

Whistleblowing Policy of Unite

Policy data

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Role of the policy approver	Board Member Cross Functional Departments
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Contact for questions	Compliance team: compliance@unite.eu

Revision history

Version	Date	Content	Creator	Approver
1.0	09.05.2025	Creation of policy	Eva Nonnenmacher	Peter Ledermann
2.0	29.05.2026	Update of policy	Friederike Eßbach	Peter Ledermann

Related Documents

This policy refers to other relevant documents that are necessary or supportive for its application or implementation:

- no related documents

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A Purpose of the policy

This policy is intended to enable our employees and external parties to report possible misconduct or violations of laws, internal policies or ethical standards in a simple, safe and confidential manner. Unite is committed to reviewing all reports carefully and responding to them appropriately.

B Definitions

1 Reporting person

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 parties

All persons who are not in an employment relationship with Unite but who interact with Unite in any way. This includes:

- Former employees
- Applicants for employment at Unite
- Providers, service providers, consultants and contractual partners
- Customers of Unite
- Other third parties who may receive information about potential misconduct or violations in the context of their business, professional or personal relationship with Unite.

4 Case handlers

Persons responsible for receiving and processing reports. They are entrusted with the tasks of the internal reporting office and are responsible for the careful review, investigation and documentation of reports received.

C Scope of application

This policy applies to all employees, external parties and all subsidiaries of Unite.

D Responsibilities

Responsibility for the whistleblowing procedure lies with the Head of Compliance. This person bears overall responsibility for the proper implementation, monitoring and further development of the whistleblowing system. Their duties include in particular:

- **Operational authority to issue instructions:** The Head of Compliance has operational authority to issue instructions in the conduct of investigations and the implementation of measures arising from reports received. This person may issue instructions to all persons or departments involved in order to ensure effective and efficient case handling.
- **Monitoring function:** The Head of Compliance ensures that all reports are processed promptly, confidentially and in compliance with applicable legal requirements. This includes the regular review of process workflows and ensuring that investigations are conducted objectively and independently.
- **Control and documentation:** The Head of Compliance is responsible for the proper documentation of all reports received and the measures resulting from them.

- **Reporting:** Regular reports to management or the board on the status of the whistleblowing system, statistical analyses of reports received and recommended improvement measures also fall within the remit of the Head of Compliance. The confidentiality of reporting persons is maintained at all times.
- **Further development of the whistleblowing system:** The Head of Compliance continuously monitors legal developments and best practices in the area of compliance and adapts the whistleblowing system and associated policies accordingly.
- **Collaboration with internal and external bodies:** Where necessary, this person coordinates collaboration with the Human Resources department, the Legal department or external advisers and authorities in order to ensure a comprehensive investigation of cases.
- **Ensuring impartiality:** The Head of Compliance ensures that no conflicts of interest exist in case handling and that the persons involved act independently and impartially.
- **Data protection and confidentiality:** The Head of Compliance ensures that all data protection requirements are complied with and that the identity of reporting persons and all persons involved is protected.

The Head of Compliance may delegate tasks and responsibilities to qualified employees, but ensures that delegated tasks are carried out properly. Through regular monitoring and oversight, they ensure that all delegated activities meet the required standards and contribute effectively to the success of the whistleblowing system.

E Principles & Requirements

1 Internal whistleblowing system

1.1 Unite has established a whistleblowing system. This enables all employees and external parties to report information about possible rule violations confidentially and anonymously. The primary objective is to provide reporting persons with a protected space for communication and to protect them from retaliation. In the event of a report, we are committed to comprehensive clarification and the swift elimination of violations.

1.2 A report may be submitted either anonymously or with the reporting person's identity disclosed, depending on the reporting person's preference. Regardless of this, only the designated case handlers have access to the whistleblowing system and the report. The report is treated in strict confidence and handled with the utmost care.

1.3 The whistleblowing system is accessible at <https://unite.eu/de-de/unternehmen/compliance>.

2 External reporting channels

Employees and external parties have the right to contact external reporting channels such as authorities or external arbitration bodies. We do, however, encourage reports to be directed to us directly in order to enable swift and efficient action. An internal report offers the following benefits:

- **Faster response:** We can act immediately and remedy the misconduct.
- **Effective communication:** Direct exchange facilitates the clarification of details.
- **Confidentiality and protection:** Our system protects the identity of reporting persons and ensures the highest level of confidentiality.
- **Joint problem-solving:** We work together on appropriate measures to resolve issues sustainably.
- **Continuous improvement:** Internal reports help us to optimize processes and prevent future incidents.

By using our internal whistleblowing system, we can together promote a safe and ethical working environment. Reporting directly supports us in taking responsibility and acting positively.

3 Types of reports

3.1 A rule violation may be reported via the whistleblowing system. A rule violation is a violation of a law, one of our company policies or ethical standards.

Examples of misconduct or violations:

- Violations of applicable laws and regulations
- Fraud, corruption and bribery
- Health and safety hazards
- Human rights violations
- Environmental violations
- Discrimination and harassment
- Misuse of data
- Violations of our codes of conduct and internal policies (e.g. the Data Protection Policy, Anti-Corruption and Anti-Fraud Policy, Signature Policy)

This list is not exhaustive. Any report of potential misconduct or violations that could harm Unite, employees or society is welcome and will be reviewed.

