

# Whistleblowing Policy



**Bavarian  
International  
School**

# Contents

|                                                                                      |    |
|--------------------------------------------------------------------------------------|----|
| 1. Guiding Statements                                                                | 3  |
| Statement of Purpose                                                                 | 3  |
| Our Commitments                                                                      | 3  |
| 2. Context                                                                           | 4  |
| 2.2 Supervisory Board Policy Context                                                 | 4  |
| 2.2.1 Equity, Diversity and Inclusion                                                | 4  |
| 2.2.2 Behavioral Responsibility                                                      | 4  |
| 2.2.3 Identity Based Harm                                                            | 5  |
| 3. Policy Context                                                                    | 5  |
| 4. Policy Purpose and Objectives                                                     | 6  |
| 4.1 Scope of Application                                                             | 7  |
| 4.2. Possible Violations And Grounds For Reporting In Accordance<br>With The HinSchG | 10 |
| 4.3. Reporting Channels                                                              | 11 |
| 4.4. Definitions                                                                     | 13 |
| 5. Responsibilities and Functionaries                                                | 14 |
| 6. Procedure for Incoming Reports (anonymous/non-anonymous)                          | 15 |
| 7. Protection of Whistleblowers and Affected Persons                                 | 18 |
| 8. Documentation, Retention and Data Protection                                      | 20 |
| 9. Duties and Quality of Reports                                                     | 21 |
| 10. Communication and Training                                                       | 22 |
| 11. Reporting                                                                        | 22 |
| 12. Entry into Force and Review                                                      | 22 |
| Accountability & Compliance                                                          | 23 |
| BIS Academic Policies Update Process                                                 | 24 |

# 1. Guiding Statements



**A place for everyone  
to grow and flourish.**

## Statement of Purpose

BIS is a welcoming, respectful, and caring international learning community, where everyone has the right to belong and flourish. Encouraged to believe and trust in ourselves and one another, we know that we can inspire others, innovate, and succeed in becoming the best we can be. Together, we engage in making positive and meaningful contributions to a more sustainable and peaceful future.

## Our Commitments

**Trust:** We are committed to a culture of care rooted in trust, and use high quality, healthy and safe school-wide systems and procedures that ensure accountability, responsibility and good governance.

**Belong:** We are committed to caring for our diverse, inclusive and collaborative learning community, ensuring that everyone feels safe, respected, and valued.

**Engage:** We are committed to facilitating experiences that develop passionate and resilient individuals, who can direct their own learning, transfer their understanding, and exercise agency.

**Innovate:** We are committed to contributing to an ethical and sustainable future by developing our capacity for innovation, adaptability, critical thinking and creativity.

**Flourish:** We are committed to providing a supportive, well-resourced environment driven by inquiry, where everyone knows how they can contribute, and be successful.

## **2. Context**

### **2.1 Legal Context**

The Bavarian International School gAG (BIS gAG) is a nonprofit corporation (gemeinnützige Aktiengesellschaft) operating in Bavaria, Germany, entered into the commercial register (Handelsregister) in Munich under HRB 240362. BIS gAG is operated in accordance with the legal requirements of the Bavarian school regulations as well as the German Constitution.

### **2.2 Supervisory Board Policy Context**

#### **2.2.1 Equity, Diversity and Inclusion**

In fulfilling our purpose, BIS is dedicated to creating systems that value the unique contributions of all students and staff to our school and fully engage all members of our school community in achieving our purpose. Accordingly, we commit to explicitly embedding a diversity, equity, and inclusion lens in our organizational culture, policies and educational practices.

The Executive Board is responsible for ensuring that the school culture embodies and actively promotes diversity, understood as the collective mix of differences and similarities among individuals within the school community; equity, ensuring fair and equitable access to success across all school programmes; and inclusion, fostering an environment in which all individuals experience a genuine sense of belonging within the diverse school community.

#### **2.2.2 Behavioral Responsibility**

BIS does not tolerate behavior that is detrimental to the health, safety, integrity or dignity of any individual or the school. Such conduct may include but is not limited to, child abuse or neglect, bullying, sexual harassment, and discrimination.

