

WHISTLEBLOWER POLICY

CLX-VRHB-3-50310202

Version: 1.1

Subject area: Compliance

Erstellt: 17.03.2025

CREALOGIX
Deutschland GmbH
Breitscheidstraße 10
70174 Stuttgart

CREALOGIX BaaS
GmbH & Co.KG
Am Hofbräuhaus 1
96450 Coburg

Document Owner

Name	Contact
Patrick Trampler	Phone: +49 160 84 190 10 Email: patrick.trampler@crealogix.com

Persons entitled to change

Name	Role
Doreen Gärtner-Carpenter	Group General Counsel
Patrick Trampler	Compliance Manager

Coordinated with

Name	Role
Doreen Gärtner-Carpenter	Group General Counsel

Authorized Persons

Name	Authorized to Release/Share
Doreen Gärtner-Carpenter	Approved as an individual

Document Properties

Property	Value
Classification	Intern
Document review cycle	annual
Next document review	March 2026
Parent Documents	./.
Derivative Documents	Whistleblowing Policy old (Valid from 01.02.2022 until the date of publication of this revised policy)

Release history

Version	Date	Approver
1.1	21.01.2025	Doreen Gärtner-Carpenter – Release requested
1.1	17.03.2025	Doreen Gärtner-Carpenter – Release granted

Change history

Version	Date	Changed	Comment
0.1	07.12.2024	ptr	Initial draft of the new revised Directive
1.1	23.01.2025	ptr	Finalization of the first version
1.1	17.03.2025	ptr	Finalization and Release granted

Table of contents

1	Introduction	5
2	Scope	5
3	Purpose and objective of the Directive	6
4	Definition of whistleblowers	6
5	Prerequisite for notification	6
5.1	Reasonable suspicion	6
5.2	Concrete and conclusive	7
6	Type of notifiable violations	7
7	Reports of information / Competent authority	8
8	Processing and investigation of reports	9
9	Anonymity and confidentiality	9
10	Protection against reprisals	9
11	Confidentiality and data protection	10
12	Sanctions for abusive reports	10

1 Introduction

The present Whistleblower Policy is an integral part of the company's protection framework and reflects CREALOGIX's commitment to meeting applicable whistleblower protection requirements across its European operations. In particular, it incorporates the provisions of the German Whistleblower Protection Act (HinSchG), which came into effect on January 1, 2023, as well as other relevant national laws implementing the European Directive 2019/1937 on the "Protection of persons who report breaches of Union law. The goal of the law is to protect whistleblowers who report potentially illegal or unethical behavior at CREALOGIX. This policy is designed to support CREALOGIX in promoting a transparent and trustworthy culture, identifying issues at an early stage, and addressing them promptly.

Through the renewal of this policy, CREALOGIX aims to ensure compliance with the legally mandated whistleblower protection and guarantees that whistleblowers' rights to confidentiality, anonymity, and protection from retaliation are respected. This policy applies to all employees and external parties involved in a business relationship with CREALOGIX.

Other applicable laws protecting whistleblowers in different countries remain unaffected by the requirements and processes outlined in this policy. One such example is the Spanish law "Ley 2/2023, de 20 de febrero, de protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción," which applies to the CREALOGIX Spain location, the Innofis ESGM S.L.

However, due to the standardisation of whistleblower protection, the scope of this directive applies to all European corporate entities of CREALOGIX Holding AG and also to all other companies in accordance with this directive. Therefore, when CREALOGIX is referred to in the following, this applies regardless of which entity is affected. The policy applies in addition to the Constellation Software Inc. policy (parent company), which is applied in parallel.

2 Scope

This policy applies to all individuals who have a professional or business relationship with CREALOGIX, including:

- All employees (including full-time, part-time, and temporary staff),
- Trainees, interns, and working students,
- External service providers, suppliers, contractors, and other business partners of the company,
- Third parties contractually bound to the company.

Reports may concern both internal and external violations. CREALOGIX has ensured that an appropriate system is in place for reporting misconduct, which is accessible to both internal and external whistleblowers. This system is the "Integrity Line" provided by EQS.

3 Purpose and objective of the Directive

The purpose of this guideline is to establish a transparent and effective system for reporting potential violations of legal or ethical standards, while ensuring compliance with the legal requirements of the Whistleblower Protection Act (HinSchG).

The goals are:

- **Early detection of violations:** CREALOGIX aims to ensure that violations are identified and addressed at an early stage, before they cause significant damage.
- **Protection of whistleblowers:** Whistleblowers should be protected from reprisals and any negative consequences that may arise from reporting a violation.
- **Confidentiality and anonymity:** Whistleblowers have the right to maintain their identity and to submit reports anonymously or confidentially.
- **Maintaining the integrity of CREALOGIX:** By implementing an effective whistleblower protection system, the company contributes to promoting an open and transparent corporate culture.

4 Definition of whistleblowers

Whistleblowers are all natural persons who are professionally connected to the company and report information about potential or actual violations. Whistleblowers can be employees of the company or third parties such as contractors, suppliers, and business partners.

Examples of whistleblowers include:

- Employees who become aware of internal violations or misconduct.
- External service providers who encounter improper practices during their work.
- Clients who notice irregularities in business operations.

5 Prerequisite for notification

5.1 Reasonable suspicion

The whistleblower should only report cases where they have a reasonable suspicion that an incident relevant under this policy has occurred. In not all cases will it be clear to the whistleblower whether a particular action or behavior needs to be reported according to the principles of this policy. The whistleblower should carefully consider this before making a report.

