



# Annex to Ethics Reporting Policy (Germany)

## Scope

This document supplements the CGI Ethics Reporting Policy and serves to implement additional requirements, rights and obligations mentioned in the German Whistleblower Protection Act (“*Hinweisgeberschutzgesetz*”).

Application of this policy is restricted to incidents or potential misconducts (“*Violations*”) of which someone becomes aware in connection with or in advance of their professional activities at CGI Deutschland B.V. & Co. KG (“*CGI Deutschland*”). *Violations* in this regard means any reasonable suspicion or knowledge of actual or possible violations as well as attempts to conceal such violations that have already been committed or are very likely to be committed.

It applies to any member of *CGI Deutschland* (including *i.a.* executive employees, trainees, temporary workers or persons similar to employees, even during pre- and post-employment phases) or any person otherwise performing work-related activities for *CGI Deutschland* (including subcontractors). When hereinafter referred to as member, it includes these persons. Additionally, it applies to shareholders and any person who has direct knowledge of violations concerning *CGI Deutschland* in the context of a professional or entrepreneurial activity directly related to *CGI Deutschland* in one or more situations within the scope of the German Whistleblower Protection Act. Anyone reporting a *Violation* will be referred to as “*Reporter*”.

This annex is not intended to cover reporting or disclosure of any information about private misconduct of which one might have become aware in a professional context, but which has no connection to the professional activity.

## Policy application

Everyone is encouraged to report violations or suspected violations (“*Report*”) when they themselves are subject to or have knowledge of an Ethics Incident or *Violation*. What constitutes an Ethics Incident, and which guideline to follow to make a *Report*, is explained in the CGI Ethics Reporting Policy. This policy complements the information and processes outlined in the Ethics Reporting Policy and is in no way intended to replace it. The respective valid version of the CGI Ethics Reporting Policy is available via the CGI Intranet as well as the CGI website (<https://www.cgi.com/de/de>).

## What kind of *Reports* may be made?

Specifying the examples provided by the CGI Ethics Reporting Policy, *Reports* may be made regarding any kind of *Violation* covered by the scope of the EU Whistleblowing Directive or the German Whistleblower Protection Act (§ 2 *Hinweisgeberschutzgesetz*), such as, for example:

- violations of national German law, including
  - criminal provisions, and

- administrative offences, provided that the violated regulation serves to protect life, limb, health or the rights of employees or their representative bodies;
- or violations of federal and state laws and directly applicable legal acts of the European Union and the European Atomic Energy Community, such as
  - individual and collective labour law,
  - regulations to combat terrorist financing,
  - regulations on product safety,
  - regulations on transport safety,
  - quality and safety standards for medical products, as well as,
  - health, data and environmental protection regulations;
- or violations of legal tax standards applicable to corporations and partnerships.

Certain *Reports* are excluded from the protection under §§ 5, 6 of the German Whistleblower Protection Act to protect the sources of the information concerned, especially if they concern sensitive areas subject to secrecy and classified information. § 5 of the German Whistleblower Protection Act contains a conclusive catalogue of areas from which no reports may originate, and § 6 a catalogue of reports which are only protected under certain conditions. Additionally, violations of merely internal company policies and requirements covered under the Ethics Reporting Policy are excluded from the scope of protection under the German Whistleblower Protection Act.

## How may *Reports* be made?

All *Reporters* are free to discuss with a person of trust of their own choosing before making an internal or external report in order to discuss whether a report should be made or whether other solutions or escalation options exist. For *members* such persons of trust may be HR Business Partners, the internal AGG complaints office or the direct line manager.

*Reports* may be made via internal or external reporting channels as described below. *Reporters* may choose to make use of our voluntary option to report anonymously.

Effective detection and prevention of workplace misconduct is best achieved when reporting is done closest to the source of the problem. Therefore, *Reporters* are strongly encouraged to report internally first, to enable *CGI Deutschland* to take immediate measures to stop any potential wrongdoing directly.

Further, it is strongly recommended that external reporting channels should only be used if no remedy can be expected via an internal reporting channel or if a public interest is affected.

## What are the internal reporting channels?

*Reporters* may use any of the reporting channels mentioned by the *CGI Ethics Reporting Policy* to report *Violations*.

