



IABG Sustainability Report

2017/18

10.07.2018

iABG

Industrieanlagen-Betriebsgesellschaft mbH
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1. Foreword

This sustainability report gives an insight into our manifold sustainability activities.

We are convinced that with our sustainability-oriented operations we can boost our future innovative capacities and face up to our responsibility towards society and the environment. This applies of course to all the divisions of our company beyond frontiers and all along the entire value chain.

Our aim is to increasingly anchor sustainability in our corporate structures and procedures and thus make a significant contribution to meeting the challenges of the 21st century.

Ottobrunn, 10.07.2018



Prof. Dr.-Ing. Rudolf F. Schwarz

Management

2. Corporate Profile

Industrieanlagen-Betriebsgesellschaft mbH (IABG) was founded in 1961 as a result of an initiative of the Federal Republic of Germany to establish a central analysis and test facility for the aerospace industry and Ministry of Defence. The IABG was privatised in 1993 and today is an owner-managed European technology company with core competency in analysis, simulation, testing and plant operation. The thematic focus of the portfolio is "Safety and Security", referring both to the functional reliability of newly developed high-tech products and traffic systems (safety) as well as the security of state, economy and society (security). In this context IABG delivers technology and science services for private and public customers in the following core business fields:

- Automotive
- InfoCom
- Mobility, Energy & Environment
- Aeronautics
- Space
- Defence & Security

The IABG has a highly qualified workforce of about 1,000 at its headquarters in Ottobrunn and in subsidiaries close to customers at home and abroad. The IABG is independent and product-neutral and represents exclusively the interests of its customers – often in an assessing capacity. The customer structure consists mainly of renowned industrial enterprises (manufacturers of aeronautics and aerospace systems, and automobile constructors and their suppliers) as well as major Federal German ministries (e.g. Ministry of Defence) and various federal state ministries (above all the Ministries of the Interior).

Data & Facts:

| IABG | INDUSTRIEANLAGEN-BETRIEBSGESELLSCHAFT MBH |
|------------------------------------|--|
| Foundation | 1961 |
| Legal form | GmbH |
| Shareholders | Schwarz Holding GmbH 87.4 %, IABG Mitarbeiterbeteiligungs-AG (MBAG) |
| Share capital | 12.6 % €6 million |
| Total operating performance | €157.4 million (2016) |
| Employees | Approx. 1000 |
| Shareholdings | <ul style="list-style-type: none"> • Acentiss GmbH, Ottobrunn • Alawe Vermietungs GmbH & Co KG, Wiesbaden • BIGS gGmbH, Potsdam • B.I.M. GmbH, Ottobrunn • European Test Services B.V. (ETS), Netherlands / Noordwijk • EXTEDO GmbH, Ottobrunn • IABG Grundbesitz GmbH, Ottobrunn • IABG Innovationen GmbH, Ottobrunn • IFB GmbH, Berlin • INTIS GmbH, Hamburg • MEADS LLC, USA/Huntsville • VITES GmbH, Ottobrunn |
| Memberships | Active member in major industry and professional associations like BDLI, BITKOM, DWT, FKH, ZVEI among others |

3. Responsible Corporate Management

3.1. Corporate Policy and Management Systems

The basic principles of our corporate policy are as follows:

- In the market sectors that we address we want to position ourselves convincingly through the excellence of our services and products.
- We offer our customers complete solutions.
- Our customer base is growing continuously in the private and public sectors and we aim to have our customers commit to IABG on a long term basis.
- We develop innovative services and products.
- We intend to reduce our consumption of resources continuously and minimize emissions and waste in order to make an active contribution to an environmentally sound development of IABG.

To achieve these corporate goals IABG has set up a management system and introduced it at all hierarchical levels in all areas of the company.

The IABG management system is a management instrument. Its primary purpose is ensure high-quality services, customer satisfaction with all IABG services, sustainability and environmentally friendly operations.

Further goals:

- The management system is to work in a preventive manner to consistently reduce the probability of errors occurring and minimize the effects of any errors.
- The management system is process-oriented.
- The management system supports the continuous improvement of all processes, products and internal procedures.
- The management system supports employees in their tasks.
- The management system is oriented on market and customer needs.
- The management system stimulates risk-based thinking.
- The management system is standard-compliant based on DIN EN ISO 9001, DIN EN ISO 14001 and DIN EN 9100.

