

DEFENCE COMPANIES INDEX (DCI) ON ANTI-CORRUPTION AND CORPORATE TRANSPARENCY 2020

FINAL ASSESSMENT

DIEHL STIFTUNG & CO. KG

The following pages contain the detailed scoring for this company based on publicly available information.

The table below shows a summary of the company's scores per section:

Section	Number of Questions*	Score Based on Publicly Available Information
1. Leadership and Organisational Culture	4	7/8
2. Internal Controls	6	4/12
3. Support to Employees	7	11/14
4. Conflict of Interest	4	3/8
5. Customer Engagement	7	3/14
6. Supply Chain Management	5	2/10
7. Agents, Intermediaries and Joint Ventures	10	9/20
8. Offsets	4	1/8
9. High Risk Markets	4	3/8
10. State-Owned Enterprises	0	N/A
TOTAL		43/102
BAND		D

*This column represents the number of questions on which the company was eligible to receive a score; i.e. where the company did not receive a score of N/A.

1. Leadership and Organisational Culture

Question
1.1. Does the company have a publicly stated anti-bribery and corruption commitment, which is authorised by its leadership?
Score
2
Comments
<p>There is evidence that the company publishes a clear statement the outlines its commitment against all forms of bribery and corruption. It is clear that this statement is directly supported and endorsed by members of the company's executive leadership.</p>
Evidence
<p>[15] Updated - General Business Principles of the Diehl Group (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#general-business-principles General Business Principles of the Diehl Group Preliminary Remark Diehl carries out its business activities both in agreement with the laws and regulations of public authorities in the countries where its employees work and in accordance with the principles described here. All employees on all hierarchical levels, as well as the executive bodies, are to comply with them without exception. Unfair or even illegal practices are not compatible with our business principles. In particular, all forms of bribery and corruption are prohibited.</p> <p>We therefore attach importance to a working environment in which employees address compliance issues openly and discuss them with their superiors as well as with the Compliance Organization. Our goal is to sensitize all employees to compliance in their daily work by means of sustainable communication.</p> <p>For the Executive Board</p> <p>Dipl.-Wirtsch.-Ing. Wolfgang Weggen Executive Vice President / CFO (Corporate Department Finance and Controlling)</p> <p>Dipl.-Kfm. Dr.-Ing. Martin Sommer (Corporate Department Human Resources)</p> <p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.2] Preliminary Remark</p> <p>Dear Colleagues,</p> <p>Diehl carries out its business activities both in agreement with the laws and regulations of public authorities in the countries where its employees work and in accordance with the principles described here. All employees on all hierarchical levels, as well as the executive bodies, are to comply with them without exception. Unfair or even illegal practices are not compatible with our business principles.</p> <p>We therefore attach importance to a working environment in which employees address compliance issues openly and discuss them with their superiors as well as with the Compliance Organization. Our goal is to sensitize all employees to compliance in their daily work by means of sustainable communication.</p> <p>For the Executive Board</p>

Dipl.-Wirtsch.-Ing. Wolfgang Weggen Executive Vice President / CFO (Corporate Department Finance and Controlling)

Dipl.-Kfm. Dr.-Ing. Martin Sommer (Corporate Department Human Resources)

[p.3] 1.1 Prohibition of bribery / corruption

Diehl forbids every kind of bribery. No employee may offer, provide, or accept bribes. Bribery is a criminal offense. This includes bribery in business transactions, as well as bribery of any holder of office or granting of advantage. In particular, any direct or indirect offer, promise, provision, or acceptance of inappropriate benefits, whether material or of any other kind, for the purpose of acquiring orders or procuring unlawful advantages is forbidden to all employees.

Question
<p>1.2. Does the company have a comprehensive anti-bribery and corruption policy that explicitly applies to both of the following categories:</p> <p>a) All employees, including staff and leadership of subsidiaries and other controlled entities;</p> <p>b) All board members, including non-executive directors.</p>
Score
1
Comments
<p>There is evidence that the company publishes an anti-bribery and corruption policy which specifically prohibits bribery and commercial bribery. There is evidence that this policy applies to all employees and board members of the company.</p> <p>However, the company receives a score of ‘1’ because it is not clear from publicly available information that the company prohibits facilitation payments or payments to public officials.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1</p> <p>[p.2] Preliminary Remark</p> <p>Dear Colleagues,</p> <p>Diehl carries out its business activities both in agreement with the laws and regulations of public authorities in the countries where its employees work and in accordance with the principles described here. All employees on all hierarchical levels, as well as the executive bodies, are to comply with them without exception. Unfair or even illegal practices are not compatible with our business principles.</p> <p>We therefore attach importance to a working environment in which employees address compliance issues openly and discuss them with their superiors as well as with the Compliance Organization. Our goal is to sensitize all employees to compliance in their daily work by means of sustainable communication.</p> <p>[p.3] 1.1 Prohibition of bribery / corruption</p> <p>Diehl forbids every kind of bribery. No employee may offer, provide, or accept bribes. Bribery is a criminal offense. This includes bribery in business transactions, as well as bribery of any holder of office or granting of advantage. In particular, any direct or indirect offer, promise, provision, or acceptance of inappropriate benefits, whether material or of any other kind, for the purpose of acquiring orders or procuring unlawful advantages is forbidden to all employees.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption</p> <p>The following specifications shall apply in accordance with the provisions on the prohibition of bribery and corruption embodied in the "General Business Principles of the Diehl Group (GBP)".</p> <p>Diehl protects and supports all employees who comply with the prohibition of corruption that is embodied in the GBP and stipulated in guidelines as well as work instructions and who accordingly refuse to act unlawfully – even if, as a result, a deal does not materialize or the company suffers any other disadvantage.</p>

Question
1.3. Does the board or a dedicated board committee provide oversight of the company's anti-bribery and corruption programme?
Score
2
Comments
<p>There is evidence that a designated board committee – the Compliance Committee – is responsible for oversight of the company's anti-bribery and corruption programme. There is evidence that the Compliance Committee and the board engage in formal oversight functions including reviewing reports from management on the programme's performance and it has the authority to require that any necessary changes are made. There is further evidence indicating that the Compliance Committee reviews audits of the company's anti-corruption compliance programme.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.7] 5.2 Compliance Organization</p> <p>In order to anchor compliance in the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. The Corporate Compliance Officer (CCO) heads the Group's Compliance Organization.</p> <p>In order to regularly review our business processes with regard to compliance with these principles, and to identify compliance problem areas and to investigate identified violations, a Compliance Committee has been set up to which members of the Executive Board also belong. Moreover, the CCO regularly reports to the Executive Board. The Compliance Organization at Diehl is supplemented by a neutral external ombudsman (lawyer) who is obliged to maintain strict confidentiality. Diehl employees and third parties can turn to the ombudsman as a neutral body in confidence if they have observed improper business practices in companies of the Diehl Group.</p> <p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Internal control The identification and assessment of compliance risks - especially with regard to bribery and corruption risks - forms the basis for the establishment of the corresponding compliance organization at Diehl. To identify and monitor compliance risks in the area of anticorruption/bribery, the CCO regularly conducts a compliance risk analysis for the Diehl Group.</p> <p>[...]</p> <p>Furthermore, the Compliance Management System (CMS) is reviewed and evaluated every three years by an external law firm with the aim of continuously improving the CMS. Among other things, this ensures that anti-corruption and bribery measures are adapted to Diehl's specific risks. The results and measures are reported to the Compliance Committee and the Executive Board.</p> <p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization Organization</p> <p>In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).</p> <p>A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify</p>

Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.

In addition, the Compliance organization includes a neutral, external ombudsman who is obliged to maintain strict confidentiality (Attorney Dr. Rainer Buchert). Diehl employees and third parties may contact him in confidence if they have observed improper business practices within companies of the Diehl Group.

Question
1.4. Is responsibility for implementing and managing the company’s anti-bribery and corruption programme ultimately assigned to a senior executive, and does he or she have a direct reporting line to the board or board committee providing oversight of the company’s programme?
Score
2
Comments
<p>There is evidence that a designated senior executive, the Corporate Compliance Officer, has ultimate responsibility for implementing and managing the company's anti-bribery and corruption programme. It is clear that this person has a direct reporting line to the board, and there is evidence of reporting and feedback activities between this person and the board as part of the company's reporting structure.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.7] 5.2 Compliance Organization</p> <p>In order to anchor compliance in the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. The Corporate Compliance Officer (CCO) heads the Group's Compliance Organization.</p> <p>In order to regularly review our business processes with regard to compliance with these principles, and to identify compliance problem areas and to investigate identified violations, a Compliance Committee has been set up to which members of the Executive Board also belong. Moreover, the CCO regularly reports to the Executive Board.</p> <p>The Compliance Organization at Diehl is supplemented by a neutral external ombudsman (lawyer) who is obliged to maintain strict confidentiality. Diehl employees and third parties can turn to the ombudsman as a neutral body in confidence if they have observed improper business practices in companies of the Diehl Group.</p> <p>[...]</p> <p>The contact details of the CCO, as well as of the ombudsman, are published on the Internet (www.diehl.com / Group / Company / Compliance). The CCO may be consulted on all relevant matters.</p> <p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization Organization</p> <p>In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).</p> <p>A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.</p> <p>In addition, the Compliance organization includes a neutral, external ombudsman who is obliged to maintain strict confidentiality (Attorney Dr. Rainer Buchert). Diehl employees and third parties may contact him in confidence if they have observed improper business practices within companies of the Diehl Group.</p>

2. Internal Controls

Question
2.1. Is the design and implementation of the anti-bribery and corruption programme tailored to the company based on an assessment of the corruption and bribery risks it faces?
Score
1
Comments
<p>There is some evidence that the company has a formal bribery and corruption risk assessment procedure that informs the design of the anti-corruption and bribery programme. The company indicates that its Corporate Compliance Officer (CCO) is responsible compliance risk assessments and there is some evidence that the CCO reports to the board on a regular basis; however, there is no clear publicly available information that the results of risk assessments are reviewed by the board on at least an annual basis. There is also no clear evidence that the results of such reviews are used to develop tailored mitigation plans and to update specific parts of the company's anti-bribery and corruption programme.</p>
Evidence
<p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Internal control The identification and assessment of compliance risks - especially with regard to bribery and corruption risks - forms the basis for the establishment of the corresponding compliance organization at Diehl. To identify and monitor compliance risks in the area of anticorruption/bribery, the CCO regularly conducts a compliance risk analysis for the Diehl Group.</p> <p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization Organization</p> <p>In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).</p> <p>A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.</p> <p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.7] 5.2 Compliance Organization</p> <p>[...]</p> <p>In order to regularly review our business processes with regard to compliance with these principles, and to identify compliance problem areas and to investigate identified violations, a Compliance Committee has been set up to which members of the Executive Board also belong. Moreover, the CCO regularly reports to the Executive Board.</p>

