

## XU Group GmbH Code of Conduct

This English translation is for information purposes only. The original German text is the legally binding version in all respects. **Original version:** <https://xu.de/geschaeftsbedingungen/>

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## 1. Introduction

Founded in 2016, XU Group GmbH (in short: "**XU**") enables companies to drive their transformation through knowledge with Education-as-a-Service (EaaS). Partners can transform their extensive corporate knowledge into a scalable and marketable EaaS product. At the heart of this is the learning platform (LXP) developed by XU, which hosts masterclasses, live sessions, an extensive media library and learner engagement. By combining digital learning formats, future-relevant content and a scalable, monetizable business model, we create economic potential and thus a return on education.

Customers master the transformation by empowering their most valuable asset - people. Regardless of industry affiliation and prior knowledge, we offer masterclasses with the latest transformation knowledge for all levels and departments in: AI, Sports, Automotive Transformation and Electromobility as well as ESG/Sustainability for diverse industries. XU works with content and tech partners to develop cutting-edge learning content and scalable learning products. Its clients include well-known international companies, including DAX and MDAX companies.

To fulfil this task, the Compliance Policy is intended to be our ethical and legal compass. It contains the basic rules for our behavior within XU and towards our business partners and the public.

XU's philosophy is expressed in the following guiding principles:

1. We develop innovative solutions based on our core competences and thus inspire our customers.
2. Based on high standards, we are a stable and reliable partner for our customers.
3. We work in partnership with our clients and colleagues in equal measure. Professional communication is a matter of course for us.
4. As a modern company, we react flexibly to dynamic market changes and create an agile, motivating working environment. This constantly creates new perspectives for the personal development of our employees.
5. We are a transparent and secure employer - we learn from our mistakes and love to celebrate our successes together.
6. We are open to new ideas and look forward with confidence to changes that we actively help to shape.
7. We always treat each other fairly and respectfully and take a firm stand against discrimination and harassment.
8. We continuously reflect on ourselves and our working methods. An honest and appreciative feedback culture is a matter of course for us.
9. We always orientate ourselves towards the company's goals, use our scope for actions and make conscious decisions.
10. An economically stable company with profitable growth forms the basis for us to further expand our market-leading position.

The compliance guideline supplements and specifies our corporate principles. The management of XU expects every employee, and especially the managers, to adhere to the rules of the compliance guideline. In this way, we want to maintain and expand our status as a premium and quality service provider.

XU has established an information security management system in accordance with ISO 27001 in order to meet the ever-increasing requirements for data protection, in particular the protection of personal data and the security of IT and the information processed therein. In addition, XU is TISAX and ISO 9001 (quality management) certified, and its high standards and quality are also AZAV-certified by TÜV Nord.

This compliance guideline is a fundamental component of this system.

## **2. Definitions and scope of application**

Compliance means adherence to laws, regulations, and internal instructions. This policy applies to all employees, freelancers, and board members of XU, hereinafter uniformly referred to as employees.

## **3. Applicable laws and guidelines**

Every employee works in accordance with the EU directives, laws, regulations, and internal instructions applicable to their area of responsibility. In case of doubt, advice must be sought from the relevant specialist department or from the employees responsible for XU. The legal provisions applicable to XU are listed in document "A.18 Compliance Policy". The responsible contact persons for all legal topics mentioned in the document are stored in a digital directory on SharePoint. The contact information for those responsible for data protection and compliance is also displayed at the locations. XU guidelines, process guidelines, work instructions, procedures, etc. exist for individual regulatory areas, which specify the rules of this compliance guideline, and which must be observed by employees. To support its employees, XU organizes training courses on relevant topics.

## **4. Basic behavioural requirements**

Every employee is obliged to

- comply with the laws, regulations, and internal instructions applicable in their area of responsibility.
- be fair, respectful, and trustworthy in all activities and business relationships.
- respect and promote the reputation of XU.
- avoid conflicts of interest between business and private matters.
- not to obtain any unlawful advantages for themselves or others.
- comply with the laws and regulations on occupational safety, environmental protection, and data protection.
- report compliance violations to their direct superior without delay. If it is not possible to clarify the matter with the line manager or the relevant specialist department, or if concerns remain, the Compliance Officer is available as a point of contact. The Compliance Officer can be approached directly at any time, confidentially and anonymously if desired.

Every line manager is also obliged to assess employees solely based on their performance and to ensure compliance with this guideline in their area of responsibility.

## **5. Equal treatment**

Discrimination based on racist reasons, ethnic origin, gender, religion, ideology, disability, age, or sexual identity is strictly prohibited. This applies particularly to dealings with colleagues, employees, and business partners as well as in recruiting, promoting, or dismissing employees.

## **6. Prohibition of bribery and corruption**

Corruption harms competition, prevents fair business practices, is not in line with our corporate values and exposes XU and each of its employees to an unnecessary risk of liability. It is prohibited,

- offering, promising, or granting a personal advantage to public officials in connection with their official position for the performance or omission of an official act.
- offering, promising, or granting unlawful personal advantages to employees or representatives of domestic or foreign companies.

