



Luther.

White Collar – Compliance – Investigations

**Our services:
Compliance**

White Collar – Compliance – Investigations

I. Who we are

Our clients operate in a world in which regulatory requirements – typically carrying the risk of sanctions – are constantly on the rise. This growing regulatory density is also being interpreted ever more strictly by the relevant case law and, combined with continuously evolving and generally more stringent best-practice standards, is resulting in a continuous rise in the due diligence obligations that must be observed.

At the same time, this development has led to compliance problems frequently becoming serious crises for the entire company. In addition to the direct consequences of compliance-related violations, such as sanctions in criminal or administrative proceedings, companies must also protect themselves against pre-criminal risks, including financial impacts, civil recourse claims, procurement bans, tax consequences, and much more.

It goes without saying that we are there to assist our clients in times of crisis. Further details can be found in our practice profile “White Collar – Compliance – Investigations: Corporate defence and Individual Defence”.

For us, however, the best crisis for our clients is always the one we can effectively prevent from occurring in the first place. We have therefore made it our mission to support our clients in the (further) development and review of their compliance management systems (CMS), as well as in the preventive analysis and prevention of emerging compliance risks – whether as a result of changing regulatory requirements or “inherited” compliance risks in M&A processes.

Luther has taken on these challenges since back in 2003 – when the term “compliance” did not even exist as a technical concept. From 2006 onwards, in the wake of the “Siemens scandal”, we then further developed and refined our compliance practice. This makes us one of the pioneers in compliance. Over the years, as the term “compliance” has become increasingly widespread, we have developed a modular approach, enabling our clients to engage us for precisely the services they need in each specific case.

Our decades of experience and well-established collaboration between the “White Collar – Compliance – Investigations” team and the firm’s other teams specialised in certain compliance issues (such as data protection law, antitrust law, energy law, foreign trade law, employment law, etc.) allow us to provide expert services tailored to our clients’ needs.

We will continue to maintain and further enhance this level of service going forward – and we deploy technical and AI solutions whenever and to the extent that it makes sense to do so.

Our advisory services do not stop at national borders – and the area of compliance is no exception. Because German compliance rules and customary due diligence obligations are largely shaped by (European) regulations and “spill-over effects” (meaning the import of industry standards or best practices), we have established a robust network of best-friend relationships over the decades, alongside our international network “unyer”. This is to our clients’ benefit as they receive competitive offerings in the jurisdictions they need, while also being able to combine our advisory services with those of their own preferred law firms in certain jurisdictions where appropriate.

We firmly believe that, in the field of compliance – as in all activities of the “White Collar – Compliance – Investigations” team – discretion is an indispensable part of our service promise. It therefore goes without saying that we cannot discuss client mandates that are not public knowledge, in any form whatsoever. However, our client mandates that are public knowledge demonstrate our decades of involvement with the issues in question: these range from our numerous ombudsman activities dating back to 2006 for various clients of different legal structures and from different sectors to corporate defence in cases such as “Hypo Real Estate” and “Wirecard” to our role as a “joint representative” (a position akin to that of a state commissioner) for the Federal Ministry of Health and the National Association of Statutory Health Insurance Physicians.

Our team brings many years of experience in the analytical preparation and preventive implementation of the necessary compliance measures, the investigation of relevant compliance matters, and the management of compliance cases, taking all relevant aspects into account, including those beyond the scope of white-collar crime. In our view, these are cross-sectional issues, each linked to pre-criminal regulatory frameworks. Therefore, we have developed and refined a multidisciplinary approach over many years that incorporates the requirements of related and upstream legal fields and provides our clients with the specific experts needed for each case – an approach that effectively combines cost considerations with specialist expertise.

II. Compliance

We provide our clients with comprehensive, in-depth support in establishing a compliance system and addressing specific compliance risks. Our team has been offering compliance advice since before the term “compliance” even existed as a technical concept – and we have a wealth of experience to show for it.

Below are some examples of areas in which we have worked in the past:

1. Establishing and reviewing compliance systems

Many companies still have no compliance systems in place or fail to see the need to review these. We start by analyzing of the company-specific legal risks and the existing compliance framework. The risks identified in this process are prioritised in consultation with our clients and form the foundation for the further compliance framework.