Question
2.2. Is the company’s anti-bribery and corruption programme subject to regular internal or external audit, and are policies and procedures updated according to audit recommendations?
Score
0
Comments
<p>There is some evidence that the company conducts compliance reviews on its business processes, however it does not provide any further publicly available evidence to indicate that this may include an internal or external audit of the anti-corruption programme itself. There is also no clear evidence that high-level findings are presented to the board, nor is it clear that ownership for planned improvements is assigned to a specific individual or committee.</p>
Evidence
<p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Internal control The identification and assessment of compliance risks - especially with regard to bribery and corruption risks - forms the basis for the establishment of the corresponding compliance organization at Diehl. To identify and monitor compliance risks in the area of anticorruption/bribery, the CCO regularly conducts a compliance risk analysis for the Diehl Group.</p> <p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.7] 5.2 Compliance Organization</p> <p>In order to anchor compliance in the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. The Corporate Compliance Officer (CCO) heads the Group's Compliance Organization.</p> <p>In order to regularly review our business processes with regard to compliance with these principles, and to identify compliance problem areas and to investigate identified violations, a Compliance Committee has been set up to which members of the Executive Board also belong. Moreover, the CCO regularly reports to the Executive Board.</p> <p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization Organization</p> <p>In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).</p> <p>A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.</p>

Question
2.3. Does the company have a system for tracking, investigating and responding to bribery and corruption allegations or incidents, including those reported through whistleblowing channels?
Score
1
Comments
<p>There is evidence that the company commits to investigating incidents and there is a specific procedure in place to deal with whistleblowing cases through its independent corporate ombudsman. The board reviews findings related to bribery and corruption incidents within the company, although it is not explicitly stated that it reviews summary information on investigations on at least a quarterly basis.</p> <p>However, the company receives a score of '1' because in publicly available information it does not publish details of its whole investigation process from receipt to final outcome. There is also no publicly available evidence that it commits to providing whistleblowers with updates on the outcome of investigations.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.7] 5.2 Compliance Organization</p> <p>In order to anchor compliance in the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. The Corporate Compliance Officer (CCO) heads the Group's Compliance Organization.</p> <p>In order to regularly review our business processes with regard to compliance with these principles, and to identify compliance problem areas and to investigate identified violations, a Compliance Committee has been set up to which members of the Executive Board also belong. Moreover, the CCO regularly reports to the Executive Board. The Compliance Organization at Diehl is supplemented by a neutral external ombudsman (lawyer) who is obliged to maintain strict confidentiality. Diehl employees and third parties can turn to the ombudsman as a neutral body in confidence if they have observed improper business practices in companies of the Diehl Group.</p> <p>Diehl encourages its employees to report suspicious cases in order to prevent damage to the company. The identity of employees who report a possible violation will be treated confidentially. Similarly, no employee may be sanctioned or otherwise disadvantaged as a result of having made such a report.</p> <p>The contact details of the CCO, as well as of the ombudsman, are published on the Internet (www.diehl.com / Group / Company / Compliance). The CCO may be consulted on all relevant matters.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Investigation results</p> <p>Reports on bribery and corruption were received in the past financial year, also through the whistleblowing channel, i.e. our ombudsman Dr. Rainer Buchert. In all cases, investigations were initiated based on the information obtained. The investigation results also led to disciplinary measures, such as dismissals (as of September 2019) (Question 2.6)</p> <p>If there are any findings about bribery and corruption incidents within the company, e.g. as a result of internal investigations, they are reported to the Executive Board. It is the responsibility of the Corporate Compliance Officer to check whether criminal offenses must be disclosed to the competent authorities and to ensure such disclosure, when appropriate.</p>

[3] Compliance – Contact and Organization (Webpage)

Accessed 06/04/2020

<https://www.diehl.com/group/en/company/compliance/#contact-organization>**Organization**

In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).

A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.

In addition, the Compliance organization includes a neutral, external ombudsman who is obliged to maintain strict confidentiality (Attorney Dr. Rainer Buchert). Diehl employees and third parties may contact him in confidence if they have observed improper business practices within companies of the Diehl Group.

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Question
2.4. Does the company have appropriate arrangements in place to ensure the quality of investigations?
Score
0
Comments
There is no publicly available evidence that the company assures itself of the quality of investigations, for example by indicating that staff conducting investigations are properly trained, by implementing a policy to handle complaints about the process or by reviewing the investigation process every three years.
Evidence
No evidence found.

Question
2.5. Does the company's investigative procedure include a commitment to report material findings of bribery and corruption to the board and any criminal conduct to the relevant authorities?
Score
2
Comments
There is clear evidence that the company commits to report material findings of bribery and corruption from investigations to the board. In addition, there is evidence that an appropriate senior individual – the Corporate Compliance Officer – is ultimately responsible for ensuring that the disclosure of criminal offences to relevant authorities is evaluated and acted upon, if necessary.
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption If there are any findings about bribery and corruption incidents within the company, e.g. as a result of internal investigations, they are reported to the Executive Board. It is the responsibility of the Corporate Compliance Officer to check whether criminal offenses must be disclosed to the competent authorities and to ensure such disclosure, when appropriate.</p>

Question
2.6. Does the company publish high-level results from incident investigations and disciplinary actions against its employees?
Score
0
Comments
The company states that it received reports from employees on bribery and corruption in the most recently reported financial year, and indicates that it conducted investigations and took disciplinary actions as a result. However, there is no evidence that the company publishes any data to accompany this statement, such as the number of reports received, number of investigations launched and number of disciplinary actions taken as a result.
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Investigation results</p> <p>Reports on bribery and corruption were received in the past financial year, also through the whistleblowing channel, i.e. our ombudsman Dr. Rainer Buchert. In all cases, investigations were initiated based on the information obtained. The investigation results also led to disciplinary measures, such as dismissals (as of September 2019)</p>

3. Support to Employees

Question
3.1. Does the company provide training on its anti-bribery and corruption programme to all employees across all divisions and geographies, and in all appropriate languages?
Score
2
Comments
<p>There is evidence that the company provides training for its employees that outlines the principles of the anti-bribery and corruption policy, including the whistleblowing options available. There is evidence that the company provides this training to all employees across all divisions and countries of operation, and in all appropriate languages. The company states that employees are required to undertake refresher courses or modules on the anti-bribery and corruption programme at least every three years.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.6] 5.1 Compliance training courses</p> <p>In all countries in which the Diehl Group is active, compliance training courses (on-site events and e-learning) are held regularly for employees at all hierarchical levels. The contents of these compliance training courses are the explanations of the "General Business Principles of the Diehl Group", with a focus on corruption prevention/competition law. For certain positions, e.g., sales and purchasing, training courses tailored to these areas are also conducted.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Compliance training and communication</p> <p>Compliance training (attendance-based training and e-learning) is regularly conducted for employees on all hierarchical levels in all countries in which the Diehl Group is operating. If required, attendance-based training is accompanied by local lawyers or interpreters. The e-learning program is available in various corporate languages. Compliance training is concerned with explaining the "General Business Principles of the Diehl Group" with emphasis on corruption prevention/competition law. The employees concerned are required to repeat the Compliance training every 3 years, where they are also informed about reporting channels, including the ombudsman Dr. Rainer Buchert (whistleblowing reporting).</p>

Question
<p>3.2. Does the company provide tailored training on its anti-bribery and corruption programme for at least the following categories of employees:</p> <ul style="list-style-type: none"> a) Employees in high risk positions, b) Middle management, c) Board members.
Score
2
Comments
<p>There is evidence that the company provides tailored anti-bribery and corruption training based on the different levels of risk facing employees in different roles. The company makes specific reference to employees in high risk positions, middle management positions and board members. There is evidence that employees working in high risk positions, such as those in sales and purchasing, are required to refresh their training in this area on at least an annual basis.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.6] 5.1 Compliance training courses</p> <p>In all countries in which the Diehl Group is active, compliance training courses (on-site events and e-learning) are held regularly for employees at all hierarchical levels. The contents of these compliance training courses are the explanations of the "General Business Principles of the Diehl Group", with a focus on corruption prevention/competition law. For certain positions, e.g., sales and purchasing, training courses tailored to these areas are also conducted.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Compliance training and communication</p> <p>Compliance training (attendance-based training and e-learning) is regularly conducted for employees on all hierarchical levels in all countries in which the Diehl Group is operating. If required, attendance-based training is accompanied by local lawyers or interpreters. The e-learning program is available in various corporate languages. Compliance training is concerned with explaining the "General Business Principles of the Diehl Group" with emphasis on corruption prevention/competition law. The employees concerned are required to repeat the Compliance training every 3 years, where they are also informed about reporting channels, including the ombudsman Dr. Rainer Buchert (whistleblowing reporting).</p> <p>Especially tailored training courses are provided for certain positions with special inherent risks (e.g. sales and purchasing), for medium-level management as well as the Executive Board – for positions with special inherent risks once a year. These training courses with anti-corruption emphasis take place, for instance, during regularly held sales and purchasing meetings as well as in the context of executive staff and Executive Board meetings. Training courses provided in the context of management events also address Compliance as a managerial task because executives are the decisive link between top management, Compliance organization and day-to-day business. Executives are trained as multipliers to enhance their employees' awareness of corruption-critical situations in daily business.</p>

Question
3.3. Does the company measure and review the effectiveness of its anti-bribery and corruption communications and training programme?
Score
1
Comments
<p>There is evidence that the company measures the effectiveness of its anti-bribery and corruption communications and personnel training programme. The company indicates that it has a system in place to do this, by tracking participation rates, obtaining participant feedback and face-to-face conversations. There is evidence that the company conducts this assurance on a continuous basis with the results used to update specific parts of the company's anti-bribery and corruption communications training programme.</p> <p>However, the company receives a score of '1' because there is no clear publicly available evidence that the company undertakes a formal review of the whole programme at least every three years.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Diehl's Corporate Compliance training and communication program is very extensive, also with respect to corruption prohibition. The training documents contain numerous examples, e.g. giving and accepting gifts and other benefits, and refer to the special requirements in the international environment. Compliance processes are explained and communicated to the employees by means of graphics / charts.</p> <p>The effectiveness of Compliance training is checked, among other things, by means of the participants' feedback. Sensitized by the training content, it is usual practice that, in case of doubt, employees contact Corporate Compliance to inquire about how to correctly deal with invitations and gifts or how to exactly implement the Compliance guidelines. Moreover, Corporate Compliance systematically obtains feedback about training in personal conversations. This feedback is used to continuously improve training and tailor it exactly to the participants' requirements. In addition, the participants and training contents are documented – so that Corporate Compliance can take appropriate measures, if necessary, to further improve the participation quotas.</p> <p>Besides numerous attendance-based training courses and the e-learning program, there are also publications in company journals, on the Internet and intranet. Here, too, Corporate Compliance asks for feedback in personal conversations to improve the effectiveness of the communication measures.</p> <p>Moreover, a Compliance App is currently being implemented, making the anti-corruption guidelines and other documents at any time accessible to employees on their mobile end devices. Thus, employees will anywhere be able to obtain flexible support in the App.</p> <p>Compliance communication on different channels (attendance-based events, printed and digital media, etc.) provides variety for the users, increases Compliance awareness and the effectiveness of the Compliance measures taken.</p>