Furthermore, IABG employs a risk management system that is subject to continuous improvement and further development.

The IABG holds the following certifications and accreditations:

- ISO 9001
- ISO 14001
- EN 9100 (aerospace: Ottobrunn, Dresden, Erding)
- DIN EN ISO/IEC 17025 for the fatigue strength testing laboratory
- BSI: IS Revision & IS Consultation (information security)
- AEO (Authorised Economic Operator)
- Accredited Test Laboratory for Qualification Tests (PLQ) according to ISO/IEC 17025
- Accredited Calibration Laboratory for Vibrometers according to ISO/IEC 17025
- Certified Space Test Centre according to ECSS-Q-20-07C
- Subcontractor of the EISENBahn-CERT (German certification and inspection body for complex railway systems and components)

3.2. Values

- IABG offers its customers integrated, future-oriented solutions in the sector of high-level and security-related technology. We provide independent and specialised expertise. Our operational processes are reliable and sustainable
- Our international reach and commercial success are proof of the quality of our technology and collaboration with customers and business partners.
- Our success is based on the diverse professional capabilities of our committed employees.
- We operate with a view to sustainability, social responsibility and the welfare of our employees.

Reliability, credibility and in particular the compliance with statutory requirements are the keystones to business success. The IABG workforce, but also suppliers, partners and subcontractors are obligated to comply strictly and at all times with statutory requirements. Any violation of applicable law is not tolerated without exception. Basic standards of conduct are defined in the IABG Code of Conduct (see appendix) which is binding for all employees.

The guiding principles of the IABG Code of Conduct are as follows:

1. All employees are individually responsible for their actions and behaviour and the resulting consequences and always act to the best of their knowledge and belief in all matters concerning the IABG.
2. All employees act worldwide in compliance with all relevant laws and regulations and behave morally correctly. Internal company regulations, standards and directives are also constantly applied. Of course,

this obligation holds for all applicable guidelines and directives as well as the recognised values of the cultures and countries where IABG operates.

3. We treat business partners, customers, suppliers, employees and colleagues fairly at all times and work together with mutual trust and reliability. The IABG respects human dignity and advocates the compliance with and protection of human rights. All employees are obliged to ensure that these generally applicable basic rights are upheld.
4. We maintain our independence as the basis for objective consulting and services by being transparent, open and unbiased, and free from third-party interests, and thus generate added value for our business partners and IABG.
5. The observance of human rights and social standards is the fundamental principle for all human intercourse. Working conditions that violate such rights and standards contradict this principle. In our company this holds just as it does in the cooperation with business partners.
 - a. Prohibition of discrimination and harassment
We treat our colleagues, potential employees, customers, suppliers and all other persons with whom we interact in business with fairness and respect, and without discrimination, harassment or any other form of improper behaviour based on gender, age, race, skin colour, ethnic or national origin, nationality, religion, handicap, sexual orientation, political views or position in the company.
 - b. The right of employees to found associations or organisations of their choice with the aim of promoting and protecting the interests of the workers and to join or leave or be active for such associations or organisations is respected. The exercise of their employment must not be impaired by this.
 - c. Prohibition of child labour and forced labour
IABG does not tolerate child labour and any form of exploitation of children and youths. The minimum age for admission to employment may not be below that age at which compulsory education ends and under no circumstances be below the age of 15. IABG is opposed to all forms of forced labour. No employee may be forced to work, either directly or indirectly, through the use of force and/or through intimidation. Employees are only to be recruited if they have made themselves available for work on a voluntary basis.

4. Environment

The IABG considers the protection of the environment to be a fundamental and key aim for all areas of business to be achieved through close cooperation of management and staff.

This is why the observance of strict environmental standards and the respectful and as far as possible sustainable management of natural resources are part of the procedure which has been practised as a matter of

course in our company for many years just as the compliance with all relevant statutory regulations in this respect. The management transposes this point of view into the daily work of the employees through corresponding procedural instructions and verifies this through appropriate control mechanisms. The provisions are binding for all employees at all IABG sites and are subject to continuous improvement.