- to have unlawful acts carried out with the help of others, for example relatives, friends, agents, consultants, planners, and intermediaries.
- to demand or accept unlawful personal advantages.

## **7. Invitations, gifts and events**

Invitations and gifts are part of human interaction and polite behavior. XU employees may extend invitations and gifts to business partners and accept invitations and gifts from them, provided these are within reasonable limits.

The following rules apply to avoid even the appearance of corruption:

- XU employees must decline invitations and gifts if they are obviously or presumably linked to a specific expectation of some kind of consideration.
- They must also refuse invitations and gifts if accepting them would violate laws or internal directives.
- XU employees may not demand any benefits. The same applies to the granting of benefits.

Participation in specialist events by XU employees is permitted and encouraged. The same applies to the organization of specialist events. Invitations to and participation in social, societal and leisure events in the business environment are permitted if they are within reasonable limits. Under no circumstances may they give the impression of harming fair competition or mixing interests. If there are any doubts about the appropriateness of such behavior, employees are encouraged to contact their line manager.

## **8. Avoidance of conflicts of interest**

Every employee must keep their private interests and the interests of XU strictly separate.

In order to achieve this, the following assignments may only be given, and activities may only be carried out if they have been authorized in advance by the responsible managing director and a member of the Executive Board:

- Assignments to related parties (for example, spouses, relatives, friends, and private business partners)
- Orders to companies in which related parties work
- Contracts with companies in which related parties hold a stake of 5% or more

All secondary employment, particularly for competitor companies and business partners, must be reported to the Human Resources department. It will then be checked whether there is a conflict of interest.

## **9. Combating money laundering**

XU only works with reputable business partners who comply with the law and do not use illegal financial resources. All employees must comply with anti-money laundering laws and report any suspicions of money laundering immediately to the Finance Director and the Compliance Officer.

## **10. Foreign trade and import and export control**

XU observes the relevant legal norms of national and international law for import and export control. Authorization requirements for the import and export of our products must be strictly adhered to. Import, export and support bans must be observed without exception. The currently applicable customs regulations must be complied with both when exporting and importing goods.

## **11. Cooperation with customers and suppliers**

XU expects employees, customers, coaches, partners, and suppliers

- to comply with all applicable laws
- to refrain from corruption
- respect for human rights
- compliance with laws against child labor
- compliance with the legal provisions governing international trade
- to comply in particular with export and import bans and embargo regulations
- protecting the health and safety of all employees
- compliance with the relevant national laws and international standards on occupational safety, environmental protection, and data protection, and that these points are also implemented and complied with in the company's own supply chain.

## **12. Occupational safety and environmental protection**

In the interests of the health and safety of all employees and visitors, every employee must comply with the applicable laws, regulations, and standards on occupational safety at their workplace.

Every employee shares responsibility for environmental protection in their area of work and is obliged to comply with the laws, regulations, and standards on environmental protection.

## **13. Data protection and information security**

The use of modern information and communication technology is an indispensable part of XU's business processes. Employees are obliged to handle personal data and information of value to the company sensitively in all business processes. Personal data may only be collected, used, and stored in accordance with the applicable data protection laws and regulations. This applies to employee data, customers, suppliers, competitors, and others. In particular, data may only be processed if the data subject has given his/her prior consent or if this is legally permissible for other reasons. Personal data must be handled sparingly; its processing must be necessary in every case. To ensure effective data protection, XU has appointed an external data protection officer and issued corresponding guidelines.

## **14. Protection of company assets**

Every manager must establish an organization in their area of responsibility that protects company assets from loss and misuse. Company assets may not be used for private purposes.

The purchase and sale of company assets must be transparent, comprehensible, economical and in line with market conditions. The personal interests of individual employees must not influence decisions and economic transactions.

Company and business-related data must be treated confidentially and may only be used within the scope of the employee's duties.

## **15. Behavior towards competitors**

- Competition law and antitrust law must be observed.
- No prices, quantities or conditions may be exchanged or agreed with competitors.
- Agreements with competitors on market sharing are not permitted.
- These rules must also be observed in the association's work. Statistics without the recognizability of individual companies are permitted.

## **16. Donations and sponsoring**

XU makes donations in cash and in kind for non-profit and charitable purposes such as education, science, art, culture, sport and social welfare.

Donations may only be made with the prior written authorization of the respective managing director.

XU also acts as a sponsor of events and projects in favor of the aforementioned charitable and non-profit purposes.

Sponsoring and donations must be made in accordance with the applicable laws and the above regulations to avoid corruption and conflicts of interest and to protect the company's assets.

**Berlin, 15.06.2025**

**XU Group GmbH**

**Mehringdamm 33, 10961 Berlin,**

**listed in the commercial register Charlottenburg District Court, registration number: HRB 172976 B,**

**represented by the managing directors Dr Christopher Jahns and Nicole Gaiziunas-Jahns**

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