



Compliance-Richtlinie Retail V1.5 – 13.01.2025

a) Goal/Purpose

The aim of the following work instruction is to provide employees with a consistent and understandable description of all guidelines, responsibilities and competencies that must be carried out and observed in dealing with the cash register, goods and money and vault systems. All relevant documents are also presented and systemic knowledge is demonstrated.

b) Responsibilities

Our employees are obliged to observe these requirements and to carry out these work instructions properly. This accelerates processes and avoids possible disruptions, errors, costs and damage. The designated management levels or their defined representation are responsible for compliance with the work instructions. In the event of non-compliance, we reserve the right to disciplinary and labor law consequences.

c) Release / Changes (first version)

This work instruction is a binding requirement based on which all employees are instructed.

| | Name / Signature | Department: | Date: | Tested on: | Handover on/to: | |
|-----------------|---------------------|----------------------------|------------|------------|-----------------|--|
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| Release: | Katharina Krügers | Legal/Compliance | 11.08.2022 | 11.08.2022 | | |
| Release: | Matthias Scholz | Inventory Management | 11.08.2022 | 11.08.2022 | | |
| Release: | Fuat Kul | Head of HR Retail | 20.12.2022 | 20.12.2022 | | |
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1.1 Principles of cashier activity

- The checkout is the last point of contact within the sales process and the last impression that customers take away.
For this reason, the entire **checkout process plays a particularly important role.**
- The focus at the checkout is **on special friendliness** and a fast, error-free and **effective checkout process.**
- Unnecessarily **long waiting times** are to be avoided by the cashiers.
- During the checkout process, the **full attention** of the employees is solely **on the customer** and the checkout process.
- If there are **five customers in the queue**, the cashier of the cash register concerned immediately has a **second cash register opened.** Depending on the resource situation, the opening of further checkouts will then take place on one's own responsibility and in the sense of the shortest possible waiting time for customers.
- All **side conversations** until the end of the checkout process and the farewell of the customer **are to be avoided.**
- After completing each checkout process, **the customer bid a friendly farewell** and invited him to visit Best Secret again.
- **People from outside** the company are **not permitted to stay in the checkout block during shop opening hours** (exceptions: **officially commissioned money disposal companies, officially commissioned personnel service providers + IT service providers**) The disposal and emptying of wastepaper baskets and used shopping bags by the cleaning service provider is also permitted.
- It is **forbidden** to **cash in on oneself and one's own relatives.**

1.2 Registration for the cashier's operation/start of the day

- Registration is necessary for every employee to put a cash register into operation.
- The cashier needs **his personnel number or his staff card** (app) for this. Various authorized functions also require a **supervisor function** and supervisor code.
- **The personnel number or the supervisor code may not be passed on to third parties** under any circumstances.
- Each cash register may only be used by the cashier **using his own personnel number.** It is not allowed to pay under a personnel number other than one's own.
- At the start of the day, the cashier must **ensure that there is sufficient change and that the denomination is appropriate** (for the change deposit, see point 1.3).



1.3 Change counting/change deposit

- The **change always remains in the cash register**, even after the final cash register statement.
- The **change deposit is always exactly 500 €**, in notes and coins.
- Any additional cash (notes and coins) **in the cash register** at the time of the **cash register statement will be transferred to the safe** as part of the evening **deposit** (Z-conclusion "safe").
- At each **checkout start**, the cashier in charge will count **the change deposit**. This must always be 500 €.
- **Cash differences of more than € 10.00** must be reported by **the determining party immediately to the Department Manager Service or his deputy**.
- The letter then reports the difference **to General Ledger by e-mail**.
- **Cash differences are to be avoided as much as possible**. In the event of continued or high differences, we reserve the right **to take consequences under employment law** against the employee responsible for the difference.
- **Change transactions** are always carried out exclusively in accordance with the **4-eyes principle** (see point 1.4).