The company's environmental officer reports regularly to the management in an environmental audit on the state and progress of these endeavours. The IABG affirms its concern for the environmental impact of its activity and its intention to minimize all harmful effects.

In the e-mobility sector our technical staff are working daily on meeting the society's demand for mobility in harmony with an intact environment.

As a sign of this responsible approach IABG has established a certified environmental management system in accordance with the requirements of the ISO 14001 standard.

Our customers appreciate our sustainability procedures as part of a professional and high-quality service.

In the name of sustainability and environmental protection in operations IABG has clearly defined procedures for:

- The rational and environmentally friendly use of resources.
- The handling of waste and waste water in accordance with regulations.
- The economically and ecologically optimised disposal of waste, residual substances and waste water.

Attention is always paid to the environmentally friendly use of resources and avoidance of environmental impact through waste, emissions and waste water. In the following sectors IABG has to define procedures and measures to ensure that ecological aspects are taken into account under the general economic conditions and in observance of statutory regulations and that processes are as sustainable as possible:

- Waste (collection and recycling of all sorts of waste)
- Energy (supply, distribution and use of energy as rational as possible)
- Water (water consumption, waste water disposal, infiltration of rainwater)
- Emissions (monitoring and if necessary, reduction of emissions)
- Hazardous materials (procurement, storage, handling and disposal of hazardous materials, central database introduced).

Last year the following energy-saving measures were successfully introduced:

- Conversion to LED lighting in the aerospace and automotive test hall and modernisation of the safety lighting at the site in Ottobrunn.
- Evaluation of distributed heating system at the Ottobrunn headquarters.

Most of our sites are linked to the local public transport system. An employee survey held in the first quarter of 2018 shows that 30% of the workforce do not come to work in their own car. The IABG is currently working on a concept to further improve the connection to the public transport system with shuttle buses.

The IABG has rules and procedures to handle unpredictable disruptions to operations and emergencies. Furthermore, measures have been taken to minimize the effects on people, the environment and property in the case of disruptions to operations and emergencies. Such unpredictable disruptions to operations and emergencies include fire, explosions, leaks, leaching of water-polluting substances and the release of hazardous materials among others.

Appropriate rules and measures include in particular

- Emergency plans which, as far as is required, have to be submitted to the competent public authorities and external fire, rescue and emergency services and coordinated with them.
- Stipulations for first aid, reporting and rescue chains, firefighting, escape routes, assembly points, designation of first-aiders, etc.
- Instruction and training for internal and external fire, rescue and emergency services and for the employees to enable them to act appropriately in the case of emergencies and disruptions to operations, even in the absence of superiors.
- Observance of the relevant legal regulations and directives, in particular for environmental protection, occupational safety, fire protection, protection of data and classified information.

5. Customers & Partners

IABG offers its customers integrated, future-oriented solutions in the sector of high-level and security-related technology. We provide independent and specialised expertise. Our operational processes are reliable and sustainable. Our international reach and commercial success are proof of the quality of our technology and collaboration with customers and business partners.

We are strictly oriented on the needs and requirements of our customers. Most of our sites have been established due to their proximity to our customers. The customer satisfaction survey delivers an important barometer of our performance and is the basis for further improvement of the internal processes and services.

For us, the confidential handling of personal data, in particular that of our customers, partners and employees in accordance with all the relevant rules relating to data protection, is a matter of course. In the reporting period, which falls in the transition period for the European General Data Protection Regulation (EU-GDPR), all measures were taken to meet the new requirements and implement guidelines for data protection that accommodate these changes.

Beyond this we apply the IT security measures of the relevant IT security standards (ISO 27001 and BSI-IT-Grundschutz) for the protection of our data and that of our customers. The processing of national classified information is expressly permitted by the German Federal Ministry of Economics and Technology (BMWi) which consults and monitors us in accordance with the German Safety Review Act.

6. Suppliers

The IABG is committed to ensuring that the entire value chain meets our high expectations regarding quality, sustainability and responsible management of people and resources. All our suppliers and subcontractors must therefore have the same certifications (as far as is relevant for the contracting divisions). We also expect of our suppliers and subcontractors that they uphold the ethical and legal principles defined in our Code of Conduct. They are to undertake to do this before any contractually binding commitment can be made.