Bavarian International School encourages employees to report unethical or illegal conduct of any type, and ensures that there will be no retaliation for reporting pursuant to the established protocol. The protocol for reporting and addressing alleged unethical or illegal conduct is described in the Whistleblowing Policy. Further guidance on behavioural expectations can be found in the [BIS Community Code of Conduct](#) and Cooperative Behaviour in the Workplace.

## 2.2.3 Identity Based Harm

BIS acknowledges that targeting a person based on identity markers such as race, color, ethnicity, religion, gender identity, gender expression, sexual identity, national origin, citizenship status, socioeconomic status, age, language, or disability constitutes harm and abuse. BIS recognises that marginalised identities are at higher risk for identity-based harm. BIS also acknowledges that the intersectionality of identity is nuanced and multidimensional and that many people may be represented in more than one identity marker.

BIS takes responsibility for preventing, interrupting, and correcting identity-based harm. Identity-based harm can manifest in many forms including, but not limited to:

- microaggressions
- hate speech
- online harassment
- peer-to-peer abuse
- physical violence
- social exclusion, intimidation and coercion

*(Source: Bavarian International School Supervisory Strategic Board Policy Manual)*

## 3. Policy Purpose

Bavarian International School is committed to fostering a culture of openness, trust, and integrity. This Whistleblowing Policy serves as a cornerstone of that commitment, providing a secure and supportive framework for members of the school community to report concerns about potential misconduct or grievances without fear of reprisal. BIS recognizes the invaluable role whistleblowers play in identifying issues early, preventing harm, and upholding our legal, ethical, and moral standards. This policy outlines clear procedures, defines responsibilities, and ensures confidentiality and protection for those who come forward in good faith, contributing to a safe, healthy, and transparent environment for our entire community.

This Whistleblowing Policy serves to support those who want to report:

### Financial & Corporate Wrongdoing

- Fraud & Embezzlement: Misusing public subsidies, inflating student numbers for funding, or draining the gAG's non-profit assets.

- Tax & Accounting Fraud: Manipulating financial balances or falsifying records to illegally protect the gAG's tax-exempt (Gemeinnützigkeit) status.
- Procurement Rigging: Violating public tender laws for major school construction or IT contracts.

#### Student & Staff Well-being

- Abuse Cover-ups: Failing to act on or hiding allegations of physical or sexual abuse against students.
- Severe Health Risks: Ignoring structural hazards like toxic mold, asbestos, or broken fire alarms.
- Labor Exploitation: Forcing staff into illegal working hours or suppressing the creation of a works council.

#### Data, Safety & Public Trust

- Data Breaches: Exposing sensitive student psychological files, grades, or parents' financial data (GDPR violations).
- Unsafe Food & Equipment: Serving contaminated cafeteria food or using uncertified, dangerous playground/lab equipment.
- Anti-Constitutional Conduct: Staff promoting extremist ideologies or undermining the democratic legal order.

## 4. Policy Objectives

1. This Whistleblowing Policy is intended to ensure that members of the school community (teachers, administrative staff, and other stakeholders or service providers) can report potential violations of applicable laws and certain school regulations. Not all violations of internal policies and ethical standards fall in the scope of application of HinSchG, for details see section 4.3: Possible Violations and Grounds for Reporting in accordance with the HinSchG.
  - a. Under section 1(1) HinSchG, protection is granted only to "reporting persons", i.e., natural persons who acquire "information on breaches" in a work-related context and who then report that information to the competent reporting offices under the Act.
  - b. Parents and students generally do not fall within the protected personal scope of the HinSchG, because they typically acquire the relevant information in a private capacity (as parent or student)

rather than through work-related activities. Purely private knowledge or information obtained as a bystander is not covered.

2. Regardless of the nature of the violations or misconduct, BIS will investigate any reports received. This applies in particular to serious violations of internal policies (Policy Breaches) and systemic misconduct that could pose legal, ethical, or reputational risks to BIS, even if the scope of HinSchG does not apply.
3. The aim is to detect misconduct or grievances at an early stage to prevent harm to the school, its employees, students, parents, and the public, and to foster a climate of trust and openness.
4. Reports should be possible without fear of reprisals or disadvantage. BIS recognizes that whistleblowers have great value to the workplace and society in general. The whistleblowing regulations must contribute to a good and constructive environment where the whole school community can speak up and express themselves critically without risking any form of punishment or negative reactions.
5. Certain disclosures made under this policy will constitute "protected disclosures" for the purposes of relevant legislation, aiming to provide robust statutory protections within which the school community can feel safe in raising concerns regarding potential wrongdoing that has come to their attention in the workplace.
6. This policy is intended to implement the internal reporting procedure required under the HinSchG and to provide clear, easily accessible information on internal reporting, without restricting the option to use external reporting channels.