1.4 Exchange

- The process of **exchanging money** is carried out exclusively in the **4-eyes principle**.
- Currency **exchange** takes place **exclusively between the cash register and the change safe** and never between two cash registers.
- The number of **currency exchange transactions** must be kept as low as possible and, if possible, carried out outside the breaks at **10 :00 – 11:30 a.m. and 3:30 – 4:30 p.m .**

1.5 Item registrations (checkout process)

- It is always important to check whether the label and the goods belong together. **If the label and/or price are missing**, an **employee/manager** from the respective **department** must be consulted.
- For shoes, sets and Mix & Match, it is always important to **check whether the sizes are identical**.
- It is essential to **remove** any security **labels that may** be present.
- The sale of **goods without a price label** should only occur **in exceptional cases**. If, despite prior research, no label or identification number can be found for an article, point 1.6 "**Miscellaneous special services**" must be observed.



1.6 Various special services (checkout process)

- In general, if **labels are missing**, the search for the correct identification number **should always** be carried out via online shop, online research, ELMS or SchuBo Query. Employees/managers of the affected department or logistics team should be consulted.
- Either only items whose **label or article number** cannot be found **even after research are collected** via "**various special services**", or old goods that have already been labelled "**special service**" by logistics in the BML special sale.
- The then valid sales price (**face valueing**) is determined based on the **product group prices** of the comparable product group/label/product defined by Inventory Management, by the department manager responsible for the product group or his deputy or by representatives defined in the store.
- A cashier process for **special services** must be the **absolute exception** (except BML and Dresden).
- When collecting a "**miscellaneous special service**" in combination with personnel purchase, a manager **or a second cashier** must always be consulted.
- **The 4-eyes principle applies.**

EAN special services:

| Nr. | Alte Artikelnummer | Beschreibung | VK-Preis (...) | Einkaufsart | Artikelkat... | A |
|----------|--------------------|--------------------------|----------------|-------------|---------------|---|
| 31171948 | | diverse Sonderleistungen | 2,90 | 2 | 9999 | |
| 31171949 | | diverse Sonderleistungen | 4,90 | 2 | 9999 | |
| 31171950 | | diverse Sonderleistungen | 9,90 | 2 | 9999 | |
| 31171951 | | diverse Sonderleistungen | 14,90 | 2 | 9999 | |
| 31171952 | | diverse Sonderleistungen | 19,90 | 2 | 9999 | |
| 31171953 | | diverse Sonderleistungen | 29,90 | 2 | 9999 | |
| 31171954 | | diverse Sonderleistungen | 39,90 | 2 | 9999 | |
| 31171955 | | diverse Sonderleistungen | 49,90 | 2 | 9999 | |
| 31171956 | | diverse Sonderleistungen | 79,90 | 2 | 9999 | |
| 31171957 | | diverse Sonderleistungen | 99,90 | 2 | 9999 | |



1.7 Discounts in the event of damage (checkout process)

- The reason for **price reductions** can be **damage** and impairment of the item (see section 1.8).
- When implementing **price discounts**, a manager **must** always **be consulted**.
- Amount and criterion of the price discount (supplement: "Work Instruction 002 BML")

| | | | |
|---------|--------------------|--------------|----------------------------------|
| LEVEL 1 | Discount up to 10% | Retail value | Stains, impurities. |
| LEVEL 2 | Discount 20-30% | Retail value | Scratches, holes, larger stains. |
| LEVEL 3 | Discount 30-50% | Retail value | Damage |

- **Department managers** and defined deputies are allowed to **reduce up to 30%** (LEVEL 1 + LEVEL 2) of the item price.
- **Location managers** and defined deputies are allowed to **reduce over 30%** (LEVEL 3) of the item price.
- **The 4-eyes principle always applies.**
- A combination of price discount and customer discount/staff discount is permitted.

1.8 Manual Sales Price Changes (Award Sales Incorrect)

- If the **retail price** on the label differs from the retail price stored in the POS system, a **manual correction** is possible via the "VK-New" function at the checkout.
- A distinction must be made between 2 cases:

Case 1: The **retail price at the checkout** is **higher** than the retail price on the label. The customer pays **the price shown on the label**. A **manual correction** of the VK must be made. In the event of serious deviations of **more than 30%** of the award price, an **employee from the relevant department must be** consulted for plausibility checks. This can also be done by telephone.

If the **price label gives the visual appearance of manipulation**, the department manager of the department concerned **must be consulted in any case**. Alternatively, a **corporate security employee**.