A direct *Report* to the Ethics Hotline, that takes in *Reports*, is possible by sending an e-mail to [ethics@cgi.com](mailto:ethics@cgi.com), via the [Ethics Hotline website](#) or via phone call (+49 0800 1812 396). Anyone may make a *Report* via the available channels by submitting their information (including files) and concerns about a *Violation*. If a *member* requests another *member* to file a *Report* for them, the members receiving such information are in turn required to forward to or input that information into the Ethics Hotline system to ensure concerns will reach the internal reporting office of *CGI Deutschland* where they will be investigated. In the case of such a delegation of the *Report*, the *member* must indicate whether the anonymity of their person is to be preserved when the *Report* is submitted.

The internal reporting office is staffed by at least one member of the German legal team and a HR resource with legal background. These resources are independent in the performance of their work for the internal reporting office and may expand the investigation team by involving further resources as deemed appropriate and on a “need to know”

basis, or delegate investigations to prevent conflicts of interest. Anyone involved as part of an investigation team will all have to observe their duty of confidentiality and must be bound accordingly.

## What are the external reporting channels?

In addition to the reporting channels mentioned in the Ethics Reporting Policy and detailed above, external reporting channels may generally be contacted. In case of direct external reporting, the possibility of a potentially more effective internal investigation will be lost. We therefore urge members to report internally first, as a wrongdoing can then be solved the quickest. CGI can possibly also take immediate measures to stop the wrongdoing. It is advised to refer to external reporting channels only when members are confronted with a *Violation* where the public interest is at stake.

Regardless of whether the Ethics Hotline was contacted, *Reports* may be made externally to the competent authorities as defined in the Whistleblower Protection Act. Currently there are three external reporting channels of the federal government. The respective competent authorities can be contacted through the information provided on their respective websites:

- Per default, the [Bundesamt der Justiz](#) (German Federal Office of Justice),
- and additionally for special matters the [Bundeskartellamt](#) (German Federal Cartel Office)<sup>1</sup>
- or the [Bundesanstalt für Finanzdienstleistungsaufsicht](#) (German Federal Financial Supervisory Authority)<sup>2</sup>

The Bundeskartellamt and the BaFin should primarily be addressed for concerns regarding their respective fields of expertise and competency, whilst the Bundesamt der Justiz may be contacted as the default competent authority. In addition, each federal state ("Bundesland") may set up its own reporting channels.

## What happens when *Reports* are made?

When *Reports* are made, a case is created within the Ethics Hotline system. Depending on the reporting channel used the *Reports* are created by the *Reporter* itself, or a person on the Ethics Hotline. In case a *Report* is filed via telephone, the person in the Ethics Hotline will submit a summary to the Ethics Hotline system that is not a transcript of the phone call. The *Report* may be drafted together with the *Reporter* who will have the opportunity to correct any of their statements before the *Report* is submitted.

Any cases regarding *Violations* in connection with *CGI Deutschland* will, in line with the CGI Ethics Reporting Policy, be investigated by an investigation team of *CGI Deutschland*, which will take the following steps:

1. Send receipt of acknowledgement of their *Report* to the *Reporter* within seven (7) days unless the *Report* was made anonymously;
2. Check whether the *Report* falls within the scope of the German Whistleblower Protection Act; should the *Report* not fall within the German Whistleblower Protection Act it may nonetheless be investigated as an Ethics Incident under the Ethics Reporting Policy or the *Reporter* may be directed to another competent body;
3. Check the validity of the *Report* and start investigations or close the case if it is clear that the *Report* is unsubstantiated;

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<sup>1</sup> Competent authority for reports regarding violations on prohibitions of cartels, abuse of market power, enforcement in the case of mergers, infringement of enforceable orders and requirements of the competition authorities, boycott requests, influencing others to violate cartel law, threatening with disadvantages if the competition authorities become involved, incorrect information in the context of an application for recognition of competition rules, incorrect or incomplete information in the notification of a merger and misconduct of large online platforms in digital markets

<sup>2</sup> Competent authority for reports regarding violations on of supervisory law. BaFin supervises banks, financial service providers, payment and e-money institutions as well as private insurance companies and pension funds. In addition, it is responsible for the supervision of capital management companies and securities trading, compliance with prevention of money laundering and terrorist financing as well as collective consumer protection in the area of financial services.

