IU Group

Climate Neutrality - Qualifying Explanatory Statement

Baseline period 2020 & Commitment Period 2021

This is the PAS 2060 Qualifying Explanatory Statement to demonstrate that IU Group N.V. has achieved carbon neutrality and is committed to being carbon neutral in line with PAS2060:2014 reporting requirements

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Version 1.0, Dezember 2021

DFGE – Institute for Energy, Ecology and Economy

Contents

Commitment to climate neutrality

Der Klimawandel gehört zu den größten Herausforderungen unserer Zeit. Im Pariser Klimaabkommen hat sich die internationale Staatengemeinschaft daher darauf geeinigt, die Erderwärmung auf möglichst 1,5 Grad zu begrenzen. Die Regierungen können die mit dem Klimawandel verbundenen Herausforderungen jedoch nicht allein lösen. Unternehmen, Bildungseinrichtungen und das Verhalten jedes einzelnen spielt eine bedeutende Rolle beim Übergang zu einer klimafreundlichen Gesellschaft.

Als einer der Innovationsführer tertiärer Bildung erkennen wir unsere gesellschaftliche Verantwortung an. Ebenso engagiert, wie wir den Grundstein für eine erfolgreiche Zukunft unserer über 75.000 Studierenden legen, wollen wir zu einer lebenswerten Umwelt für künftige Generationen beitragen.

Die IU Internationale Hochschule verpflichtet sich zur langfristigen Klimaneutralität. In diesem Zusammenhang prüfen wir regelmäßig die aktuellen Möglichkeiten aus Technik, Praxis und Forschung zu Technologien für Negativemissionstechnologien, um die unvermeidbaren Emissionen in Zukunft zu neutralisieren.

„Mit Größe wächst Verantwortung. Die IU Internationale Hochschule hat mittlerweile über 75.000 eingeschriebene Studierende und ist somit die größte Hochschule Deutschlands. Wir betrachten daher den Klimaschutz als unsere gesellschaftliche Verantwortung. Wir sind davon überzeugt, dass gesellschaftliche wie wirtschaftliche Entwicklung, das Wohl der Menschen und ein intaktes Klima miteinander im Einklang stehen müssen. Im Sinne des 1,5-Grad-Klimaplans setzen wir uns daher für eine klimaneutrale Zukunft ein.“

Dr. Sven Schütt, Geschäftsführer IU Group

1 Introduction

Company description

The IU Group N.V. (IUG), former Career Partner Group (a rebranding took place in 2021), is one of the leading full-service providers for personnel development and private higher education in Europe. With over 75,000 students enrolled, IU Group is Germany's largest private university group, providing a well-diversified mix of online degree courses, part-time studies, on-campus learning, and flexible combination models. IU Group delivers high-quality education, leveraging technology and innovation to meet the changing needs of students. The company's vertically integrated education platform offers more than 200 Bachelor's and Master's degree programs and over 350 upskilling courses in German and English. IU Group cooperates with more than 6,000 corporate partners and actively supports them in their people development including in high-demand areas such as business administration, artificial intelligence, and technology. In addition, the company fosters strategic initiatives with global partners to provide students with future-job oriented skills.

Support by the DFGE

On its way to climate neutrality, IU Group was supported by DFGE. Founded in 1999 as a spin-off of the technical University of Munich, the DFGE – Institute for Energy, Ecology and Economy provides consulting services in the field of sustainability. The DFGE offers Sustainability Intelligence featuring calculation, management and reporting solutions aims at bundling the effort of taking part in several sustainability/CSR standards and rankings like CDP, UNGC, EcoVadis or GRI. DFGE services are structured according to the ACCoRD scheme: Analyze, Collect, Compose, Review, and Document, to foster continuous improvement and collect reliable data. The clients range from international companies (DAX and fortune 500) to SMEs. The partners are key players in the domain, and DFGE experts constantly monitor the current trends and existing norms, to support the organizations with dedicated solutions.

