

Integrity Helpline: frequently asked questions (FAQs) for Deloitte innoWake GmbH

Who is responsible for the Integrity Helpline for Deloitte innoWake GmbH?

Deloitte innoWake GmbH
IT-Tower
Robert-Bosch-Str.1
89250 Senden

("we", "us", "Deloitte innoWake") as your employer, business partner, service provider or client is the data controller for the collection, processing and use of your Personal Data (as defined below) in connection with the Integrity Helpline.

Who is permitted to use the Integrity Helpline?

The employees of Deloitte innoWake ("**Reporters**"), are permitted to contact the Integrity Helpline in order to report a compliance concern relating to the business activities of the U.S. Firms as further specified below or to ask a general question about ethics and compliance.

How do I contact the Integrity Helpline?

There are two ways to contact the Integrity Helpline:

Via telephone: 866-850-1485 (toll-free in the US) or +01 503-748-0570 (outside the US.)

Via the Web: www.integrityhelp.com

Can I call toll-free from outside the United States?

Yes, access the Integrity Helpline toll-free phone numbers for calling from outside the US

When should I turn to the Integrity Helpline?

You should turn to the Integrity Helpline in the following circumstances:

- If you believe that a compliance concern falling into the categories below is not being resolved, either through the existing managerial chain of command or other reporting options.
- If you don't feel comfortable reporting a compliance concern falling into the categories below through normal channels.
- If you'd like confidential assistance on general ethics and compliance questions without reporting any specific compliance concern, i.e. not incident related but of general nature.

We encourage you to report compliance concerns primarily through local reporting channels, such as your local supervisor, local HR department, or local management.

You are permitted to report anonymously, but we do encourage you do identify yourself. If you choose to remain anonymous, our ability to investigate the compliance concern may be impaired and we may not be able to fully address your compliance concern.

Information provided related to you, your colleagues or our business operations may result in decisions that could affect individuals. We therefore encourage you to ensure that all information provided is, to the best of your knowledge, correct. The information provided by you will be treated confidentially. It is however possible that your identity may need to be disclosed at a later point in time to the individuals involved in further investigations or subsequent judicial proceedings, as required or permitted by applicable law.

The provision of any Personal Data to the Integrity Helpline is voluntary as there is no statutory or contractual requirement to provide the Personal Data. Not providing any Personal Data may prevent us from investigating a compliance concern.

What type of issues should be reported?

The following categories of potential violations of the law, regulations, professional standards, policy, or the applicable Code of Ethics and Professional Conduct can be reported through the Integrity Helpline:

- Fraud or misconduct relating to accounting, internal accounting controls, and auditing, including violation of business entertainment and courtesies rules as set out in the Code of Ethics and Professional Conduct or misconduct relating to the accuracy of financial information;
- Fraud or misconduct relating financial and banking matters, including violation of anti-money-laundering laws;
- Bribery or corruption, including non-compliance with anti-corruption laws;
- Insider trading;
- Human right violations or breaches of environmental interests.

In the event that your compliance concern is outside the categories above or the processing of data related to your concern is unlawful under German law, the report will not be dealt with via the Integrity Helpline and you will be advised to contact an appropriate local manager to raise the compliance concern directly.

How does the Integrity Helpline work?

The U.S. Firms have contracted with EthicsPoint in the US to administer the Integrity Helpline. Because the Integrity Helpline is administered by this third-party vendor, we can provide you a confidential tool with 24-hour access, and if requested, anonymous report submission. The Integrity Helpline's Web site is hosted on EthicsPoint's servers and the phone numbers are operated by EthicsPoint located in the US. A Reporter's identity cannot be revealed solely through telephone or internet records.

Reporting via telephone

When you place a call to the Integrity Helpline, the EthicsPoint call center specialist will capture your inquiry or report, asking you to provide detailed information. You may choose to remain anonymous when speaking with the call center specialist; however, doing so may limit the comprehensiveness of the investigation into the matter. Therefore, you are encouraged to identify yourself. You should also be prepared, if you are willing, to provide the names of witnesses and potential victims of the alleged unethical conduct reported to increase the effectiveness of an investigation into your complaint. While inquiries and reports may be submitted anonymously, we cannot guarantee confidentiality or anonymity as the nature of the issue and/or related case details may reveal the identities of those involved.

