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**CODE  
OF CONDUCT**

Code of Conduct

## FIELD OF APPLICATION

This Code of Conduct describes the ethical and general principles on which ÖBB-Holding AG bases its business activities and which constitute essential elements of its company culture.

It applies to the members of the board, responsible managers and employees of ÖBB-Holding as well as to all members of the board, managers, responsible managers and employees of those Group companies that have implemented the Code of Conduct by adopting the corresponding resolutions. For the purpose of simplification, the ÖBB Group will be referred to as the addressee in the following.

The aim of this Code of Conduct is not to exhaustively capture every possible constellation. Rather, it is intended to provide every employee, every responsible manager and every member of the management bodies with guidelines to which they must align their day-to-day actions on their own responsibility.

All members of a management body, responsible managers and employees contribute to the best possible implementation of these guidelines through their actions, and thus make their contribution to a "clean" business. The responsible managers must fulfil their function as role models and bear a special responsibility for communication and implementation of these guidelines.

If, due to company-specific characteristics, it appears necessary to supplement the Code of Conduct laid down here (e.g. in the case of foreign subsidiaries), the Code of Conduct shall be adapted accordingly. In any case, the Code of Conduct lays down minimum standards, which must be adhered to under any circumstances. The Code of Conduct is also available to employees of the ÖBB Group electronically on the intranet.

For all new employees, the Code of Conduct is attached to the employment contract and must be acknowledged by signature. For existing employment contracts, the Code of Conduct is demonstrably brought to the attention of the employees through the responsible managers.

## 1 | LAWFUL AND COMPLIANT BEHAVIOUR

In all areas of business activities, the ÖBB Group is subject to laws, regulations and other rules. These include, in particular, standards for the prevention of corruption, white-collar crime and competition law infringements, but also, for example, regulations in the areas of foreign trade (e.g. compliance with sanctions), money laundering, accounting fraud and also taxes (keyword "tax honesty"). These are legal requirements at European and national level as well as internal group rules (e.g. group guidelines, internal instructions) and regulations concerning corporate governance.

The integrity of all actions is an essential prerequisite for sustainable successful business operations. For this reason, the ÖBB Group and its employees must only act within this set and ever-changing framework. The ÖBB Group itself will do all that is necessary to inform its employees about the regulations affecting them and to instruct them in their observance.

In fulfilment of the organisational responsibility of the executive board, a compliance organisation has been established in the ÖBB Group, which focuses on its core competence and works towards compliance with all internal and external set of rules (except for operational and technical rules).

## 2 | CORRUPTION AND ITS PREVENTION

### | a. GENERAL

Corruption refers to morally unacceptable behaviour aimed at personal gain to the detriment of (natural/ legal) persons or the general public. It is characterised by the abuse of a public or comparable economic function, which violates laws or other standards of behaviour. Corruption damages our reputation as employees and the reputation of the ÖBB Group as well as the economy in general. Therefore, the ÖBB Group does not tolerate any conduct in which business is handled by unfair means.

Effective prevention of corruption requires the support of every single employee. All employees are required to signal a clear "No" to corrupt practices through their actions. This includes not only setting a positive example for the environment through their own actions but also reacting appropriately to questionable practices by third parties. In the field of corruption prevention, various measures have been implemented within the ÖBB Group to help understanding applicable rules more easily and to integrate them into the daily work routine.

The ÖBB Group is constantly striving to improve and further develop its anti-corruption measures. You are therefore invited to express your wishes, complaints and suggestions for improvements at any time. You can contact your superior as well as the anti-corruption department, which has been set up at ÖBB-Holding AG and can be reached at **compliance@oebb.at**

The ÖBB Group attaches great importance to a working atmosphere characterised by mutual trust. Trust requires responsible and ethically correct action on the part of each and every employee. Always remember that you are responsible for your own actions. If, in a situation, after critical self-assessment, you come to the conclusion that certain behaviour, while not expressly prohibited by this Code, is nevertheless inappropriate, improper or otherwise ethically dubious, act according to the best of your conscience and belief and the stricter criteria resulting from this. Bear in mind that the benefits gained by an individual through corrupt behaviour are usually short-lived and is outweighed by the permanent loss of trust in daily business and all other consequences. Through corruption, you harm yourself first and foremost.