Question
3.4. Does the company ensure that its employee incentive schemes are designed in such a way that they promote ethical behaviour and discourage corrupt practices?
Score
2
Comments
<p>There is some evidence that the company’s incentive schemes for employees are designed in such a way to promote ethical behaviour and discourage corrupt practices. There is evidence that any financial rewards included in the company’s incentive schemes must be proportionate to the employee’s salary in the case of high risk employees. The company also states that such provisions are included in employment contracts and that it may reduce or eliminate bonuses in situations where employees are found to have violated its compliance procedures. It is noted that, beyond contractual requirements, the company does not provide additional information on how it incentivises ethical behaviour on a continuous basis, for example through performance appraisals or evaluations.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Incentive system</p> <p>Like all other business activities, Diehl's incentive system is based on the "General Business Principles of the Diehl Group (GBP). Diehl employees are obliged not only generally but also contractually to meet the GBP so that the prohibition of bribery and corruption – also in connection with incentive systems – is firmly laid down in this way as well. Furthermore, the GBP provisions underline the importance of integrity, fairness and law-abidance so that ethical behavior is also stipulated as an indispensable prerequisite for all Diehl employees in the context of incentive systems.</p> <p>Thus, incentive systems clearly focus on the way objectives are to be achieved. In accordance with a guideline, the Executive Board has the possibility to reduce or cancel bonuses in case Compliance regulations have been violated. Accordingly, attention is paid in all areas with inherent risks, such as sales, that any financial bonuses paid are always proportionate to the respective employee’s salary.</p>
<p>[15] Updated - General Business Principles of the Diehl Group (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#general-business-principles 3.2 Remuneration Wages and salaries, including payment for overtime and bonus payments, must be in line with the relevant laws and regulations.</p>

Question
3.5. Does the company commit to and assure itself that it will support and protect employees who refuse to act unethically, even when it might result in a loss of business?
Score
1
Comments
<p>There is evidence that the company commits to protecting and supporting any employee who refuses to act unlawfully, in keeping with the company's anti-corruption commitments, even where such actions result in a loss of business or another disadvantage to the company.</p> <p>However, the company receives a score of '1' because there is no evidence that the company assures itself of its employees' confidence in this statement through anonymised surveys or other clearly stated means.</p>
Evidence
<p>[2] Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption The following specifications shall apply in accordance with the provisions on the prohibition of bribery and corruption embodied in the "General Business Principles of the Diehl Group (GBP)".</p> <p>Diehl protects and supports all employees who comply with the prohibition of corruption that is embodied in the GBP and stipulated in guidelines as well as work instructions and who accordingly refuse to act unlawfully – even if, as a result, a deal does not materialize or the company suffers any other disadvantage.</p> <p>[15] Updated - General Business Principles of the Diehl Group (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#general-business-principles [...] Diehl encourages its employees to report suspicious cases in order to prevent damage to the company.</p>

Question
3.6. Does the company have a clear policy of non-retaliation against whistleblowers and employees who report bribery and corruption incidents?
Score
1
Comments
<p>There is evidence the company promotes a policy of non-retaliation against both whistleblowers and employees who report bribery and corruption incidents. There is evidence that this policy applies to all employees across the organisation as well as those engaged by the group as third parties, including suppliers and joint venture partners.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that the company assures itself of its employees’ confidence in this commitment through surveys, usage data, or other clearly stated means.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1</p> <p>[p.2] Preliminary Remark</p> <p>Dear Colleagues,</p> <p>Diehl carries out its business activities both in agreement with the laws and regulations of public authorities in the countries where its employees work and in accordance with the principles described here. All employees on all hierarchical levels, as well as the executive bodies, are to comply with them without exception. Unfair or even illegal practices are not compatible with our business principles.</p> <p>[p.7] 5.2 Compliance Organization</p> <p>Diehl encourages its employees to report suspicious cases in order to prevent damage to the company. The identity of employees who report a possible violation will be treated confidentially. Similarly, no employee may be sanctioned or otherwise disadvantaged as a result of having made such a report.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Protection of whistleblowers</p> <p>[...] No Diehl employee worldwide and no other whistleblower, whether he/she is an employee of a joint venture or of a supplier etc., will be subject to sanctions or put at a disadvantage in any other way due to the fact that he/she has provided any such information. Diehl employees who violate that principle will be subjected to sanctions. The fact that whistleblowers have used the ombudsman's reporting channel shows that Diehl employees rely on these assurances.</p> <p>[15] Updated - General Business Principles of the Diehl Group (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#general-business-principles [...] Diehl encourages its employees to report suspicious cases in order to prevent damage to the company. The identity of employees who report a possible violation will be treated confidentially. Similarly, no employee may be sanctioned or otherwise disadvantaged as a result of having made such a report.</p> <p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization [...] In addition, the Compliance organization includes a neutral, external ombudsman who is obliged to maintain strict confidentiality (Attorney Dr. Rainer Buchert). Diehl employees and third parties may contact him in confidence if they have observed improper business practices within companies of the Diehl Group.</p>

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Question
3.7. Does the company provide multiple whistleblowing and advice channels for use by all (e.g. employees and external parties), and do they allow for confidential and, wherever possible, anonymous reporting?
Score
2
Comments
<p>There is evidence that the company provides multiple channels for its employees to report instances of suspected corrupt activity and seek advice on the company's anti-bribery and corruption programme. There is evidence that these channels are sufficiently varied to allow the employee to raise concerns across the management chain and to an independent external ombudsman. These channels allow for confidential and anonymous reporting. In addition, the company indicates that its reporting channels are available and accessible to all employees in all jurisdictions where the company operates, including those employed by the group as third parties, suppliers and joint venture partners. The company also indicates that employees may submit reports in multiple languages, and that it has procedure in place to translate such reports as soon as possible.</p>
Evidence
<p>[3] Compliance – Contact and Organization (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#contact-organization Organization</p> <p>In order to implement Compliance within the Diehl Group and to enforce the "General Business Principles of the Diehl Group", the Executive Board and Supervisory Board have established a Compliance Organization. Diehl's Compliance Organization is headed by Attorney Esser (Corporate Compliance Officer).</p> <p>A Compliance Committee, also including members of the Executive Board, has been set up to regularly check the business processes for compliance with the "General Business Principles of the Diehl Group", to identify Compliance issues and to investigate recognized violations. Moreover, the Corporate Compliance Officer (CCO) regularly reports to the Executive Board.</p> <p>In addition, the Compliance organization includes a neutral, external ombudsman who is obliged to maintain strict confidentiality (Attorney Dr. Rainer Buchert). Diehl employees and third parties may contact him in confidence if they have observed improper business practices within companies of the Diehl Group.</p> <p>Diehl Group Axel Esser</p> <p>Phone +49 7551 89-2439 Mobile +49 1724589-175</p> <p> Send email</p> <hr/> <p>OMBUDSMAN</p> <p>Diehl Group Dr. Rainer Buchert</p> <p>Phone +49 69 7103333-0</p> <p>Bleidenstraße 1 60311 Frankfurt am Main Germany</p> <p> Send email</p>

[1] General Business Principles of the Diehl Group (Document)

Accessed 06/04/2020

https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1

[p.7] The Compliance Organization at Diehl is supplemented by a neutral external ombudsman (lawyer) who is obliged to maintain strict confidentiality. Diehl employees and third parties can turn to the ombudsman as a neutral body in confidence if they have observed improper business practices in companies of the Diehl Group.

Diehl encourages its employees to report suspicious cases in order to prevent damage to the company. The identity of employees who report a possible violation will be treated confidentially. Similarly, no employee may be sanctioned or otherwise disadvantaged as a result of having made such a report.

The contact details of the CCO, as well as of the ombudsman, are published on the Internet ([www.diehl.com / Group / Company / Compliance](http://www.diehl.com/Group/Company/Compliance)). The CCO may be consulted on all relevant matters.

[15] Updated - General Business Principles of the Diehl Group (Webpage)

Accessed 12/05/2020

<https://www.diehl.com/group/en/company/compliance/#general-business-principles>

[p.7] The Compliance Organization at Diehl is supplemented by a neutral external ombudsman (lawyer) who is obliged to maintain strict confidentiality. Diehl employees and third parties can turn to the ombudsman as a neutral body in confidence if they have observed improper business practices in companies of the Diehl Group.

Diehl encourages its employees to report suspicious cases in order to prevent damage to the company. The identity of employees who report a possible violation will be treated confidentially. Similarly, no employee may be sanctioned or otherwise disadvantaged as a result of having made such a report.

The contact details of the CCO, as well as of the ombudsman, are published on the Internet ([www.diehl.com / Group / Company / Compliance \(/group/en/company/compliance/#contact-organization\)](http://www.diehl.com/Group/Company/Compliance(/group/en/company/compliance/#contact-organization))). The CCO may be consulted on all relevant matters.

[2] Compliance - Prohibition of Corruption (Webpage)

Accessed 06/04/2020

<https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption>

Diehl's Compliance organization is complemented by a neutral, external ombudsman (lawyer) who is obliged to maintain strict confidentiality. The ombudsman's contact details are available on the Internet ([www.diehl.com / Group / Company / Compliance](http://www.diehl.com/Group/Company/Compliance)). The ombudsman acts as neutral, confidential point of contact for Diehl employees and third parties, such as suppliers, joint venture partners, etc., if they have observed improper business practices in companies of the Diehl group. Thus, Diehl employees and other whistleblowers can report suspected violations of Compliance standards without being required to reveal their identity as whistleblowers because any conversation with the ombudsman is subject to the lawyer's duty of confidentiality. This is why both employees and third parties should make use of the opportunity to exchange information with the ombudsman in case of doubt. He can be reached on all usual communication channels – by phone, e-mail, letter mail or fax. Information from abroad is mostly received by e-mail. Information provided in languages other than German or English is translated and answered at short notice. The contact details of the Corporate Compliance Officer (CCO) are also available on the Internet ([www.diehl.com / Group / Company / Compliance](http://www.diehl.com/Group/Company/Compliance)). The CCO may also be consulted regarding all Compliance-related issues.

