

# Compliance & ESG Statement

## LucaNet Group

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As CEO of the LucaNet Group, I firmly believe that compliance is more than just rules. It builds the fundamental basis for our actions. By maintaining our responsibility to excellence and integrity as well as to environmental, social and governance (ESG) principles, we can drive positive change in our industry and communities. With this ESG and compliance statement, we want to express the LucaNet Group's commitment to act ethically and legally compliant in order to create long-term value for all our stakeholders and contribute to a more sustainable future.



**Elias Apel**  
CEO

## Corporate responsibility

As a leader in business-critical software solutions, the LucaNet Group (in the following also as “we” or “LucaNet”) understands the importance of ethical practices, compliance, and sustainable growth. We take our corporate responsibility very seriously and are committed to operate ethically and with the highest integrity.

We expect all our employees, and other persons acting on behalf of LucaNet to comply with national and international laws, regulations, as well as the regulations and directives affecting our field of activity, internal company guidelines, and voluntary self-commitments, and to put our corporate values into practice.

This Compliance & ESG Statement summarises our binding minimum standards for our decisions and responsible behaviour internally, and towards partners, customers, business partners and the public. It helps to avoid legal violations by increasing awareness of legal risks. We are obligated to comply with the principles set forth here. Three points are particularly important to us:

- We rely on the judgement and personal integrity of each individual. We can only live up to our responsibility if we all know the rules and laws relevant to our work and take responsibility for complying with them in our own area of work.
- All managers at LucaNet have a special role model function. It is their responsibility to lead by example, to promote our values and guidelines and to take consistent action against any behaviour that is against the law or our values.
- It is also the responsibility of LucaNet and its managers to create a climate in which issues can be raised without fear of negative consequences.

Our internal policies and procedures are reviewed annually. As part of our general compliance training for all employees, we provide training on our core values as set out in this statement and other internal rules.

## **Fair competition and antitrust**

We want to grow through fair and free competition. We therefore reject any form of corruption and bribery or granting of undue advantage. We are committed to complying with applicable antitrust and competition laws in all countries and expect our business partners to do the same.

We do not engage in illegal agreements and practices that restrict competition, in particular agreements with competitors on prices, terms, and market allocation. In contacts with competitors and business partners, we do not discuss internal matters, such as prices and terms of sales or financing, costs, market overviews, organisational procedures or other confidential information that could give competitors or business partners a competitive advantage.

## **Anti-corruption and anti-bribery, conflict of interest**

We do not tolerate any form of bribery or corruption, nor the acceptance or giving of benefits. Our success in the market is based on our product performance, flexibility, excellence, and passion for our customers, not on unfair advantage. Our business partners trust the professional judgement of our employees.

We avoid conflicts of interest that could affect our judgement to do what is right for LucaNet and its customers. A conflict of interest between personal interests and professional duties or the interests of LucaNet can damage not only the individual's reputation but also the reputation of LucaNet.

Where there is contact with holders of public officials or mandates, this is done strictly in accordance with the law and the relevant internal regulations to avoid conflicts of interest and corruption. We do not make facilitation payments, i.e., payments to public officials to expedite routine official actions.

## **Gifts, hospitality, and invitations**

Gifts, hospitality, and invitation to for example, business dinners and events for informational, representational, or promotional purposes can be a legitimate way to build and maintain business relationships. We are committed to conducting our business with the utmost integrity, prioritising ethical decision-making, and fostering mutually beneficial relationships with our customers and partners. However, they should never be used to gain an unfair business advantage and should never be given in a way that could compromise the employee's professional independence and judgment.

Our internal guidelines outline which benefits may be appropriate and how to proceed when accepting or giving benefits.

## **Anti money laundering and non-financing of terrorism, trade compliance**

We only work with honest and trustworthy business partners and will immediately terminate our business relationship if we become aware that a company is involved in financial or economic transactions that are designed to introduce illegally acquired funds into a legal financial system. When entering into business relationships, we will also ensure that the business activity complies with applicable laws and that our business relationship is not used for illegal purposes, for money laundering, tax evasion or other tax-related offences.

We allocate incoming payments promptly to the corresponding services and ensure that payment flows are transparent and open. In case of doubt, unusual financial transactions, including those involving the use of cash and that may raise suspicions of money laundering, are reviewed by the Compliance team.

We ensure compliance with all regulations governing the import and export of goods, services, and information. It is everyone's responsibility to comply with export controls and trade sanctions. The United States, the European Union, and the United Kingdom, among others, have policies that restrict trade and the facilitation of trade with certain countries, entities and/or individuals.