2. Development of the compliance framework

We routinely draft general compliance frameworks (codes of conduct) and guidelines addressing specific risk areas (anti-corruption, invitations and gifts, business partner due diligence, data protection and IT security, antitrust law, conflicts of interest, money laundering, insider trading policies). This always takes place in close consultation with specialised colleagues from the relevant practice groups within our firm.

3. Documentation and compliance

Professional documentation of compliance measures is an indispensable basis for the effectiveness of a CMS. In addition, industry standards in the area of compliance demand comprehensive documentation, as do legal regulations (such as the Supply Chain Act, LkSG).

The proper documentation and description of internal process steps is therefore indispensable today. This must take international aspects into account such as legal privilege issues, while anticipating the potential admissibility in criminal investigations and further pre-criminal proceedings.

4. Internal investigations

We conducted our first internal investigations to uncover compliance violations in 2006/2007. The standards to be observed when carrying out these services in the areas of employment, corporate and data protection law have evolved enormously, as have best-practice standards for dealing with the relevant authorities, particularly public prosecutors, in investigations that have been initiated or are anticipated.

Our “White Collar – Compliance – Investigations” team boasts many years of experience with such investigations, which are part of our day-to-day activity today. Further details can be found in our practice profile “White Collar – Compliance – Investigations: Internal Investigations”.

5. Corporate defence in white-collar crime

Very often, when compliance violations are uncovered, the companies affected require representation before law enforcement and other investigative authorities. We are happy to provide such representation. Please refer to our practice profile “White Collar – Compliance – Investigations: Corporate defence and Individual Defence”.

6. Legal and expert opinions

Representing our clients before regulatory and specialised authorities is just as much a natural part of our practice as representing them before the public prosecutor and other investigative authorities. Depending on the specific circumstances, however, explicit expert opinions may also be required. These are used, for example, for the legal safeguarding of business judgment rule decisions, for evaluating the effectiveness of a CMS (including any case-specific optimisation measures) or in the context of reinstatement proceedings.

We have a wealth of experience supporting our clients in all of these areas and, where necessary, work in collaboration with our colleagues from specialised practice areas to develop tailored solutions.

7. Training

To familiarise employees and company management with the compliance framework and the legal parameters governing business operations, we regularly conduct in-person training sessions for our clients on various compliance-related topics.

8. Business partner due diligence

The trend among legislators, law enforcement authorities and courts to hold companies responsible for the misconduct of third parties is undeniable.

Companies must therefore carefully vet their business partners (representatives, suppliers, customers, dealers, distributors, agents) both before entering into a business relationship and on an ongoing basis throughout its duration. Any indications of improper conduct must be promptly investigated. Should a legal dispute arise, a successful defense will depend on the company’s ability to demonstrate that all reasonable due diligence measures were taken

We have developed a range of tools for our clients to vet their business partners (questionnaires, check lists, personal interviews, invoice verification). Thanks to our many years of experience dealing with law enforcement and tax authorities, we know which risk factors they pay particular attention to and can therefore offer practical, risk-oriented due diligence.

9. Compliance and M&A

The high-profile cases involving Ferrostaal (MAN/IPIC) and EnBW (EnBW/EdF) have made the importance of adequate criminal due diligence in the context of transactions abundantly clear. We therefore provide advice to both buy- (‘Compliance DD’) and sell-side (‘Compliance Factbook’).

At the same time, both the legislator (see Section 30(2a) Administrative Offences Act (OWiG), new version) and the national and European courts are continuously expanding the liability of legal successors for compliance violations committed by the target company.

Consequently, the acquiring company faces the threat of fines

due to “inherited compliance risks”, while the seller risks the termination or reversal of a transaction that was long thought to have been finalised.

The individuals involved face the risk of criminal liability due to inadequate preparation and execution of the transaction, as well as for failing to disclose compliance risks.

To minimise these risks, we offer our clients the following solutions:

- Compliance risk analysis of the target company,
- Review of ongoing official proceedings,
- Compliance due diligence and preparation of the required documentation,
- Investigation of identified instances of suspected compliance violations,
- Assistance with and representation in disclosures to authorities.