4. Conflict of Interest

Question
4.1. Does the company have a policy defining conflicts of interest – actual, potential and perceived – that applies to all employees and board members?
Score
1
Comments
There is evidence the company has a policy on conflicts of interest that applies to all employees company-wide. However, the company receives a score of ‘1’ because there is no publicly available evidence that its policy accounts for potential or perceived conflicts, nor is there evidence that it defines and addresses specific types of relationships that may present a possible conflict of interest risk.
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1</p> <p>[p.2] Preliminary Remark</p> <p>Dear Colleagues,</p> <p>Diehl carries out its business activities both in agreement with the laws and regulations of public authorities in the countries where its employees work and in accordance with the principles described here. All employees on all hierarchical levels, as well as the executive bodies, are to comply with them without exception. Unfair or even illegal practices are not compatible with our business principles</p> <p>[p.4] 1.6 Avoidance of conflicts of interests</p> <p>All employees must avoid any situation which could result in a conflict between their own personal interests and the interests of Diehl. A conflict of interest can result when an employee takes a course of action or pursues interests which can hamper him or her in objectively and effectively carrying out his or her duties and meeting his or her responsibility to Diehl.</p>

Question
4.2. Are there procedures in place to identify, declare and manage conflicts of interest, which are overseen by a body or individual ultimately accountable for the appropriate management and handling of conflict of interest cases?
Score
0
Comments
There is no publicly available evidence that the company has procedures in place to identify, declare or manage conflicts of interest, nor is there evidence that a specific body or individual is responsible for oversight of this process.
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.4] 1.6 Avoidance of conflicts of interests All employees must avoid any situation which could result in a conflict between their own personal interests and the interests of Diehl. A conflict of interest can result when an employee takes a course of action or pursues interests which can hamper him or her in objectively and effectively carrying out his or her duties and meeting his or her responsibility to Diehl.</p>

Question
4.3. Does the company have a policy and procedure regulating the appointment of directors, employees or consultants from the public sector?
Score
0
Comments
There is no publicly available evidence that the company has a policy to regulate the employment of current or former public officials.
Evidence
No evidence found.

Question
4.4. Does the company report details of the contracted services of serving politicians to the company?
Score
2
Comments
The company publishes a clear statement that it has not contracted the services of any serving politicians in the past 12 months.
Evidence
<p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Lobbying Through its office in Berlin, Diehl is in contact with political and ministerial decision-makers, with partner companies and associations represented there as well as with embassy representatives.</p> <p>In the past 12 months, Diehl had no politicians under contract.</p>

5. Customer Engagement

5.1 Contributions, Donations and Sponsorships

Question
5.1.1. Does the company have a clearly defined policy and/or procedure covering political contributions?
Score
0
Comments
There is no publicly available evidence that the company has a policy to regulate corporate political contributions.
Evidence
<p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Lobbying Through its office in Berlin, Diehl is in contact with political and ministerial decision-makers, with partner companies and associations represented there as well as with embassy representatives.</p>

Question
5.1.2. Does the company publish details of all political contributions made by the company and its subsidiaries, or a statement that it has made no such contribution?
Score
0
Comments
There is no evidence that the company publishes any details of its corporate political contributions.
Evidence
No evidence found.

Question
5.1.3. Does the company have a clearly defined policy and/or procedure covering charitable donations and sponsorships, whether made directly or indirectly, and does it publish details of all such donations made by the company and its subsidiaries?
Score
0
Comments
<p>The company publishes some information about its charitable foundations, however there is no clear evidence that the company has a policy or procedure on charitable donations and sponsorships to ensure donations are not used as vehicles for bribery and corruption. There is also no evidence that the company publishes full details of its charitable contributions, such as details of the recipient, amount, country of recipient and which corporate entity made the payment.</p>
Evidence
<p>[5] Commitment – Social Accessed 13/08/2019 https://www.diehl.com/group/en/company/commitment/ Impressive Loyalty</p> <p>Protecting people from getting into distress and helping people in need: this is the main concern of the Diehl Group's aid projects. Support is provided primarily for our company's employees and former employees. However, we also support other people living in our region, above all those who need our help most – our children.</p> <p>HEINRICH-DIEHL-MEMORIAL-FUND</p> <p>The Heinrich-Diehl Memorial Fund was founded just a few years after the end of the war on the 50-year company anniversary in 1952. Karl Diehl intended the establishment of a voluntary company pension scheme for the deserving retired employees of the company in the memory of his father, the company founder, Heinrich Diehl. Diehl still stands by the services of this special type of pension scheme even half a century after its introduction.</p> <p>KARL-DIEHL-FOUNDATION</p> <p>The main aim of the Karl-Diehl Foundation, founded in May 1987, is to provide help for people in need; it was created by the senior director of our company on the occasion of his 80th birthday. The purpose of the foundation is to support employees or their dependants or former Diehl employees, who have come into difficulties through no fault of their own. In addition, needy residents of the city of Nürnberg and the surrounding county can also apply for help in special cases. The Foundation's committee has approved more than 11,000 applications since its inception, helping people who have run into difficulties.</p> <p>IRMGARD DIEHL CHILDREN'S FOUNDATION</p> <p>In spring 2008, Werner Diehl, Shareholder of the Diehl Group, established the "Irmgard Diehl Children's Foundation" in memory of his mother, Irmgard Diehl, to whom the health and well-being of children had always been a matter of concern. Karl Diehl, too, still had taken a vivid interest in the planned foundation only shortly before he died.</p> <p>Children are the weakest members of our society and therefore need special protection and support. The Irmgard Diehl Children's Foundation wants to help especially when public funds and care are not sufficient. It wants to support children from a difficult family environment, who have experienced abuse and violence or who suffer from a serious illness or handicap.</p> <p>[6] Commitment - Culture (Webpage) Accessed 13/08/2019 https://www.diehl.com/group/en/company/commitment/#culture Karl Diehl - Entrepreneur, Sponsor and Patron</p>

The life of Karl Diehl encompassed German history from the German Empire to present day reunified Germany with all its facets. Born in a simple family of craftsmen as the son of hardworking parents, who built an impressive organization with drive and skill, he further developed his inheritance beyond the ravages of war to an internationally established group that counts over 17000 employees today. Despite all his success, Karl Diehl never forgot the people, who didn't have such good fortune.

For many years, the honorary citizen of Nuremberg Karl Diehl supported the work of the Old-Town Friends in his hometown of Nuremberg, saving many architectural treasures from destruction or funding their restoration. For this work, he was awarded the honorary title "Patron of the Old City".

5.2 Lobbying

Question
5.2.1 Does the company have a policy and/or procedure covering responsible lobbying?
Score
0
Comments
There is no publicly available evidence that the company has a policy or procedure on lobbying.
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Lobbying</p> <p>Through its office in Berlin, Diehl is in contact with political and ministerial decision-makers, with partner companies and associations represented there as well as with embassy representatives.</p> <p>Through its office in Brussels, Diehl is in contact with decision-makers from the European Community, the European Commission, the European Defence Community and NATO, as well as with partner companies and associations represented there.</p>

Question
5.2.2 Does the company publish details of the aims and topics of its public policy development and lobbying activities it carries out?
Score
1
Comments
<p>The company publishes some information on the subjects on which it lobbies, in particular at the European Union level. There is evidence to indicate that this information is up to date for the most recent financial year.</p> <p>However, the company receives a score of ‘1’ because it does not provide further publicly available information on its core positions or aims of its lobbying activities, nor does it indicate their relevance to stakeholders. There is also no evidence that the company publishes the aims and topics of its lobbying activities at the national level or for any other relevant jurisdictions worldwide.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Lobbying</p> <p>Through its office in Berlin, Diehl is in contact with political and ministerial decision-makers, with partner companies and associations represented there as well as with embassy representatives.</p> <p>Through its office in Brussels, Diehl is in contact with decision-makers from the European Community, the European Commission, the European Defence Community and NATO, as well as with partner companies and associations represented there.</p> <p>As published in the EU Transparency Register, Diehl keeps track of the following and other main EU initiatives, policies and legislative files:</p> <p>Transposition/monitoring of the Defence Package, Preparatory Action on CSDP-related research, SESAR, European Fund for Strategic Investment, regional policy / Structural Funds, Energy Efficiency Directive, Energy Union, ETS reform, Smart Grids/Smart Metering, resource efficiency, Horizon 2020, FP9</p> <p>Relevant policy implementation, public relations and communication activities such as projects, events and publications: Bi-annual reception concerning current political topics (last time in 2015).</p> <p>Participation in EU structures and platforms Intergroups (European Parliament): Sky and Space Intergroup</p> <p>[...] Further (financial) information in the interest of transparency:</p> <p>Diehl Stiftung & Co. KG is a member of several national associations that are also represented in Brussels, either by themselves or through their European associations (e.g. BDI, BDLI, BDSV, Wirtschaftsvereinigung Metalle). The membership fees for these have not been included in the cost calculation of the Diehl office in Brussels to avoid double counting.</p> <p>By its registration in the EU Transparency Register, Diehl Stiftung & Co. KG has signed the Transparency Register's code of conduct</p> <p>Diehl Defence is a member of the following associations:</p> <ul style="list-style-type: none"> • BDI – Bundesverband der Deutschen Industrie (Federation of German Industries) • BDLI – Bundesverband der deutschen Luft- und Raumfahrtindustrie (German Aerospace Industries Association) • BDSV – Bundesverband der deutschen Sicherheits- und Verteidigungsindustrie e.V. (Federation of German Security and Defence Industries)

- DGLR – Deutsche Gesellschaft für Luft- und Raumfahrt (Germany Society for Aeronautics and Astronautics)
- DWT – Deutsche Gesellschaft für Wehrtechnik (German Association for Defence Technology)
- FKH – Förderkreis Deutsches Heer e.V. (Association of the German Army)
- LR BW – Luft- und Raumfahrt Baden-Württemberg e.V. (Forum Aerospace Baden-Wuerttemberg e.V.)

[13] European Commission Meetings (Document)

Accessed 20/04/2020

<https://www.diehl.com/cms/files/Meetings2.pdf>

Last update: 01/09/2019

List of meetings **Diehl Stiftung & Co. KG** has held with Commissioners, Members of their Cabinet or Director-Generals since 01/12/2014 under its current ID number in the Transparency Register: 92127312521-05.

Nr	Commission representative	Portfolio	Date	Location	Subject(s)
1	Günther Oettinger, Commissioner	Budget & Human Resources	21/09/2018	Brussels	Aerospace and Defence Industry
2	Rolf Carsten Bermig, Cabinet member of Elzbieta Bieńkowska	Internal Market, Industry, Entrepreneurship and SMEs	12/10/2016	Brussels	Energy, Emissions & raw materials
3	Dominique Ristori, Director-General	Energy (ENER)	31/08/2015	Brussels, Belgium	Energy markets
4	Rolf Carsten Bermig, Cabinet member of Elzbieta Bieńkowska	Internal Market, Industry, Entrepreneurship and SMEs	27/01/2015	Brussels	Introductory meeting
5	Rolf Carsten Bermig, Cabinet member of Elzbieta Bieńkowska Kaius Kristian Hedberg, Cabinet member of Elzbieta Bieńkowska	Internal Market, Industry, Entrepreneurship and SMEs	21/01/2015	Brussels, Belgium	Introductory meeting

Reference:

Publication of meetings is based on the provisions of Commission decision on the publication of information on meetings held between Directors-General of the Commission and organisations or self-employed individuals - (2014/838/EU, Euratom) of 25.11.2014. and

Commission decision on the publication of information on meetings held between Members of the Commission and organisations or self-employed individuals - (2014/839/EU, Euratom) of 25.11.2014.