Case 2: The **retail price at the checkout** is **lower** than on the label. The customer pays the **lower price displayed at checkout**.

- **Employees** are allowed to make corrections of **up to 30%** of the item price on their own responsibility.
- **Department managers** and defined deputies are allowed to make corrections of **more than 30%** of the item price.



1.9 Personnel Purchases (Policies and Procedure)

- In the **BML Special Sale**, **reservations for employees are not permitted**.
- In all other store concepts, **reservations for employees are possible** on a maximum of **the same day** (morning to evening).
- Promotional and brochure goods may **not be reserved** before the publication date.
- The reservation is made with a **reservation slip** exclusively at the place for storage agreed with the location management.

- Employees of BestSecret Group companies receive a **20% staff discount** on purchases at BestSecret – both online and in retail stores. This is a **voluntary benefit granted subject to revocation at any time**.
- All employees of BestSecret **Group companies** are entitled to receive a personnel discount.
- Furthermore, their respective **spouses, life partners and life partners** are entitled to shop at BestSecret with a corresponding staff discount.
- However, this only applies to civil partners if they **live in the same household as the respective employee**.
- In addition, the staff discount is also **available to relatives in the direct line of the respective employee** (these are children, grandchildren, parents, grandparents – but not uncles, aunts, cousins) and the siblings of the employees.
- The special conditions of the staff discount are made available to BestSecret Group employees for their **private purposes**. A **resale** of the items purchased using the staff discount is therefore **not permitted** for (a) commercial purposes or (b) as new goods or with a label. This does not restrict the resale of items purchased using the staff discount as **second-hand goods**, if the item is not sold as new or with a label.
- **External employees** (including service providers working at the site) are **not entitled to a staff discount**.

- Employee purchasing is carried out exclusively by entering the personnel number/staff card or with his customer number of the BS app.
- Purchases are made either **before the start of work, during the break or after work**.
- The **name tag** is not worn **while shopping**.
- While shopping, it is **not permitted** to stay behind the cash desk (**cashier's work area**).
- After employee shopping has been completed, the **shopping bag is closed** by the cashier **with a stapler**.
- The **shopping bag** is free of charge for the employee in **connection** with a **personnel purchase**.
- The **receipt must** be attached to the shopping bag **in a clearly visible** way from the outside.
- The employee immediately brings his or her **purchase** to the location agreed upon with the location management in the business premises **for storage** or to his **employee locker**.
- At **the end of work**, the employee picks up the shopping and leaves the store through the **staff exit** (if available).



1.10 Cash payments (checkout process)

- In the case of cash payment, **banknotes with a value of € 50.00 or more** must be checked for authenticity by random visual inspection, control coloured pencil or with a banknote detector.
- Security features include:

Feel: The abbreviation of the European Central Bank, the value figures and the images of the windows or gates stand out from the surface.

Vision: The watermark, the security thread and the see-through register become visible in the backlight.

Tilting: Depending on the viewing angle, the value of the banknote or the respective architectural motif is visible on the front in changing colours.

- In general, **cash may only** be sorted **into the** cash drawer **when the checkout process** is finally **completed**.
- In the event **of discrepancies** in the change returned to the customer, the **location management must** be notified immediately. In the event of further escalation, the Investigation and Security Group (Corporate Security) must be consulted.
- **Cash payments of € 10,000.00 or more** are not permitted **to the customer with reference to the Money Laundering Act**. The customer must be informed that he or she **must pay** the amount by card.
- Likewise, the customer must be referred **to a** card payment **if** he or she wants to split an invoice amount of **€ 10,000.00 or more** into several partial amounts or divide it among **several people**. In the event of an escalation, the **location management** and the investigation and security group (Corporate Security) must be informed.



1.11 Customer Returns & Complaints (Policies)

- The **goal** of all **customer returns**, regardless of whether it is a complaint or an exchange, is that our **customers leave the store satisfied**.
- Every exchange and every complaint are opportunities for us to inspire customers with the **highest level of service and goodwill** and to exceed expectations.
- In the case of a return, **a distinction is made between exchange and complaint**.
- In principle, **cashiers/sales staff are allowed to carry out returns/refunds** up to a retail value/refund value of **up to € 500.00**. In the case of higher returns, the Department Manager Service or his deputy must be consulted.