## **4.1 Scope of Application**

1. This policy applies to all employees of Bavarian International School, including teachers, administrative staff, school operators, temporary staff, and external service providers, insofar as they are involved in school operations. The term "employee" is to be interpreted broadly, covering former employees, temporary workers, applicants, service providers, and external consultants.
2. The German Whistleblower Protection Act (HinSchG) does not apply to reports from students or parents (§ 1 I HinSchG). However, BIS will treat such reports appropriately, including by routing them to the responsible internal function (e.g., safeguarding, HR, school leadership), while applying

confidentiality and data protection safeguards as far as legally possible. Their reports concerning safeguarding and/or child protection or other serious issues can be submitted via the safeguarding reporting channels set out in the [Child Protection Policy and Safeguarding Handbook](#).

3. The school's primary concern is the safety and well-being of all students. Therefore, while our general whistleblower protection system is not designed to be a direct channel for students, any report concerning a child protection issue, regardless of who submits it, will be forwarded to the appropriate office to be handled immediately under the Safeguarding Policy. This approach is taken because child protection concerns trigger mandatory reporting obligations that take precedence over standard data protection principles.

### **Important Distinction: Complaints, Grievances, and Whistleblowing**

BIS recognizes three categories of concern:

1. **Complaints:** Complaints are a less formal avenue for raising a concern. A complaint is a notification to the School in written form or email. This is a separate process from a formal grievance and a whistleblowing report and is addressed in the works agreement on Cooperative Behaviour in the workplace
2. **Grievances:** Grievances must be made in writing. Grievance is also a separate process from a whistleblowing report and is defined as any circumstances leading to problems or concerns of an employee regarding the workplace, job or co-worker relationship – see works agreement on [Cooperative Behaviour in the workplace](#)
3. **Whistleblowing:** Whistleblowing – as set out in the German Whistleblower Protection Act ([Hinweisgeberschutzgesetz – HinSchG](#)) – is when an individual raises a concern about risk or wrongdoing in connection to violations of certain regulations and laws. This includes information about offences that are punishable by law or – in defined cases – subject to a fine against regulations of the federal states, the federal government, and certain European regulations. Whistleblowing reports often have wider implications to the school community, or are in the public interest.

An inquiry, if applicable in accordance with the HinSchG, will be carried out into all concerns raised that fall within the school's definition of

- harassment,
- discrimination,
- misconduct.

Not every discrimination and misconduct falls within the scope of HinSchG; for details see 4.3. Possible Violations And Grounds For Reporting In Accordance With The HinSchG. As part of the Whistleblowing process, the Whistleblowing Officer will protect the confidentiality of all parties involved and will protect the rights of the person raising the concern. Inquiries will be carried out in accordance with Section 6. Procedure For Incoming Reports.

### **Safeguarding and Whistleblowing**

In cases where the concern involves an allegation that a student or students may have been harmed or are at risk of harm, action under the Child Protection and Safeguarding reporting procedure, as outlined in the [Child Protection Policy and Safeguarding Handbook](#), must be taken without delay.

It is critically important to understand that the Child Protection Policy and Safeguarding Handbook and the Whistleblowing Policy operate under different legal and ethical frameworks. When a report involves potential harm to children, it triggers mandatory reporting obligations that supersede general whistleblowing procedures.

If the report relates to potential harm to a child, the reporting person must immediately notify the Designated Safeguarding Lead (DSL) and follow the specific procedures outlined in the Child Protection Policy and Safeguarding Handbook.

The German Whistleblower Protection Act (HinSchG) does not apply to reports made by children, parents and guardians, unless they are simultaneously employees of the school (§ 11 HinSchG).