### | b. Legal Framework

The legal provisions are the cornerstones of our actions and must be complied with anytime. Furthermore, the ÖBB Group follows international guidelines or recommendations (e.g. Transparency International, UN Convention against Corruption, OECD Guidelines for Multinational Companies). However, the aforementioned provisions are by no means the only basis for our conduct. Not everything that is (just) permitted by law is also morally accepted and tolerated by the ÖBB Group. Familiarise yourself with the applicable legal provisions and disciplinary rules of the ÖBB Group and memorise them well.

Lack of knowledge of the laws and disciplinary rules does not protect you from criminal prosecution or consequences under employment law.

Please read the relevant provisions carefully. References to the most important, relevant provisions can be found on

the [ÖBB Group website](#) or on the intranet.

The anti-corruption provisions of the Austrian Criminal Code are basically characterised by the fact that a „civil servant“, „public official“ (so called „Amtsträger“) or „arbitrator“ is involved in each case. These provisions apply to active and passive corruption.

In principle, the employees of the ÖBB Group fall under the definition of public officials. Note that you are liable to prosecution if you violate the legal provisions on corruption. Please further note that you may also be liable to prosecution if you instigate someone else to commit a criminal offence or support the direct perpetrators in committing the offence.

### | c. Anti-Corruption-Department

By resolution of the board of management of ÖBB-Holding AG, an independent anti-corruption department was established, which, in accordance with Group guideline 15, is organisationally located at the Chief Compliance Officer (CCO) within ÖBB-Holding AG. Its tasks include providing advice and assistance in connection with the interpretation and practical application of the rules of conduct on corruption set out in this chapter as well as conducting anti-corruption trainings for employees, if necessary in cooperation with external partners. An e-learning programme has been made available as a further training measure for employees. In addition, a whistleblower system has been set up in the ÖBB Group, which includes the receipt of information about non-compliant behaviour (e.g. violations of anti-corruption rules, ethical misconduct or conduct not tolerated by the company) and the processing and follow-up of this information in a structured form. The anti-corruption department can receive reports about cases of non-compliance electronically (also anonymously) at [www.bkms-system.com/oebb](http://www.bkms-system.com/oebb) or by telephone, by post and at the e-mail address **compliance@oebb.at**.

### | d. Granting or accepting benefits

Benefits can be offered, promised, granted, demanded or accepted in various constellations.

A case of bribery or corruption exists when a public official is induced through a benefit to commit a breach of duty or omission of an official duty. Both are prohibited in any case.

If a public official or arbitrator is to be induced to perform or refrain from an official act in accordance with his or her duty by means of an advantage, this constitutes the granting or acceptance of an advantage. To demand an advantage is prohibited in any case.

Caution: The advantage does not have to be actually conferred. For the offence to be punishable, it is sufficient that it is promised or the promise is accepted. It is irrelevant whether the official duty must first be carried out, has to be carried out or has already been carried out.

In principle, official duty means any professional activity of a public official (e.g. ÖBB employees).

A case of granting or accepting a benefit for the purpose of influencing exists insofar as a benefit is granted or accepted with the intention of influencing a public official or arbitrator. To demand a benefit is prohibited in any case.

However, it is also possible to grant and accept benefits that are not aimed at influencing persons at all.

In the daily course of business, there is always an exchange of courtesies, which merely express appreciation towards the business partner and represent only a minor value – if at all. Representational duties are often associated with the issuing and acceptance of invitations.

In principle, the following applies: You may neither accept benefits from other persons nor give benefits to other persons on the occasion of your work for the ÖBB Group. However, you should not be prevented from participating in business activities. You are still allowed to maintain social contacts within the framework of accepted business practices.

Benefits which are granted or accepted on the basis of friendly relationships and solely attributable to the private sphere are not covered by this Code of Conduct. If the benefit is an invitation to events or dinner business matters must not be discussed under any circumstances. If the distinction between private and business spheres is unclear or ambiguous, the responsible Compliance Officer must be consulted before granting or accepting the benefit. Under no circumstances may friendly relations be used as a justification for the acceptance and granting of advantages, which are actually based on business relationships in order to circumvent the provisions of this Code of Conduct.

