

Whistleblower Policy

Scope Group



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Start Date:	01/08/2023	Version:	2
Applicable to:		Entities affected:	
<input checked="" type="checkbox"/> All Employees <input checked="" type="checkbox"/> Shareholders and persons belonging to the administrative, management or supervisory body of Scope, including non-executive members <input checked="" type="checkbox"/> any persons working under the supervision and direction of contractors, subcontractors and suppliers.		<input checked="" type="checkbox"/> Scope SE & Co. KGaA <input checked="" type="checkbox"/> Scope Ratings GmbH <input checked="" type="checkbox"/> Scope Ratings UK Ltd. <input checked="" type="checkbox"/> Scope Fund Analysis GmbH <input checked="" type="checkbox"/> Scope ESG Analysis GmbH <input checked="" type="checkbox"/> Scope Innovation Lab GmbH <input checked="" type="checkbox"/> All existing and coming subsidiaries and affiliates of the above	
<input checked="" type="checkbox"/> This document and any future updates or changes are made available on Scope's Intranet. <input checked="" type="checkbox"/> This document and any future updates or changes are made available on Scope's website.			
<input type="checkbox"/> This document contains defined terms made available in the Defined Terms Glossary available on Scope's intranet. <input checked="" type="checkbox"/> This document contains defined terms made available in the Defined Terms Glossary available on Scope's website.			

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1. Preamble

An important aspect of accountability and transparency is a mechanism to enable all individuals to voice concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice or wrongdoings that affects other such as clients, other staff, the company or the public interest.

The Whistleblower Policy is therefore fundamental to Scope's SE & Co. KGaA and its subsidiaries (hereinafter referred to as "Scope", and including Scope CRAs) professional integrity. In addition, it reinforces the value Scope places on staff to be honest and respected members of their individual professions. It provides a method of properly addressing bona fide concerns that individuals within Scope might have, while also offering Whistleblowers protection from victimization, harassment, or disciplinary proceedings.

It should be emphasized that the Whistleblower Policy is intended to assist individuals who believe they have discovered misconduct and breaches of laws and regulations. It is not designed to question financial, or business decisions taken by Scope, nor should it be used to reconsider any matters which have been investigated under other internally applicable policies and procedures; unless new evidence or information is available that was not previously considered.

2. Defined Terms

Whistleblower: persons who reports (within the organisation or to an outside authority) or disclose (to the public) information on a wrongdoing obtained in a work-related context, help preventing damage and detecting threat or harm to the public interest that may otherwise remain hidden and is protected by the EU Directive 2019/1937.

Retaliation: means any direct or indirect act or omission which occurs in a work-related context, is prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified detriment to the reporting person.

3. Whistleblower reporting requirements

A person making a disclosure (The "Disclosure" or "Complaint" or "Claim") will be qualified as Whistleblower, and therefore be covered by this Policy, as long as:

- a) they had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information is relating to one or more of the following:
 - (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and security of network and information systems; (xi) fraud; (xii) free movement of goods, persons, services and capital, (xiii) corporate tax
- b) they reported either internally or) or made a public disclosure, as describe in the Whistleblower Procedure.

4. Raising a Concern

As a general principle and without prejudice to the possibility to report externally, information on breaches may be reported through the available internal reporting channels described in the Whistleblower Procedure. Concerns may be raised through internal and external channels, orally, in writing or by means of a physical meeting.

5. Anonymity

The reporting channels are designed, established and operated in a secure manner that ensures the confidentiality of the identity of the reporting person and any third party mentioned in the report. The identity of the Employee doing the report shall not be disclosed without explicit consent to anyone beyond those dealing with the report, unless this is necessary and proportionate in the context of the investigation.

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6. Non-Retaliation

There will be no adverse consequences or disciplinary action for anyone who reports a Whistleblower concern in good faith and provided the person who reports reasonably believes the information disclosed, and any allegation contained in it, are substantially true. However, the protection of this Policy will not apply in the event of intentional or grossly negligent disclosure of incorrect information. In case of the latter, such reporting individual may be subject to disciplinary or legal action.

7. Record Keeping

Scope will keep the record of every report received, in compliance with the confidentiality requirements, for no longer than it is necessary and proportionate in order to comply with the requirements of this Policy.

8. Personal data

Scope has implemented systems and technical solutions to prevent impairment of privacy rights of Employees or clients through the handling of their personal data, as defined by the GDPR. Scope is taking all reasonable measures to ensure that personal data is processed and used within the limits of the legal basis for their processing, including but not limited to legal and regulatory obligations, performance of work contracts or contracts with clients, consent from Employees or clients when not covered by the previous basis.

Compliance with this Policy and requirements regarding breaches

This Policy reflects the way Scope implements regulatory requirements.

If case of questions about this Policy or any doubt as to employees' obligations under this Policy, guidance should be sought from Compliance.

Breach of this Policy may lead to breach of regulatory obligations applying to Scope. As a result, any action by Employees to whom this Policy applies which breaches or might reasonably be expected to lead to or result in a breach, of the provisions set forth in this Policy, is strictly prohibited and can result in disciplinary action, up and including, termination of employment. Any potential infringements of these requirements will be investigated and reported to Senior Management to determine appropriate intervention.

Employees must immediately report breaches or suspected breaches of this Policy to Compliance.

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