10. Role of compliance counsel and establishment of whistleblower systems

As an additional service, we act as compliance counsel (or ombudsman) for many of our clients and assist them in setting up channels for the anonymous reporting of compliance violations (whistleblower hotlines). In our view, the role of compliance counsel/ombudsman within an effective compliance system is fundamentally different from that of an ombudsman for banks and insurers (“mandate model”).

The compliance counsel is and always remains the company’s lawyer. However, the compliance counsel is someone the whistleblower can contact who, on the one hand, is close enough to the company and its compliance organisation to be able to assess the plausibility of the allegations and investigate them, and who, on the other hand, is not obliged to disclose the whistleblower’s identity due to the terms of the client contract.

III. Events

We regularly host the following client events related to our practice areas: “Crime Nights” (small-group sessions focusing on white-collar crime), “Compliance Talks” (small-group updates for our clients) and “Compliance Days”.

If you are interested, please email us at: andre.groszevorholt@luther-lawfirm.com.

Your contact persons



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Dr André Große Vorholt studied law in Freiburg i. Breisgau, Germany and was admitted to the German Bar in 1998. During his legal training and while working on his doctorate, he worked for the Max Planck Institute for Foreign and International Criminal Law, the Department for Criminal Law and Legal Theory in Freiburg i. Breisgau, Club Med and Credit Suisse. Dr Große Vorholt worked as a lawyer in Heidelberg from 1998 to 2001 and as in-house lawyer for Deutsche Bahn AG in Frankfurt in 2002. He joined Luther in 2003 and headed Luther's Mannheim office until 2007. Dr. Große Vorholt has been the location head of Luther's Munich office since 2007 and also heads the service line "Corporate Criminal and Criminal Tax Law". Dr André Große Vorholt is the author of numerous publications concerning corporate criminal and criminal tax law and compliance (for example, he is the author of the compendium: "Corporate Criminal Law - Risks - Defence - Prevention", 2nd ed. 2007).

Areas of practice

Dr André Große Vorholt specialises in corporate criminal and criminal tax law, liability law and compliance. He represents companies and individuals in preliminary investigations concerning criminal and administrative offences. Furthermore, he advises companies on recovery issues (enforcement of claims for damages) and, within the scope of M&A transactions (Criminal Due Dilligence with Compliance-DD and Compliance-Factbook). Dr Große Vorholt also advises companies within the scope of prevention on the introduction and implementation of efficient compliance structures. Dr Große Vorholt acts as legal confidant and ombudsman for some of his clients.

Honors and distinctions

- **Chambers Germany 2026:** Ranking in "Dispute Resolution – White-Collar Crime: Corporate Advisory", Band 3 (first ranking in 2018, "André Große Vorholt has an excellent reputation.")
- **The Legal 500 Germany 2026:** Recommendation in the category "Commercial law – advising companies" (first mention in 2014, "a real force to be reckoned with in Munich") and mention in "Public law – environmental and planning law" ("We are supported by Stefan Altenschmidt and André Große Vorholt and their respective teams. Both partners and teams have outstanding knowledge and experience in their areas of expertise.")
- **The Legal 500 Germany 2025:** Mentioned in "City Focus – Munich" (first recommendation in 2023)

- **Lexology Index 2026:** Recommendation “National Leader” in “Germany – Business Crime Defence” (first recommended in 2025)
- **Lexology Index 2025:** Recommendation “Global Leader” in “Business Crime Defence - Corporate” and “Business Crime Defence - Individuals” (both first recommended in 2024)
- **Who’s Who Legal 2026 (first listed in 2024):** Recommended as a “Global Leader” in “Business Crime Defence – Individuals”
- **kanzleimonitor.de 2019/2020:** Recommendation in “Compliance” (first recommendation in 2018/2019)
- **Best Lawyers 2026:** Recommendation in “Corporate Governance & Compliance Practice” (first recommendation in 2021) and “Criminal Defense” (first recommendation in 2025)
- **WirtschaftsWoche 2026:** “Top Lawyer” in the “Compliance” category (first award in 2012, “one of the best compliance advisors in Germany”)
- **Leaders League 2026:** Ranked as “Highly Recommended” in “White Collar Crime” (first recommendation in 2022)

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Verena Dimarch studied law with an emphasis on criminal and international law at the University of Passau (Germany), where she also held criminal law tutorials on behalf of the Chair of Criminal Law, Criminal Procedure, Criminology and Philosophy of Law. Verena Dimarch carried out her legal training at the Hanseatic Higher Regional Court in Hamburg (Germany). During this period, she worked for a law firm that specialised in white-collar crime and for various international commercial law firms, amongst others. In 2017, she joined Luther's white-collar crime, tax offences and compliance practice as a lawyer.