About this statement

This document forms the Qualifying Explanatory Statement (QES), which gives a comprehensive overview on the carbon neutrality approach of IU Goup. It demonstrates that IU Group has achieved carbon neutrality in 2020 (first achievement period was baseline date 01.01.2019) and is committed to maintaining carbon neutrality in 2021 (commitment period).

The document is structured as follows: Chapter 1 introduces the project, gives a company description of IU Group and describes the supporting role of DFGE. The overall carbon neutrality principles are explained in Chapter 2. Chapter 3 gives detailed information on the Carbon Footprint assessment. Chapter 4 includes information on climate related strategies, corresponding emission reduction activities and offsetting. All information provided within this report has been reviewed and verified by a third party. The verification statement of TÜV SÜD can be found in chapter 5.

This Qualifying Explanatory Statement will be made publicly available on the company's website after third party assurance of IU Group's climate neutrality program. If significant changes occur during the commitment period 2021 that could affect the validity of this declaration, an updated QES will be released.

2 The climate neutrality principles

Climate Neutrality

The climate neutrality approach of IU Group N.V. follows the requirements of the PAS 2060:2014. The Publicly Available Specification (PAS) was published by the British Standards Institution (BSI) and can be linked to many areas, including products, companies, communities, travel, events, projects and buildings.

It was developed in response to the desire for a common, consistent approach to demonstrating climate neutrality. Based on this specification, organizations must implement GHG reduction strategies in order to achieve real emissions savings. Furthermore, it enables comparability of claims and helps to reduce public scepticism about climate neutrality. The PAS 2060 standard sets measurement and reduction targets and through documentation it allows the climate neutrality statement to be verified.

PAS 2060:2014 defines climate neutrality as the "condition in which during a specified period there has been no net increase in the global emission of greenhouse gases to the atmosphere as a result of the greenhouse gas emissions associated with the company, product etc. during the same period"[1]. Consequently, climate neutrality means the balance between carbon emitted and carbon absorbed from the atmosphere into carbon sinks. The goal is to reach net zero emissions worldwide by counterbalancing all greenhouse gas emissions with carbon sequestration. Carbon sequestration refers to the process of removing carbon from the atmosphere and then storing it.

Any system that absorbs more carbon than it emits is called a carbon sink. Oceans, forests and soil serve as examples for natural carbon sinks. Currently, there are no artificial sinks available that could remove enough carbon from the atmosphere to fight global warming. However, through forest fires and land-use changes the carbon stored in the natural sinks is released into the atmosphere. That is why a reduction in carbon emissions is essential for reaching climate neutrality[2].

Carbon Accounting

Carbon accounting is the first essential step towards climate neutrality. The Carbon Footprint calculation is oriented on the accounting and reporting framework developed by the Greenhouse Gas Protocol, namely the "Corporate Accounting and Reporting Standard" and the "Corporate Value Chain (Scope 3) Accounting and Reporting Standard". The Greenhouse Gas Protocol (GHG Protocol) is the outcome of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It represents a set of voluntary standards for the accounting, reporting and management of greenhouse gas emissions for both Product and Corporate Carbon Footprints, and is the most widely used framework for these purposes. Furthermore, the GHG Protocol meets the requirements of the PAS 2060: 2014 as an appropriate GHG accounting standard.

Carbon Reduction and Offsetting

Carbon reduction, also referred to as decarbonisation, means the decrease of carbon dioxide or all greenhouse gases in the atmosphere related to primary energy production. Emissions can be balanced

[1] Pas2060:2014

[2] European Parliament, 2019

by carbon sequestration if adequate reduction measures are implemented, or enhanced carbon sinks exist.

Carbon offset offers an opportunity to reduce worldwide carbon emissions. Thereby, the emissions emitted in one sector, by one company or even by a person are reduced somewhere else with the instrument of carbon offsetting, thus reducing net global emissions. Carbon offsetting can be done through investments into energy efficiency, low-carbon technologies, renewable energies or carbon sink securing such as reforestation.

