower Protection Act or the Supply Chain Due Diligence Act, Finanz Informatik relies on the legitimate interest in uncovering wrongdoing and the associated prevention of damage and liability risks (Art. 6 (1) f GDPR).

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Insofar as a whistleblower requires the processing of special categories of personal data, such as health data pursuant to Art. 9 (1) GDPR, this processing is based on Art. 9 (2) (a) (consent) or (f) (assertion, exercise, or defense of legal claims) GDPR or, in the case of a whistleblower report pursuant to the Whistleblower Protection Act, § 10 HinSchG.

The disclosure of the identity of the person providing the information in the case of a report under the Whistleblower Protection Act is governed by § 9 (1) to (3) HinSchG. The disclosure of the identity of persons who are the subject of the report is governed by § 9 (4) HinSchG.

## **Data categories**

In this context, we particularly process the following personal data:

For all tip-offs (whistleblower may remain anonymous):

- Names of persons involved
- Names of all witnesses (if provided)
- Date, time, and location of the incident(s)
- Details of possible evidence
- Frequency of the incident(s)
- Information about the incident
- Information on whether the incident has already been reported to the company and, if so, to whom
- Relationship of the whistleblower to the company
- Information contained in attachments to the report (optional)

In case the following data is provided on a voluntary basis:

- Name
- Department
- E-mail address
- Phone number
- Other information

## **Data retention**

Personal data will be stored for as long as required for clarification and final assessment or if Finanz Informatik has a justified interest or this is required by law. Afterwards, this data is deleted in accordance with legal obligations. The data retention period depends on the severity of the suspicion and the reported possible breach of duty, and the measures taken.

In the case of a report under the Whistleblower Protection Act, documentation on proceedings under § 11 (5) HinSchG is deleted three years after the conclusion of the proceedings. Where legal reporting obligations have been imposed on a supervisory

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authority, reporting content shall be retained for longer periods. The same applies if retention obligations, such as criminal proceedings, are to be observed.

### **Categories of data recipients and transfers to third countries**

In connection with Finanz Informatik Halo, personal data, may also be transferred to third parties as specified below. In individual cases we use specialized service providers such as audit firms, security experts, lawyers. In addition, we can transfer your personal data to other recipients, such as authorities, investigative authorities, etc.

#### *To authorities, courts, or other bodies*

In connection with the processing of tip-offs, it may also be necessary to share information, work results and documents with authorities, courts or other public or private bodies (in the case of a cross-border case, data might be shared internationally). The same applies to cases in which Finanz Informatik is obligated by a legal, official, or judicial order to hand over/disclose personal data.

#### *To Deloitte internal service providers and external IT service providers*

As a service provider of Finanz Informatik, Deloitte relies on other German or international Deloitte network companies as network-internal IT service providers, which provide services for the operation, maintenance and support of IT systems and applications used by the Deloitte network companies. These companies may access personal data only if this has been agreed in contractual agreements with Deloitte's clients or is legally permissible in individual cases.

Insofar as access is provided by a network company outside the European Economic Area, an appropriate level of data protection is ensured using standard contractual clauses approved by the EU Commission as set forth in Art. 46 (2) c GDPR.

### **Cookies**

Finanz Informatik Halo only uses necessary cookies to ensure the security of the platform (§ 25 (2) no. 2 TTDSG).

### **Your data protection rights**

You may exercise various rights in connection with your personal data. In particular, you have the right to

- access, Art. 15 GDPR

In general, you can request information from Finanz Informatik at any time about whether and what personal data about you is being processed or stored by Finanz Informatik.

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- rectification, Art. 16 GDPR

You may request that your personal data processed by Finanz Informatik will be updated or, if you believe it is inaccurate or incomplete, that it be corrected.

- erasure ("right to be forgotten"), Art. 17 GDPR or restriction of processing, Art. 18 GDPR

You may request the erasure of your personal data processed by Finanz Informatik or a restriction of the way in which Finanz Informatik processes such data, unless this conflicts with legal obligations.

- data portability Art. 20 GDPR

You may obtain a copy of the personal data concerning you that you have provided to us in a structured, commonly used, and machine-readable format in order to transfer it to another party (provided that the processing is based on consent or a contract).

- **right to object, Art. 21 GDPR**

You may object to the processing of your personal data by Finanz Informatik under [compliance@f-i.de](mailto:compliance@f-i.de). The objection will not incur any costs other than the transmission costs according to your telecommunications provider.

- **to withdraw consent**

You may revoke your consent to the processing of your personal data at any time without giving reasons at [compliance@f-i.de](mailto:compliance@f-i.de) (if such processing is based on consent). Please note that the consent you revoke does not affect the lawfulness of the processing in the past but affects only future processing.

Please contact [compliance@f-i.de](mailto:compliance@f-i.de) to exercise your rights.

- to lodge a complaint with a data protection supervisory authority

In addition to the data subject rights outlined above, you also have the right to lodge a complaint with a data protection supervisory authority if you believe that the processing of your personal data violates data protection law.

The regulatory authority responsible for Finanz Informatik is the Hessische Landesdatenschutzbeauftragte Gustav-Stresemann-Ring 1, 65189 Wiesbaden, Tel: +49 611 1408 – 0, E-Mail: [poststelle@datenschutz.hessen.de](mailto:poststelle@datenschutz.hessen.de)

This privacy notice was last updated on 25. Sep.2023.