Question
5.2.3 Does the company publish full details of its global lobbying expenditure?
Score
1
Comments
<p>The company provides some details of its lobbying expenditure in the form of a total figure for the financial year 2017.</p> <p>However, the company receives a score of '1' because this data is not correct to the most recently reported financial year, nor does it include further details such as expenditure by corporate entity, geography, and a breakdown of internal lobbying, external lobbying and association lobbying as well as an explanation of how the figures in the data have been calculated. It is also not clear that the expenditure figure represents all jurisdictions in which the company has conducted lobbying activities.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption [...] Two full-time equivalent employees are involved in the activities published in the EU Transparency Register. Annual costs related to activities covered by the Register are estimated at 200,000 to 300,000 euros for financial year 2017.</p> <p>Further (financial) information in the interest of transparency:</p> <p>Diehl Stiftung & Co. KG is a member of several national associations that are also represented in Brussels, either by themselves or through their European associations (e.g. BDI, BDLI, BDSV, Wirtschaftsvereinigung Metalle). The membership fees for these have not been included in the cost calculation of the Diehl office in Brussels to avoid double counting.</p> <p>By its registration in the EU Transparency Register, Diehl Stiftung & Co. KG has signed the Transparency Register's code of conduct</p> <p>Diehl Defence is a member of the following associations:</p> <ul style="list-style-type: none"> • BDI – Bundesverband der Deutschen Industrie (Federation of German Industries) • BDLI – Bundesverband der deutschen Luft- und Raumfahrtindustrie (German Aerospace Industries Association) • BDSV – Bundesverband der deutschen Sicherheits- und Verteidigungsindustrie e.V. (Federation of German Security and Defence Industries) • DGLR – Deutsche Gesellschaft für Luft- und Raumfahrt (Germany Society for Aeronautics and Astronautics) • DWT – Deutsche Gesellschaft für Wehrtechnik (German Association for Defence Technology) • FKH – Förderkreis Deutsches Heer e.V. (Association of the German Army) • LR BW – Luft- und Raumfahrt Baden-Württemberg e.V. (Forum Aerospace Baden-Wuerttemberg e.V.)

5.3 Gifts and Hospitality

Question
5.3.1 Does the company have a policy and/or procedure on gifts and hospitality to ensure they are bona fide to prevent undue influence or other corruption?
Score
1
Comments
<p>There is evidence that the company has a policy on the giving and receipt of gifts and hospitality. The policy addresses the risks associated with gifts and hospitality given to and received from domestic or foreign public officials. The company also indicates that employees must keep written documentation of approvals for gifts and hospitality.</p> <p>However, the company receives a score of ‘1’ because there is no publicly available evidence that all gifts and hospitality above a certain threshold are recorded in a dedicated central register that is accessible to those responsible for oversight of the process. There is also evidence that the company’s policy specifies financial or proportional limits for different types of promotional expense.</p>
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.4] 1.7 Proper handling of invitations, gifts and other benefits</p> <p>Gifts and other benefits may be accepted or granted only after approval by the respective company superior or Corporate Compliance Officer (CCO) and only under the condition that the gifts or benefits do not contravene laws or guidelines, are within proper limits, and are not intended to influence decisions in a dishonest manner. The question of whether gifts or invitations are appropriate is to be decided according to normal business practices and with due consideration, if necessary, for the special customs of each individual country. Every appearance of dishonesty and incorrect behavior is to be avoided.</p> <p>[11] How to handle invitations and gifts correctly (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/Flyer_Sicherer_Umgang_mitE_170919.pdf Preface</p> <p>This flyer provides information about how to handle invitations and gifts. Please be aware that the procedure described must be adjusted to your individual sphere of business. That means, you have to coordinate with your superior how to practically implement the requirements in your respective sphere of business – for example also with regard to reachability of your superior during business trips, vacation, etc.</p> <p>I. Public Officials and Public Service Employees</p> <p>Domestic or foreign public officials and public service employees include:</p> <ul style="list-style-type: none"> • Civil servants • Administration employees • Employees of public authorities • Staff members of the German Ministry of Defence and the Bundeswehr • Employees from electricity and water suppliers • Employees from companies which are (in part) in public ownership • Employees from private companies who perform public tasks • Additionally abroad: e.g. members of royal families, etc. • Etc. <p>In the following checklist, all of them are referred to as “public officials”.</p> <p>Checklist – Public Officials</p>

1. Please inquire in advance about applicable regulations of the respective public authority by means of officially accessible sources. If you want to directly contact the public official for that purpose, please coordinate your way of proceeding with your superior in advance.
 – Check with the public official/public authority whether and what gifts or invitations are permissible or approvable after all. Moreover, ask for the permissible value of a gift/invitation. For documentation purposes, you should in any case make a written note of that.

2. If all applicable regulations are observed, obtain your superior’s written approval of the intended benefit. For documentation purposes, please take a written note (e.g. memo or email) of oral approvals.

3. Should there be any doubts, obtain the Diehl Corporate Compliance Officer’s (CCO) written approval of the intended benefit.

II. Private Sector Please pay attention to the following checklist when giving or accepting gifts or invitations in doing business with private sector companies.

Checklist – Private Sector

1. Please find out in advance whether there are guidelines, information sheets or notices from business partners regarding gifts and invitations, such as the request not to present any Christmas gifts.
 – If there is nevertheless any uncertainty and you want to directly contact the business partner to clarify things, coordinate the modalities with your superior in advance.

2. The objective of giving or accepting gifts or invitations must not be to influence business decisions.
 – Therefore, check the value of an invitation/a gift in advance as to whether this might have an influence. Coordinate the value of the invitation/gift with your superior, for both giving and accepting.
 – Avoid giving any impression of improper or inappropriate behavior.
 – You are not allowed to accept or give cash or cash-like gifts such as gift vouchers.
 – You must not send or receive gifts or other benefits to/at private addresses.
 – Do not participate in mainly leisure-type events.
 – Do not participate in prize games, lotteries, raffles, etc.

3. If the above restrictions are observed, ask your superior to approve the intended giving or acceptance of a gift/invitation. For documentation purposes, please take a written note (e.g. memo or email) of oral approvals.

4. Should there be any doubts, obtain the Diehl Corporate Compliance Officer’s (CCO) written approval to give or accept a gift/ invitation.

Practical Tip

For reasons of legal certainty, proceed as follows:

- A written invitation must contain the following notice: “We are pleased to invite our guests for lunch/dinner [if appropriate, further events]. We assume that this invitation complies with the compliance regulations applicable for our guests. “
- For spontaneous invitations, we basically recommend a wording such as: „We are pleased to invite you, however, do not want you to get into trouble. Please observe your internal regulations. “

For the purpose of documentation, the person extending the invitation should always write a corresponding note.

6. Supply Chain Management

Question
6.1. Does the company require the involvement of its procurement department in the establishment of new supplier relationships and in the oversight of its supplier base?
Score
0
Comments
There is no publicly available evidence that the company requires the involvement of its procurement department in the establishment and oversight of its supplier base.
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.3] Employees who are involved in contractual negotiations with authorities must be familiar with the guidelines governing the process of submitting business offers in each respective country and may not violate them. Diehl competes for orders by fair and legal means and carries out contractual negotiations in compliance with all legal provisions.</p>

Question
6.2 Does the company conduct risk-based anti-bribery and corruption due diligence when engaging or re-engaging with its suppliers?
Score
0
Comments
There is no publicly available evidence that the company conducts anti-bribery and corruption due diligence when engaging or re-engaging with its suppliers. The company indicates that it conducts due diligence on specific business partners, but it is not clear whether this would include all suppliers or whether such partners are selected based on an assessment of their exposure to corruption risk.
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.3] 1.3 Business relations</p> <p>Relationships with other companies and between employees and their business partners – e.g., with suppliers and customers and with governmental offices and their employees, etc. – must be characterized by transparency, especially in the areas of purchasing and sales. This also applies to relationships with former employees and, in particular, to the family members of employees who directly or indirectly supply goods or services to the Group. Based on our compliance guidelines, due diligence checks are carried out on specific business partners.</p>

Question
6.3 Does the company require all of its suppliers to have adequate standards of anti-bribery and corruption policies and procedures in place?
Score
1
Comments
<p>There is some evidence that the company ensures that its suppliers have adequate anti-bribery and corruption policies and procedures in place. There is evidence that the company takes active steps to ensure this by requiring that all suppliers follow its own anti-bribery and corruption policy.</p> <p>However, the company receives a score of ‘1’ because there is no publicly available evidence that all suppliers must have policies that prohibit facilitation payments, and procedures to address conflicts of interest, gifts and hospitality and whistleblowing. There is also no clear evidence that the company assures itself of the quality of suppliers’ policies when onboarding and when there is a significant change in the business relationship.</p>
Evidence
<p>[4] Compliance Regulations for Suppliers of Diehl Defence (Document) Accessed 11/08/2019 https://www.diehl.com/cms/files/Update-Compliance-regulations-for-Suppliers-of-the-Diehl-Group_EN_12-2017.pdf [p.2] Compliance regulations for Suppliers of Diehl Defence</p> <p>The Supplier shall safeguard that within the framework of the business relationship with the Customer its employees and other persons contracted by it (hereinafter referred to as “agents”) refrain from anything that might result in a criminal liability of these employees / agents on grounds of fraud, any kind of bribery, any kind of corruption or offences against free competition and shall in every respect encourage the law-abiding conduct of its employees / agents.</p> <p>[...]</p> <p>Notwithstanding the above, the Supplier shall observe all applicable laws, official and other regulations he and the business relationship with the Customer is subject to as well as the General Business Principles of the Diehl Group which are published on the website www.diehl.com under “Corporate Compliance” and may, upon request, be made available separately in writing. The Supplier shall impose the contents of this Compliance Regulation on the sub-suppliers entrusted by it within the framework of the business relationship.</p> <p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.3] 1.3 Business relations</p> <p>Relationships with other companies and between employees and their business partners – e.g., with suppliers and customers and with governmental offices and their employees, etc. – must be characterized by transparency, especially in the areas of purchasing and sales. This also applies to relationships with former employees and, in particular, to the family members of employees who directly or indirectly supply goods or services to the Group. Based on our compliance guidelines, due diligence checks are carried out on specific business partners.</p> <p>Employees who are involved in contractual negotiations with authorities must be familiar with the guidelines governing the process of submitting business offers in each respective country and may not violate them. Diehl competes for orders by fair and legal means and carries out contractual negotiations in compliance with all legal provisions.</p>

Question
6.4 Does the company ensure that its suppliers require all their sub-contractors to have anti-corruption programmes in place that at a minimum adhere to the standards established by the main contractor?
Score
1
Comments
There is some evidence that the company takes steps to ensure that the substance of its anti-bribery and corruption programme and standards are required of sub-contractors throughout the supply chain. However, the company receives a score of '1' because it does not provide any further information on the steps that it takes to ensure this in practice.
Evidence
<p>[4] Compliance Regulations for Suppliers of Diehl Defence (Document) Accessed 11/08/2019 https://www.diehl.com/cms/files/Update-Compliance-regulations-for-Suppliers-of-the-Diehl-Group_EN_12-2017.pdf [p.2] The Supplier shall impose the contents of this Compliance Regulation on the sub-suppliers entrusted by it within the framework of the business relationship.</p>

Question
6.5 Does the company publish high-level results from ethical incident investigations and disciplinary actions against suppliers?
Score
0
Comments
There is no publicly available evidence that the company publishes any data on ethical or anti-bribery and corruption reports, investigations or disciplinary actions involving its suppliers.
Evidence
No evidence found.