## **4.2. Possible Violations And Grounds For Reporting In Accordance With The HinSchG**

1. Violations of legal regulations (e.g., fraud, embezzlement, corruption).  
Examples include: criminal offences and other unlawful acts or omissions. That an offense has been committed, is being committed, or is very likely to be committed, as well as attempts to conceal such breaches.
2. Violations of internal school regulations (e.g., occupational safety, data protection, child protection). Examples include: violations of certain organization's internal guidelines or procedures, failure of safety routines – provided that the matter also relates to a breach that falls within the material scope of the HinSchG (in particular, breaches punishable under criminal law and certain administrative offences, as well as other breaches of applicable German or EU law in the areas covered by the HinSchG).
3. Violations of ethical and moral standards (e.g., discrimination, bullying, sexual harassment). Examples include: working conditions that violate the requirements of labor environment legislation (e.g., bullying, harassment, substance abuse, other problematic addictions, poor working environment). That an employee has violated or continues to violate generally accepted norms of professional conduct – to the extent these behaviours constitute a breach of applicable law (e.g. employment, occupational health, safety law) within the scope of the HinSchG.
4. Violations of financial regulations or accounting principles (e.g., incorrect billing of school fees). Examples include: corruption or other questionable financial practices. That an unlawful or improper use of school funds has occurred or is suspected, including breaches relevant to fraud, corruption, money laundering, or other financial compliance obligations covered by the HinSchG.
5. Other misconduct that harms or could harm the school, its students, or third parties. Examples include:
  - a. That a miscarriage of justice has occurred (to the extent this is linked to a reportable breach within the scope of the HinSchG).
  - b. That the health and safety of a person is endangered. That the environment is damaged. This includes reportable breaches where the violated provision serves to protect life, limb or health or the rights of employees.

- c. That an act or omission on behalf of BIS is oppressive, discriminatory, grossly negligent, or constitutes gross mismanagement – to the extent this involves a breach of law within the scope of the HinSchG.
- d. That information indicating any of the above problems has been concealed or destroyed, including attempts to obstruct internal clarifications or investigations.

This list is not exhaustive; in addition to the points mentioned above, many other areas can be addressed within the scope of these procedures.

- 6. Situations that individuals consider reprehensible based on their private, political, or ethical convictions alone do not fall under this policy (unless they also concern reportable information about breaches within the scope of the HinSchG).
- 7. As already mentioned in 4.1, reports that do not fall within the scope of the HinSchG are not automatically excluded. Internal compliance rules (e.g., a code of conduct, ethical guidelines) are covered by the HinSchG only if the report also concerns a violation within the scope of section 2 HinSchG (e.g., a criminal offence such as bribery). Misconduct that only breaches internal rules on respectful behaviour is generally not covered. These will be reviewed and processed by the competent authority in the specific case, provided the whistleblower requests or permits it.

### 4.3. Reporting Channels

Governance and Independence: To ensure functional and hierarchical independence, BIS established the following approach:

- 1. **Internal reporting office:** BIS uses an independent external third party (FPS Rechtsanwälte) to act as its Internal Reporting Office and to operate the reporting system on BIS's behalf. This neutral party serves as the primary intake point of whistleblowing reports to maximize objectivity. If necessary, they forward them to the school and can provide advisory support upon request.
  - The external whistleblower system is independent of the company's IT department. It is therefore impossible to trace the identity of the whistleblower.

- Reports can be submitted via the [Whistlelink web portal](#) at any time (24/7, 365 days a year).
- While it is helpful to provide the full name and other personal details, it is not mandatory to do so for an anonymous report. If a report is submitted anonymously, Whistlelink generates a case-specific code. It should be kept safe—this is how the whistleblower can log back in and communicate anonymously with the reporting office.
- A report should contain as much of the following information as possible to assist with the investigation. The information to include, if available, is:
  - Place of work
  - Specific details of the situation or incident: what happened, who is involved, when it happened
  - Evidence (documents, emails, witnesses, other proof, if available)
  - How the observations were made (first-hand information vs. hearsay)
  - Information about previous incidents that may be relevant
  - If the report is submitted non-anonymously, the contact details of the whistleblower should be provided in the portal so the reporting office can ask follow-up questions (these details must be handled confidentially under the policy)

