

Policy for Handling Whistleblowing of Unite

Policy data

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Responsible for the policy	Head of Compliance
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Target group	<ul style="list-style-type: none"> all employees and board members of Unite, authorised freelancers suppliers, service providers, customers and other partners of Unite other external parties
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Contact person for questions	compliance@unite.eu

Change history

Version	date	Creator	Contents
1.0	09.05.2025	Eva Nonnenmacher	Creation of the policy

Table of contents

A	Sense and purpose of the policy	4
B	Definitions	4
1	Whistleblower	4
2	Employees	4
3	External	4
4	Investigator	4
C	Scope of application	4
D	Organisational matters	4
E	Content regulations	5
1	Internal whistleblower system	5
2	External reporting centre:	5
3	Type of messages	6
4	Protection of the whistleblower	6
5	Examination procedure	6
6	Confidentiality and data protection	7
7	Training and communication	7
8	Selection of investigators and dual control principle	8
F	Entry into force	8
G	Regular review and updating	8

A Sense and purpose of the policy

This policy is designed to enable our employees and external parties to report possible misconduct or violations of laws, internal policies, or ethical standards simply, securely, and confidentially. Unite commits to carefully reviewing all reports and responding appropriately.

B Definitions

1 Whistleblower

A person who reports information about possible misconduct or violations within the company.

2 Employees

Employees are all individuals working at Unite, regardless of whether they are employed full-time, part-time, freelance, as student assistants, or interns. Management and executives are also considered employees.

3 External

Anyone who is not an employee of Unite but who interacts with Unite in any way. This includes:

- former employees
- applicants for employment with Unite
- suppliers, service providers, consultants and contractual partners
- customers of Unite
- other third parties who may receive information about potential wrongdoing or violations in the course of their business, professional or personal relationship with Unite.

4 Investigator

Persons who are responsible for receiving and processing reports. They are entrusted with the tasks of the internal confidentiality office and are responsible for the careful examination, investigation and documentation of the information received.

C Scope of application

This policy applies to all Unite employees and external parties.

D Organisational matters

The Head of Compliance is responsible for the whistleblowing procedure. This person bears overall responsibility for the proper implementation, monitoring and further development of the whistleblower system. His tasks include in particular:

- **Operational authority to issue instructions:** The Head of Compliance has operational authority to issue instructions when conducting investigations and implementing measures resulting from information received. This person can issue instructions to all persons or departments involved in order to ensure effective and efficient processing of cases.
- **Monitoring function:** The Head of Compliance ensures that all reports are processed promptly, confidentially and in compliance with the applicable legal requirements. This includes regularly reviewing processes and ensuring that investigations are carried out objectively and independently.

- **Control and documentation:** The Head of Compliance is responsible for the proper documentation of all information received and the resulting measures.
- **Reporting:** The Head of Compliance is also responsible for regular reports to the management or the Executive Board on the status of the whistleblower system, statistical analyses of the reports received and recommended improvement measures. The confidentiality of the whistleblowers is always maintained.
- **Further development of the whistleblower system:** The Head of Compliance continuously monitors legal developments and best practices in compliance and adapts the whistleblower system and the associated policies accordingly.
- **Liaising with internal and external bodies:** If necessary, this person coordinates the cooperation with the HR department, the legal department or external consultants and authorities to ensure a comprehensive investigation of the cases.
- **Ensuring impartiality:** The Head of Compliance ensures that there are no conflicts of interest when handling cases and that the people involved act independently and impartially.
- **Data protection and confidentiality:** The Head of Compliance ensures that all data protection regulations are complied with, and that the identity of the whistleblowers and all people involved is protected.

The Head of Compliance can delegate tasks and responsibilities to qualified employees but ensures that the delegated tasks are carried out properly. Through regular monitoring and control, he ensures that all delegated activities fulfil the requirements and contribute effectively to the success of the whistleblowing system.

E Content regulations

1 Internal whistleblower system

1.1 Unite has set up a whistleblower system. This enables all employees and external parties to report information about possible rule violations confidentially and anonymously. The primary aim is to provide whistleblowers with a protected space for communication and to protect them from reprisals. In the event of a report, we are interested in comprehensive clarification and rapid elimination of the offences.

1.2 The report can be submitted either anonymously or by stating the identity, depending on which option the whistleblower chooses. Irrespective of this, only the authorised investigators have access to the whistleblower system and the report. The report will be treated in strict confidence and processed with the utmost care.

1.3 The whistleblower system can be accessed via <https://unite.eu/de-de/unternehmen/compliance>.

2 External reporting centre:

Employees and external parties also have the right to contact external reporting offices such as authorities or mediation bodies. However, we encourage them to report directly to us so that we can take quick and efficient action. An internal report offers the following added value:

- **Faster response:** We can act immediately and rectify the problem.
- **Effective communication:** Direct exchange facilitates the clarification of details.
- **Confidentiality and protection:** Our system protects the identity of whistleblowers and guarantees the highest level of confidentiality.
- **Finding solutions together:** We work together on appropriate measures to solve problems sustainably.

