

**Information on the  
GERMAN WHISTLEBLOWER PROTECTION ACT**

As of 1 December 2023, the German Whistleblower Protection Act (*Hinweisgeberschutzgesetz*) will apply in our company. This Act enables employees who have obtained information regarding certain breaches in the company in connection with their work-related activity, or prior to a work-related activity, to report these breaches without suffering any disadvantages as a result.

**Who can report breaches?**

Employees, freelancers, interns, applicants, retirees and subcontractors can report breaches.

**What sort of breaches can be reported?**

Breaches in connection with work-related activities that are punishable by law can be reported. Breaches for which fines are imposed can also be reported if the provisions breached serve to protect life, limb or health or to protect the rights of employees or their representative bodies. Breaches of the following laws, for example, can be reported: ●German Tax Code (*Abgabenordnung*) ●German Temporary Employment Act (*Arbeitnehmerüberlassungsgesetz*) ●German Occupational Safety and Health Act (*Arbeitsschutzgesetz*) ●German Working Hours Act (*Arbeitszeitgesetz*) German Residence Act (*Aufenthaltsgesetz*) ●German Narcotics Act (*Betäubungsmittelgesetz*), ●German Federal Data Protection Act (*Bundesdatenschutzgesetz*) ●German Trade Secrets Protection Act (*Geschäftsgeheimnisgesetz*) ●German Industrial Code (*Gewerbeordnung*) ●German Infection Protection Act (*Infektionsschutzgesetz*) ●German Minimum Wage Act (*Mindestlohngesetz*) ●German Maternity Protection Act (*Mutterschutzgesetz*) ●German Act to Combat Undeclared Work and Unlawful Employment (*Schwarzarbeitsbekämpfungsgesetz*).

**What sort of breaches cannot be reported?**

Merely unethical behaviour and purely private misconduct of which the whistleblower becomes aware in connection with his or her work-related activities cannot be reported. Reasonable grounds for suspicion or knowledge of actual or potential breaches or attempts to conceal such breaches are required. These must either have already been committed or are very likely to be committed in the future. Completely unfounded reports, let alone knowingly false reports, are not permitted.

**To whom can breaches be reported?**

Breaches can be reported to our internal reporting unit using these contact details:

**KANZLEI MICHALKA, Schwanthalerstrasse 99, 80336 Munich, tel. 089-242435-44, [info@kanzleimichalka.de](mailto:info@kanzleimichalka.de).**

The reporting unit is not bound to follow any instructions issued by the company and works completely independently.

**How can breaches be reported?**

Breaches can be reported to the internal reporting unit in person, in writing, by e-mail or by telephone. Individuals submitting reports should provide their name and contact details so that they can be informed about the further progress of the report.

**What protection is provided for individuals submitting reports?**

The reporting unit treats the identity of the person submitting the report as strictly confidential, and complies with all data protection regulations. Reprisals in response to reports are generally prohibited. Reprisals refer to any unfavourable action or omission in a professional context.

**What other options are there for reporting breaches?**

Breaches can also be reported to the external reporting unit at the Federal Office of Justice at this address:

[https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes\\_\\_node.html](https://www.bundesjustizamt.de/DE/MeldestelledesBundes/MeldestelledesBundes__node.html)