## 2. External Reporting Channels:

- Employees or other persons also have the right to contact competent authorities or supervisory authorities.
- **External Reporting Offices:** Whistleblowers who do not wish to use the internal reporting option can contact external state reporting offices, as set out in the HinSchG. Those include, among others:
  - **Central external reporting office at the Federal Office of Justice (Bundesamt für Justiz – BfJ):**
    - Jurisdiction: General competence for reports under HinSchG.
    - Website: [www.bundesjustizamt.de](http://www.bundesjustizamt.de)
    - Email: [hinweisgeberstelle@bfj.bund.de](mailto:hinweisgeberstelle@bfj.bund.de)
  - **Sector-specific external reporting offices**, for instance:

- Federal Cartel Office (Competition Law) – [www.bundeskartellamt.de](http://www.bundeskartellamt.de)
- BaFin (Finance and Insurance Sector) – [www.bafin.de](http://www.bafin.de)
- Federal Network Agency (Telecommunications, Energy, Post, Railways) – [www.bundesnetzagentur.de](http://www.bundesnetzagentur.de)
- Federal Office for Economic Affairs and Export Control (BAFA) – [www.bafa.de](http://www.bafa.de)
- State Reporting Offices – Please refer to the respective state websites.
- EU Reporting Offices – For violations of EU law, a report can be submitted to the EU Commission: <https://ec.europa.eu>

### 3. Reporting channels for reports outside the scope of HinSchG

- **Child Protection and Safeguarding:** reports related to child and youth protection should be submitted exclusively to the DSL in accordance with the Safeguarding Policy.
- **Workplace conflicts:** handled through the grievance procedure in accordance with the Company Agreement (Betriebsvereinbarung).
- **Parent/student complaints:** handled through the regular complaints procedure.

## 4.4. Definitions

1. **Whistleblowing / Reporting:** The reporting of information, including reasonable suspicion, about actual or potential breaches that contradict applicable law or certain school regulations (for instance, safety guidelines) which occurred or are very likely to occur in the organisation in which the reporting person works or has worked, and about attempts to conceal such breaches.
2. **Reportable information under the HinSchG (“Reportable Information”):** Information about violations within the material scope of the HinSchG, in particular criminal offences and certain administrative offences, as well as other violations of German or EU law covered by the HinSchG.
3. **Reporting Person / Whistleblower:** A person who reports information on breaches acquired in the context of his or her work-related activities.

4. **Affected person:** Any natural person who is the subject of a report or who is mentioned in a report.
5. **Internal reporting office:** The function designated by BIS to receive and handle reports within the meaning of the HinSchG (the “Internal Reporting Office”).
6. **Whistleblowing Officer (“WBO”):** BIS uses a neutral external service provider (FPS Rechtsanwälte) for handling reports in order to maintain objectivity.

## 5. Responsibilities and Functionaries

1. Executive Board (Vorstand):
  - Ensures that the internal reporting office operates with full independence, confidentiality, and sufficient resources.
  - Receives anonymized reports and statistical summaries from the internal reporting office, without access to any identifying information.
  - Is not involved in the operational handling or investigation of specific cases where this may result in a conflict of interest.

2. Supervisory Board (Aufsichtsrat)

The internal reporting office is required to escalate urgent cases directly to the Supervisory Board for immediate action and oversight if the following criteria are met:

- Allegations (particularly regarding safeguarding or misconduct) against the Executive Leadership.
- Financial fraud exceeding EUR 10,000 or systematic financial irregularities.
- Regulatory violations with potentially serious consequences for BIS.

To ensure independence of the investigation and full impartiality, external legal counsel or investigators must be engaged in the event of allegations against senior leadership (ExSLT) or potential conflicts of interest.

## 6. Procedure For Incoming Reports (anonymous/non-anonymous)



### 1. Receipt of the Report:

- Reports can be submitted either anonymously or non-anonymously. Upon receipt, each report is registered and securely documented in a dedicated, confidential case management system, independent of general HR or administrative platforms. Documentation is maintained in a manner that is retrievable and compliant with confidentiality obligations.
- Reporting persons will receive a written confirmation of receipt within seven (7) calendar days.
- Anonymous reporting persons receive a unique case ID to retrieve feedback and status updates and to enable ongoing, anonymous two-way communication. These credentials are issued only once and must be kept safe.
- All reports are treated equally regardless of their format or origin. The plausibility of a report and the need for follow-up measures are assessed independently of how it is submitted.