7. Employees & Society

The IABG is aware of its entrepreneurial and social responsibilities. The creation of sustainable values for our customers, modern workplaces and training facilities for our employees, reasonable reinvestment of profits and sensible returns for our shareholders are complemented by our social commitment.

As provider of a broad palette of services to a varied customer group it is essential for IABG to establish and uphold a distinct corporate identity. Our guiding principles are the starting point for this and the employees' compass for all their actions.

IABG guiding principles:

We generate added value for our customers/business partners and IABG.

We maintain our independence as a basis for objective consulting.

We communicate with appreciation, trust and punctuality.

We cooperate dependably and use our abilities to the common good.

We create an attractive working environment with interesting and challenging assignments.

Our executives act and make their decisions with the success of the IABG Group and the well-being of its employees in mind.

We provide for clear parameters and encourage individual responsibility.

Throughout the company IABG establishes fair working conditions through clear standards that are also defined in the IABG Code of Conduct. The management and executive officers commit jointly to the obligation of creating working conditions that are safe and healthy for the employees. The company employs a company doctor for occupational health and emergency medical care. All aspects of occupational safety and health are discussed and coordinated in the Occupational Health and Safety Committee.

Various company sports clubs are supported by IABG: endurance sports, basketball, football, gymnastics, skiing and mountain sports, and tennis.

The professional, methodological and personal skills of the employees are encouraged and promoted. Each employee should assume individual responsibility in fulfilling the tasks allotted to them to the best of their ability. Employees should also enjoy equal opportunities for their professional and personal development. To meet these requirements the IABG offers an extensive range of further training courses with internal and external providers. Special programmes for developing professional and leadership skills and a dual master's degree course complete the offering.

The balance between professional life and private life is very important for the IABG. Childcare plays a prominent role here. The IABG has therefore come to an agreement with an Ottobrunn kindergarten for preallocation rights for kindergarten and after-school care places for its employees. Flexible working times enable employees to adapt their attendance to their private needs and the company's requirements.

The employees interests are taken into account by the employee representation constituted in accordance with the Works Constitution Act.

The social commitment is focused on technical innovation or on the sites of the subsidiaries. Sustainable support is strived for.

The IABG works in close scientific cooperation with the TU Munich, the German Federal Army University Munich and many other German and foreign universities and in this way sustains the exchange of knowledge between industry and academia. Furthermore, the IABG awards sponsorship prizes for outstanding study papers, theses and dissertations.

As a member of the Atlantik-Brücke (Atlantic Bridge Association) the IABG actively supports friendly relationships between nations. The IABG is also member of the "Freundes- und Förderkreis des Deutschen Museums" (Friends and Sponsors of Deutsches Museum) and thus lends idealistic and material support to this great museum of technology.

At regular intervals IABG allows interested visitors to take a peek behind the scenes of its wide spectrum of services. Guided tours, presentations and short talks unveil the complex interrelationships in layman's terms.

The IABG supports "Lachen Helfen - die Privatinitiative deutscher Soldaten zur Hilfe für Kinder in Kriegs- und Krisengebieten" (Laughing Helps - Private Initiative of German Soldiers to Help Children in War Zones and Conflict Areas).

Appendix

Code of Conduct



For more information please contact us:

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Code of Conduct

Introduction

The trust our business partners, customers, authorities as well as the public invest into a reliable and lawful conduct of all our employees¹ is of vital importance for our company's reputation and success.

Objective of this code thus is to protect our company, business partners as well as our employees from harm that could develop both from the non-compliance with laws, ethical and moral rules, as well as from the lack of transparency of business processes.

With this Code of Conduct, IABG undertakes to comply with all legal regulations and to adhere to the high ethical standards specified herein in the context of all its activities. IABG created this Code of Conduct to define what conduct is expected in its divisions and by its employees – irrespective of location or personal background.

Every employee is obligated by this code to comply with existing rules and regulations and to immediately report any violation, both in a business environment and when dealing with the public and national institutions. This also happens to protect IABG against harm and to continue the guarantee of fair competition.

