

MAINFIRST



WHISTLE- BLOWING POLICY

MAINFIRST AFFILIATED
FUND MANAGERS
(DEUTSCHLAND) GMBH

10.2022

Version 6.0

Whistleblowing policy

The Company has formulated and announced extensive guidelines, procedures and corporate principles that serve as a guideline and benchmark for the proper provision of services in the sole interest of customers or investors, for the good of the Company and to ensure the reputation of the financial centre.

The employees of the Company are obliged to act solely in the interest of the customers and the Company and to conduct business honestly, with due care and diligence at all times and to act in accordance with the integrity of Germany as a financial centre and the capital market.

According to Article 9 of “Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law”, the reporting channels must allow reporting in writing, orally or in person (physical meeting).

The basic aim of the directive is to accelerate the detection and prevention of violations, but at the same time to better protect the whistleblower and, if applicable, third parties/ intermediaries who support the reporting, so that there are no negative civil, criminal, administrative or internal consequences are to be feared as a result of the report.

The Company has established a procedure that allows employees of the Company to report violations of any kind of laws, directives and other relevant standards internally via a special, independent and autonomous channel.

In general, the whistleblower has the option of using external reporting channels, e.g. with the financial supervisory authority or the EU Anti-Fraud Office OLAF.

The company has provided 3 internal reporting channels that the whistleblower can choose from:

1. Anonymous IT-supported whistleblower system and anonymous use of a message box
- 2.a Personal and physical interview offer
- 2 b. Personal and telephone interview offer

The optional information channels in the Company's alert system are described below.

On point 1.)

If an employee discovers a reportable circumstance/ fact, this information can be reported anonymously and autonomously as follows via the following channel:

Anonymous message via printer/ If an employee identifies a reportable circumstance/issue, the information can be provided anonymously and autonomously via the following channels:

- A general e-mail address for providing whistleblowing information has been set up at each printer/ scanner, which is freely accessible to employees at all times during business hours:

- whistleblowing@mainfirst.com
- The employee should describe the facts in detail to the best of his/her knowledge and belief. For the purposes of evaluating and processing the anonymised report, the following information should be provided:
 - Subject
 - Date
 - Persons and companies involved
 - Potential for damage
 - First-time or repeated issue
 - Other relevant information
 - Possible evidence and basis for review of the descriptions
 - The employee is free to provide further information, documentation or references.
- The author of the message does not have to provide his/ her name or sign the report.
- ***Anonymous notification by posting a report of the facts in the „Whistleblowing Box“***
- The whistleblowing box is freely accessible in the Company, currently in the kitchen. It is locked, cannot be viewed from the outside and is regularly checked for any content by the Company's compliance officer. The location ensures that an anonymous message can be placed without identifying the reporting person.

The Compliance Officer is responsible for documenting and evaluating the notifications, informing the Executive Board and proposing and initiating any necessary measures. The Executive Board, the Compliance Officer and, insofar as legally required, official bodies (internal auditor, auditors, public bodies) are informed about each report and the processing status. The process is documented. On point 2a.) and 2.b)

The Company offers the whistleblower

- a) a personal and physical conversation or
- b) a personal and telephone conversation respectively.

The company guarantees the whistleblower that reports via the non-anonymous reporting channel are without any risk of professional or private reprisals and that compliance will take any violations, meaning, possible reprisals are pursued without restrictions. Reprisals directed against whistleblowers are strictly prohibited. This also applies to the threat and attempt to carry out reprisals. In the event of a non-anonymous report, the Compliance and Human Resources department will be involved in order to strictly monitor and prevent the documentation required to avoid reprisals and the threat of any reprisals.

The whistleblower may contact the supervisor, the Compliance Officer and/ or the management

- a) in person and confidentially or
- b) in person, by telephone and confidentially.

The respective responsible person can be found in the Company's current organization chart. The whistleblower can seek the interview or contact him/ her personally at any time. The person addressed will create a confidential atmosphere for the discussion, make the necessary notes to record the report and immediately set up and maintain the necessary protective measures with regard to data protection and the avoidance of any reprisals.

If the whistleblower chooses this reporting channel, the company will send the whistleblower written confirmation of receipt of the report within 7 (seven) days of receipt of the verbal information. A copy of the report is made available to the Compliance and Human Resources department. The Company will record the report and ensure proper and appropriate follow-up action and will provide feedback to the whistleblower on the action, response or analysis taken in a reasonable timeframe. A processing period of a maximum of 3 months is generally regarded as a reasonable period of time.

The Company and the Compliance Officer document the processing analogous to the procedure described under anonymous reports in point 1.) of this guideline.

The Chief Compliance Officer is responsible for the proper documentation of the review, adjustment and enforcement.