## **2. Initial Review:**

- The Whistleblowing Officer independently assesses whether the report falls within the scope of this policy and whether the substantive scope of the HinSchG is open. If the substantive scope of the HinSchG is opened, the Whistleblowing Officer advises BIS to take appropriate follow-up measures in order to clarify the facts comprehensively. Possible follow-up measures include: internal investigations, including interviews with employees; forwarding the collected information to the competent authorities where the matter concerns a criminal offence; closing the procedure.
- If a report is clearly abusive, irrelevant or outside the scope of this procedure, it may be closed for lack of jurisdiction. Where appropriate, the reporting person may be referred to another competent internal or external body, provided confidentiality requirements are maintained.
- If a report is outside the scope of the HinSchG, the Whistleblowing Officer may forward the report directly to the appropriate authority, provided the reporting person expressly consents. If consent is not given, the case is closed, with the reporting person being referred to the appropriate authority, if any (e.g. see Section 5, No. 3).
- Reports submitted in good faith are protected, even if they later prove unfounded. Reports that are intentionally or grossly negligently incorrect, malicious, or knowingly false may trigger disciplinary consequences and may not benefit from whistleblower protection.
- Definition of a Malicious Report: A report is considered malicious if it is knowingly false or fabricated. It is not an honest mistake or a report based on a genuine, albeit mistaken, belief, or a report based on reasonable grounds to believe the information was true at the time of reporting. The motivation of a whistleblower for submitting a report also doesn't influence the assessment.

## **3. Personal meeting (upon request):**

- Upon request by the reporting person, a personal meeting with the Whistleblowing Officer may be arranged.
- With the reporting person's consent, the meeting may be conducted via video/teleconference. Any recording is made only with the reporting person's explicit consent; otherwise, the Whistleblowing Officer prepares a content-based protocol.

#### **4. Case Investigation:**

- If a report warrants further examination, the WBO will suggest its investigation. At a request of BIS, it may oversee and carry out the process. A case-specific Investigation Panel may include selected internal relevant reviewers (e.g., HR, Legal, Pedagogy, Compliance), provided they are not hierarchically or operationally involved in the matter under review and are permitted to receive information under confidentiality requirements.
- The WBO has full discretion to involve external experts, legal counsel, or neutral third parties to ensure an impartial investigation and prevent internal bias or conflicts of interest.
- The investigation team is bound by strict confidentiality and acts independently of the school's executive or administrative line structures. The identity of (i) the reporting person, (ii) affected persons, and (iii) any persons mentioned in the report is disclosed only to those individuals who are responsible for receiving reports and/or implementing follow-up measures, and only to the extent necessary.
- The scope of the investigation includes factual analysis, document review, and witness interviews where appropriate. All actions and findings are documented in a secure, access-restricted case file.
- Affected individuals are, as a rule, informed of the allegations at an early stage and are given an opportunity to respond before any decisions are made, unless and to the extent that such information would jeopardize the investigation or evidence preservation.

#### **5. Measures and Decision:**

- The WBO recommends follow up measures before an internal investigation takes place, section 18 of the HinSchG.
- An Investigation Panel will submit a recommendation of findings to the Executive Board (or Supervisory Board, if the Executive Board is implicated). The final decision on disciplinary or corrective measures rests with the Executive Board (or Supervisory Board), acting in accordance with labor law and internal regulations.
- When an investigation concludes, both the whistleblower and affected persons will be informed of the outcome, within the limits of data protection, confidentiality obligations and procedural fairness.

## **6. Feedback to Whistleblower:**

The whistleblower receives feedback via the system within a maximum of 3 months after confirmation of receipt (in line with statutory requirements under the HinSchG). The school is obliged to inform the whistleblower about follow-up measures taken or planned and the reasons for them. Feedback is provided only to the extent that it does not compromise internal investigations or impair the rights of affected or mentioned persons.