7. Agents, Intermediaries and Joint Ventures

7.1 Agents and Intermediaries

Question
7.1.1 Does the company have a clear policy on the use of agents?
Score
1
Comments
<p>There is evidence that the company has a policy on the use of agents which addresses the corruption risks associated with their use and provides details of specific controls to mitigate these risks. The company indicates that it has procedures in place to ensure that any sales representatives meet high standards of integrity and to ensure compliance with all relevant regulations. In addition, there is evidence that the Corporate Compliance Officer (CCO) has oversight of all agreements with sales representatives. There is some evidence that this policy applies to all divisions and subsidiaries that might employ agents.</p> <p>However, the company receives a score of ‘1’ because there is no evidence that it commits to establishing and verifying that the use of agents is, in each case, necessary to perform a legitimate business function.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Sales representatives and agents</p> <p>Based on the Diehl Compliance guidelines, due diligence reviews are conducted for defined business partners, such as sales representatives and agents. Accordingly, a corporate guideline on conclusion of consultancy and representative agreements exists.</p> <p>The integrity of consultants and representatives is indispensable for such a cooperation because Diehl can also be held responsible for their actions. The above-mentioned Compliance guideline is implemented to ensure that the consultants and representatives engaged meet the same high standards of integrity as Diehl in their business activities and transactions. This guideline provides instructions for the engagement and management of representatives and consultants and is to ensure that all representatives and consultants comply with statutory provisions, further applicable regulations and procedures as well as anti-corruption legislation.</p> <p>[...] This guideline applies to all national and foreign companies of the Diehl Group with respect to their relations with consultants and representatives and provides, inter alia, that [...]</p> <p>[...]</p> <p>As a general rule, all consultancy and representative agreements must be made in writing on the basis of the Compliance standard agreements. Among other provisions, these standard agreements contain specific declarations and assurances regarding compliance with all applicable anti-corruption laws and provisions as well as regulations regarding termination without notice for non-compliance.</p> <p>The term of the agreement shall not exceed two years without prior approval of the CCO or an authorized representative appointed by the CCO. All representative and consultancy agreements shall be administered, executed, renewed and terminated in accordance with this guideline and are available to the CCO.</p> <p>In addition, all representative and consultancy agreements are subjected to internal audits (Compliance audits) at regular intervals.</p>

Question
7.1.2 Does the company conduct risk-based anti-bribery and corruption due diligence when engaging or re-engaging its agents and intermediaries?
Score
2
Comments
<p>There is evidence the company has formal procedures in place to conduct risk-based anti-bribery and corruption due diligence prior to engaging and re-engaging any agents and intermediaries. The company indicates that due diligence is repeated at least every two years and when there is a significant change in the business relationship. There is evidence that all agents and highest risk intermediaries are subject to enhanced due diligence. In addition, the company commits to not engage or terminate its engagement with agents or intermediaries where any risks identified in the due diligence cannot be mitigated.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Sales representatives and agents</p> <p>Based on the Diehl Compliance guidelines, due diligence reviews are conducted for defined business partners, such as sales representatives and agents. Accordingly, a corporate guideline on conclusion of consultancy and representative agreements exists.</p> <p>The integrity of consultants and representatives is indispensable for such a cooperation because Diehl can also be held responsible for their actions. The above-mentioned Compliance guideline is implemented to ensure that the consultants and representatives engaged meet the same high standards of integrity as Diehl in their business activities and transactions. This guideline provides instructions for the engagement and management of representatives and consultants and is to ensure that all representatives and consultants comply with statutory provisions, further applicable regulations and procedures as well as anti-corruption legislation.</p> <p>Thus, a regular (i.e., every two years or in the case of major changes of business relations) Compliance due diligence review of all current and potential consultants and representatives is obligatory to prevent illegal business practices, such as fraud, bribery or corruption. The due diligence review is performed, using software and other tools, on the basis of a risk assessment carried out before. It covers all information relevant for corruption prevention, especially the qualifications of the business partner, the relations with Diehl and Diehl employees, special incidents in the past (e.g. insolvency, corruption, punishable offenses, antitrust proceedings etc.), modes of settlement as well as determination and verification of the beneficial owner.</p> <p>The beneficial owner of sales representatives / agents is identified and verified prior to an engagement as well as every two years and in the case of significant changes of the business relations. Like the entire due diligence review, the beneficial owner is determined and verified on the basis of a risk assessment undertaken before, which means all information provided by the representative / agent is verified, e.g. by excerpts from the commercial register. Moreover, a verification is carried out on the basis of independent sources (e.g. external service providers) in the case of high-risk representatives / agents. If the beneficial owner cannot be determined and verified, Diehl will not enter a business relationship with the representative / agent, or Diehl will terminate an existing relationship. With regard to the entire Compliance due diligence review, all highest-risk representatives and agents are subjected to an extended Due Diligence Review, which means that an extension of the review to include an on-site review, a review carried out by external service providers or constant monitoring may be necessary, depending on the risk assessment carried out.</p> <p>If risks have been identified in the course of the due diligence review, that cannot be reduced, Diehl will not enter a business relationship with such partners or terminates the business relationship. Thus, the conclusion or extension of an agreement always depends on the results of the Compliance due diligence review carried out before.</p> <p>[...] The term of the agreement shall not exceed two years without prior approval of the CCO or an authorized representative appointed by the CCO. All representative and consultancy agreements shall be administered, executed, renewed and terminated in accordance with this guideline and are available to the CCO.</p>

[1] General Business Principles of the Diehl Group (Document)

Accessed 06/04/2020

https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1

[p.3] 1.3 Business relations

Relationships with other companies and between employees and their business partners – e.g., with suppliers and customers and with governmental offices and their employees, etc. – must be characterized by transparency, especially in the areas of purchasing and sales. This also applies to relationships with former employees and, in particular, to the family members of employees who directly or indirectly supply goods or services to the Group. Based on our compliance guidelines, due diligence checks are carried out on specific business partners.

Question
7.1.3 Does the company aim to establish the ultimate beneficial ownership of its agents and intermediaries?
Score
2
Comments
<p>There is evidence the company has formal procedures in place to establish the beneficial ownership of agents prior to engaging them, and at least every two years and when there is a significant change in the business relationship. The company operates a risk based beneficial ownership verification policy, whereby all agent provided information is verified and high risk agent's information is independently verified. There is evidence that the company commits to not engage or terminate its engagement with agents or intermediaries where ultimate beneficial ownership cannot be established.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Sales representatives and agents</p> <p>[...]</p> <p>Thus, a regular (i.e., every two years or in the case of major changes of business relations) Compliance due diligence review of all current and potential consultants and representatives is obligatory to prevent illegal business practices, such as fraud, bribery or corruption. The due diligence review is performed, using software and other tools, on the basis of a risk assessment carried out before. It covers all information relevant for corruption prevention, especially the qualifications of the business partner, the relations with Diehl and Diehl employees, special incidents in the past (e.g. insolvency, corruption, punishable offenses, antitrust proceedings etc.), modes of settlement as well as determination and verification of the beneficial owner.</p> <p>The beneficial owner of sales representatives / agents is identified and verified prior to an engagement as well as every two years and in the case of significant changes of the business relations. Like the entire due diligence review, the beneficial owner is determined and verified on the basis of a risk assessment undertaken before, which means all information provided by the representative / agent is verified, e.g. by excerpts from the commercial register. Moreover, a verification is carried out on the basis of independent sources (e.g. external service providers) in the case of high-risk representatives / agents. If the beneficial owner cannot be determined and verified, Diehl will not enter a business relationship with the representative / agent, or Diehl will terminate an existing relationship. With regard to the entire Compliance due diligence review, all highest-risk representatives and agents are subjected to an extended Due Diligence Review, which means that an extension of the review to include an on-site review, a review carried out by external service providers or constant monitoring may be necessary, depending on the risk assessment carried out.</p> <p>If risks have been identified in the course of the due diligence review, that cannot be reduced, Diehl will not enter a business relationship with such partners or terminates the business relationship. Thus, the conclusion or extension of an agreement always depends on the results of the Compliance due diligence review carried out before.</p>

Question
7.1.4 Does the company’s anti-bribery and corruption policy apply to all agents and intermediaries acting for or on behalf of the company, and does it require anti-bribery and corruption clauses in its contracts with these entities?
Score
2
Comments
<p>There is evidence that the company’s anti-bribery and corruption policy applies to all agents and intermediaries. The company also provides evidence to indicate that these parties are subject to anti-bribery and corruption clauses in their contracts, which include clear audit rights and termination rights to detect, control and prevent breaches.</p>
Evidence
<p>[16] Prohibition of Corruption – Updated Page (Webpage) Accessed 12/05/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption The Diehl Anti-Corruption and Bribery Guidelines apply to commercial agents and intermediaries. Compliance is audited regularly. In the Defence Group, an audit takes place at least once a year. In case of non-compliance, contracts are terminated without notice.</p> <p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Sales representatives and agents</p> <p>Based on the Diehl Compliance guidelines, due diligence reviews are conducted for defined business partners, such as sales representatives and agents. Accordingly, a corporate guideline on conclusion of consultancy and representative agreements exists.</p> <p>The integrity of consultants and representatives is indispensable for such a cooperation because Diehl can also be held responsible for their actions. The above-mentioned Compliance guideline is implemented to ensure that the consultants and representatives engaged meet the same high standards of integrity as Diehl in their business activities and transactions. This guideline provides instructions for the engagement and management of representatives and consultants and is to ensure that all representatives and consultants comply with statutory provisions, further applicable regulations and procedures as well as anti-corruption legislation.</p> <p>[...]</p> <p>As a general rule, all consultancy and representative agreements must be made in writing on the basis of the Compliance standard agreements. Among other provisions, these standard agreements contain specific declarations and assurances regarding compliance with all applicable anti-corruption laws and provisions as well as regulations regarding termination without notice for non-compliance.</p> <p>The term of the agreement shall not exceed two years without prior approval of the CCO or an authorized representative appointed by the CCO. All representative and consultancy agreements shall be administered, executed, renewed and terminated in accordance with this guideline and are available to the CCO. In addition, all representative and consultancy agreements are subjected to internal audits (Compliance audits) at regular intervals.</p>

Question
7.1.5 Does the company ensure that its incentive schemes for agents are designed in such a way that they promote ethical behaviour and discourage corrupt practices?
Score
2
Comments
<p>There is evidence that the company highlights and addresses incentive schemes for agents as a factor in bribery and corruption risk. There is evidence the company places a threshold on sales-based commissions to agents, and that all such remuneration requires approval from the Corporate Compliance Officer (CCO). The company also indicates that it remunerates agents in stage payments, based on clear milestones outlined in a written agreement. In addition, the company commits to only paying the agreed fees into local bank accounts or to a bank account in Germany.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Sales representatives and agents</p> <p>[...]</p> <p>This guideline applies to all national and foreign companies of the Diehl Group with respect to their relations with consultants and representatives and provides, inter alia, that</p> <ul style="list-style-type: none"> • the remuneration level must correspond to the scope of services provided; • the remuneration must correspond to the commission scale laid down; • the remuneration is in any case subject to the CCO's approval or the approval of an authorized representative appointed by the CCO; • the remuneration is to be transferred to a first-class bank account in the country where the services are provided or to a bank account in Germany; • all services and activities performed by the representative / consultant have to be documented. <p>In this way it is ensured that the remuneration structure complies with the prohibition of bribery and corruption embodied in the GBP. In any case, the CCO or the authorized representative appointed by him restricts the remuneration so that it is not inappropriately high. Moreover, the remuneration is to be paid only in part payments, based on clearly defined milestones within the agreement.</p>

Question
7.1.6 Does the company publish details of all agents currently contracted to act with and on behalf of the company?
Score
0
Comments
There is no evidence that the company publishes any details of the agents currently contracted to act for or on its behalf.
Evidence
No evidence found.