## **What do you have to bear in mind when dealing with benefits?**

### **What is meant by benefit?**

- "Benefits" within the context of this Code of Conduct are, in everyday language, often equated with the term "gifts". However, a closer look reveals that this term is too narrow and does not sufficiently cover the situations addressed by this Code of Conduct.
- Benefits are tangible and intangible advantages of any kind to which the recipient has no legal claim. This includes not only the "classic" gifts of money and goods of all kinds, but also everything that could be useful to the recipients and put them in a better position, even if it is only because it increases their social standing. Benefits include, in particular, invitations of any kind (to restaurants and events of all kinds), the granting of discounts, credit notes, donations, but also the faster or preferential treatment of certain matters (official applications etc.).
- It is not a matter of the value of the benefit. This Code of Conduct includes all benefits, no matter how small their value, even if it cannot be measured in money.
- The legal form of the benefit is irrelevant. Even payments that are exchanged under the term "donations" or as consideration for (fictitious) services that were not actually provided, are also "benefits" as defined by this Code of Conduct. The decision on the awarding of donations and sponsorships is solely a matter for the company management and ÖBB employees who have been expressly entrusted with this task.
- The "granting" of a benefit is not only to be understood as the actual granting, but already the offering, requesting or promising of a benefit.
- The "accepting" of a benefit is not only to be understood as the actual accepting, but already the requesting or promising of a benefit.

### **Who is a recipient of a benefit within the meaning of this Code of Conduct?**

- ÖBB employees: All management bodies, responsible managers and employees of ÖBB-Holding AG as well as all members of the board, responsible managers and employees of those Group companies that are committed to the Code of Conduct (in short: ÖBB employees).
- Business partners of the ÖBB Group: All natural persons, public institutions, companies, associations etc., with whom ÖBB employees come into contact in the course of their work for a Group company.
- It is irrelevant whether a benefit is granted directly to these persons themselves or to a third party (such as an association or a person close to an ÖBB employee): The principles of this Code of Conduct must be observed both when benefits are granted to an ÖBB employee or business partner and when benefits are granted to third parties, such as their "relatives". Even completely "foreign" or unrelated third parties can be recipients of benefits within the meaning of the Code of Conduct.

### **Do the same rules apply to all persons?**

- The legal regulations for civil servants, public officials and arbitrators and for dealing with such persons are stricter than those for private business transactions.
- Arbitrators are decision-makers of an arbitration tribunal within the meaning of sections 577 of the Code of Civil Procedure.
- Public officials ("Amtsträger") are primarily the following persons (simplified representation):
  - Persons who are employed in the organisational structure of a regional authority or another entity under public law (with the exception of a church or religious community), another state or an international organisation,
  - persons who otherwise perform sovereign tasks (e.g. section 57a of the Road Traffic Act - expert opinion by private workshops) as well as
  - persons who work as organs or employees of a company in which one or more domestic or foreign

regional authorities directly or indirectly hold at least 50% of the shares, joint stocks or equity capital, which such regional authority operates independently or together with other such regional authorities or actually controls through financial or other economic or organisational measures, but in any case any company, whose conduct is subject to the review by the Court of Audit, institutions of the states similar to the Court of Audit or comparable international or foreign supervisory institution.

- ÖBB employees therefore qualify as public officials according to the last point.

### **Under what conditions may you accept benefits in connection with your work for the ÖBB Group?**

- You must not demand any benefits.
- You may only accept or be promised benefits if these are kept in a socially customary and appropriate scope.
- The following applies to benefits that are not invitations: As a rule, you may only accept benefits that are not undue advantages. It can be assumed that no undue benefit exists if
  - it is an everyday attention of merely insignificant value which does not consist of a monetary payment ("Calendar, Pen, Trinket") and
  - it is merely a common expression of general appreciation and politeness and
  - a critical, objective examination does not give the impression that the person granting the benefit expects you to behave in a certain way or even to provide something in return and
  - you do not regularly receive benefits from the person granting the benefit at short intervals.
- The following question provides guidance on the appropriateness of the value of the benefit: Would any other person receive this benefit as a "promotional gift", even if the person making the gift had no interest in making the recipient of the benefit feel favourable? If the answer to this question is "no" when looked at critically, you must decline the benefit.
- Management bodies may accept customary hospitality gifts that are exclusively given to the companies and the non-acceptance of which is contrary to the practices of hospitality and courtesy.
- ÖBB employees may not accept any cash for themselves or specific other persons. Tips to a larger group of employees are allowed within a reasonable, small framework, if they are not given regularly and at frequent intervals (coffee cashier).
- You may accept invitations to business lunches, corporate events (Christmas parties, lectures etc.) or other events organised by the business partner if they are held in a socially customary, appropriate context and if there is an objectively justified interest in attending. In order to assess the social customariness and appropriateness, the occasion and frequency of invitations as well as your position in the company must be particularly considered. An objectively justified interest exists if the interest in participation is based on the fundamental tasks of the company. This includes inter alia the fulfilment of representation obligations. The acceptance of invitations for related third parties (spouse, partner etc.) must be coordinated in advance with the responsible Compliance Officer without exception.
- As a matter of principle, you may claim company discounts, which are part of a company-wide discount programme and are also granted to all other employees of the ÖBB Group or your group company in this form.
- NOTE: The requirements set out under this section apply not only to dealings with external business partners, but also to dealings with internal business partners.
- If you have the impression that a business partner would like to favour you by granting benefits, you are requested to contact the Chief Compliance Officer of ÖBB-Holding AG as soon as possible.