- However, BIS is committed: Initial assessment (scope/eligibility): within 14 calendar days.
- Decision to investigate (or not) and who will lead: within 30 calendar days.
- For anonymous reports, the whistleblower can inform themselves about the progress of the report via password.
- Every effort will be made to provide feedback to the individual on the outcome of an investigation, subject to legal, confidentiality, data protection, or investigative limitations.
- Feedback will be proportionate and respectful of legal confidentiality constraints. Case documentation is retained only as long as necessary and is deleted, as a rule, three (3) years after closure of the case, subject to longer retention only where required and proportionate under applicable law.

## **7. Protection of Whistleblowers and Affected Persons**

### **1. Confidentiality:**

- All case data is stored separately and encrypted. Access is restricted to the Whistleblowing Officer and designated investigation personnel.
- In line with the HinSchG, the identity of the reporting person, any person who is the subject of a report, and any other person named in a report must be kept confidential. This information may be disclosed only to those persons who are responsible for receiving reports or for carrying out follow-up measures, and to persons supporting them in performing these tasks.

- Confidentiality applies regardless of whether the internal reporting office is ultimately responsible for the report.
- Exceptions to confidentiality apply only to the extent permitted by law (in particular in cases of intentionally or grossly negligently false reports, or where disclosure is required in criminal, administrative or judicial proceedings, or where disclosure is necessary for follow-up measures and the reporting person has consented in text form).
- The identity of the whistleblower is confidential information. When supervisory authorities or other public authorities receive an external whistleblowing report, any person working for or providing services to the receiving body is obliged to prevent others from learning the employee's name or other identifying information about the employee (§ 8 Confidentiality requirement HinSchG).
- If the report is not anonymous, the system allows the whistleblower to enter an email address to stay updated on the report's progress. The system will use the email address to notify the whistleblower, for example, of messages sent by the Whistleblowing Officer.
- Anonymously reporting persons must securely save their unique access credentials immediately, as these are the only way to log back in to add information or view updates, and cannot be recovered by the school or the Whistleblowing Officer if lost.
- To ensure the whistleblower's confidentiality, the encrypted data does not pass through the company's own servers but through an independent, external server.

## **2. Protection against Reprisals:**

- Any form of disadvantage, discrimination, bullying, or other detriment against whistleblowers is strictly prohibited and will be sanctioned in the event of violations.
- Reprisals (including threats and attempts) against a reporting person are prohibited.
- BIS will not tolerate any harassment or victimization (including informal pressure) of a whistleblower and will take appropriate action to protect the whistleblower if they raise a concern in good faith. Any evidence that an employee caused difficulties for the whistleblower due to a genuine concern or an attempt to cover up

wrongdoing will be taken very seriously and is likely to result in disciplinary action.

- If a whistleblower makes an allegation in good faith but it is not confirmed by an investigation, no action will be taken against them. It is important that all employees understand that it is acceptable to raise a concern even if a genuine concern turns out to be mistaken or misguided.
- Where a reporting person suffers a detriment in connection with their work-related activities and claims that this detriment occurred as a result of a report, it is presumed under the HinSchG that the detriment constitutes a reprisal; in such case, the party taking the measure must demonstrate that the measure was based on sufficiently justified grounds and was not caused by the report.

### **3. Rights of Affected Individuals:**

- Individuals named in a report are entitled to a fair and objective process and are presumed innocent until proven otherwise.
- The identity of the person concerned (and of other persons named in the report) will also be treated confidentially in accordance with the HinSchG.
- They will be informed of the facts and given a fair opportunity to respond. The person concerned should be informed of the report at an early stage, unless and to the extent that doing so could jeopardise the investigation or other follow-up measures.
- The process ensures procedural fairness, balance of rights, and confidentiality for all parties involved.
- Both the reporting person and the affected person have the right to consult with a trusted person, a Works Council representative, or legal counsel during the process.
- If it is established that an allegation cannot be sufficiently substantiated, the person concerned will not face further consequences solely on the basis of the report.

## **8. Documentation, Retention and Data Protection**

### **1. Documentation and Retention:**

- Reports and the processing of reports are documented in a permanently retrievable manner, taking confidentiality into account.

Documentation is deleted three (3) years after the conclusion of the procedure, unless longer storage is required and proportionate to comply with legal requirements.