Exchange:

- The **goods have no defects**. The exchange is for reasons of goodwill.
- In principle, **every item purchased in a Best Secret Store and in perfect condition should be exchanged**.
- The exchange of **items purchased in Austria in German stores** is not possible **due to the tax issue**, and vice versa.
- In general, **every exchange must be reported** by the customer **at reception** (except Store 18).
- The **proof of purchase** must be presented **by the customer**.
- **If the receipt is not available, a voucher reprint can be created from LS-Retail as part of the goodwill period (except Store 18)**.
- Alternatively, if the purchase cannot **be traced via Navision**, the exchange must be **rejected**.
- In case of doubt, the Department Manager Service or his deputy must be consulted.
- Reception checks that the item is **in perfect condition and is more reliable**. The item remains at reception (Dornach). In Munich, the customer takes the goods to the checkout. Exceptions are regulated within the store (goods for goods, etc.).
- Receipt **of the goods** will be confirmed by **the receptionist** on proof of purchase. Then the customer goes to the checkout with the proof of purchase.
- There, either goods exchange for vouchers, goods for goods or refund the purchase price via the cash register.
- The **exchange period** is **30 days**.
- **Outside the period of 30 days, the Department Manager Service or his deputy decides on a situational basis** and in principle only exchanges for vouchers.

**Complaint:**

- The goods have a **defect within the meaning of §§ 437 et seq. of the German Civil Code (BGB) (does not apply to Austria).**
- The **registration of the complaint** and **proof of purchase** are also made at reception as part of the check-in process.
- Further **processing** of the complaint is then carried out by the respective **departments** from which the article originates.
- The **employee there** clarifies in **exchange with the customer** whether **supplementary performance** or **rectification** should/can be carried out.
- The **customer** has the right to **rectification** or **subsequent delivery**.
- In the case of **repairs**, the defect is eliminated by **repair** and is usually carried out by the **tailor** (except for hardware such as watches/jewellery)
- Here, the department uses the **"Change Certificate" form**.
- In the case of **repairs** for **watches/jewellery/shoes**, the repair is carried out **by the supplier via purchasing** using the **"Customer Complaint" form**.
- **If the repair of an item sent** in from a customer complaint **takes too long**, if the repair is not possible **after inspection by the supplier** or if we receive a **credit note** for this article, the item will be **returned/returned via the cash register**.
- It is important here **that the article is added to the inventory system again**.
- The **customer will then be** refunded the purchase price as part of the return.
- In the context of payment from customer repairs, the following must also be considered:
 - **Transfers to customers' bank accounts** by the stores will only be approved in special cases (approved by Director Retail Operations).
 - **If a store refunds** the purchase price **against the background of an exchange/complaint**, we ask the **customer to come to the store in person** and the payment will be made at the checkout.
 - If this is unreasonable for the customer due to the **distance of his place of residence** to one of our stores (distance >100 km), or if he does not want to visit the store, we refer to **Customer Service**.
 - We then ask that customer to contact store@bestsecret.com by email.
 - **Patrick Ober's team** will then take care of the **further processing** and a possible refund of the purchase price by bank transfer/credit note, etc.
 - The stores **no longer accept** (defective) goods **that customers send us by post without being asked**.
 - If necessary, we will send them back to the sender.

Subsequent delivery:

- Subsequent **delivery** is the delivery of a defect-free item.
- Here, Best Secret exchanges **goods for goods** in the respective department.
- The exchange is then **booked by the checkout** with a **return/new purchase**.
- The **new goods are** sent to the customer **with the new receipt**.
- The **defective goods remain in our inventory** and are booked out **of the warehouse/WST** (for handling defective goods in stock, see point 1.13).



- If the seller is **unable to make subsequent delivery**, the customer can **withdraw from the purchase contract**.
- This is the **rescission of the purchase contract**.
- The goods will be **taken back** via the checkout in a **return**. The customer will be refunded the purchase price.
- If all items of a cash receipt **are returned as part of an exchange**, the **original receipt remains in the cash register** and goes to General Ledger with the cash receipts as part of the end of the day.
- If **only part of the goods in a cash receipt** are returned, the **original receipt remains with the customer**. The affected items are crossed out on the **receipt by the cashier**, marked with the abbreviation "RT" for return and the **signature of the cashier**.
- The **customer acknowledges** the correctly executed return and the **receipt of the change** on the return receipt.