**Which benefits offered to you on the occasion of your work for the ÖBB Group do you have to decline in any case?**

- Benefits which go beyond everyday attention and embody more than minor value or - even when the value is minor – otherwise seem improper or inappropriate.
- Benefits which, when looked at critically and objectively, give the impression that they are trying to motivate you to act in a certain way.
- Benefits given to you because “something could be needed from you in the future”.
- Benefits from persons who have already regularly given you benefits at shorter intervals in the past - even if these benefits are insignificant.

**When are you allowed to give benefits to other persons in the course of your work for ÖBB Group?**

- You must not turn over any demanded benefits.
- You may only offer, promise, grant benefits if these remain within socially customary, reasonable framework.
- For benefits other than invitations, the following applies: You may only offer, promise and grant benefits to other persons if they are not undue advantages. It can be assumed that there is no undue advantage if all of the following conditions are met and if you can answer all of the following questions with „yes“:
  - The benefit is an everyday attention of minor value („Calendar, Pen, Trinket“).
  - The benefit is not a monetary payment, regardless of its amount.
  - You give the benefit out of politeness and not because it was demanded by the gift recipient (even if only subliminally) or because you wish to achieve a certain behaviour as a result.
  - When looked at critically and objectively, the impression cannot be created that you want to induce the recipient to behave in a certain way by granting an advantage.
  - Benefits are not granted to persons on a regular basis at shorter intervals, even if they are only small benefits.

If you cannot answer “yes” to even one of the points listed above without any doubt, you must not offer the intended benefit and certainly not actually grant it.

- Management bodies may grant customary hospitality and courtesy gifts to business partners.
- You may issue invitations to business lunches, corporate events (Christmas parties, lectures etc.) or other events, if they are held in a socially customary, reasonable context and there is an objectively justified interest in the invitation. In order to assess the social customariness and appropriateness, the occasion and the frequency of invitations as well as the position of the business partner shall be taken into account. An objectively justified interest exists if the interest in the issuing of the invitation is based on the fundamental tasks of the company. An invitation of a third party related to a business partner (spouse, partner etc.) must be coordinated in advance with the responsible Compliance Officer without exception.
- Customary business discounting measures by companies are permitted. If in doubt, the responsible Compliance Officer must agree in advance.
- NOTE: The requirements set out in this section apply not only to dealings with external business partners, but also to dealings with internal business partners.

### **What else do you have to consider when dealing with benefits?**

- Ensure the greatest possible transparency: In case of doubt, consult your superior before offering or accepting a benefit to anyone in the course of your work for the ÖBB Group. Record
  - when you give which benefits to which persons and
  - when you receive which benefits from others.

Keep these records.

- If you are in doubt as to whether you may give or accept a benefit, discuss the matter with your superior, and expressly indicate your concerns. Your superior must obtain the necessary information and then make a decision with you, which must be documented and retained.
- If you have even the slightest doubt about the permissibility or appropriateness of a benefit, decline it. This applies even if your superior has no concerns. In the end, you are ultimately responsible for your own behaviour.

### **What are the consequences of non-compliance?**

Violations of the rules of conduct with regard to the granting of benefits in accordance with point 2 of this Code of Conduct can lead to the consequences described in point 12.