The specialist forwards your inquiry or report to the Deloitte LLP Ethics and Compliance Office, led by the Chief Ethics and Compliance Officer. The EthicsPoint call center specialist cannot provide you advice or resolve your issue over the phone. If your matter is urgent, s/he will provide you with information to contact the Ethics and Compliance Office directly so you can receive immediate assistance.

How does the Integrity Helpline Web site work? You may log on to www.integrityhelp.com, administered by a third-party vendor, EthicsPoint (located in the US) to:

- ask a question
- file a report
- follow-up on a prior report

When you log on, a series of prompts will instruct you how to accomplish your task. When filing a report, you will be asked to provide the most detailed information possible about your concerns.

Your inquiry or report will be logged and forwarded to the Ethics and Compliance Office of Deloitte LLP, led by the Chief Ethics and Compliance Officer, for resolution.

When submitting your inquiry or report, you will be given a report key and asked to create a personal password. You will need this information to access the "Follow up on Report" section

on the Web site to check the status or resolution of the matter you reported. We ask you to follow-up on your inquiry or report within three business days.

Further investigation by Ethics and Compliance Office of Deloitte LLP

EthicsPoint will promptly forward your report to selected representatives of the Deloitte LLP Ethics and Compliance Office, led by the Chief Ethics and Compliance Officer ("**Ethics and Compliance Office**"). Such representatives are located in the US. Access to your report is limited on a strict need-to-know basis.

The Ethics and Compliance Office may determine that other competent departments or affiliates of the U.S. Firms (see here for locations: https://www2.deloitte.com/de/de/footerlinks/global-office-directory.html?icid=bottom_global-office-directory) need to get involved into the investigation of the reported compliance concern. This may in particular be the case if the reported compliance concerns affects other affiliates of the U.S. Firms. Such other departments and affiliates of the U.S. Firms may then receive the Personal Data. To the extent possible, the further investigation of the report will be carried out by Deloitte innoWake locally.

As necessary, Personal Data may also be made available to outside law firms or consultants for assistance with certain aspects of an investigation and to law enforcement agencies as required or appropriate in connection with the investigation of a reported compliance concern or subsequent measures following such an investigation.

What personal data is processed for which purposes?

We collect, process and use the following personal data about you and the individuals referred to in the reported compliance concern (such as employees, business partners, clients and service providers of Deloitte innoWake or the Firm, including their respective employees, or other third parties with whom Deloitte innoWake interacts as part of its business operations) for purposes of investigating the report and, if appropriate, taking measures to prevent any such compliance incident in the future, including disciplinary action up to and including termination, and/or report(s) to a regulator.

- Reporter's first name and last name,
- Reporter's relationship to Deloitte innoWake,
- Reporter's title and workplace,
- Reporter's phone number and email address,
- Details about the reported compliance concern,
- Identification, function, contact details and other relevant personal data of the person(s) involved in the reported compliance concern,
- How Reporter learned about the reported compliance concern,
- Information on any documentation that would support the investigation,
- Identity, function, contact details and other relevant personal data of others who may have knowledge of the reported compliance concern,
- Whether Reporter's supervisor, local HR or local management has been notified of the reported compliance concern and if so, names and details of the relevant supervisor, local HR or local management,
- Other details concerning the reported compliance concern that may be collected in the course of the subsequent investigation

Personal Data can be provided by you or by another Reporter, by individuals referred to in the report or identified during the investigation, your supervisor, authorized persons involved in the investigation, public authorities, or other public resources

We strongly encourage you not to provide any sensitive personal data in your report, such as data revealing racial or ethnic origin, political opinion, religious or philosophical beliefs, trade union membership, genetic data, biometric data for identification purposes, health data or data about a person's sex life or sexual orientation. However, depending on the content of the report, such sensitive personal data may be collected, processed and used. We will promptly delete any sensitive personal data which are not necessary for the further investigation of a report.

What are the legal bases for the processing of the Personal Data?