Question
7.1.7 Does the company publish high-level results from incident investigations and sanctions applied against agents?
Score
0
Comments
There is no evidence that the company publishes any data on ethical or bribery and corruption-related reports, investigations or associated disciplinary actions involving its agents.
Evidence
No evidence found.

7.2 Joint Ventures

Question
7.2.1 Does the company conduct risk-based anti-bribery and corruption due diligence when entering into and operating as part of joint ventures?
Score
0
Comments
There is no publicly available evidence that the company conducts anti-bribery and corruption due diligence on its joint ventures. The company indicates that it conducts due diligence on specific business partners, but it is not clear whether this would include joint ventures or whether such partners are selected based on an assessment of their exposure to corruption risk.
Evidence
<p>[1] General Business Principles of the Diehl Group (Document) Accessed 06/04/2020 https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1 [p.3] 1.3 Business relations</p> <p>[...]</p> <p>Based on our compliance guidelines, due diligence checks are carried out on specific business partners.</p>

Question
7.2.2 Does the company commit to incorporating anti-bribery and corruption policies and procedures in all of its joint venture partnerships, and does it require anti-bribery and corruption clauses in its contracts with joint venture partners?
Score
0
Comments
There is no evidence that the company commits to establishing or implementing anti-bribery and corruption policies or procedures in its joint ventures.
Evidence
No evidence found.

Question
7.2.3 Does the company commit to take an active role in preventing bribery and corruption in all of its joint ventures?
Score
0
Comments
There is no evidence that the company commits to take an active role in preventing bribery and corruption in all of its joint ventures.
Evidence
No evidence found.

8. Offsets

Question
8.1 Does the company explicitly address the corruption risks associated with offset contracting, and is a dedicated body, department or team responsible for oversight of the company's offset activities?
Score
2
Comments
<p>There is evidence that the company acknowledges the corruption risks associated with offset contracting. There is evidence that dedicated individuals within the company are responsible for managing its offset activities, and the company indicates that these individuals receive tailored anti-bribery and corruption training. Although the company does not explicitly state that these individuals form part of a dedicated body, department or team, there is sufficient evidence that the company has procedures in place to monitor and review its offset projects, so it receives a score of '2'.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Special Offset Managers are responsible for the coordination of all offset activities at Diehl. They prepare offset proposals, and check and negotiate offset agreements. Moreover, they cooperate with offset authorities.</p> <p>As offset agreements may involve risks of corruption, all employees in this area are, of course, trained with regard to corruption prevention and bribery prohibition.</p>

Question
8.2 Does the company conduct risk-based anti-bribery and corruption due diligence on all aspects of its offset obligations, which includes an assessment of the legitimate business rationale for the investment?
Score
0
Comments
There is no publicly available evidence that the company has formal procedures in place to conduct risk-based anti-bribery and corruption due diligence on all aspects of its offset obligations.
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption Special Offset Managers are responsible for the coordination of all offset activities at Diehl. They prepare offset proposals, and check and negotiate offset agreements.</p>

Question
8.3 Does the company publish details of all offset agents and brokers currently contracted to act with and/or on behalf of the company?
Score
0
Comments
There is no evidence that the company publishes any details of the offset agents, brokers or consultancy firms currently contracted to act with and on behalf of its offset programme.
Evidence
No evidence found.

Question
8.4 Does the company publish details about the beneficiaries of its indirect offset projects?
Score
0
Comments
There is no evidence that the company publishes any details of its offset obligations or contracts.
Evidence
No evidence found.

9. High Risk Markets

Question
9.1 Does the company have enhanced risk management procedures in place for the supply of goods or services to markets or customers in countries identified as at a high risk of corruption?
Score
2
Comments
<p>There is evidence that company acknowledges the corruption risks associated with operating in different markets, and there is evidence that it has a risk assessment process in place to account for these specific risks. The company indicates that the results of risk assessments have a direct impact on business decisions and inform the development and implementation of additional controls. The company also provides examples of these possible controls, such as on-site visits by the CCO or country-specific training.</p>
Evidence
<p>[2] Compliance - Prohibition of Corruption (Webpage) Accessed 06/04/2020 https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption High-risk markets</p> <p>Diehl identifies countries with high corruption risks, based on the Corruption Perception Index (CPI) by Transparency International and further assessment criteria. If Diehl intends to do business in those countries, such activities are subject to an intensive Compliance review.</p> <p>If the review result shows that corruption risks cannot be reduced satisfactorily by taking Compliance measures, Diehl will not transact that business. Appropriate measures may, for instance, be on-site visits by the CCO in the course of business partner screening, reviews carried out by external service providers or country-specific trainings at the Diehl locations.</p>

Question																																																																																
9.2 Does the company disclose details of all of its fully consolidated subsidiaries and non-fully consolidated holdings (associates, joint ventures and other related entities)?																																																																																
Score																																																																																
1																																																																																
Comments																																																																																
<p>The company publishes a list of its fully consolidated subsidiaries and non-fully consolidated holdings, including associates, and other related entities. For each entity, the company discloses its percentage ownership and the country of incorporation. There is evidence that this list is current and updated on at least an annual basis.</p> <p>However, the company receives a score of '1' because there is no evidence that it publishes details of the country or countries of operation for each entity.</p>																																																																																
Evidence																																																																																
<p>[10] Annual Report 2018 (Document) Accessed 13/08/2019 https://www.diehl.com/cms/files/Diehl_Annual_Report_2018.pdf?download=1 [p.56]</p> <p>STOCK OWNERSHIP OF THE GROUP AS OF DECEMBER 31, 2018</p> <p>1. Consolidated Companies</p> <table border="1"> <thead> <tr> <th>Name and registered office of company</th> <th>Share in capital %</th> </tr> </thead> <tbody> <tr> <td colspan="2">Production and sales companies</td> </tr> <tr> <td colspan="2">Germany</td> </tr> <tr> <td>AIM Infrarot-Module GmbH, Heilbronn</td> <td>50.0</td> </tr> <tr> <td>Diehl & Eagle-Picher Gesellschaft mit beschränkter Haftung, Röthenbach</td> <td>55.0</td> </tr> <tr> <td>Diehl Aerospace GmbH, Überlingen</td> <td>51.0</td> </tr> <tr> <td>Diehl AKO Stiftung & Co. 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[p.57]

Name and registered office of company	Share in capital %
Production and sales companies	
Other countries (continuation)	
Diehl Metering LLC, Wilmington / Delaware, USA	100.0
Diehl Metering S.A.S., Saint-Louis, France	100.0
Diehl Metering Sp. z o.o., Bażanowice, Poland	100.0
DIEHL POWER ELECTRONIC SAS, Siaugues Sainte Marie, France	100.0
Diehl SynchroTec Manufacturing (Wuxi) Co., Ltd., Wuxi, Jiangsu, China	100.0
Franconia Industries, Inc., Albany / New York, USA	100.0
Junghans T2M SAS, La Ferté Saint-Aubin, France	100.0
The Miller Company, Meriden / Connecticut, USA	100.0
Management, property and other companies	
Germany	
Afelixa Grundstücksverwaltungsgesellschaft mbH & Co. Vermietungs KG, Mainz	94.0
Diehl Assekuranz Rückversicherungs- und Vermittlungs-AG, Nürnberg	100.0
Diehl Ausbildungs- und Qualifizierungs-GmbH, Nürnberg	100.0
Diehl Aviation Holding GmbH, Nürnberg	100.0
Diehl Beteteiligungen GmbH, Nürnberg	100.0
Diehl Controls Nürnberg Verwaltungs GmbH, Nürnberg	100.0
Diehl Defence Holding GmbH, Überlingen	100.0
Diehl Defence Land Systems GmbH, Freisen	100.0
Diehl Defence Verwaltungs-GmbH, Überlingen	100.0
DIEHL Informatik GmbH, Nürnberg	100.0
Diehl Röthenbach GmbH & Co. KG, Nürnberg	100.0
Diehl Röthenbach Verwaltungs GmbH, Nürnberg	100.0
Diehl Stiftung & Co. KG, Nürnberg	0.0
Diehl Track Gesellschaft mit beschränkter Haftung, Nürnberg	100.0
Diehl Ventures GmbH, Nürnberg	100.0
GEBRÜDER JUNGHANS GESELLSCHAFT MIT BESCHRÄNKTER HAFTUNG, Röthenbach a. d. Pegnitz	95.9
Goma GmbH, Röthenbach a. d. Pegnitz	100.0
Gummiwerk Blankenheim GmbH, Nürnberg	100.0
Integra Vermögensverwaltungs- und Beteiligungsgesellschaft mbH, Nürnberg	100.0
Neubrandenburger Fahrzeugwerke GmbH, Nürnberg	100.0
Pyrotechnische Fabrik (PYF) GmbH, Röthenbach a. d. Pegnitz	100.0
Sundwiger Messingwerk Verwaltungs GmbH, Hemer	100.0
Other countries	
Diehl Americas, Inc., Wilmington / Delaware, USA	100.0
Diehl Iberia Sistemas, S.A., Sevilla, Spain	100.0
Diehl Metal Applications France SAS, Besançon, France	100.0

[p.58]

**STOCK OWNERSHIP OF THE GROUP
AS OF DECEMBER 31, 2018**

1. Consolidated Companies (continuation)

Name and registered office of company	Share in capital %
Management, property and other companies	
Other countries (continuation)	
DIEHL METERING INDUSTRIA DE SISTEMA DE MEDICAO LTDA, Recife, Brazil	100.0
Hydrometer Verwaltungsgesellschaft mbH, Wien, Austria	100.0
Metares SAS I.L., Saint-Louis, France	100.0

