

GROUP WHISTLEBLOWING GUIDELINE

Scope of Application	WOLF THEISS Group
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Purpose of this document	The purpose of the Group Whistleblowing Guideline (" Guideline ") is to set out guidelines for all people working for or with WOLF THEISS on how to report suspected wrongdoing at WOLF THEISS.

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1. DEFINITIONS

The following terms shall have the meanings defined below:

WOLF THEISS Office or Office	means WOLF THEISS Rechtsanwälte GmbH & Co KG, 1010 Vienna, and/or any subsidiary or affiliated undertaking.
WOLF THEISS or Group	means all Offices.
WOLF THEISS People	means all people in all territories working at all levels of the Group, including partners, officers, directors, employees (whether permanent or temporary), contractors (i.e. Counsel, Senior Associate, Consultant), trainees, interns or any other person associated with WOLF THEISS.

2. WHISTLEBLOWING GUIDELINE STATEMENT

2.1 At WOLF THEISS we are committed to conducting our business with fairness, respect, honesty, and integrity, and we expect all WOLF THEISS People to maintain high standards of ethical behavior and transparency and to raise concerns as early as possible. This Guideline explains how you can do so responsibly if you have reasonable grounds to believe that there is serious malpractice or business misconduct.

2.2 WOLF THEISS will do what is reasonably possible to protect you from harassment or victimization for raising issues in good faith, even if you turn out to be mistaken. Protective measures may be agreed with you in advance. This Guideline also explains how to take the matter further if you are dissatisfied with WOLF THEISS's response.

3. ABOUT THIS GUIDELINE

The purpose of this Guideline is to:

- a. encourage WOLF THEISS People to report suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated appropriately, and that confidentiality will be respected;
- b. provide WOLF THEISS People with guidance as to how to raise any concern;
- c. reassure WOLF THEISS People that they should be able to raise concerns without fear of reprisals, even if they turn out to be mistaken.

4. SCOPE

4.1 This Guideline applies to (i) the WOLF THEISS Group and to (ii) all WOLF THEISS People.

4.2 This Guideline does not apply to personal grievances concerning the terms and conditions of your employment contract, mandate agreement or other contract. For details on how these would be dealt with please contact your local HR department.

5. WHAT IS A CONCERN?

- 5.1 A concern is a worry, suspicion, or knowledge about wrongdoing that has taken place, is taking place, or is likely to take place within WOLF THEISS, or is happening outside WOLF THEISS but has an impact on it.
- 5.2 Wrongdoing means breaking the law or going against any WOLF THEISS policy and can include (but is not limited to):
- a. **Insider trading:** Purchase or sale of shares or other securities, based on the knowledge of non-public information relevant to share prices, and which was acquired as a result of the provision of legal advice or of such information being passed on to third parties for similar purposes.
 - b. **Violation of professional secrecy**
 - c. **Bribery and corruption:** Violation of criminal anti-bribery and corruption provisions in the respective jurisdiction.
 - d. **Conflict of interest:** Violation of the conflict of interest provisions under the bar rules in the respective jurisdiction.
 - e. **Breach of data protection regulations**

In this context, please also see the Data Protection Policy and other associated policies.
 - f. **Infringements in the context of the participation in a public tender**
 - g. **Fraud, accounting fraud, breach of trust:** Violation of criminal legal provisions related to fraud, accounting fraud, and breach of trust, in the respective jurisdiction, e.g. misrepresentation of facts or legal relationships in order to prompt a third party to inflict damage upon itself (e.g. fraudulent use of funds, abuse of expenses). Misrepresentation of the assets, liabilities, financial position, and profit or loss of the reporting company for the purpose of fraudulently representing circumstances other than the actual prevailing circumstances (e.g. assets are assessed at too high a value, or liabilities at too low a value, or are not shown in the balance sheet at all). Abuse of representation powers by conducting (or failing to conduct) a legal transaction or other legal act (e.g. management using company funds for non-purpose business).
 - h. **Money laundering and terrorist financing:** Violation of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 and the national laws implementing the Directive in the respective jurisdiction.

6. HOW DO YOU COMPLY?

- 6.1 You must ensure that you read, understand and comply with this Guideline.

6.2 If you have any concerns related to suspected wrongdoing, business misconduct, or danger affecting any WOLF THEISS activity, you should report it under this Guideline.

7. WHY SHOULD YOU COMPLY?

7.1 WOLF THEISS encourage all WOLF THEISS People to report the wrongdoing of others.

7.2 For WOLF THEISS: A breach of this Guideline by WOLF THEISS People may result in WOLF THEISS breaching applicable laws in one or more jurisdictions. An offence under applicable law could result in WOLF THEISS facing fines, negative publicity, and serious damage to the reputation of the WOLF THEISS brand.

7.3 For WOLF THEISS People: Certain jurisdictions may impose mandatory obligations on individuals to report serious offences to the authorities. It may be your responsibility to comply with the laws of the country you work in. Please speak to your HR department for further information in relation to your local jurisdiction.

8. HOW TO RAISE A CONCERN

8.1 If you have any concerns or questions about issues that fall under this Guideline, please contact your superior (if appropriate), HR department, or Compliance Officer according to your local laws and policies or raise the issue via the confidential Whistleblowing System below.

8.2 WOLF THEISS does not require you to reveal your identity when using the Whistleblowing System. However, you should be aware that anonymity can make it more difficult or even impossible to investigate a concern as we will be unable to obtain further information from you.

8.3 If you choose to provide your contact information, your identity will be kept confidential if you request this, so far as is reasonably possible. Sometimes WOLF THEISS may be required by law or in order to resolve a concern to reveal your identity. In such cases we will discuss with you whether and how best to proceed.

8.4 Whistleblowing System: SecuReveal, which can be found on the WOLF THEISS website.

8.5 You must not suffer any detrimental treatment as a result of raising a concern.

9. INVESTIGATION AND OUTCOME

9.1 WOLF THEISS will evaluate the information and investigate all matters reported. If you have provided your identity and if appropriate, WOLF THEISS may contact you to discuss the report.

9.2 WOLF THEISS will determine the need and scope of any investigation and - where appropriate – will give an indication of how we propose to deal with the matter. In some cases, WOLF THEISS may appoint an investigator (internal or external) or team of investigators including staff with relevant experience of investigations or specialist

knowledge of the subject matter. The investigator(s) may also make recommendations for change to enable us to minimize the risk of future wrongdoing.

- 9.3 If you have provided your contact information, WOLF THEISS will aim to keep you informed of the main progress of the investigation and its likely time scale. However, sometimes the need for confidentiality may prevent us from giving you specific details of the investigation or any disciplinary action taken as a result. You should treat any information about the investigation as confidential.

10. MONITORING AND REVIEW

- 10.1 The Compliance Officer has responsibility for reviewing this Guideline from time to time and monitoring compliance with this Guideline.
- 10.2 Management at all levels is responsible for ensuring those reporting to them are aware, understand, and comply with this Guideline.