We rely on the following legal grounds for the collection, processing and use of the Personal Data:

Personal Data	Sensitive Personal Data
<ul style="list-style-type: none"> • performance of the employment contract with you; • legitimate interest of Deloitte innoWake, other affiliates of the Firm or other third parties (such as existing or potential clients, governmental bodies, or courts) where the legitimate interest could be in particular: <ul style="list-style-type: none"> ◦ ensuring compliance with the Code of Ethics and Professional Conduct, ◦ prevention of fraud and misconduct relating to accounting and auditing, ◦ compliance with legal requirements, ◦ prevention of bribery/corruption, banking and financial crime and insider trading, ◦ operation of a whistleblowing scheme, and ◦ internal investigations; • compliance with legal obligations, in particular in the area of labor and employment law, social security and protection law, data protection law, tax law, and corporate compliance laws; • to investigate potential crimes or other serious violations of a duty of care committed in the context of the employment relationship as permitted by local law; and • protection of the vital interests of you or of another individual. 	<ul style="list-style-type: none"> • explicit consent, as permitted and necessary by local data protection law; • carrying out the obligations and exercising the specific rights of Deloitte innoWake or you in the field of employment and social security and social protection law as permitted by EU or German data protection law or by a collective agreement; • public data as made public manifestly by you; • establishing, exercising, or defending legal claims or as required whenever courts are acting in their judicial capacity; and • for substantial public interest, as permitted by German data protection law.

Is my Personal Data transferred outside of the European Union or of the European Economic Area?

Some of the recipients of your Personal Data set out above may be located in third countries outside of the European Union or of the European Economic Area, such as Ethics Point, the Ethics and Compliance Office at Deloitte LLP or other affiliates of the Firm. Such third countries generally do not provide the same level of data protection that is provided within the European Union or the European Economic Area.

If your Personal Data is transferred to or accessed from countries which are not recognized as providing an adequate level of data protection, we will take the necessary steps, where required, to provide appropriate safeguards for the data to be transferred. Such safeguards include, inter alia and as applicable, standard data protection clauses adopted or approved by the European Commission, approved codes of conduct or certification mechanisms together with binding and enforceable commitments, or binding corporate rules. Deloitte LLP and its subsidiaries will comply with the EU-US Privacy Shield Framework of the U.S. Department of Commerce with respect to personal data that is transferred from the European Economic Area to the United States within the framework of the Privacy Shield certification and they therefore provide for an adequate level of data protection as recognized by the European Commission. You can find specific details in this [Data Protection Declaration concerning the Privacy Shield](https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html). (<https://www2.deloitte.com/us/en/footerlinks1/privacy-shield.html>).

How will the Personal Data be managed and how long is it retained?

Personal Data arising from a report will be maintained and handled as necessary to investigate the report, or otherwise necessary to address legitimate compliance concerns. After such time, Personal Data shall be deleted in line with local requirements. More specifically, all Personal Data obtained through or derived from reports which ultimately are determined to be unsubstantiated will be deleted or subject to secure disposal within two months after final determination except where the information may be used in a disciplinary action or other proceeding. In all other cases, all Personal Data obtained through or derived from reports will be deleted or securely disposed of once such Personal Data is no

longer required in connection with any disciplinary proceeding, litigation (including appeal), or other investigation or inquiry.

What are my rights?

Pursuant to applicable data protection law you may have the right to: (i) request access to your Personal Data; (ii) request rectification of your Personal Data; (iii) request erasure of your Personal Data; (iv) request restriction of processing of your Personal Data; (v) request data portability; (vi) object to the processing of your Personal Data. Please note that these aforementioned rights might be limited under the applicable national data protection law.

Any such request regarding the aforementioned rights should be directed to Deloitte innoWake via the contact details indicated above.

You also have the right to lodge a complaint with the competent data protection supervisory authority which our Data Protection Officer can assist you identify.

How do I contact the Data Protection Officer?

The data protection officer of Deloitte innoWake GmbH is Felix Wittern and he can be contacted at felix.wittern@fieldfisher.com.

Definitions

U.S. Firms – for purposes of this policy, includes only Deloitte innoWake and/or Deloitte LLP and its subsidiaries located in the U.S.

Personal Data - any information relating to an identified or identifiable natural person; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person.