Areas of practice

Verena Dimarch works in the field of white-collar and tax criminal law. Her services include defending individuals in criminal-law matters and the representation of corporate interests in criminal and administrative offence proceedings. Where necessary, she also provides advice in connection with civil-law claims of companies. In addition, she assists clients by providing preventive compliance advice, for example on the establishment and optimisation of compliance management systems.

Honors and distinctions

- **The Legal 500 Germany 2020:** Mentioned in "Business Law - Advising Companies"
- **Best Lawyers 2026:** Recommendation in "Ones to Watch" in "Corporate Governance and Compliance Practice" (first recommendation in 2023) and "Criminal Defense Law" (first recommendation in 2022)
- **Wirtschaftswoche 2026:** Lawyer on the compliance team at Luther, a top-tier law firm, since 2023

Your contact persons



Dr Mirjam Weiße

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Mirjam Weiße completed her legal studies at the Ruprecht Karls University of Heidelberg (Germany). After her legal training at the Higher Regional Court of Munich (Germany) she obtained a doctorate from the Ruprecht Karls University of Heidelberg (Germany). Mirjam Weiße has 18 years of professional experience in renowned law firms and large international companies.

She joined Luther in 2020 and works in the Frankfurt a.M. and Munich offices.

Areas of practice

Mirjam Weiße represents clients in criminal and fine proceedings in the area of white-collar crime. Her advice also includes advising on all cross-section issues relating to compliance and conducting internal investigations. Mirjam Weiße advises on the establishing and monitoring of compliance management and risk and internal control systems.

Your contact persons



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Pauline Kummer studied law at the Universities of Münster (Germany) and Oslo (Norway), with an emphasis on information, telecommunications and media law. Her subsequent legal training at the Regional Court of Wuppertal (Germany) included working for the public prosecution service, in the department responsible for white-collar crime. Pauline Kummer joined Luther in 2023 and is a member of the firm's White-collar Crime and Compliance teams.

Areas of practice

Pauline Kummer advises on white-collar crime and compliance issues. She represents companies in white-collar criminal and administrative offences proceedings and, in addition, also defends individuals. Furthermore, she carries out internal investigations and assists with compliance-related procedures. Pauline Kummer further advises companies on the implementation and further development of compliance management systems.

Honors and distinctions

- **Wirtschaftswoche 2026:** Lawyer on the compliance team at Luther, a top-tier law firm, since 2023

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Dr Sebastian Berndt studied law at the University of Potsdam (Germany), focusing on white-collar, tax and environmental criminal law. Whilst at university and after graduating, he worked at two Chairs at Potsdam University with an emphasis on white-collar criminal and criminal procedural law. Sebastian Berndt completed his work on his doctorate in 2022 with a thesis on the law regarding crimes against the security of the state and media law. He carried out his legal training at the Higher Regional Court of Brandenburg (Germany). During this period, he worked for two international commercial law firms and for an automotive group operating worldwide, amongst others. Sebastian Berndt joined Luther in 2024 and is a member of the White-collar Crime & Tax Offences and Compliance teams.

Areas of practice

Dr Sebastian Berndt is a white-collar crime and compliance lawyer. He represents companies in proceedings regarding white-collar crimes and administrative offences and, in addition, also defends individuals. Moreover, he carries out internal investigations and, if necessary, provides assistance during compliance-related proceedings. He further advises companies on the implementation and further development of compliance management systems.

Honors and distinctions

- **Wirtschaftswoche 2026:** Lawyer on the compliance team at Luther, a top-tier law firm, since 2023

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Eva Bader studied law with a particular emphasis on tax law at the University of Augsburg (Germany). She carried out her legal training at the Regional Court of Augsburg, part of which involved working at Luther in White Collar Crime, Compliance & Investigations. Eva Bader joined Luther in 2024 and is a member of the White Collar Crime, Compliance & Investigations team.