3 Carbon Footprint assessment

DFGE's Carbon Footprint projects are oriented on the accounting and reporting framework developed by the Greenhouse Gas Protocol, namely the "Corporate Accounting and Reporting Standard" and the "Corporate Value Chain (Scope 3) Accounting and Reporting Standard".

The Greenhouse Gas Protocol (GHG Protocol) is the outcome of a partnership between the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). It represents a set of voluntary standards for the accounting, reporting and management of greenhouse gas emissions for Corporate Carbon Footprints, and is the most widely used framework for these purposes.

3.1 Inventory Boundaries

Included Greenhouse Gases

The Carbon Footprint of IU Group includes emissions of CO_2 and six other greenhouse gas types specified in the Kyoto Protocol and adopted by the GHG Protocol standard: CH_4, N_2O, HFCs, PFCs, SF_6, NF_3.[3] Due to the different global warming impacts of the gases, the emitted amount of greenhouse gas is multiplied by a specific factor, the so-called Global Warming Potential (GWP) which is fixed to a 100 years' time period. The GWP values are expressed in CO_2 equivalents (CO_2e) and refer to the latest assessment report of the Intergovernmental Panel on Climate Change (IPCC)[4].

Organizational boundaries

Corporate Carbon Footprints usually cover the entire company. However, for more complex corporate structures with subsidiaries, investments, joint ventures etc., an explicit definition of the organizational boundaries of the reporting area is necessary. The GHG protocol proposes two approaches: the control and the equity share approach. In the control approach, all operations are included over which the company exerts control – this can either be determined regarding operational control, or financial control. Minority participations usually remain outside. The equity share approach, on the other hand, takes into account the CO2e emissions from participations proportional to the financial involvement.

[3] GHG Protocol 2013, Accounting and Reporting Standard Amendment, p. 3
[4] IPCC Fifth Assessment Report, 2014 (AR5)

The organizational boundaries of the GHG assessment of IU Group are defined using the control approach based on operational control. The use of this approach is usually recommended by DFGE due to its more straightforward application. In the present case, this signifies that all emissions from operations over which the company exerts operational control are included in the emission inventory.