4. Contact and stay in touch with the *Reporter* unless the *Report* was made anonymously;
5. Request further information from the *Reporter* if necessary;
6. Take follow-up actions such as referring the case to another organisational unit to prevent conflicts of interest or competent authority for further investigation, conducting interviews, suggesting improvements to internal processes or, ideally, initiate the end of a *Violation*; follow-up actions explicitly exclude any attempts for or actual measures of retaliation;
7. Create a confidential internal *Report* on the findings of the investigation;
8. Provide feedback to the *Reporter* within three (3) months of acknowledgement of the receipt of a *Report* insofar as it does not impact internal investigations of the rights of a person who is the subject of or affected by a *Report* or disclosure in accordance with § 29 German Data Protection Act (Bundesdatenschutzgesetz);
9. Comply with recordkeeping and confidentiality requirements by deleting case files 3 years after they have been marked as closed.

Processing of *Reports* and implementation of follow-up measures by external reporting offices are generally comparable to the previously described process. If a *Report* has been made via an external reporting channel and, only if the receiving or processing external reporting office does not work or an emergency exists the *Reporter* may disclose his or her knowledge in accordance with § 32 of the German Whistleblower Protection Act.

## Will a *Report* be treated as confidential?

*Reports* will be handled on a “need to know” basis. Anyone involved in handling or investigating the *Report* of a *Violation* must observe their duty of confidentiality. This obligation also applies to a person whom a potential *Reporter* has consulted before making a *Report* and who has been made aware of such confidentiality. . It applies both to the identity of the member concerned and to the content and nature of the *Violation* itself, including the identity of third parties mentioned. The duty of confidentiality remains in place after handling or investigating the *Violation*. It applies regardless of whether the reporting office was the competent body for the incoming *Report*.

There are, however, some exceptions to the duty of confidentiality:

- **When it is part of the process after reporting a *Violation*.** The primary recipient of information about a *Violation* (excluding a *Confidential Advisor*) may only share information about the *Violation* and the identity of the reporting member to the extent necessary to ensure compliance with CGI’s legal obligations and to facilitate a thorough investigation.
- **To receive legal support in handling the case.** Anyone involved in the handling and investigation of a *Violation* may seek guidance from internal or (in exceptional cases) external legal counsel. The confidentiality of a member's name and information about the *Violation* will be maintained to the extent possible, but in some cases this information may be shared with legal counsel. Any legal counsel involved is bound by a professional duty of confidentiality.
- **When a recipient of information has a legal obligation to disclose information.** When mandated by law, the recipient of information has an obligation to comply with any legal requirement to disclose information.
- **When a recipient of information experiences crisis of conscience or a conflict of duties as a result of receiving the information.** When applicable, the recipient of information is allowed to disclose information to a third party, but only if there are no other options within reason, and after the reporting person has been informed (where possible) of the intention to disclose information.

## Are there protection measures against retaliation?

CGI has zero tolerance for retaliation or reprisals against anyone who makes *Reports* in good faith.

The *Reporter* is protected against retaliation and reprisals (including threats of and attempts to). Acts of retaliation and reprisals include any acts or omissions in connection with professional activity that are a response to a *Report*

or disclosure made in accordance with applicable whistleblower protection and that cause or may cause the *Reporter* to suffer an unjustified disadvantage. Examples include suspension, lay-off, withholding of promotion, transfer of place of work or reduction of wages.

To protect a member, the burden of proof is reversed in case a member claims they have been disadvantaged because of a *Report*. In such a case, CGI has to prove the contrary.

Additionally, the member reporting in good faith may receive indemnification in legal proceedings if they had sufficient reason to believe that the *Violation* reported was true and falls within the scope of the German Whistleblower Protection Act. This means that the member cannot be held liable for, i.e. defamation or disclosure of trade secrets if the member justifiably assumed that this was necessary in order to do disclose a wrongdoing, provided that the member complies with all legal requirements.

The same protection measures as listed above apply to any person assisting a reporting person in making a *Report* and any third parties involved as defined in the applicable laws.

## Compliance

Personal data are protected in accordance with CGI's Data Privacy policy. Processing of personal data is based on Art. 6 para 1 c GDPR ("General Data Protection Regulation") in connection with §§ 10, 12, 13 and 14 of the German Whistleblower Protection Act for compliance with a legal obligation to which the controller is subject. Content transmitted via the reporting channel will be physically and digitally separated by anyone working for an investigation team from other work-related content. Documentation of *Reports* is by default deleted three years after the conclusion of the procedure but may be stored longer in order to fulfil the requirements under the Whistleblower Protection Act or other legal provisions, as long as this is necessary and proportionate.