2. Affiliated companies

Management, property and other companies	
Diehl Metering AB, Stockholm, Sweden	100.0
Diehl Metering FZE, Dubai, United Arab Emirates	100.0
Diehl Metering Limited, Halifax / West Yorkshire, Great Britain	100.0
Diehl Metering Pte. Ltd., Singapore	100.0
Diehl Metering S.L., Madrid, Spain	100.0
Diehl Metering S.R.L., Milano, Italy	100.0
Diehl Middle East GmbH, Nürnberg	100.0
FFT Fahrzeugbau und Fahrzeugtechnik GmbH, Nürnberg	100.0
Heinrich Diehl Gedächtnisfonds Gesellschaft mit beschränkter Haftung, Nürnberg	100.0
Mauser-Werke Oberdorf Unterstützungskasse Gesellschaft mit beschränkter Haftung, Oberdorf am Neckar	100.0

[p.59]

3. Associated companies (equity accounting)

Name and registered office of company	Share in capital %
Diehl VC GmbH, Nürnberg	49.6
EuroSpike GmbH, Röthenbach a.d. Peg.	40.0
GIWS Gesellschaft für Intelligente Wirksysteme mbH, Nürnberg	50.0
LOG GmbH, Bonn	25.0
PARSYS GmbH, Schrobenhausen	50.0
RAM-SYSTEM Gesellschaft mit beschränkter Haftung, Ottoberunn	50.0
ROCKETHOME GmbH, Köln	25.1

4. Investments (share in capital ≥ 20%)

Diehl Kuwait General Trade & Contracting W.L.L. i.L., Dasman, Kuwait	49.0
HIL Industrie-Holding GmbH i.L., Bonn	33.3
OEM Defence Services SAS, Elancourt, France	20.0
OEMServices SAS, Tremblay en France, France	25.0
Schramberger Wohnungsbau, Gesellschaft mit beschränkter Haftung, Schramberg	24.1
Troisdorf Genehmigungshaltergesellschaft mbH, Troisdorf	20.0

Question

9.3 Does the company disclose its beneficial ownership and control structure?

Score
0

Comments

The company indicates that it is a limited partnership entity managed by Diehl Verwaltungs-Stiftung. However, there is no evidence that the company publicly discloses information about its beneficial ownership or control structure, nor a statement that no individual owns 25% or more of shares or voting rights. There is some evidence that the company's ownership information is available via a national corporate register, but there is no evidence that this information is freely accessible without a charge.

Evidence

[10] Annual Report 2018 (Document)

Accessed 13/08/2019
https://www.diehl.com/cms/files/Diehl_Annual_Report_2018.pdf?download=1

[p.5] The limited partnership Diehl Stiftung & Co. KG is managed by Diehl Verwaltungs-Stiftung, the general partner. Executive Board and Supervisory Board are the organs of Diehl Verwaltungs-Stiftung.

[p.23] As part of an economically strong, independent and family-owned technology group, Diehl Defence contributes to living in a safe environment.

[12] Annual Report 2017 (Document)

Accessed 06/04/2020
<https://www.diehl.com/cms/files/AnnualReport2017.pdf?download=1>

[p.10] Dr.-Ing. E.h Thomas Diehl, shareholder, member of the Supervisory Board and CEO, died on April 16, 2017 at the age of 66. Mr. Werner Diehl as well as the shareholders of the fourth generation – Dr. Alexander Diehl, Ms. Stephanie Haas, Mr. Markus Diehl, Ms. Laura Diehl, Ms. Carla Diehl as well as Mr. Konstantin Diehl – continue the family-owned company's business. Moreover, the Shareholders and Supervisory Board decided to strengthen the Executive Board by appointing a CEO in fiscal year 2018.

[17] Unternehmensregister – Search “Diehl Stiftung & Co. KG”

Accessed 24/01/2021
<https://www.unternehmensregister.de/ureg/registerPortal.html;jsessionid=A4D18711E40618F1F40EA2BEA06CDF33.web04-1>

Results for search term "Diehl Verwaltungs-Stiftung"

Company / Name	Registered office	Status	AD – Aktueller Abdruck CD – Chronologischer Abdruck HD – Historischer Abdruck DK – Dokumentenansicht UT – Unternehmensträger SI – Strukturierter Registerinhalt
Bavaria District court Nürnberg HRA 552			
Diehl Stiftung & Co. KG	Nürnberg	Updated	AD CD HD DK UT SI
History			
1.) Diehl Stiftung & Co.	1.) Nürnberg		

Unternehmensträgerdaten:

Firma: Amtsgericht Nürnberg HRA 552 - Diehl Stiftung & Co. KG	
Rechtsform:	Kommanditgesellschaft
Kapital:	-
Eintragsdatum:	02. Mai 2002 (Beim Eintragsdatum kann es zu systembedingten, fehlerhaften Angaben kommen!)
Löschdatum:	-
Bilanz vorhanden:	-
Anschrift (ohne Gewähr): Diehl Stiftung & Co. KG Stephanstr. 49 90478 Nürnberg	

Company	Quantity	Documents	Reference Number	VAT	Price *
Diehl Stiftung & Co. KG Nürnberg HRA 552	1	Strukturierter Registerinhalt (SI)	<input type="text" value="Reference Number"/>	0%	€4.50
				Subtotal (incl. VAT)	4.50 €
				net total	4.50 €
				VAT payable	0.00 €
				Total (incl. VAT)	4.50 €

Continue research To checkout

Translation (of table entitled “Unternehmensträgerdaten”):

Company owner data:
 Company: District Court Nuremberg HRA 552 - Diehl Stiftung & Co. KG
 Legal form:
 Limited partnership
 Capital:
 -
 Entry date:
 May 02, 2002
 (There may be system-related, incorrect information on the entry date!)
 Deletion date:
 -
 Balance available:
 -

Address (without guarantee):
 Diehl Foundation & Co. KG
 Stephanstr. 49
 90478 Nuremberg

[14] Open Ownership (Webpage)

Accessed 21/04/2020
<https://register.openownership.org/search?utf8=%E2%9C%93&q=DIEHL+STIFUNG+%26+CO.+KG>

OPEN OWNERSHIP REGISTER BETA

🔍 DIEHL STIFUNG & CO. KG

Who controls, influences, or benefits from a company?

DIEHL STIFUNG & CO. KG

No results containing all your search terms were found. Matches on some of your search terms:
 Displaying results 1 - 10 of 57642 in total

Question

9.4 Does the company publish a percentage breakdown of its defence sales by customer?

Score

0

Comments

There is no evidence that the company discloses a percentage breakdown of its defence sales by customer. The company indicates that its defence business accounts for approximately 14% of its total sales, however it does not provide any publicly available information on its major customers.

Evidence

[9] Company Presentation 2019-2020 (Document)
 Accessed 13/08/2019
https://www.diehl.com/cms/files/Diehl_Unternehmenspraesentation_2019_2020.pdf?download=1
 [p.7]

UMSATZ (MIO €)
SALES - € m-

Year	Sales (Mio €)
2015	3,108
2016	3,410
2017	3,749
2018	3,694
2019 (Trend)	3,790

UMSATZ NACH TEILKONZERNEN (MIO €)
SALES BY CORPORATE DIVISIONS - € m-

2019 (Trend)

Division	Sales (Mio €)	Percentage
Metall	920	24,3%
Controls	535	14,1%
Defence	525	13,9%
Aviation	1,465	38,6%
Metering	335	8,8%
Other	10	0,3%

[10] Annual Report 2018 (Document)
 Accessed 13/08/2019
https://www.diehl.com/cms/files/Diehl_Annual_Report_2018.pdf?download=1
 [p.23]

DEFENCE

DIEHL DEFENCE SALES (in million Euros)

Division	Sales (Mio €)	Percentage
Metall	913	24,7%
Controls	533	14,4%
Aviation	1,476	40,0%
Metering	297	8,0%
Other	11	0,3%

10. State-Owned Enterprises (SOEs)

Question
10.1 Does the SOE publish a breakdown of its shareholder voting rights?
Score
N/A
Comments
N/A
Evidence

Question
10.2 Are the SOE's commercial and public policy objectives publicly available?
Score
N/A
Comments
N/A
Evidence

Question
10.3 Is the SOE open and transparent about the composition of its board and its nomination and appointment process?
Score
N/A
Comments
N/A
Evidence

Question
10.4 Is the SOE's audit committee composed of a majority of independent directors?
Score
N/A
Comments
N/A
Evidence

Question
10.5 Does the SOE have a system in place to assure itself that asset transactions follow a transparent process to ensure they accord to market value?
Score
N/A
Comments
N/A
Evidence

List of Evidence & Sources

No.	Type (Webpage or Document)	Name	Download Date	Link
01	Document	General Business Principles of the Diehl Group	06/04/2020	https://www.diehl.com/cms/files/General_Business_Principles_of_the_Diehl_Corporate_Group.pdf?download=1
02	Webpage	Compliance - Prohibition of Corruption	06/04/2020	https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption
03	Webpage	Compliance – Contact and Organization	06/04/2020	https://www.diehl.com/group/en/company/compliance/#contact-organization
04	Document	Compliance Regulations for Suppliers of Diehl Defence	11/08/2019	https://www.diehl.com/cms/files/Update-Compliance-regulations-for-Suppliers-of-the-Diehl-Group_EN_12-2017.pdf
05	Webpage	Commitment - Social	13/08/2019	https://www.diehl.com/group/en/company/commitment/
06	Webpage	Commitment - Culture	13/08/2019	https://www.diehl.com/group/en/company/commitment/#culture
07	Document	General Terms and Conditions of Purchase of Diehl	13/08/2019	https://www.diehl.com/cms/files/Allgemeine_Einkaufsbedingungen_EN.pdf
08	Document	Quality Requirements for Suppliers	13/08/2019	https://www.diehl.com/cms/files/Qualitaetsanforderungen_fuer_Lieferanten_DE_EN.pdf
09	Document	Company Presentation 2019-2020	13/08/2019	https://www.diehl.com/cms/files/Diehl_Unternehmenspraesentation_2019_2020.pdf?download=1
10	Document	Annual Report 2018	13/08/2019	https://www.diehl.com/cms/files/Diehl_Annual_Report_2018.pdf?download=1
11	Document	How to handle invitations and gifts correctly	06/04/2020	https://www.diehl.com/cms/files/Flyer_Sicherer_Umgang_mitE_170919.pdf
12	Document	Annual Report 2017	06/04/2020	https://www.diehl.com/cms/files/AnnualReport2017.pdf?download=1
13	Document	European Commission Meetings	20/04/2020	https://www.diehl.com/cms/files/Meetings2.pdf
14	Webpage	Open Ownership	21/04/2020	https://register.openownership.org/search?utf8=%E2%9C%93&q=DIEHL+STIFUNG+%26+CO.+KG
15	Webpage	Updated - General Business Principles of the Diehl Group (Webpage)	12/05/2020	https://www.diehl.com/group/en/company/compliance/#general-business-principles
16	Webpage	Prohibition of Corruption – Updated Page	12/05/2020	https://www.diehl.com/group/en/company/compliance/#prohibition-of-corruption
17	Webpage	Unternehmensregister – Search “Diehl Stiftung & Co. KG”	24/01/2020	https://www.unternehmensregister.de/ureg/registerPortal.html;jsessionid=A4D18711E40618F1F40EA2BEA06CDF33.web04-1