3.2 Violations may be reported via the whistleblowing system if they:

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

3.3 It is not necessary for the reporting person to be able to provide conclusive evidence of the violation. It is sufficient for the reporting person to assume, on the basis of certain circumstances, situations or observations, that a rule violation has occurred.

4 Protection of the reporting person

4.1 Unite undertakes to protect the reporting person from any form of retaliation. We do not tolerate retaliation, retaliatory measures or threats or attempts to apply such measures against a reporting person. If someone nevertheless attempts to apply retaliation or retaliatory measures against a reporting person, this may result in disciplinary consequences.

4.2 Retaliation includes in particular the following measures taken in connection with a report:

- **Employment law measures:** formal warnings, dismissal, transfer, denial of promotion
- **Disadvantage in the working environment:** removal of tasks, exclusion, poor performance reviews
- **Social retaliation:** bullying, harassment, isolation
- **Financial disadvantage:** reduction of bonuses, removal of remuneration components
- **Reputational damage:** dissemination of defamatory statements
- **Pressure and intimidation:** threats, psychological pressure, pressure to withdraw a report
- **Contractual disadvantage (for external parties):** termination of contracts, exclusion from procurement

This list is not exhaustive. Indirect disadvantages – for example, those directed at persons close to the reporting person – also constitute retaliation within the meaning of this policy.

4.3 If a reporting person suffers a disadvantage in temporal connection with a report, it is rebuttably presumed that this disadvantage constitutes retaliation in response to the report. This provision reflects the requirements of the EU Whistleblowing Directive (Directive (EU) 2019/1937) and its national implementing legislation in the countries in which Unite operates, in particular the German Whistleblower Protection Act (§ 36 HinSchG), and applies group-wide to all entities of the Unite Group. For the United Kingdom, this provision applies in accordance with the Public Interest Disclosure Act 1998 (PIDA).

Unite bears the burden of proof in such cases that the measure taken was based on objective grounds unrelated to the report and has no connection with the report.

5 Investigation procedure

Upon receipt of a report, the designated case handlers will take the following steps:

1. **Acknowledgement of receipt:** Receipt of the report will be confirmed electronically via the whistleblowing system within seven working days of receiving the report.
2. **Initial assessment:** An initial assessment of the report will be carried out in order to evaluate the credibility and potential scope of the report. The case handlers will review whether the report contains sufficient information for further processing.
3. **Follow-up questions if necessary:** Should the report not contain sufficient information for a thorough investigation, the case handlers will submit follow-up questions via the whistleblowing system in order to obtain additional details to clarify the matter. The reporting person may also respond to these follow-up questions entirely anonymously, if they wish, so that their identity remains protected.
4. **Decision on whether to continue or close the case:** If sufficient information is still not available after contact has been made, the case will be closed with the reasons documented. If, on the other hand, sufficient information is available for further processing, the clarification of the matter will be initiated.
5. **Initiation of investigative measures:** On the basis of the initial assessment and any supplementary information, the necessary measures to investigate the matter will be initiated. This may include obtaining additional information, internal consultations or discussions with persons involved.
6. **Involvement of external experts or authorities:** Where necessary, external experts such as lawyers, auditors or specialists may be called upon for a comprehensive analysis of the matter. In cases where it is legally required or where serious violations are suspected, the relevant authorities may also be involved.
7. **Documentation:** All steps of the investigation are comprehensively documented. This includes the original report, all measures initiated, interim findings and the final results of the investigation.
8. **Remedial measures:** Based on the results of the investigation, appropriate measures will be taken. These may include disciplinary measures, process changes, training measures or other appropriate responses in order to prevent similar incidents in the future and to safeguard the integrity of the company.
9. **Information to the reporting person:** The reporting person will receive information about the outcome of the investigation and any measures taken. This feedback will only be provided, however, where our internal investigations are not thereby compromised and the rights of the persons affected or named are not violated. Information will be shared in a manner that ensures the protection and confidentiality of all parties involved.

6 Confidentiality and data protection

6.1 All reports are treated confidentially. The identity of the reporting person and of the persons named in the report is protected.

6.2 Identity will only be disclosed where this is required by law. The reporting person may 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 the conclusion of the procedure. Where required by law, they may be retained for a longer period. They may, however, only be stored for as long as this is necessary and proportionate.

7 Training and communication

Unite will regularly provide training and make information materials available to ensure that all employees are aware of and understand this policy.

8 Selection of case handlers and the four-eyes principle

8.1 In order to ensure the integrity and impartiality of report handling, case handlers are carefully selected by the Head of Compliance. The persons entrusted with the tasks of the internal reporting office (case handlers) are independent in the exercise of their duties.

8.2 Case handlers may, in addition to their work for the internal reporting office, carry out other tasks and duties. The Head of Compliance ensures that these tasks and duties do not give rise to conflicts of interest.

8.3 The handling and investigation of reports always takes place in accordance with the four-eyes principle. This ensures that reported cases are reviewed objectively and carefully. Case handlers are subject to a special duty of confidentiality and are trained in the handling of the whistleblowing system and the associated responsibilities.

8.4 If the Head of Compliance is themselves involved in an alleged act of retaliation or is affected by a report, a member designated by the board or management will assume responsibility for handling the case. All duties of the Head of Compliance will be transferred to this person for the duration of the procedure in order to ensure the independence and impartiality of the investigation.

F Coming into effect

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/en-global/company/compliance>.

G Revision interval

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.