Our Code of Conduct applies to all IABG employees, irrespective of their hierarchical level. It furthermore equally applies to advisors and individuals with functions similar to those of regular employees, i.e. to external employees. For management staff this means that they have a role model function and are to convincingly integrate this Code of Conduct into their daily work routines. Executive staff members ensure that their employees are aware of the guidelines, adhere to them and have the necessary resources to comply with them.

Employees are not permitted to obtain services of suppliers, agents, advisors or other third parties that violate IABG's Code of Conduct. Employees, who contract suppliers, agents or advisors must ensure that these subcontractors are aware of the Code of Conduct. All employees are furthermore under obligation to obligate IABG's contractors and cooperation partners with regard to the adherence to the Code of Conduct and to specify such cooperation by means of appropriate contract clauses whenever they act on our behalf.

¹ In the interest of readability the male form is used exclusively hereinafter.

Since IABG is also active abroad, we are subject to the legislation of many countries. In some cases, there might be deviations with regard to the laws of these countries and this code of conduct. In these cases the responsible superior or the Compliance Officer is to be consulted and it is to be clarified how possible issues can be solved.

Violations of the Code of Conduct are taken very seriously and – as the case may be – are subject to disciplinary action. Every employee is responsible for reporting a violation and/or a suspicion with regard to a violation of laws, regulations and internal guidelines to his superior. Informants do not face any disadvantages resulting from information provided to their best of knowledge and belief, unless they violated valid rules of conduct themselves.

Principles

1. Every employee is personally responsible for his actions and conduct as well as for the resulting consequences and – with regard to any actions that concern IABG – always acts to the best of his knowledge and belief.
2. Every employee is active worldwide subject to a policy of adherence to the respective laws and regulations and behaves morally correctly. Internal rules, standards and instructions apply as well. Of course, this obligation also applies to valid directives and guidelines as well as to recognized values of the cultural areas and countries where IABG is active.
3. We treat business partners, customers, suppliers, employees and colleagues fairly and co-operate reliably in a spirit of mutual trust at all times. IABG respects the dignity of human life and promotes compliance with and the protection of human rights. Every employee is under obligation to ensure compliance with these generally accepted, fundamental rights.
4. We remain independent and thus uphold the basis for objective consultation and service provision by supporting our customers transparently, without prejudging the outcome or being influenced by foreign interests, thus generating an increase in value for our business partners and the entire IABG group.
5. Compliance with human rights and social standards is the underlying principle for any form of interaction. Conditions of work that violate such rights and standards contradict this principle. That equally applies within our company, as well as to the co-operation with our business partners.

- a. Prohibition of discrimination or harassment
We treat our colleagues, potential employees, customers, suppliers and all other individuals with whom we transact business, with fairness and respect and without displaying discrimination, harassment and other improper conduct due to reservations with regard to gender, age, race, skin, ethnic or national origin, nationality, religion, handicap, sexual orientation, political affiliation and position within the company.
- b. The right of employees to form unions or organisations with the purpose of promoting and protecting their interests at their discretion, as well as the right to join, retire from, or to be active for such bodies, is respected. However, the occupational duties of employees may not be impaired hereby.
- c. Prohibition of child and forced labour
IABG neither tolerates child labour, nor any other exploitation of children and young people. A permission to work may not be granted prior to the end of compulsory schooling; in no case to adolescents under the age of 15 years. IABG opposes all forms of forced labour. No employee may be forced to work based on direct or indirect threats and/or intimidation. Employees are only to be recruited if they have made themselves available for work on a voluntary basis.

Principles of Conduct

1. Perception with the public and among customers, conduct & communication

All employees are aware of the fact that – based on their actions and conduct – they are considered company representatives. With his work and conduct every employee contributes to IABG's positive image and supports the company's economic success. We treat customers and suppliers as well as our competitors both fairly and honestly. The greatest care possible is to be applied with regard to all forms of external communication in written, oral and electronic form. We attach great significance to communicating honestly, respectfully, reliably and in a timely manner, both internally and externally. The media play an important role as multiplier of IABG's external presentation. Only the specified bodies are exclusively responsible for handling all media contacts. Every statement and publication requires explicit approval.