Customer complaint form:

| Lieferant | | Kunden-Reklamation | | Kunden-Beleg | |
|--|-----------------------|--------------------|--------|---------------------------------|--|
| | | Kd. Nr.: | | - bitte bei Abholung vorlegen - | |
| | | Bon Nr.: | | Reklamation Nr. 2152 * | |
| | | Betreff Nr. 2152 * | | | |
| | | Filiale: | | | |
| Betr.: | BS Art.-Nr.: | beliegend | | Artikel: | |
| | Lieferanten Art.-Nr.: | | | | |
| Mängel: | | | | | |
| Wir bitten um sofortige Bearbeitung der Reklamation. Falls Sie uns zum nebenstehenden Termin kein einwandfreies Stück geliefert oder eine Gutschrift erteilt haben, werden wir Sie entsprechend der Aufstellung belasten. Die Erstattung unserer Porto-Auslagen erwarten wir auf jeden Fall. | | | | | |
| Termin | | 20 | | | |
| Betrag in EURO | | | | | |
| Belastung: | netto | MWSt | brutto | | |
| Stückpreis | | | | | |
| Porto | | | | | |
| Gesamt | | | | | |
| Frankfurt, den 20 | | | | | |
| Unterschrift + Personalnummer | | | | | |
| Stempel - Unterschrift | | | | | |
| Herr | | | | | |
| Frau | | | | | |
| Frl. | | | | | |
| Ort: | | | | | |
| Straße: | | | | | |
| Telefon: | | | | | |
| Datum: 20 | | | | | |



1.12 Dealing with defective stock goods (guidelines)

- **Defective stock goods** (regardless of whether due to customer complaints or after damage has been detected in the sales/warehouse) **are** always booked **from the store inventory**. They are "relocated"
- It is irrelevant whether the item is listed by type or carries a "miscellaneous special service".
- In principle, **the 4-eyes principle and random checks of transfer documents by the Department Manager WST or his deputy** apply to every transfer of defective inventory goods.

Recyclable goods, slight to moderate damage (sold in 67 Special Sales):

- **Systemically transfer to branch 67** in FIORI (SAP).
- **Physically**, the goods are sent to branch 67 with a delivery note and sold there with a B/C flag.

Items that cannot be recycled, are severely damaged or destroyed:

- **Systemically transfer to "defects" storage location** in FIORI (SAP).
- **Destroy physically** in the 4-eyes principle.
- In doing so, take into account the principles of **raw material separation**.
- The systematic clean-up of warehouse defects is carried out by the Inventory Management team.

Valuables (e.g. watches/jewellery):

- **No current process yet due to SAP conversion.**
- **Please buffer in the store under lock and key for the time being.**



1.13 Reservations (Policies)

- The **reservation** of goods **for employees** is a maximum of **3 working days**. Exceptions are brochures and promotional items (here only on the same day, see point 1.9)
- Reservations for employees **are not possible** in **branch 67**.
- The **reservation period** for customers is a maximum of **3 working days**.
- In this case, the **"Reservation" form must** be filled in by the sales/cash register.
- The **original is enclosed** with the **reserved goods** and the **customer receives a copy**.
- **Promotional and promotional goods can be reserved** for customers **up to the end** of the same business day at the latest.
- If the **goods have** not been collected and paid **for by the deadlines**, they will be returned **to the area without further request** .
- Reservations of goods **for customers** are made **close to the cash register** if possible (e.g. cash cabinets, adjoining room near the cash register, etc.).
- Reservations **for employees** are made exclusively at the **storage location agreed with by the location management**.
- All **storage locations** in his reservation area must be checked daily by the department manager responsible.

