

**Procedural rules for the whistleblower system in accordance
with the German Whistleblower Protection Act (HinSchG) and
the German Supply Chain Due Diligence Act (LkSG)**

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1. Introduction

The Amadeus Fire Group consists of the Personnel Services segment with the Amadeus Fire brand and the Training segment with the main brands Comcave College, GFN, Steuer-Fachschule Dr. Endriss and Masterplan.com.



These procedural rules regulate the processing of reports of possible violations of applicable legal regulations and ethical standards – in particular in accordance with the German Whistleblower Protection Act (HinSchG) and the provisions of the German Supply Chain Due Diligence Act (LkSG). They describe the procedures for reporting, processing and following up on tips and ensure the protection of whistleblowers. These procedural rules of the Amadeus Fire Group ensure that tips about misconduct are treated confidentially, securely and fairly. Concerns can be reported at any time without fear of reprisals against the whistleblower. This strengthens human rights, environmental standards and integrity in all areas of business.

2. Purpose and scope

The purpose of these procedural rules is the legally compliant implementation of the internal reporting office in accordance with Section 12 HinSchG and to establish a complaints procedure as defined in Section 8 LkSG. They apply to all employees, managers, business partners and all other stakeholders of the Amadeus Fire Group and include those within the entire upstream and downstream supply chain.

3. Definitions

A 'whistleblower' refers to any natural person who, in a professional context, obtains information about violations and passes this on to the internal reporting office. A 'violation' refers to any act or omission that violates legal provisions or internal company regulations.

A 'complainant' in the sense of the LkSG is any person who perceives and reports negative human rights or environmental impacts along the supply chain.

4. Procedure

4.1. Responsibility for reporting

The internal reporting office is managed centrally for all companies of the Amadeus Fire Group. In terms of organisation, staff and resources, it is independent and designed to ensure confidentiality, impartiality and legal compliance. The persons responsible for the procedure are not

subject to any instructions, are bound to maintain confidentiality and have the necessary expertise.

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4.2. Reporting channels

Tips can be submitted in the following ways:

- **Online:** Via online reporting portals, available in multiple languages at the following links:
 - [Amadeus Fire Group](#)
 - [Steuer-Fachschule Dr. Endriss GmbH](#)
 - [Comcave College GmbH](#)
 - [GFN GmbH](#)
 - [Masterplan.com](#)
- **By post:** Amadeus Fire AG, Investor Relations, Hanauer Landstraße 160, D-60314 Frankfurt/Main
- **By telephone:** +49 69 96 87 61 80
- **By email:** ir@amadeus-fire.de

Tips can be submitted openly or anonymously. Communication between the whistleblower and the whistleblowing office is ensured at all times.

Alternatively, tips can also be submitted in accordance with the HinSchG via an external reporting office, namely the [external reporting office of the Federal Government](#) (only in German language) at the German Federal Office of Justice.

4.3. Procedural deadlines

- Confirmation of receipt will be sent within **7 calendar days** at the latest (Section 17 (1) HinSchG).
- Feedback on measures undertaken will be provided within **3 months** (Section 17 (2) HinSchG), provided that this does not compromise the purpose of the investigation.

4.4. Confidentiality and protection

The identity of the whistleblower and all other persons named in the report will be treated confidentially (Section 8 HinSchG). Any discrimination or repression in connection with a report is prohibited and may be sanctioned (Section 36 HinSchG).

4.5. Review and measures

The first step in the procedure is to check whether the reported incident falls within the scope of the Whistleblower Protection Act. If this check is negative, the incident will not be pursued further and the procedure will be terminated. The whistleblower is informed of this. Otherwise, the reported matter is assigned to a person responsible for handling it. This person maintains contact with the reporting person. Their role is to coordinate the subsequent internal investigation to determine whether and to what extent an actual violation has occurred. The involvement of experts from other departments or the affected companies of the Amadeus Fire Group may be necessary for this purpose. If the investigation reveals actual violations, remedial measures will be taken in cooperation with the relevant department. If a report indicates an increased risk that a violation could occur in the future, preventive measures will be initiated to reduce the risk. The results of the investigation will be communicated to the person who initiated the report.

4.6. Data protection

The whistleblower will be regularly informed about the status of the investigation, provided that this does not have a negative impact on the investigation.

A final response will be provided after the investigation has been completed, informing the whistleblower of the results and measures taken, unless the report was submitted anonymously.

4.7. Handling unfounded reports

Obviously unfounded or abusive reports may be dismissed without further investigation. False allegations may result in disciplinary or criminal proceedings.

5. Complaints procedure in accordance with the German Supply Chain Due Diligence Act (Section 8 LkSG)

5.1. Access and targeted group

The complaint procedure is open to anyone affected or potentially affected by human rights or environmental risks arising from the business activities of Amadeus Fire Group or its direct suppliers.

5.2. Ways to report

Complaints in accordance with the LkSG can be submitted via the same channels as reports in accordance with the HinSchG. Anonymous and accessible reporting is possible. The procedural deadlines for tips in accordance with the HinSchG also apply to complaints in accordance with the LkSG.

5.3. Confidentiality and protection

The complaints procedure preserves the confidentiality of the complainant's identity and guarantees effective protection against discrimination and punishment based on a complaint (Section 8 (4) LkSG).

5.4. Documentation & reporting requirements

All complaints received and any measures taken as a result are documented. An annual report on the fulfilment of due diligence obligations to prevent human rights violations in supply chains is published in accordance with Section 10 (2) LkSG.

6. Training and awareness raising

6.1. Employee training

All employees are regularly informed about how the whistleblower system works, in particular with regard to their rights as whistleblowers and the protection mechanism.

6.2. Independence and expertise of responsible persons

The persons responsible for the whistleblower and complaint system act independently and are not subject to any instructions. They have the necessary expertise to handle incoming reports appropriately and confidentially.

7. Final provisions

These rules of procedure shall come into force with immediately effect. They will be reviewed regularly to ensure that they are up to date and adapted to new legal requirements and operational requirements as necessary.