Areas of practice

As a White Collar Crime, Compliance & Investigations lawyer, Eva Bader represents companies in white-collar criminal and administrative offences proceedings and also defends individuals. In addition, she carries out internal investigations and assists with compliance-related procedures. Furthermore, she advises companies on the implementation and further development of compliance management systems.

Honors and distinctions

- **Wirtschaftswoche 2026:** Lawyer on the compliance team at Luther, a top-tier law firm, since 2023

Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2024" by The Lawyer, one of the most well-known legal magazines worldwide.

<p>Lawyers and tax advisors</p> <p>420</p>	<p>Locations</p> <p>21</p>	<p>Long-standing connections to commercial law firms worldwide</p> 	<p>Offices in international financial centres and investment locations</p> 
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About unyer

unyer is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 14 countries in Europe and Asia.

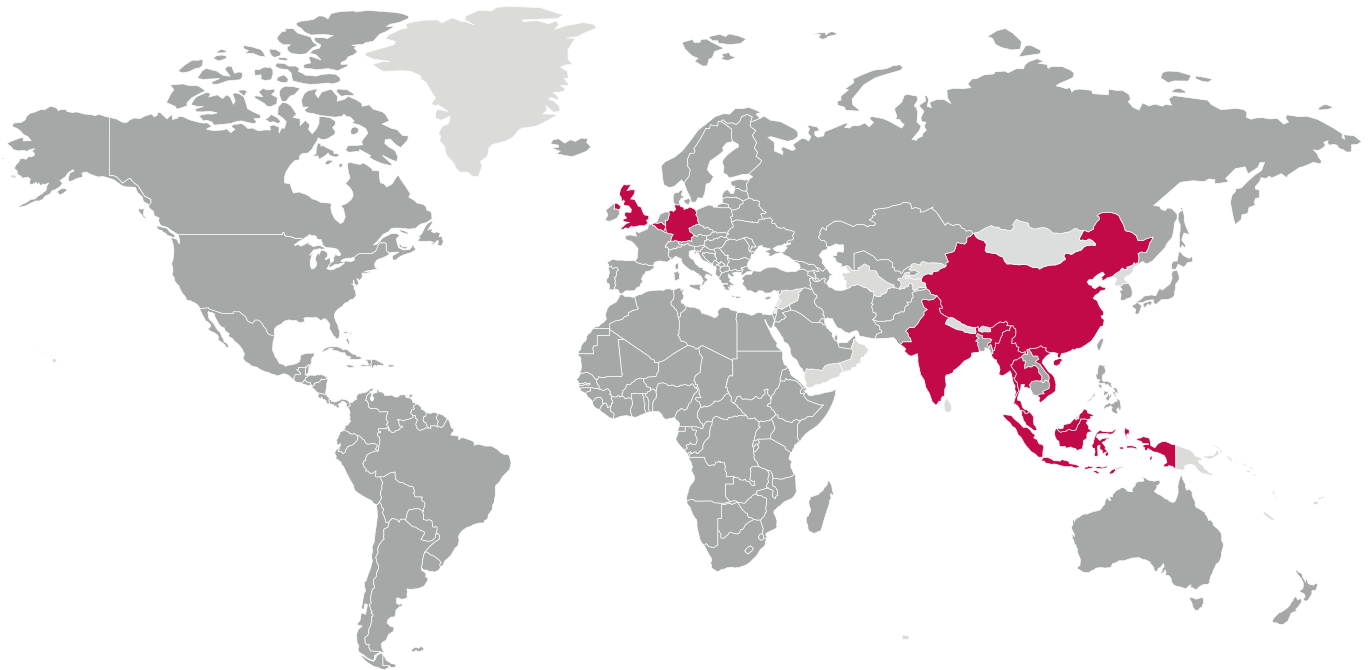
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Our locations

We have a global outlook, with international offices in 11 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer (www.unyer.com), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

Our partner firms are based in Africa, Australia and New Zealand, Europe, Israel, Japan and Korea, the Middle East, Russia and the CIS, South and Central America, the US and Canada.



- Luther locations
- Best friends

Our locations

Bangkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon
Ho Chi Minh City	

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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with. Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has editorial reasons and does not imply any valuation.

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Frankfurt a.M., Hamburg, Hanover, Ho Chi Minh City, Jakarta, Kuala Lumpur,
Leipzig, London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon**

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