However, it is preferable to report suspicions in good faith rather than keeping them silent.

5.2 Concrete and conclusive

Each report should be as specific as possible. The whistleblower should provide the responsible department at CREALOGIX with as much detailed information about the incident being reported as possible, so that the matter can be properly assessed. In this context, the background, the sequence of events, and the reason for the report, as well as names, dates, locations, and any other information related to the incident, should be provided. If available, documents should be submitted. Personal experiences, possible biases, or subjective opinions should be clearly indicated as such. The whistleblower is generally not obligated to conduct their own investigations; in fact, due to potential personal or unintended consequences, this should be avoided.

6 Type of notifiable violations

The Whistleblower Protection Act protects reports concerning violations of certain legal regulations and company policies. These violations may relate to the following areas, among others:

- **Corruption and bribery:** Violations of anti-corruption laws, such as illegal payments or gifts to influence decisions.
- **Fraud and theft:** Illegal activities involving the company's or third parties' assets, such as counterfeiting or embezzlement.
- **Environmental law violations:** Breaches of environmental laws or improper disposal of waste.
- **Labor law violations:** Disregard for working time regulations, discrimination, or harassment in the workplace.
- **Violations of employee health and safety:** Deficiencies in occupational safety organization, inadequate safety measures.
- **Violations of data protection regulations:** Unauthorized sharing of personal data or failure to ensure data protection.
- **Violations of competition law:** Illegal price-fixing or anti-competitive behavior.
- **Violations of anti-money laundering regulations:** Insufficient control and prevention measures regarding money laundering and financial crime.
- **Violations of internal guidelines:** Failure to comply with authorisation processes.

Violations typically need to have significant impact on CREALOGIX or pose a risk to the general public interest.

7 Reports of information / Competent authority




Reports can be made through various channels. CREALOGIX ensures that reports can always be submitted securely and confidentially:

- **Reporting to supervisors or Human Resources:** Reports of violations can be easily submitted directly to a supervisor or Human Resources. They will then contact the relevant department to investigate the matter. Contact persons can be found directly in the organizational chart of CREALOGIX.
- **Internal reporting channels:** Reports can be submitted directly to the **relevant department** within the company. The responsible departments at CREALOGIX are the **Legal & Compliance department** as well as the specially **established whistleblower system (EQS Integrity Line)**.

Link to the internal reporting office of CREALOGIX


<https://crealogix.integrityline.com/>

The mask of the report in our whistleblower system is displayed here:

Make a report   

What is your suspicion? ***Required**

Do you work in the organisation?

Choose an option 

In which company did the incident take place?

Please give the name of the affected department:

Who is involved in the incident?

In which country did the incident take place?

In which city did the incident occur?

CREALOGIX is obligated to promptly review the reports and take the necessary actions.

8 Processing and investigation of reports

- Once a report is received, it will be reviewed by the responsible department. An initial assessment of the severity of the allegation will be made, and a decision on the next steps will be determined (§ 6 para. 1 HinSchG).
- In cases where the report provides sufficient concrete evidence of a violation, a thorough investigation will be initiated. **All investigations will be conducted while maintaining confidentiality and respecting the whistleblower's rights.**
- The whistleblower will be informed about the progress of the investigation and the results, as far as this is possible in accordance with data protection regulations (§ 4 para. 3 HinSchG).

9 Anonymity and confidentiality

- Whistleblowers have the right to maintain their identity. **They can submit their report anonymously without disclosing their name. To do so, they only need to check the "Stay anonymous" box when submitting the report (see below).** CREALOGIX is committed to treating all reports confidentially and will only share the information necessary for processing the report.

Contact information

You can choose to submit the report anonymously, but we encourage you to provide your name and contact details in the fields below.

Stay anonymous

- However, it is recommended that the whistleblower disclose their identity in the report, as this allows for a more effective investigation and enables the whistleblower to be supported in case of any follow-up questions. The disclosure of identity can also take place afterwards and will **ALWAYS be treated confidentially.**
- The disclosure of the whistleblower's identity will only occur with their explicit consent or when required by law.

10 Protection against reprisals

- CREALOGIX is committed to protecting all whistleblowers from reprisals. Any form of disadvantage, discrimination, or retaliatory measures against whistleblowers is prohibited. This includes, but is not limited to:
 - Termination or reassignment of the whistleblower,
 - Deterioration of the whistleblower's professional environment,
 - Discrimination or harassment in the workplace.
- Whistleblowers who fear becoming victims of reprisals can contact the responsible department at CREALOGIX or an external body (§ 6 para. 2 HinSchG).

CREALOGIX investigates all allegations of reprisals and, if necessary, takes disciplinary action against those responsible.

11 Confidentiality and data protection

All personal data associated with a report will be handled in accordance with the General Data Protection Regulation (GDPR) and other relevant data protection laws. The processing of the whistleblower's personal data is solely for the purpose of handling the report and conducting the investigation. CREALOGIX is committed to treating all information related to the whistleblower report confidentially and safeguarding it against unauthorized access.

12 Sanctions for abusive reports

Abusive reports made fraudulently or without a valid basis may lead to disciplinary consequences. CREALOGIX reserves the right to take legal action against whistleblowers who knowingly submit false or malicious reports.