

## 2.3 Corporate Compliance Organization Policy (Document)

In the Code of Conduct, we have formulated our claim to the value-oriented actions of our employees. The operationalization of the Code of Business Conduct is a critical factor in sustainably living our value orientation across all locations, levels and functional areas. That's why the present "Corporate Compliance Organization Policy" defines how NEXUS ensures that our corporate values are actively lived and that employees are empowered to act in accordance with the law and regulations. In this way, we maintain the integrity of our organization as well as trust within the group of companies.

Against this background, the NEXUS Group has introduced a multi-level Compliance Management (CM) system that is based on the requirements of ISO 37301.

We have adopted the established ISO principle of Plan-Do-Check-Act (PDCA). In this way, we support management and executives in the maintenance of corporate values, compliance with NEXUS regulations and guidelines as well as various documentation and information obligations.

### PLAN



#### Scope and structure of compliance management at NEXUS

The NEXUS Compliance Management System encompasses all NEXUS companies and supports all employees in acting with integrity and in the spirit of our corporate values. The Code of Conduct forms our central set of values.

NEXUS Compliance Management also covers relevant topics such as data protection, occupational safety, environmental protection and IT security. The central system is supplemented by the individual quality management systems of the respective business areas.

#### Roles and responsibilities

The NEXUS Compliance Management System distinguishes between topic representatives and compliance officers, because valid legal norms and the associated necessary training as well as documentation obligations change continuously, so that the representatives and officers for the various topic areas monitor the content development and prepare innovations or changes in the legislation for the affected employee group. Together with the respective management, the topic representatives identify compliance obligations and risks. This includes the content preparation, the selection of the information and proof format as well as its creation. The compliance officers, who are the system administrators of the NEXUS Compliance Management System, are then responsible for publishing and assigning the content to the relevant groups of people.

### DO



The monitoring of compliance processes is accompanied by the need to centrally store, evaluate and make employee data available in the event of an audit. Therefore, the NEXUS Compliance Management System, called the NEXIANER Portal, is embedded in the central NEXUS personnel archive and ensures data protection-compliant management of individual instruction progress.

Every new employee is given access to the NEXIANER portal during the first few days of his or her employment and informed by automated email about the training and instruction available for him or her in the NEXIANER portal. If new training sessions or instructions are offered or published, all employees who belong to the target group of this measure will receive an automated information email in which they are informed of the available content.

Within the context of onboarding, all employees are informed of the requirements of compliance management and familiarized with the NEXIANER Portal.

## CHECK



### Evaluations

All managing directors as well as the HR department have access to the training protocols to ensure targeted control and monitoring of compliance management. The reporting tool of the NEXIANER Portal enables reports to be created in various dimensions, so that the measures can be evaluated according to topic, training object, employee group or individual employees. This enables targeted evaluation and control of compliance management measures by the disciplinary managers.

Compliance with all compliance requirements is an ongoing process that must be monitored continuously in a structured and targeted manner. Multidimensional controlling supports this.

### Reports

In the spirit of a multi-level compliance system, the NEXUS Compliance Management System also provides for suspected violations of rights, rules or corporate values to be reported to the Compliance Officer.

The report of a possible violation can be perceived on different reporting channels. The email address set up for this purpose provides whistleblowers with the opportunity to make a report to the compliance officer by name or anonymously. There is also the possibility of a personal entry of a report, because the Compliance Officer is listed in particular with contact details on the intranet, so that all employees can contact the officer at any time.

## ACT



### Checking reports

NEXUS takes reporting compliance violations very seriously, because any action that is not in line with our values poses a risk to our organization. In accordance with ISO 37301, we have established a test procedure for reports of any compliance violations:

1. The Compliance Officer on the Supervisory Board is informed about the notification of a potential compliance violation.
2. A thorough investigation of the allegations or suspected cases of misconduct is begun without undue delay.
3. A fair and independent investigation of the allegations is ensured.
4. Written and complete documentation is created for all reactions to the notification or the compliance violation,
5. Corrective measures and possible disciplinary follow-up activities are initiated.

### Regular reporting to the Executive Board

Since the integrity of the organization and its representatives is the key to gaining and maintaining the trust of our stakeholders, the Executive Board is regularly informed by the Compliance Officer about the current measures. ([www.nexus-ag.de](http://www.nexus-ag.de) under the heading Unternehmen / Investor Relations / Finanzberichte Corporate Governance)