

Definitions of Additional Details on the Findings

(A) New Findings	Findings that relate to new issues, i.e. not reported by Group Audit before.
(B) Repeated Findings	Findings that have previously reported by Group Audit or external authorities.
(B1)	<p>Repeated Findings (narrower sense)</p> <p>This category covers findings for which the risks disclosed in a previous audit report were not addressed and therefore remain in the same way for following reasons:</p> <ul style="list-style-type: none"> • Non-observance, gross negligence or (deliberate) deficient/lacking diligence of management • Overdue high risk actions from previous audits with inadequate progress • Findings relating to same issues as in the previous audit, which need to be re-opened due to risks that have not been sustainable mitigated.
(B2)	<p>Management has taken measures to implement corrective actions as agreed in the previous audit, though key risks raised remain largely unchanged.</p> <p>This category covers findings for which management has substantially addressed the original issues and risks. However, there is the need for further remediation as additional risks have come up in the meantime. This category also covers actions that have been assessed as overdue but reasons are comprehensible. It applies for overdue high and medium risk issues where progress is assessed to be adequate.</p>
(C) Open Findings	Open findings where implementation of corrective actions (including milestone plan as applicable) is on track as planned (due date in the future).