ASSURANCE REPORT

ASSIGNMENT:

Sustainability data assurance for the „ista Progress Report on Sustainability 2025/2026"of ista SE.

CONTRACTOR:

SGS INSTITUT FRESENIUS GmbH
Goerzallee 305a
D-14167 Berlin

SCOPE:

SGS Institut Fresenius has carried out an independent limited level assurance of selected environmental, and employee related indicators prepared by ista SE (hereinafter referred to as "ista") covering the period 01.01.2025 to 31.12.2025 and included in the "ista Progress Report on Sustainability 2025/2026". The data was checked for plausibility and completeness. The processes of data collection and consolidation for these indicators were also part of the assessment.

Future-related statements and information on previous years, as well as expert opinions and external sources, were not subject of this assessment. Financial data was also not part of the present assignment.

INDICATORS:

The following indicators were part of the assurance process of SGS:

- Employees
  - Sickness rate
  - Total number of employees by type of employment
  - Age structure of the workforce
  - Workforce by gender and type of employment
  - Turnover by reason for employment and recruitment rate
  - Occupational accidents (frequency rate)
- Environment
  - Consumption of electricity and heat within the organization
  - Energy consumption of vehicles within the organization
  - Energy intensity
  - Total direct and indirect greenhouse gas emissions
  - Development of greenhouse gas emissions
  - Wireless rate
  - Digitalization rate (Germany)

The selected indicators included in the scope of assurance are marked with the symbol ☑ in the tables of the "ista Progress Report on Sustainability 2025/2026".

RESPONSIBILITY OF THE REPORT:

The legal responsibility for the preparation and the content of the "ista Progress Report on Sustainability 2025/2026" as well as the selection of the indicators subject to the present assurance lies with ista.

INDEPENDENCE AND COMPETENCIES OF THE AUDITING FIRM:

SGS is the world's leading inspection, verification, testing and certification company and provides services including the certification of management systems and services. The SGS Group also provides auditing and training services in the areas of quality, environment, social compliance and ethics, as well as the certification of environmental, social and sustainability standards. SGS confirms its independence from ista. It is impartial and there is no conflict of interest with the organization, its subsidiaries and claimants. The certification team was assembled based on knowledge, experience and qualification for the task described.

SERVICES PROVIDED:

Following services were provided by SGS in the framework of the present assignment:

- Assurance on a limited level (*Limited Level of Assurance*) of the presented sustainability data and indicators, of the explanations for understanding the attainment of the data in terms of plausibility. The procedures for administration, monitoring and storage of the data for collecting and processing selected sustainability indicators of ista worldwide were also assessed.
- Conduction of a remote audit of ista SE in Essen (Germany) on 04.03.2026 for all relevant HR-KPIs and on 18.03.2026 for all relevant environmental KPIs. The HR-KPIs of the ista SE subsidiaries BFW Lichtenberg Gesellschaft für Messdienstleistungen mbH, Chargemaker GmbH, and GEMAS GmbH Gesellschaft für Energiemess- und Auswertungssysteme were not audited
- Conduction of a remote audit of ista Customer Service GmbH (Deutschland) on 04.03.2026 for all relevant HR-KPIs and on 10.03.2026 for all relevant environmental KPIs.
- Conduction of a remote audit of ista Express Service GmbH (Germany) on 05.03.2026 for all relevant HR-KPIs and on 09.03.2026 for all relevant environmental KPIs. The HR-KPIs of SGW Metering GmbH, a subsidiary of ista Express Service GmbH, were not within the scope of the audit.
- Conduction of a remote audit of ista Česká republika sro on 06.03.2026 for all relevant HR-KPIs.
- Conduction of a remote audit of ista Österreich GmbH on 16.03.2026 for all relevant HR-KPIs.
- For ista Česká republika sro and ista Österreich GmbH, remote audits of the environmental KPIs could not be carried out, due to the lack of relevant data. Instead, within the Sphera system, a review was performed as part of a remote audit to assess the underlying methodology and data basis used for the calculation of emissions.

  The audits covered the following assurance activities:

  - Review, on a sample basis, of the data used to calculate the selected sustainability indicators.
  - Interviews with relevant staff involved in the implementation of the Sphera Software (*Corporate Sustainability Management Tool)*, in the collection and entry of data into the software. The progress report is based mostly on data collected in the Sphera software.
  - Interviews with relevant staff involved in the collection and assembling of data, which is not entered in the Sphera software. This includes the following indicators:
    - Wireless rate
    - Digitalization rate (Germany)
    - Occupational accidents (frequency rate)
  - Review of the relevant documentation (i.e., evidence for raw data and calculations sheets as well as process descriptions).

- Review of the concept for data collection and estimation (application of appropriate methods), for analysis and consolidation (i.e., internal control mechanisms) of the sustainability data to be assured under the present assignment. The information and data were provided in full text form and as data graphics and tables by ista.
- Assessment of the reliability and consistency of the locally collected data on a sample basis.

- Comparison of the verified data and indicators with their presentation in the “ista Progress Report on Sustainability 2025/2026”.
- Preparation of a list of findings and discrepancies.
- Indication of areas for future improvement.
- Preparation of the present assurance report in English and German language including the result of the assurance.

ASSURANCE OPINION:

Based on our systematic, documented, and verifiable review with a limited level of assurance, nothing has come to our attention that would lead us to believe that the selected sustainability indicators to be published in the “ista Progress Report on Sustainability 2025/2026” are not reliable.

OBSERVATIONS:

As part of the review, further areas of improvement were identified. This includes, in particular, the optimization of data collection and consolidation processes at both site and country level to ensure more consistent and efficient data handling. Furthermore, from the auditors' perspective, it is necessary to further formalize and comprehensively document internal controls to strengthen data quality assurance and enhance transparency and traceability throughout the reporting process.

Another key aspect is ensuring a consistent interpretation of defined KPIs, particularly regarding employee indicators and selected environmental indicators. Diverging interpretations may lead to inconsistencies in reporting and should therefore be addressed through clear guidance. In this context, regular communication between the responsible entities and targeted training programs for the employees involved should be established.

Also, data quality should be improved and the occurrence of manual error sources reduced. In addition, processes should be harmonized, data availability increased, and its auditability significantly improved in the context of future audits.

Hamburg, June 4, 2026

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