



Luther.

White Collar – Compliance – Investigations

**Our services:
Internal investigations**

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 meant that compliance problems frequently turn into 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.

We stand by our clients at every stage of a crisis — from the first indication of risk through to resolution. Further details can be found in our practice profile “White Collar – Compliance – Investigations: Corporate defence and Individual Defence”.

For us, 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 them in (further) developing and reviewing their compliance management systems (CMS), including where existing systems need further refinement, as well as in the early identification and mitigation of emerging compliance risks, whether arising from shifting regulatory requirements or compliance risks inherited through M&A processes.

Luther has been addressing these challenges since 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, we have responded to the term “compliance” becoming increasingly widespread by developing 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 wherever it makes sense to do so.

As a result of internationalisation, 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, even 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. Internal investigations

We draw on our organisational structure and many years of experience to provide our clients with high-quality advisory services. For our white-collar crime advisory services, please refer to our practice profile “White Collar – Compliance – Investigations: Corporate defence and Individual Defence”, and for our compliance advisory services, please refer to our practice profile “White Collar – Compliance – Investigations: Compliance”.

For a CMS to be effective – as well as to reduce the legal and financial risks that companies face – a professional investigation into potential misconduct is generally indispensable. Today, these internal investigations primarily involve conducting interviews – with the aim of producing court-admissible transcripts – performing forensic analyses of company data and reviewing other evidence.

Our clients face ever-stricter regulatory requirements, a greater intensity of enforcement and monitoring by investigative authorities and the use of white-collar crime as a tool for economic regulation and policy. The companies concerned face the threat of sanctions and other substantial financial losses, alongside severe damage to their image and reputation. More than ever before, business activity must take criminal and administrative risks into account. This is all the more true given that negligence in this area can, in the worst-case scenario, result in personal liability for the decision-makers responsible.

1. Why internal investigations?

In the event of any indication of a potential breach of duty, suspicion of white-collar crime, violation of internal policies or irregularities in business operations, internal investigations now play a central role and are far more than a mere tool for uncovering internal wrongdoing – they are an integral part of responsible corporate governance.

Internal investigations serve the following purposes, in particular:

- Fact finding,
- The examination of potential claims for damages and measures under employment and status law,
- The identification of weaknesses in the compliance system,
- The reinforcement of the internal “tone from the top”.

In addition, initial case law from higher courts now recognises a duty on the part of company management to conduct internal investigations. These investigations therefore also serve, indirectly, to exonerate company management and supervisory bodies.

Furthermore, internal investigations conducted during an ongoing criminal investigation can be used not only to prepare a defence strategy – they also signal the affected company’s willingness to cooperate and its commitment to “self-cleansing”, potentially strongly influencing how the investigative authorities handle the case.

However, internal investigations present companies with complex legal, technical and organisational challenges. They require both precise clarification of the facts under intense time pressure and with the utmost discretion and the careful handling of data, employees and potentially criminally relevant matters. Without in-depth expertise and a well-structured approach, companies run the risk of rapidly losing control, trust and room to maneuver. In this sensitive, complex situation, it is crucial to rely on a team that combines legal, tactical and technical expertise at every stage of the investigation – from the initial risk analysis to operational execution to the strategic evaluation and implementation of the results.

2. Our experience

The practice group at Luther responsible for internal investigations – “White Collar – Compliance – Investigations” – is led and managed from our Munich office, where our lawyers specialise in white-collar crime and compliance and have many years of experience conducting national and cross-border internal investigations as well as dealing with investigative authorities and courts.

Based on our experience from investigations we have

conducted, the following are typical use cases for internal investigations:

- Fact finding and enforcement of claims for damages against former executive bodies and insurers in cases involving the improper conclusion of high-risk transactions,
- Suspicion of embezzlement in payments made without corresponding services, or the assumption of payment obligations for the benefit of affiliated companies,
- Suspicion of embezzlement in connection with conflicts of interest among decision-makers,
- Suspicion of embezzlement in investments made through trust companies in violation of the articles of association,
- Suspicion of embargo violations,
- Suspicion of active and passive corruption in Germany and abroad.

3. Full-service approach

In our view, white-collar crime and compliance are cross-sectional issues, linked to a pre-criminal regulatory framework. We therefore pursue a multidisciplinary approach that keeps a close eye on the requirements of related and upstream legal fields (e.g., corporate, accounting, tax and data protection law).

Thanks to Luther’s full-service approach, we can also bring in specialists from other practices as necessary, including product safety, employment law, antitrust, M&A and data protection, to offer our clients an all-in-one package.

4. Special types of investigations

There are, of course, special types of investigations that are handled by dedicated teams at Luther. For example, internal investigations involving antitrust are subject to different rules due to the federal regulations applicable in that field and must therefore be structured differently to standard compliance scenarios.