### 3 | CONFLICTS OF INTEREST

You are obliged to recognise any situations involving a conflict of interest for yourself and to actively prevent and counter them. The higher your official function, the more critical are the standards of judgement that you must apply. Conflicts of interest can never be completely prevented from arising, and are not always in your sphere of influence. You will be held accountable for a conflict of interests if you knowingly cause it or fail to disclose it in good time. As soon as you become aware that a conflict of interest could arise, you are obliged to inform your superior immediately and demonstrably. Your superior must decide what further steps to take, for example assigning specific tasks to another ÖBB employee.

### 4 | SECONDARY JOBS AND SHARES IN COMPANIES

A secondary job is any occupation outside of your official employment for the ÖBB Group. It does not matter whether this occupation is carried out permanently or merely on a case-by-case basis.

A job that is secondary to your official work for the ÖBB Group should be the exception and, under no circumstances, the rule. A secondary job may only be exercised if it does not prevent the fulfilment of your official duties or does not threaten other essential interests of the ÖBB Group.

Any gainful secondary job must be reported in writing to your responsible manager. A secondary job is deemed to be gainful if it is aimed at achieving considerable earnings.

Even taking over of board functions within companies and other (quasi-) legal persons (such as managerial, board or supervisory board mandates) requires to be reported beforehand in writing to your superior, even if these are to be exercised unpaid. Your superior can prohibit a secondary job being taken up or the acceptance of board functions in individual cases.

The exercise of secondary jobs and the acceptance of board functions are not permitted under any circumstances,

- if you end up in a conflict of interests as a result, or if business interests of the ÖBB Group could otherwise be harmed (e.g. carrying out work for competing firms),
- if they take place at your place of work or during working hours for the ÖBB Group, or even if they take place outside working hours, your performance is so greatly impaired by the secondary job that your primary work for the ÖBB Group is negatively affected, if the secondary job is carried out using materials and equipment belonging to the ÖBB Group or
- if, at any time at all, the fulfilment of your professional duties for the ÖBB Group is impaired due to the secondary job.

If such reasons for inadmissibility only come to light after you have taken up your secondary job or have taken on a board function, you are obliged to report this to your superior immediately. The superior decides on how to proceed further and is also entitled to prohibit you from further exercising your secondary job or your board function.

The exercising of a secondary job that is not permissible may constitute a breach of official duties and may result in consequences under labour law and obligations to pay damages to your employer.

In principle, non-professional leisure activities that are not for gain such as the exercising of sport, but also a voluntary commitment in associations are not subject to these restrictions. However, take care that such activities must not result in conflicts of interest or damage the reputation of the ÖBB Group.

In addition, you must inform your superior immediately in writing about any acquisition of shareholdings in companies. The acquisition of shareholdings in companies is not permitted if these are to be made in a company that is a competitor of the ÖBB Group or could otherwise cause a conflict of interests.

Exempted from this duty to report is the acquisition of shareholdings, which merely represent an investment, do not go beyond a negligible free float, do not give you the possibility of exerting any decisive influence on the company in question and are not likely to constitute a conflict of interests.

## 5 | HANDLING OF ASSETS

ÖBB employees must handle the property of the ÖBB group properly and carefully and ensure its efficient use. In addition, you are obliged to protect the property of the ÖBB Group against loss, damage, misuse, theft, embezzlement or destruction. Every situation and every incident that could lead to such an outcome must be reported immediately to your responsible manager.

Materials and equipment belonging to the ÖBB Group (e.g.: computers, telephone equipment, photocopying machines, office supplies, company cars, company mobile telephones) must be used in accordance with the internal group regulations issued for this purpose and/ or the written agreements concluded between yourself and the ÖBB Group.

## 6 | DATA PROTECTION AND DATA SECURITY

The ÖBB Group has implemented a separate data protection organisation based on the Group data protection guideline that is operationally responsible for all data protection matters. In addition, documents have been drafted, which explain in detail how personal data is handled in the ÖBB Group, and contain guidelines and practical examples for ÖBB employees.

These documents are available for you on the intranet. Inform yourself fully about your rights and obligations concerning data protection and speak to your responsible data protection officer if you have any questions.

## 7 | LOBBYING

Lobbying aims at legally influencing decision-making processes in legislation and execution in terms of specific interests of individuals by using suitable persons. Lobbying consists in informing, arguing and promoting the contract position, but not in persuading a public official to make a specific decision by temptations or threats. Transparent and professional lobbying therefore supports well-informed decisions by providing expertise to decision-makers.

