



Luther.

White Collar – Compliance – Investigations

Our services:

- **Corporate defence**
- **Individual defence**

White Collar – Compliance – Investigations

I. Who we are

Our clients operate in an increasingly complex environment marked by ever-stricter regulatory requirements and a greater intensity of enforcement and monitoring by supervisory and investigative authorities. At the same time, the use of white-collar crime and administrative offence law as instruments of economic regulation is on the rise – as is the sheer number of potential triggers for investigations, not only due to regulatory factors but also because of liability-tightening rulings by civil and criminal courts as well as stricter oversight obligations such as those under the German Corporate Governance Code (DCGK), or the Whistleblower Protection Act (HinSchG).

Prosecuting white-collar crime has become significantly easier in recent years. The documentation of internal compliance processes – such as modern supply chain compliance or anti-money laundering programs – combined with expert opinions on relevant legal issues (as most recently illustrated by the Federal Court of Justice’s “cum-ex ruling” of 7 July 2025) and internal corporate communications concerning compliance-related risks, now provide prosecutors with powerful evidentiary tools. Critically, such internal communications enjoy no protection against seizure under German law.

Today, a modern defence in white-collar cases requires not only top-tier white-collar crime expertise, but also an eye for pre-criminal risks and the obligations of those involved to react, along with appropriate measures to protect the reputation of the affected parties.

The accurate and sustainable definition of our clients’ interests and of the potential to defend these in a way that is legally enforceable is therefore indispensable when it comes to effective defence work in white-collar crime proceedings. Our “White Collar – Compliance – Investigations” team has been offering services of the highest standard in this field since 2003.

Our cases that are public knowledge include, in corporate defence, our criminal defence work on the “Hypo Real Estate” and “Wirecard” cases and, in individual defence, our work on the “Eurofighter” and “Arcandor” cases and in the doping proceedings. In addition, our corporate defence roles in the healthcare sector, foreign trade law (Oil-for-Food) and cum-ex cases are also public knowledge.

Although such attention can never be avoided entirely, we strive to handle our clients’ cases with discretion, avoiding any unnecessary publicity.

We advise and represent both companies and individuals, with a firm commitment to our forensic practice – including individual defence. Where clients require it, we take a modular approach, drawing on the expertise of colleagues across related practices areas, such as antitrust law, litigation, public procurement law, data protection, employment law, and others. This ensures that the precise specialist knowledge each mandate demands is seamlessly integrated and tailored to the client’s specific needs.

As our publicly known work demonstrates, we advise clients throughout Germany and, in individual cases, abroad (in collaboration with international colleagues). When it comes to international and transnational investigations, we draw on long-standing partnerships with trusted law firms – but we are equally happy to work as part of an effective team with law firms of our clients’ choosing.

II. White-collar crime

The increasing legal regulation of business activities has led to a surge in criminal, administrative and – often related to these – liability risks for companies and their decision-makers.

The companies concerned face the threat of sanctions and other substantial financial losses, alongside severe damage to their image and reputation. In addition, they are regularly subject to enforcement measures such as searches and seizures as early as the investigation stage. The employees and decision-makers involved face employment law and status law sanctions, sizeable claims for damages, and also, in the worst-case scenario, fines or imprisonment. Our range of advisory services in white-collar crime includes, in particular, the following areas:

- Corporate defence and advice
- Individual representation and defence

Here, we have developed expertise in the following speciality fields, where we have successfully advised and represented both companies and individuals for many years:

- Employment criminal law
- Pharmaceuticals criminal law
- Violation of supervisory duties
- Foreign trade law and arms control law
- Fraud
- Accounting crimes
- IT, data protection and internet criminal law
- Property offences
- Insolvency crimes
- Intellectual property offences
- Capital investment criminal law
- Capital market criminal law
- Corruption offences
- Healthcare criminal law
- Product criminal law
- Tax criminal law
- Submission fraud
- Environmental criminal law
- Embezzlement
- Customs criminal law

1. Corporate defence and preventive advice

Despite the fact that Germany does not (yet) have a formal system of corporate criminal law, companies may be formally involved in criminal proceedings or be otherwise affected by them.

For instance, companies and business owners are almost routinely targeted by searches and seizures carried out by enforcement authorities in criminal law matters. Influenced by the broader political climate, investigative authorities have now identified companies themselves as targets for criminal and regulatory investigations and are adopting an increasingly aggressive and demanding stance. As proceedings progress, companies may face the threat of corporate fines, confiscation of proceeds and entries in official registers, with the negative consequences this entails (in tendering procedures, for instance). Other potential concerns include civil law consequences (such as claims for damages, termination of contractual relationships) as well as reputational damage among business partners, shareholders, and the public. With professional guidance from advisors experienced in dealing with state investigations and investigators, the situation can be markedly improved.