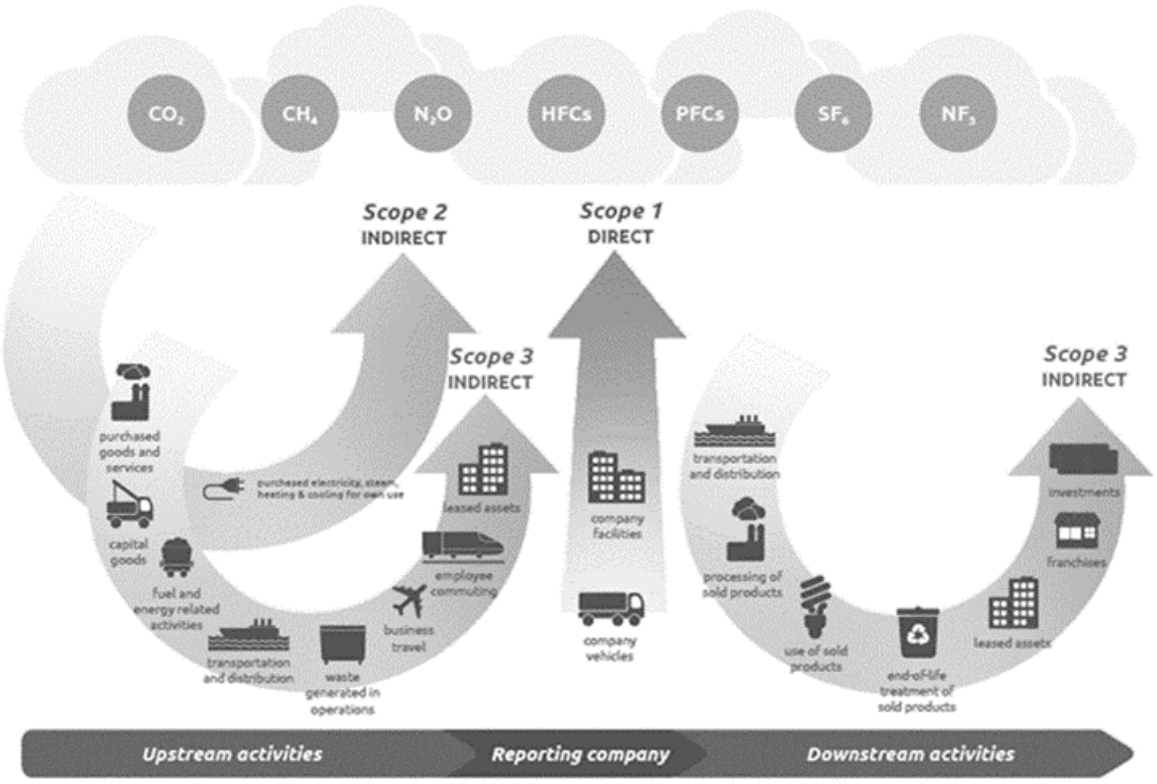
Temporal boundaries

The present Carbon Footprint includes emissions from company activities in the calendar year 2020. Therefore, the period covered is January 1 - December 31, 2020. Upstream and downstream emissions from activities in this period are also included, regardless of whether they actually occur in the same period.

Operational boundaries / included Scopes and Categories

In general, the attribution to different categories of emissions sources follows the guidelines of the GHG Protocol with differentiation of different emissions scopes across the value chain. The GHG Protocol defines 21 categories for emissions, separated into three scopes (see figure 1). Together, these capture all influences on a company's emission balance, both direct and indirect.

Figure 3-1: Scopes as defined by the Greenhouse Gas Protocol[5]



The carbon footprint of IU Group includes all relevant direct and indirect emissions related to the operations of the company, including Scope 1, 2 and 3 emissions. Following the principles of the GHG Protocol, relevant emissions are identified using the following criteria:

[5] GHG Protocol 2011, p. 5

Table 3-1: Criteria identifying relevant GHG emissions according to GHG Protocol

Criteria	Description
Size	Sensitive positions, contributing significantly to the total footprint
Influence	Sensitive positions and potential emission reductions
Risk	Risk exposure of a company regard to financial, regulatory, supply chain, customers, …
Stakeholders	Critical key stakeholders (customers, supplier, investor, …)
Outsourcing	Transparency to outsourced activities and their contribution to the CF
Sector Guidance	Defining if sector guidance of the GHG is applicable
Other	Additional requirements for the specific industry or business sector

Table 3-2 provides an overview of the scopes and categories according to the GHG Protocol and state whether they are applicable and relevant in the present case:

Table 3-2: Scopes according to the GHG Protocol

Scope	Category	Description	Inclusion in Carbon Footprint
1	Energy consumption of combustion for vehicles	Emissions from fuel used by vehicles by the reporting company (incl. leased vehicles)	Included
	Energy consumption of combustion within Facilities	Emissions from fuel combustion (for heating, cooling, power generation or other applications) in facilities (incl. leased) by the reporting company.	Included
2	Purchased Electricity	Emissions associated with the production of electricity the reporting company purchased or acquired form an external supplier.	Included
	Purchased Steam	Emissions associated with the production of steam the reporting company purchased or acquired form an external supplier.	Not applicable: No purchased steam
	Purchased Heat	Emissions associated with the production of heat the reporting company purchased or acquired form an external supplier.	Included
	Purchased Cooling	Emissions associated with the production of cooling the reporting company purchased or acquired form an external supplier.	Not applicable: No purchased cooling
3 upstream	Purchased Good & Services	Extraction, production, and transportation of goods and services purchased, not otherwise included in Categories 2 - 8.	Included
	Capital Goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company.	Included (buildings and equipment, depreciated over useful life)
	Fuel and Energy related Activities	Extraction, production and transportation of fuels and energy not already accounted for in scope 1 or scope 2.	Not applicable, all energy-related activities are included