## 2. **Data Protection :**

- All processing of personal data in connection with reports and investigations is carried out in accordance with applicable data protection laws (in particular the GDPR and the German Federal Data Protection Act (BDSG)) and under strict access controls.
- Access to reports is limited to system-authorized persons who are responsible for receiving reports or implementing follow-up measures, and those supporting them.
- Personal data will be processed on a need-to-know basis and, where possible, pseudonymised or otherwise restricted to what is necessary for clarifying the facts and taking follow-up measures.
- Reports are only viewed by system-authorized persons. Only those authorized to access the system (e.g., those responsible for the whistleblower solution, an external ombudsman, or a lawyer) have access to the information. No one else.

## 9. Duties and Quality of Reports

1. **Duty of truthfulness and good faith:** All employees are expected to submit reports only to the best of their knowledge and belief. Reports made in good faith remain protected even if they later prove to be unfounded.
2. **No protection for malicious reports:** Reports that are intentionally or grossly negligently incorrect, malicious, or knowingly false are not protected and may lead to disciplinary consequences.
3. **Duty to cooperate:** Where lawful and appropriate, employees are expected to support internal investigations and clarification measures to the best of their abilities, while respecting confidentiality.
4. **Quality of reports:** As a general rule, the more specific the report, the easier and more effective the clarification. Reporting persons are encouraged (where possible) to provide: what happened; who was involved; when and where it happened; whether there is evidence; and whether the information is first-hand or hearsay.

## 10. Communication and Training

### 1. **Publication:**

- This policy will be communicated to all employees and (in adapted form) also to students and parents in an appropriate manner (e.g., school handbook, notices, intranet, parent letters).

### 2. **Training:**

- Regular awareness and training sessions for employees on reporting channels, confidentiality, rights and obligations, and protection against reprisals.

## 11. Reporting

### 1. **Regular Report:**

- The **Whistleblowing Officer** prepares an annual anonymized report on received reports, their processing, and the measures taken.
- This report is submitted to the school management, if applicable, to a Supervisory Board.

### 2. **Transparency:**

- Where legally permissible, fundamental information about significant cases and lessons learned (e.g., process adjustments) will be communicated school-wide.

## 12. Entry Into Force and Review

1. This policy comes into force upon publication and must be observed by all employees.
2. The school management reserves the right to adapt this policy if necessary, for example, due to changes in legislation, school structures, or based on insights from specific cases.

**Note:** This procedure is designed to comply with the EU Whistleblower Directive, the German Hinweisgeberschutzgesetz (HinSchG), and international best practices for whistleblower protection and internal investigations.

## Accountability & Compliance

| <b>Revision date:</b> | <b>Reviewers:</b> | <b>Approved by:</b> | <b>Read by:</b> |
|-----------------------|-------------------|---------------------|-----------------|
| 29 April 2026         | Supervisory Board | Supervisory Board   | Executive Board |
|                       |                   |                     |                 |
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## BIS Academic Policies Update Process

### Identify need



We review and update the majority of our school policies every four years, or sooner, to meet IB, NEASC, or Bavarian ministry requirements. Handbooks are updated alongside these changes.

### Review & Collaborate

We work collaboratively to align:

- BIS' needs & expectations
- Everyday practice
- Attitudes & aspirations
- Best-practice & wisest practice
- Policy & handbooks
- Purpose & Commitments

### Research



We don't just review to check compliance with IB, NEASC and Bavarian Ministry requirements, we look to best practice and emerging research to guide our updates and reviews process.

## Draft, Review & Revise



#### Initial planning

Define who is involved, roles, responsibilities and timelines



#### Stakeholder input / review

Draft shared with section heads & stakeholders for input



#### Teams review

Teams review feedback, suggest edits and add recommendations



#### Additional feedback

Consult external experts for advice where relevant



#### ExSLT review

ExSLT makes final edits and check internal compliance



#### Approval

Present policy to Supervisory Board for ratification



#### Publishing

Publish, notify the community, and apply practice across BIS



### Share



In this final sharing stage, the entire school community or relevant section is presented with the final policy for the purposes of:

- Explaining reasons behind changes
- Clarifying philosophy and expectations
- Ensuring aligned practice across the school