## **Confidential information and intellectual property**

Our intellectual property is one of our most important assets. We are committed to protecting our own intellectual property and brands as well as the intellectual property and the brands of our customers and partners. We protect the intellectual property, trademarks, service marks, patents, copyrights, and trade secrets of LucaNet and of our third parties. It is also important to avoid reproducing, distributing, or modifying copyrighted material without the permission of the copyright owner or its authorised representatives. In addition, any software used in connection with our business must be properly licensed and used only in accordance with that license, as the use of unlicensed software could constitute copyright infringement.

Our employees are entrusted with confidential information, such as information on intellectual property, trade secrets, pricing and customer information, new products, agreements with suppliers, business plans or forecasts, financial data, internal communications, and information relating to legal proceedings or disputes. We ensure that all information remains within LucaNet and are committed to following confidentiality and data protection rules and contractual restrictions on the disclosure of such information that is not publicly available.

## **Responsible handling of personal data & business secrets**

We protect all personal data as well as our customer's business secrets and confidential information. Our business partners are also required to protect our confidential information and that of our customers and partners, to handle data in accordance with its classification, and to ensure that sensitive data is properly collected, processed, secured, and deleted. In addition, business partners are required to instruct their employees to keep business secrets confidential. Any processing of personal data must be carried out in accordance with the applicable legal requirements for data protection legislation.

We have several internal data privacy and information security policies in place which everyone must follow at all times.

## **Human rights and working conditions**

We respect and act in accordance with the Universal Declaration of Human Rights of the United Nations and the European Convention for the Protection of Human Rights and Fundamental Freedoms as well as the agreements of the International Labour Organisation (ILO).

We reject any use of child labour, forced and compulsory labour and all forms of modern slavery and human trafficking. In line with the UN Guiding Principles on Business and Human Rights we recognise our responsibility to respect and support human rights in our own business operations and throughout our value chain. We have implemented policies and procedures to ensure that we treat everyone with respect and to mitigate the risk of forced labour, modern slavery or other significant human rights risks occurring in our own operations or along our value chain.

We do not tolerate any discrimination or harassment in the workplace, whether based on age, disability, origin, gender, political opinion or ethnicity, religion, or sexual orientation. The key criteria for employee development are performance and potential. We promote equal opportunities respectful and trusting cooperation among all employees and respect the personal dignity and sphere of each employee, customer, and business partner.

We continuously improve our working conditions through a wide range of preventive and health promotion measures, such as conducting regular employee surveys, and safety inspections. We maintain and promote the health, performance, and job satisfaction of our employees.

## Environmental and climate protection

We recognise our environmental responsibilities and strive to make a positive contribution to the conservation of our resources. We are committed to measuring and minimising our carbon footprint, reducing business travel, using renewable energy sources, and setting science-based targets and to implementing appropriate sustainability measures, e.g., by reviewing our processes and policies, increasing our recycling efforts, reusing, or substituting materials.

We take environmental and climate protection into account when selecting our work equipment. We use the natural resources at our disposal in a sustainable and responsible manner. We keep the technologies we use up to date to reduce energy consumption and emissions. We also publish an annual ESG report not only to create transparency and build trust with our customers, employees, and business partners, but also to make our commitment visible and accountable.

We expect all employees and business partners to join us on this journey and make the greatest possible impact within their sphere of influence.

## Whistleblower protection

At LucaNet, we want to know about unlawful conduct in our company so that we can investigate and stop it. We therefore encourage anyone, whether an employee, former colleague, customer, supplier or third party, to inform us of any violations of the law, the Code of Conduct or our other policies.





Everyone has the right to provide information. Managers have a role model function as they are responsible for their own conduct and the conduct of those under their authority, as well as for proper compliance with all procedures designed to avoid reputational and legal risks. If they have concrete indications that a serious violation of the rules has occurred, they are required to report their suspicions immediately.

Retaliation against whistleblowers and all employees who contribute to promoting correct behaviour at LucaNet will not be tolerated. Individuals involved are presumed innocent until the violation is proven. Investigations will be conducted with the utmost confidentiality. All information, including references to the whistleblower, will be handled in a confidential fair and protected manner and within the framework of the applicable laws. Investigators will be guided by specific policies to protect whistleblowers.

## Consequences in case of violations

Violations of these rules may result in significant reputational and legal damage, up to and including fines, criminal proceedings, or restrictions on official permits. In addition, violations that constitute a breach of contractual obligations may result in disciplinary action under labour law, up to and including termination of employment.

Every employee and business partner has the right to report violations of this Compliance & ESG Statement, company policies, or laws through the following reporting channels:

-  [Whistleblower System](#)
-  [legal@lucanet.com](mailto:legal@lucanet.com)
-  [compliance@lucanet.com](mailto:compliance@lucanet.com)
-  Known supervisors or any other person of trust within the LucaNet Group.