The same applies where the substantive focus of the allegations to be investigated is better reviewed by specialised practice groups.

In such cases, our clients receive a proposal tailored to their specific circumstances.

5. International investigations

Luther has a well-established and widely recognised– also when it comes to internal investigations. Within our unyer network, our collaboration with French and Italian colleagues is particularly well-rehearsed and extends to joint forensic skills training for colleagues.

Luther's legal independence, however, also allows it to partner with various other law firms, especially in the Anglo-Saxon region. This is valuable where there are conflicts of interest and to ensure that the investigative team is assembled in line with the case at hand.

Our experience conducting internal investigations alongside other firms over the past ten years has given us a thorough understanding of the differing frameworks that govern such investigations – including questions of legal privilege, data protection, and employee rights, etc.).

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



Dr André Große Vorholt

Lawyer, Partner

Munich

+49 89 23714 12460

andre.groszevorholt@luther-lawfirm.com

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



Verena Dimarch

Lawyer, Counsel

Munich

+49 89 23714 24750

verena.dimarch@luther-lawfirm.com

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

Lawyer, Of Counsel

Frankfurt a.M., Munich

+49 89 23714 24857

mirjam.weisse@luther-lawfirm.com

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



Pauline Kummer

Lawyer, Associate

Munich

T +49 89 23714 24632

pauline.kummer@luther-lawfirm.com

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



Dr Sebastian Berndt

Lawyer, Associate

Munich

+49 89 23714 20977

sebastian.berndt@luther-lawfirm.com

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



Eva Bader

Lawyer, Associate

Munich

+49 89 23714 25618

eva.bader@luther-lawfirm.com

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.

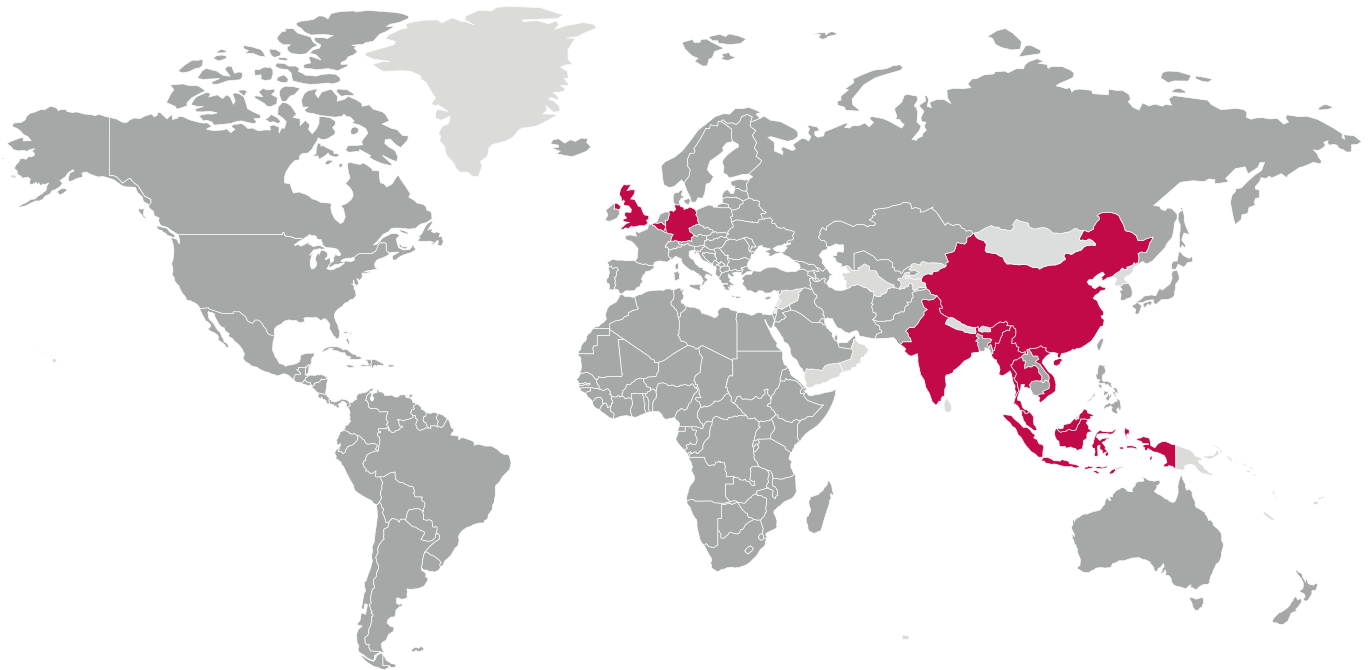
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Our locations

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

Luther Rechtsanwaltsgesellschaft mbH

Anna-Schneider-Steig 22
50678 Cologne, Germany
Telephone +49 221 9937 0
Telefax +49 221 9937 110
contact@luther-lawfirm.com

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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Leipzig, London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon**

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