- **Continuous improvement:** Internal information helps us to optimise processes and avoid future incidents.

By utilising our internal whistleblowing system, we can work together to promote a safe and ethical working environment. Direct reporting helps us to take responsibility and act positively.

3 Type of messages

3.1 A breach of rules can be reported via the whistleblower system. A breach of rules is a violation of a law, one of our companies policies or ethical standards.

Examples of grievances or violations:

- Violations of applicable laws and regulations
- Fraud, corruption and bribery
- Health and safety hazards
- Human rights violations
- Environmental offences
- Discrimination and harassment
- Misuse of data
- Violations of our codes of conduct and internal policies (e.g. data protection policy, AI policy, signature policy)

This list is not exhaustive. Any reports of potential wrongdoing or violations that could harm Unite, its employees, or society are welcome and will be investigated.

3.2 The whistleblower system can be used to report violations that:

- have already been committed,
- are very likely to occur in the future, or
- are being concealed.

3.3 To report an offence, it is not necessary for the whistleblower to be able to prove the offence conclusively. It is sufficient if the whistleblower assumes, based on certain circumstances/situations/observations, that an offence has been committed.

4 Protection of the whistleblower

Unite promises to protect the whistleblower from any form of retaliation. We will not tolerate retaliation, reprisals, threats or attempts to use such measures against a whistleblower. If someone nevertheless attempts to use reprisals or retaliatory measures against a whistleblower, this may lead to disciplinary consequences - up to and including dismissal.

5 Examination procedure

Upon receipt of a report, the authorised investigators will take the following steps:

1. **Confirmation of receipt:** Within seven working days of receipt of the notification, receipt of the notification is confirmed electronically via the whistleblower system.

2. **Initial assessment:** An initial assessment of the report is carried out to assess the credibility and potential scope of the report. The investigators check whether the report contains sufficient information for further processing.
3. **Further enquiries if required:** If the report does not contain sufficient information for a thorough investigation, the investigators will ask further questions about the report via the whistleblower system in order to obtain additional details to clarify the facts. If desired, these queries can also be answered completely anonymously so that the identity of the person doing the report remains protected.
4. **Decision to continue or close the case:** If no sufficient information is available even after contact has been made, the case is closed and the reasons documented. However, if there is sufficient information for further processing, clarification of the facts is initiated.
5. **Initiation of investigative measures:** Based on the initial assessment and any additional information, the necessary measures to investigate the facts are initiated. This may include obtaining additional information, internal consultations or discussions with the people involved.
6. **Involvement of external experts or authorities:** If necessary, external experts, such as lawyers, auditors or specialists, are called in to analyse the facts of the case comprehensively. In cases where this is required by law or where serious offences are suspected, the competent authorities may also be involved.
7. **Documentation:** All steps of the investigation are comprehensively documented. This includes the original report, all measures initiated, interim results and the final results of the investigation.
8. **Remedial measures:** Appropriate action will be taken based on the findings of the investigation. This may include disciplinary action, process changes, training or other appropriate responses to prevent similar incidents in the future and ensure the integrity of the organisation.

Information to the whistleblower: The whistleblower will be informed of the outcome of the investigation and any measures taken. However, this feedback will only be provided if it does not interfere with our internal investigations and does not violate the rights of the persons concerned or named. Information will be passed on in such a way as to ensure the protection and confidentiality of all parties involved.

6 Confidentiality and data protection

- 6.1** All reports are treated confidentially. The identity of the person making the report and the persons named in the report are protected.
- 6.2** The identity will only be disclosed if this is required by law. The person providing the information can also expressly consent to the disclosure of their identity.
- 6.3** The documentation of the report and personal data will be deleted three years after completion of the procedure. If required by law, they may be stored for longer. However, they may only be stored for as long as is necessary and proportionate.

7 Training and communication

Unite will provide regular training and information material to ensure that all employees are aware of and understand this policy.

8 Selection of investigators and dual control principle

8.1 In order to ensure integrity and impartiality in the processing of reports, the investigators are carefully selected by the Head of Compliance. The persons entrusted with the tasks of the internal confidentiality office (investigators) are independent in the performance of their duties.

8.2 The investigators may also perform other tasks and duties in addition to their work for the internal trust centre. The Head of Compliance ensures that these tasks and duties do not lead to conflicts of interest.

8.3 Reports are always processed and investigated in accordance with the dual control principle. This ensures that the reported cases are examined objectively and carefully. The investigators are obliged to maintain confidentiality and receive training on how to use the whistleblower system and the associated responsibility.

F Entry into force

This policy comes into force when it is communicated to employees and remains valid until it is replaced by a new version or expressly cancelled. Unite informs all employees about this policy using the policy management tool. The policy is published in German and English. Unite will make additional information on this policy available to employees on the intranet (Confluence).

External parties can access and view the policy at <https://unite.eu/de-de/unternehmen/compliance>.

G Regular review and updating

This policy is reviewed at least once a year to ensure that it is up to date and amended if necessary. Current legal requirements, internal incidents and best practices are taken into account. The Head of Compliance carries out this review, documents the results and communicates them to employees if the policy needs to be amended.