	(not covered in Scope 1 or 2)		in Scope 1 &2, including upstream fuel and T&D emissions
	Upstream Transportation & Distribution	Transportation and distribution (T&D) of purchased products between tier 1 suppliers and the reporting company, T&D services purchased by the reporting company, (e.g., of sold products), and T&D between own facilities (always in vehicles and facilities not owned or controlled by the company).	Not applicable, no upstream transportation emissions
	Waste Generation in Operations	Disposal and treatment of waste generated in company's operations (in facilities not owned or controlled by the company)	Included
	Business Travel	Transportation of employees for business-related activities (in vehicles not owned or operated by the reporting company)	Included
	Employee Commuting	Transportation of employees between their homes and their worksites (in vehicles not owned or operated by the company)	Included
	Upstream Leased assets	Operation of assets leased by the reporting company (lessee) and not included in scope 1/2	Not applicable: No leased assets
3 downstream	Downstream Transportation & Distribution	Transportation and distribution of products sold by the reporting company between company and end consumer (if not paid by the company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company)	Included
	Processing of sold products	Processing of intermediate products sold by downstream companies (e.g. manufacturers)	Not applicable
	Use of sold products	End use of goods and services sold by the reporting company in the reporting year	Included: emissions from students use of education service
	End-of-life treatment of sold products	Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life	Not applicable: education is the main service
	Downstream leased assets	Operation of assets owned by the reporting company (lessor) and leased to other entities, not included in scope 1/2.	Not applicable: No downstream leased assets
	Franchises	Operation of franchises in the reporting year, not included in scope 1/2 – reported by franchisor	Not applicable: No franchises
	Investments	Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1/2	Not applicable: No investments

Assumptions and calculations made

Primary and secondary data has been used for the carbon footprint assessment. Primary data is used where possible, only where primary data was not available or the relevant impact on the carbon footprint result was nominal, secondary data was used to quantify emission.

Where activity data has been estimated, calculations haves been done based on a conservative approach that precludes underestimation. Although, the IU Group committed to improve the data quality for relevant categories (especially regarding Scope 2) and thus reducing the proportion of assumptions.

Emission factors

Greenhouse gas emissions result from a variety of processes, of which energy generation and transformation processes are the most important and common ones. To calculate the emissions for a specific process, an adequate conversion factor has to be used: the emission factor (short "EF").

It describes the amount of CO2 or CO2e released in a certain process per unit of input or output (such as kg, kWh, or liter). Examples for CF units of measure are: kg CO2e/kg, kg CO2e/kWh, kg CO2e/l. The data sources for the emission factors used are generally acknowledged databases from environmental or governmental organisations, for example the DEFRA (Department for Environment, Food and Rural Affairs), the IEA (International Energy Agency) or the Umweltbundesamt (UBA).

The data describing the actual input or output amount of these processes is called "activity data" (e.g. amounts of fuel consumed, weight of materials purchased etc.). To calculate the total emissions for a process, the EF is multiplied with the respective activity data value. The reference unit the emissions are calculated in are tons CO2e.

3.2 Tracking of changes

In order to evaluate activities and strategies towards emission reductions and carbon neutrality and to facilitate the setting and monitoring of emission reduction targets, Carbon Footprint calculation is needed on a regular basis. To allow the interpretation of emission changes, factors that may influence a company's emission balance and affect comparability must be identified and reported. In fact, structural changes within an organization and methodological changes in the assessment may have a strong influence on the greenhouse gas balance and affect comparability.

Base year selection

For comparing emissions over time, and especially for defining an emission reduction target, it is necessary to select a base year as a point of reference. If no reduction target is set, comparison is usually based on the previous year.

IU Group's initial baseline period was 1st January – 31st December 2019. The achievement period for the present evaluation is 1st January – 31st December 2020.