1.14 Last chance to buy (Guidelines and Organization)

- Last Chance to buy serves the **final marketing of individual parts** in the **premium stores** and is only to be used in this context.
- **Definition of item:** Store inventory is ≤ 3 per color variant and ≤ 5 in DC Poing (use SchuBo query for inventory query).
- The article is removed from the collection structure and built up on a bar with other individual parts within the corresponding brand/product group.
- **The price remains unchanged in this first step.**
- The marking on the individual bar is carried out with **POS signage "Last Chance to buy"** from the Brandstreet range.
- If items on the individual bar do not sell within a period of **2 weeks**, the **merchandise management** will be contacted by the department manager or his deputy for a **re-evaluation** of these items.
- The **new sales prices** (manual unit price, category price, etc.) are **jointly defined and implemented by the Operations team at the POS**.
- The **pricing of the article** is done **exclusively** by the **department manager or deputy** of the corresponding department.



1.15 Handling of lost property (guidelines)

- All **lost property must be handed in immediately to the official collection point of the store (wallets and valuables in the safe) or corporate security staff** and kept under lock and key.

1.16 Accepting Tips/Gifts (Policies)

- In general, **no tips may** be accepted.
- Cent amounts intentionally left behind **by customers** are to be transferred to the respective cash register and are physically transferred to the cash register.
- In general, **no cash registers may be kept without documented income/expenditure** (piggy bank, etc.).
- **Gifts of this kind** (from customers or suppliers) **may be accepted and kept by the employee** up to a value of €10.
- Gifts in kind **of 10 € must be rejected** or handed in to the collection point (store manager or direct representation).

1.17 End of Day, Money Drop, Money Disposal (Guidelines & Orga) – OTC 15

After closing time and the cash register accounting in LS Retail (Z-Close), the cashiers bring their cash skimming and all cash receipts (cash accounting, non-cash receipts, etc.) to the cash office. The **day count** takes place there.

The following procedure must be observed:

1. All non-cash receipts have a retention period of 10 years.
2. Storage takes place in the store.
3. The form in which the receipts are stored (boxes, boxes, folders) is the responsibility of the site management.
4. It is important that the receipts for each full financial year are collected and stored together.
5. The notes and coins withdrawn as part of the cash register accounting ("**safe**" on the **Z report**) of each cash register are counted in the cash office **in the 4-eyes principle by 2 employees**.
6. The two counters must check whether the actual withdrawal of money from the respective cash register corresponds to the amount shown in each case ("**safe**") **from the Z financial statement** of the cash register.
7. If a **discrepancy** is detected, it is communicated **by e-mail to General Ledger**, which checks whether the Corporate Security department also needs to be informed.



8. The **total amount/total amount** of notes and coins from **all cash registers is entered in writing in the consignment form** of the money disposal company Ziemann (in Vienna company GSA).
9. **Both employees must sign** (4-eyes principle).
10. Then the **cash** is packed in a **safe bag**.
11. The **safebag** is fully labeled and **signed by both employees** (4-eyes principle). In Vienna, this happens the morning after the checkout closes.
12. The safebag is locked and **locked in the safe** (transit safe where available) **in the 4-eyes principle**.
13. The **collection** of all safebags **available in the safe** is usually carried out 2x a week by **Ziemann (in Vienna company GSA)**.
14. The **delivery note of the money disposal company** serves as **proof of collection/handover** in duplicate.
15. In the event of any counting discrepancies **detected by the cash disposal company**, the reporting chain is carried out **by the disposal company to Corporate Security and from there by e-mail to General Ledger and the site management**.
16. Any necessary **research** is carried out and documented by Corporate Security in cooperation with General Ledger and the site management.

1.18 Monthly Cash and Vault Count (Month-Close) – OtC 16

1. At the end of each month, a **count of the available cash holdings (cash holdings in the individual cash registers + cash holdings in the vault)** is mandatory.
2. The **site management receives** the request to do so **from General Ledger in good time by e-mail**.
3. In **the attachment to the e-mail** there are **two Excel files** (cash balances cash registers and safety) in which the count must be entered.
4. The **counting of the money holdings** is generally carried out **according to the 4-eyes principle**.
5. The Excel files will be printed out after registration.
6. **Both employees sign (4-eyes principle)**.
7. **The site management is responsible for the correct counting** and timely transmission by e-mail to General Ledger.
8. If any **vault discrepancies** are detected, the reporting chain is sent **by email from General Ledger to Corporate Security and the site management**.
9. Any necessary research is carried out and documented by Corporate Security in cooperation with General Ledger and the site management.