2. Antitrust and competition laws

IABG is committed to fair and open competition on all markets worldwide. Employees may not participate in illegal bid rigging that excludes, limits or impairs competition.

3. Corruption, compliance, bribery

In connection with business activities of any kind, employees may not offer and/or attempt to offer undue advantages to business partners, their employees or to other third parties. This also applies to claiming and accepting undue advantages. This is of particular importance, if kind and scope of such advantage are suited to inadmissibly affect the recipient's actions and decisions and also extends to third parties (which must not be asked to evade this regulation). Gifts may, in principle, only be made or accepted in the context of occasional or advertising gift exchanges and if they correspond to custom and standards of politeness in a specific country. The same applies for invitations, which must be limited to hospitality as usual in business. Cases of doubt are to be clarified with the superior. Public officials and employees are subject to special rules and limits concerning gift values, travel expenses, discounts or free tickets and any other monetary values, which might vary across authorities. When dealing with public officials, in particular with military authorities, also minor promotional gifts are subject to a maximum limit. The responsible superior or Compliance Officer is to be contacted in cases of doubt.

4. Conflicts of interests

IABG expects loyalty towards the company from all its employees. Employees must avoid situations, where their personal or financial interests collide with the interests of IABG. It is particularly prohibited to get involved with a competitor, supplier and customer or to privately enter into a business relation with them, if such involvement can lead to a clash of interests. Such a conflict is constituted whenever kind and scope of involvement are suited to affect actions in the context of the employment at IABG in any form.

5. Use of company property

All employees are under obligation to handle the company's property and assets appropriately, economically and responsibly in every sense. IABG's property may only be used for business purposes. Every employee is under obligation to protect it against damage or theft. These principles particularly apply to property of our

customers. Economical handling of company resources is a matter of course. Whenever using company assets, it is to be verified whether they are used in IABG's interest. If alternative solutions are possible and equally effective, the more economical option is to be selected.

6. Health & occupational safety

All employees shall ensure a safe and healthy work environment. The adherence to all safety regulations is indispensable, irrespective of whether they are stipulated by law, or regulated by the responsible authorities or in the context of company guidelines. In your own interest, but also in the interests of your colleagues and the entire company, safety regulations are to be consistently applied at all times. Every employee is jointly responsible for the safety in his work environment. The strict adherence to our safety regulations and practices is an indispensable condition. Employees are obligated to immediately report violations of these principles to the competent bodies in the company and to promptly remedy any deficiencies.

7. Environment protection

When completing their tasks all employees have to prevent the development of harmful environmental effects by avoiding and/or taking measures in the sense of a sustainable management and shall carefully handle natural resources. The adherence to the respectively applicable environmental regulations is a basic condition. Environmental damages caused by an employee are to be immediately reported to the competent company bodies.

8. Data protection and IT security

All employees shall comply with the principles of employee and business partner data protection valid at IABG. In the context of the assigned task, the care necessary to protect personal data is to be applied at all times. Determined deficiencies are to be immediately communicated to the superior or the responsible Data Protection Officer. We align our safety standards and our actions to protect data against loss as well as against access and illegitimate use by unauthorized parties. Our business partners are accordingly obligated to carefully handle such data as well.

9. Confidential information

Business and professional secrets are to be treated confidentially by all employees. This also applies to any other information that IABG, its contracting parties and customers are interested in keeping confidential. Without permission, such information may not be disclosed to unauthorized parties. This obligation also survives the termination of employment. In addition to that, every employee is responsible for and has to take all necessary measures with regard to the protection of IABG's intellectual property, such as patents, registered trademarks, brand names or know-how against infringement or loss.

10. Reporting code of conduct violations

If the Code of Conduct is violated employees should first contact their direct superior. The executive is responsible for providing assistance. Should this approach not be an option, the Compliance Officer can be informed about possible cases of misconduct as well. His task is to provide answers with regard to all questions and issues affiliated with compliance for the company's business partners and employees.

Employees who report an incident in good faith shall not face any disadvantages in consequence thereof. However, if accusations are made with libellous or slanderous intent or for reasons of personal gain, disciplinary measures cannot be excluded.

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