Recalculation policy

In case of substantial variations due to structural and/or methodological changes, a recalculation of the base year (and potentially other previous years) emissions should be conducted, so that a

statement about the actual emissions performance can be made (for example, a part of the company which has been sold after the base year, is excluded in the base year recalculation).

The same applies to methodological changes, e.g. due to the availability of more accurate data or improved calculation methods. If the more accurate data input may not reasonably be applied to all past years or new data points are not available for past years, it will be attempted to back-cast these data points if feasible. If a recalculation is not feasible, the change shall be acknowledged clearly in the report without recalculation.

The following cases trigger recalculation of base year emissions[6] :

- Structural changes in the reporting organization that have a significant impact on the company's base year emissions, including mergers, acquisitions, and divestments, outsourcing and insourcing of emitting activities
- Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data
- Discovery of significant errors or a number of cumulative errors, that are collectively significant

3.3 Results

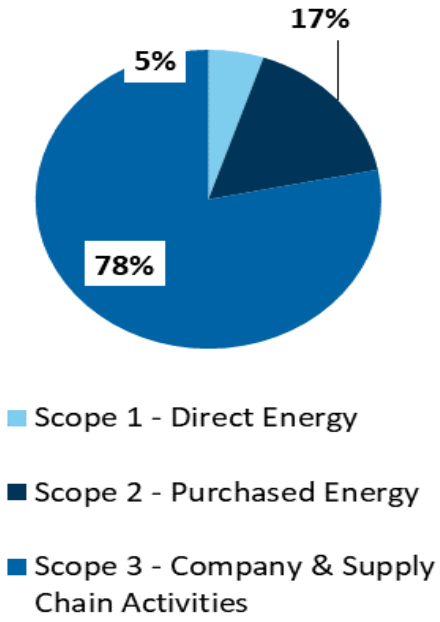
The Carbon Footprint for IU Group was assessed via a complete analysis considering the selected inventory boundaries. The calculation is based on the methodology of the Greenhouse Gas Protocol (GHG Protocol) and covers all relevant Scope 1, 2 and 3 emissions.

Table 3-3: Scope 1, 2 and 3 results 2020

Scope	Value	Unit
Scope 1 total	395	t CO_2e
Scope 2 total	1.272	t CO_2e
Scope 3 total	5.972	t CO_2e
Total CF	**7.639**	**t CO_2e**

All greenhouse gas emission amounts are calculated in CO2-equivalents (CO2e). All results are based on the information provided by IU Group.

Figure 3-2: The total Carbon Footprint amounts to 7.639 t CO2e



[6] Compare GHG Protocol, 2004; p. 35

4 Climate neutrality

4.1 Emission reduction

In 2020 the IU Group was able to reduce the average energy consumption per m² for its office buildings. This led to a reduction in the Scope 2 emissions. Furthermore, IU Group was able to reduce the emissions per student (Scope 3) by almost 43% from 0,3 t CO2e to 0,17 t CO2e.

For the most part, the desired reduction in emissions was achieved (fewer emissions per million euros and per student). Due to the corona situation and the associated unreliability of the emissions in the period under review, the action plan was revised and ambitious goals for the future were set. The following Table 4-1 shows which goals have been already achieved, which are ongoing and which are new.

IU Group's has set up a carbon management plan for the application period 2021 to reduce its carbon intensity footprint in order to demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014.

Table 4-1: Carbon management plan

Target	Measure	Details	Timeperiod	Status
Scope				
1	Have a fleet policy in place that restricts the maximum average emission output of newly leased cars	90% of Pool Cars leased from 2022 onwards should not exceed consumption of 5 liters/100km	Medium - Until end of 2023	Ongoing
	Change rental car policy to electric car preferences	Increase the usage of electric cars for rental services by 30%	Medium - Until end of 2023	Ongoing
	Increase the use of electric cars in carpool	10% of newly leased cars should be electric or hybrid, starting from 2023	Medium - Until end of 2023	New
2	Reduce average energy use of offices	Reduce average energy use per employee by 20%	Medium - Until end of 2023	Ongoing
		Have a home office rate of at least 50%	Medium - Until end of 2023	New
	Increase use of electricity from renewable energy sources	Have 80% of purchased energy come from renewable/green energy sources	Medium - Until end of 2023	Ongoing
3	Reduce business travels by airplane	Reduce average amount of business travels by airplane by 50% per employee	Medium - Until end of 2023	Achieved - Ongoing
	Reducing the amount of ordered student lecture notes	Reduce the average order amount of lecture notes of online students by 5%	Short - Until end of 2021	Not achieved - Ongoing
	Increase use of electricity from renewable energy sources	Have at least 50% of cloud architecture and web services run by renewable energy	Long - Until end of 2026	New