Today, the implications of this development for companies often extend into a company's financial and corporate planning processes. Inspired by the new possibilities offered by the significantly tightened forfeiture law, public prosecutors are not only seizing larger amounts more rapidly – they are also securing these far more quickly than in previous years through attachments and other protective measures.

a. Preventive white-collar crime advice

Our advisory approach has the primary goal of preventing criminal and regulatory risks from arising in the first place and ensuring that our clients are adequately prepared if the worst comes to the worst.

We offer the following advisory services:

- Identification of relevant sanction risks (sanctions risk analysis),
- Training and organisational advisory services for

preventive preparation for criminal investigations, in particular searches (including simulation exercises),

- Assessment of specific issues regarding criminal and administrative risks,
- Support for business processes and decisions, and projects aimed at avoiding criminal law risks.

For our complementary services in the areas of compliance advice and internal investigations, please refer to the descriptions of these advisory services.

b. Corporate defence and defence

The risks of criminal prosecution and fines in day-to-day business operations are many and varied – and the interests of companies during ongoing proceedings are equally complex and multifaceted.

We strive to offer you the best possible legal representation, tailored to your specific circumstances.

Company defence encompasses legal advice and representation for companies whose employees are under investigation, or which are considered parties to proceedings for other reasons (e.g. in relation to the confiscation of proceeds or simple enforcement measures). In this context, it is essential to determine the interests of the company and, where appropriate, align them with those of the employees concerned or, if necessary, clearly set them apart.

The primary aim of our efforts is always to avert any kind of damage to the company. In representing our clients' interests, we are courteous yet uncompromising. We maintain a professional relationship with investigative authorities without ever losing sight of our clients' interests.

Our expertise encompasses the following areas:

- Representation before investigative authorities, other public bodies and the other parties to the proceedings at every stage,
- Support during searches and other enforcement measures,
- Internal fact finding,
- Development of a defence strategy,
- Selecting and communicating with professional experts (e.g. in cases related to product liability),

- Assembling and coordinating individual defence teams and assembling a group defence,
- Witness counsel for company employees and decision-makers,
- Public relations and crisis management.

We possess a first-rate network of experienced white-collar crime defence lawyers at both national and international level, which allows us to assemble, deploy and coordinate defence teams and witness counsel in a short space of time.

Entrepreneurial activity is global, international and transnational – just like the risks of criminal prosecution and fines that accompany it. This applies both where criminal law issues from other jurisdictions need to be addressed as a preventive measure, and when parallel criminal proceedings are anticipated or already underway in different countries. In this context, we can draw on our network of lawyers experienced in white-collar crime proceedings across various jurisdictions. We make full use of Luther's independence and are therefore not bound by the usual "internal law firm constraints" – we simply collaborate with the colleagues we consider best suited and most experienced for the case at hand.

2. Individual defence

The unique nature of white-collar crime means that anyone involved in business activities runs the risk of becoming the target of an investigation by the public prosecutor.

To the layperson, the provisions of what is known as "commercial administrative law" are often almost entirely opaque. These provisions govern the public-law regulation of all economic activity (e.g. licensing requirements), but as a rule also include criminal and regulatory offences of which those affected often only become aware when it is already too late.

In addition, due to the specific nature of the criminal and administrative liability of representatives (Section 14 Criminal Code (StGB) and Section 9 Administrative Offences Act

(OWiG)), investigations into corporate offences almost automatically target top management as well. Even in cases involving criminal offences committed by subordinate employees, managers are frequently accused of organisational culpability and thus a breach of their supervisory duties under Section 130 of the Administrative Offences Act. This may, in

turn, constitute the basis for a corporate fine under Section 30 of the Administrative Offences Act, exposing management to the risk of civil recourse claims.

We represent individuals in all matters of white-collar crime and tax criminal law. We assist in investigations conducted by customs and tax authorities, fine payment offices and law enforcement agencies. To the same extent, we also represent our clients' interests before courts of all instances, including appeals before the Federal Court of Justice.

In addition to "traditional" defence in white-collar crime, we also act as defence counsel for individuals, injured party representatives and witness counsel in white-collar crime matters.

3. Special case: Parliamentary investigative committees

Parliamentary investigative committees are familiar territory for white-collar crime lawyers because of the procedural framework that applies to them.

However, parliamentary investigative committees operate according to their own rules – primarily due to the political interests that influence them.

We have a wealth of experience advising companies and individuals in various investigative committees at the state and federal levels and are well-versed in the proper preparation for and handling of such situations.