Section 7 of the Lobbying and Advocacy Transparency Act regulates that companies, which employ corporate lobbyists, must base their lobbying activities on specific behavioural guidelines (Code of Conduct on Lobbying).

The ÖBB group uses corporate lobbyists to position its interests in the best possible way. These must be guided by this Code of Conduct in accordance with legal regulations, which is available on the intranet.

For questions related to lobbying, contact the Corporate Affairs department responsible for your corporate affiliate.

## 8 | COMPETITION

To the extent that Group companies compete with competitors in the market, they acknowledge and support the principles of fair competition and business conduct, and convince through the standard of and continuous improvement of their performance. Unfair business practices such as credit-damaging statements, spying on business secrets or collusion with other competitors are inadmissible and are rejected by the ÖBB Group.

Legal restrictions, in particular those resulting from competition law, must be observed at all times. Inform yourself timely and fully of the legal framework conditions that you must observe within your field of business.

## 9 | PARTNERSHIP WITH SUPPLIERS

The ÖBB Group does not see its suppliers merely as one-off business partners, but strives for a fair and trusting partnership with them, in which services, quid pro quos, opportunities and risks are in a balanced relationship.

The ÖBB Group expects its partners to comply with the principles of ethical and sustainable business. A code of business conduct for suppliers ("Supplier Code of Conduct"), which is available on the [ÖBB Group website](#), clarifies and explains the ÖBB Group's requirements in this regard.

The ÖBB Group strictly rejects cooperation with companies that breach existing laws or that do not feel committed to the principles outlined in this Code of Conduct.

If you deal with the conclusion of contracts, please consider this aim in your work. If you become aware that a partner violates existing laws or otherwise infringes the principles of ethical business conduct, or if an increased risk of such violation becomes apparent to you, report it immediately to your responsible manager and coordinate the further procedure with the legal department and the responsible Compliance Officer for the ÖBB Group.

## 10 | ENVIRONMENTAL PROTECTION

The ÖBB Group regards itself as the largest provider of environmentally friendly mobility in Austria.

It is aware of its function as a role model and its social responsibility towards society as a whole and feels committed to the principles of sustainable and resource-saving management.

Measures to improve the protection of the environment in daily working life are a great concern to the ÖBB Group. Therefore, you, as an ÖBB employee, are encouraged to make your contribution towards protecting the environment and sustainable management. Inform yourself of the environmental protection programme and internal guidelines concerning the economical use of resources.

## 11 | POLITICAL ACTIVITIES

The conduct of party-political work on the premises, with resources, or in the name of the ÖBB Group is prohibited. The necessary exchange with official representatives of the federal republic, of the states and the communities and those persons authorised by the ÖBB Group to do so is not affected by this.

Activities of election campaigning groups in works council elections in accordance with the Labour Constitution Act and elections of the statutory representation are exempted.

## 12 | RESPONSIBILITY / CONSEQUENCES

Breaches of this Code of Conduct may constitute a breach of official duties, are associated with a reputational risk for the ÖBB Group and its employees and, accordingly, may also lead to legal and financial disadvantages for the ÖBB Group. For this reason and as a matter of principle, breaches are not tolerated, and are suitably sanctioned within the framework of legal options.

Breaches may lead to consequences under criminal, employment or civil law. In addition to a fine or a custodial sentence imposed by the criminal court your employer could also take disciplinary and labour-law measures. Works agreement No.14 - "Disciplinary Regulations 2019" - provides for relevant measures in the event of the breach of official duties. This can – irrespective of the seriousness of the breach of official duties – involve an instruction, a warning, reprimand or imposition of disciplinary punishments (fines amounting to three months' wages and even dismissal).

Employees without protection against dismissal may be dismissed for breaching their professional duties.

In addition, both your employer and third parties could claim damages under civil law.

Should you have allowed yourself to be tempted to behave in an inappropriate way, attempts to cover up your misdemeanours are not to be recommended in any case. On the one hand, this can substantially increase any damage already caused; on the other hand, in certain cases the law enforcement authorities may refrain from a criminal prosecution as part of the so-called „Leniency Policy“ based on cooperation with the public prosecutor's office.

Possible consequences mostly turn out to be less severe if you disclose your misconduct on your own initiative than if your wrongful behaviour is revealed by chance or by a third party.