4.2 Offsetting

The present Carbon Footprint includes emissions from company activities in the calendar year 2020. Therefore, the period covered is January 1 - December 31, 2020. After emission avoidance and reduction, the remaining amount of carbon emissions in 2020 are offset by IU Group. Together with DFGE IU Groups has put in place an offsetting programme that complies with the most rigorous international standards, while also driving social and economic improvements. The neutrality is achieved by reducing and compensating greenhouse gas emissions through supporting the development of sustainable climate solutions in developing countries. Offsetting projects bring social, environmental and economic side-benefits, which contribute to United Nations Sustainable Development Goals (SDGs).

The chosen projects are certified by the VCS – Verified Carbon Standard. The VCS program provides a stable worldwide standard as well as a program for approving credible voluntary compensation projects. VCS adjustments must be real, additional, measurable, permanent, independently checked and unique. The Verified Carbon Standard was established by The Climate Group, the International Emissions Trading Association, the World Economic Forum and the World Economic Council in 2005 and is supported by some of the largest companies worldwide.

For IU Group carbon credits are retired in November 2021.

These credits are supported by publicly available project documentation on the Market registry online. The link to the registry proving the exclusivity of the carbon cancellation on behalf of IU Group are:

- Kariba Waldschutz, Republik Simbabwe, REDD+, VCS
- Lacandón – Wald zum Leben, Republik Guatemala, REDD+, VCS
- Waldschutz Topaiyo, Papua Neuguinea, Unabhängiger Staat Papua-Neuguinea, REDD+, VCS

The registry system is the central storehouse of data on all registered projects, and tracks the generation, retirement and cancellation of all credits. To register with the program, projects must show that they have met all standards and methodological requirements.

5 Verification statement

The carbon neutrality declaration has been independently validated as being in accordance with the PAS 2060 and underwent assessment by an independent third-party certification body, TÜV SÜD.

The declaration I3P-3 “Unified declarations of achievement and commitment in respect of carbon neutrality, both based on certification” can be found in figure 2.

TÜV SÜD ZERTIFIKAT ◆ CERTIFICATE ◆ 認證證書 ◆ СЕРТИФИКАТ ◆ CERTIFICADO ◆ CERTIFICAT

TÜV SÜD Industrie Service

CERTIFICATE

The Certification Body “climate and energy”
of TÜV SÜD Industrie Service GmbH

confirms that during the audit of the company

iu GROUP

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for the following scope of application

IU Group and all subsidiary companies, which includes IU Internationale Hochschule

has provided evidence that the requirements of the

PAS 2060:2014
“Specification for the demonstration of carbon neutrality”

for the period from 1. January 2020 to 31. December 2020 were fulfilled and has committed to maintain the carbon neutrality during following period from 1. January 2021 to 31. December 2021.
The audit is documented in the audit report, report number 3473116.

TÜV SÜD

Certified climate neutrality according to PAS 2060

- Assessed GHG-balance
- Assessed monitoring system
- Establishment of measures to reduce avoidable greenhouse gas emissions
- CO_{2eq} Compensation of not avoidable greenhouse gas emissions

www.tuvsud.com/climateneutral

Certificate No. 41.0129.21

München, 15.12.2021

Dr. Sara Castellani
Certification Body „climate and energy“

TÜV®

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Munich/Germany, Dezember 2021

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