III. Compliance

Our compliance advisory services are largely rooted in our practical experience in dealing with white-collar crime and administrative risks. These services not only ensure that our clients' internal regulations are observed but also consider risks that our clients' decision-makers must bear in mind from a personal perspective – and help to prevent such risks from arising in the first place.

For further details, please refer to the separate description of our services in "White Collar – Compliance – Investigations" and "Compliance".

IV. Internal investigations

Internal investigations have developed rapidly since the "Siemens" case and have now become an indispensable part of a company's internal efforts to uncover white-collar crimes and find the parties responsible.

At the same time, they require profound forensic expertise, including proficiency in the relevant software programs, and must respect pre-criminal legal boundaries, particularly those regarding data protection and employment law.

Since in Germany there is no strict separation between internal investigations and criminal representation for companies, it can be advantageous to obtain both services from a single source in appropriate cases. In other cases, it is advisable to separate these activities based on the specific interests at stake. This is mandatory in international cases due to regulatory and legal requirements in other countries.

Our lawyers bring many years of forensic experience and, drawing on decades of practice, advise our clients from a strategic perspective on the proportionality of internal investigations, their specific design and their strategic focus.

For further details, please refer to the description of our services in "White Collar – Compliance – Investigations" and "Investigations".

V. 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.grosze-vorholt@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)

Your contact persons



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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

Your contact persons



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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

Your contact persons



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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.



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.

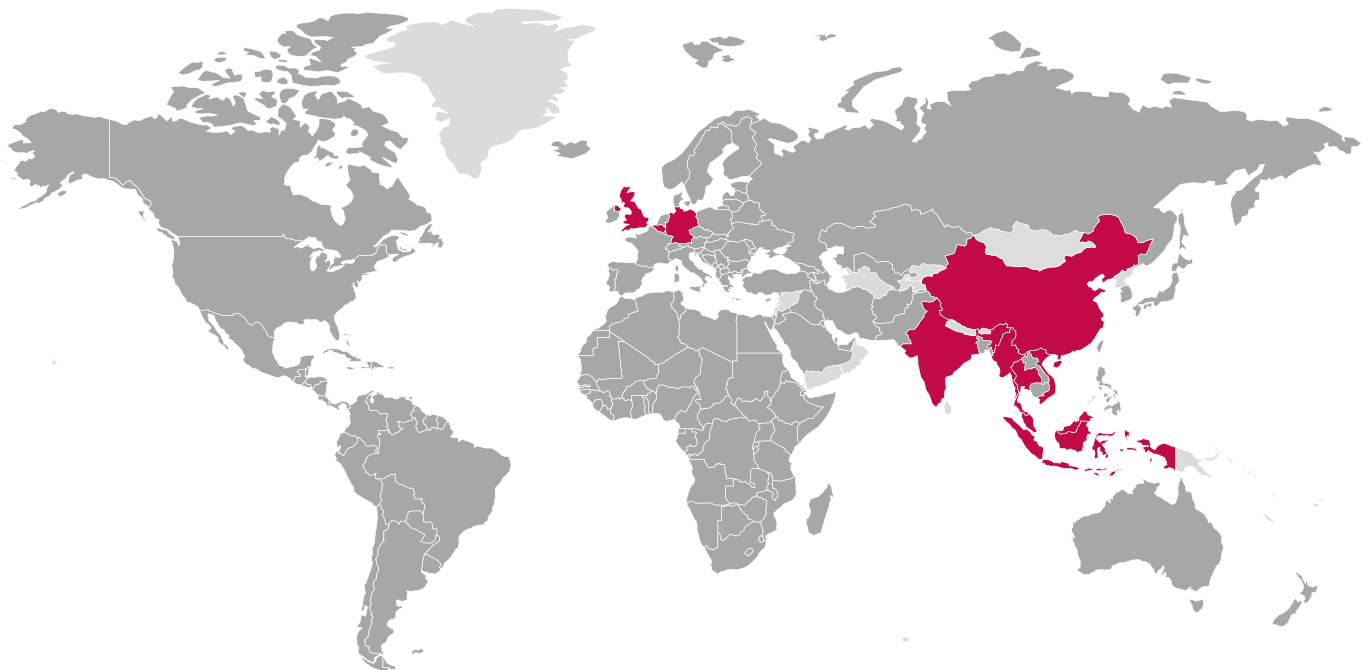
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Our locations

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

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|------------------|--------------|
| Bangkok | Jakarta |
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| Cologne | London |
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| Essen | Shanghai |
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| 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.

Release: May 2026

Luther.

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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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