

1. Introduction

The German Whistleblower Protection Act is expected to come into force in May 2023. The Act provides for an obligation for employers and organizational units with at least 50 employees to establish and operate at least one internal reporting office.

In addition, the federal government is to establish an external reporting office at the Federal Office of Justice.

At duagon, we see compliance as an important cornerstone of our company. For this reason, violations must be prevented and clarified, and whistleblowers must be protected.

We therefore ask you to take note of the regulations on compliance and whistleblower protection and to incorporate them into your daily life and actions in accordance with our exemplary conduct.

2. Goal

duagon has an interest in ensuring that justified abuses in the company are uncovered and reported at an early stage so that they can be punished and no more complaints are made in the future. With this Whistleblower Policy, duagon already wants to protect whistleblowers who report or disclose wrongdoing from disadvantages and give them security in dealing with such reports and disclosures.

3. Scope of Application

3.1 Personal Scope of Application

The Directive applies to all natural persons who, in connection with their professional activities or in the run-up to a professional activity (e.g. in the application procedure or before the start of the employment relationship), have obtained information about violations from duagon and report or disclose them to a designated reporting office. The scope of application also extends to persons whose employment relationship has already been terminated.

Information about private misconduct that has no relation to professional activity is not protected.

3.2 Material Scope of Application

The Directive applies to the reporting and disclosure of information about violations that are punishable by law as well as violations that are punishable by a fine, insofar as the violated provision serves to protect life, limb or health or to protect the rights of employees or their representative bodies.

In addition, the Directive also applies to information on violations of internal rules established by duagon in written or text form, such as the Code of Conduct.

4. Relationship to Other Provisions

This Guideline shall take precedence over specific statutory provisions regarding the notification of information on violations, e.g. Section 6 (5) and Section 53 of the Money Laundering Act or Section 25a (1) Sentence 6 No. 3 of the German Banking Act.

5. Reporting offices

Reports of violations can be made verbally or in text form to the reporting offices:

The internal reporting office in the company can be reached online via the following link:

<https://duagon.integrityline.com/frontpage>

Furthermore, verbal reports are possible under the following telephone number: +49 911 99335210 during normal business hours. In order to comply with the law and to be able to process the report adequately, it is necessary to leave your contact details for any queries via the oral report.

At the request of the person making the report, a personal meeting with a person from the internal reporting office responsible for receiving a report must be made possible within a reasonable period of time.

6. Confidentiality

The reporting offices shall treat the identity of the person making the report, of persons who are the subject of the report and of other persons mentioned in the report as confidential.

Exceptions to the confidentiality requirement exist for whistleblowers who intentionally or negligently report inaccurate information about violations.

The identity of the above-mentioned persons may become known only to the persons responsible for receiving reports or taking follow-up action and to the persons assisting them in the performance of these duties.

Information about the identity of the person providing the information may be disclosed in criminal proceedings at the request of the law enforcement authorities or on the basis of a court decision, or if the person providing the information has previously consented separately and in text form to the individual disclosure.

7. Documentation of reports

The reporting office receiving information shall document all incoming reports.

The documentation is deleted two months after the procedure has been completed.

8. Procedure for reports

The reporting office shall notify the person providing the information of the receipt of the report after seven days at the latest. It checks whether the reported violation falls within the material scope of application and verifies the validity of the report. If necessary, the reporting office shall obtain further information from the whistleblower and take appropriate follow-up action.

At the latest within three months after confirmation of receipt of the report, the person making the report shall receive feedback from the reporting office on planned and already undertaken follow-up measures as well as on the reasons. Feedback to the person providing the information may only be provided to the extent that it does not affect internal inquiries or investigations and does not affect the rights of the persons who are the subject of a report or who are named in the report.

Follow-up actions may include, but are not limited to: investigation of the employment provider, contacting the individuals involved, referral to another competent body or authority, closure of the case due to lack of evidence or other reasons.

9. Disclosure

Disclosure, that is, making information about violations available to the public, is to be avoided and is permitted only as a "last resort." The person providing the information must first contact an external reporting office. Disclosure of information shall be permissible only in the event that the reporting office has not taken appropriate follow-up action within the statutory time limit for making a report, or no report has been made regarding the taking of follow-up action, or the disclosing person had reasonable cause to believe that the violation may pose an immediate or obvious threat to the public interest because of an emergency, the risk of irreversible harm, or similar circumstances.

10. Protective measures

Persons providing information are subject to protection from reprisals under certain conditions, and a reversal of the burden of proof applies in their favor.

10.1 Prerequisites

The preconditions for the protection of whistleblowers are a report to the reporting office or a permissible disclosure. The whistleblower must have had reasonable grounds to believe that, at the time of the report or disclosure, the information he or she reported or disclosed was true and the information concerned violations falling within the scope of the Directive or the whistleblower had reasonable grounds to believe that this was the case at the time of the report or disclosure.

10.2 Prohibition of Reprisals

Reprisals, i.e. actions or omissions in connection with professional activity which are a reaction to a report or disclosure and as a result of which the whistleblower suffers or may suffer an unjustified disadvantage, such as a warning, dismissal, mobbing or denial of promotion, against whistleblowers covered by 10.1 are prohibited, as are threats and attempts to exercise reprisals.

10.3 Reversal of the burden of proof

If the whistleblower covered by 10.1 suffers a disadvantage in connection with his/her professional activity after a report or admissible disclosure, it shall be presumed that the disadvantage is a reprisal.

11 Damages

Claims for damages may arise from a violation of the provisions of this policy:

11.1 after reprisals

In the event of a violation of the prohibition of reprisals, the violator shall be obliged to compensate the person making the report for the resulting damage.

11.2 After false report

The person providing the information shall be obliged to compensate the damage resulting from the intentional or grossly negligent reporting or disclosure of incorrect information.

12 Entry into force

The guideline shall enter into force on February 1st 2023.