

Doing the right thing

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Dear colleagues

We are all responsible for ista's success. Therefore, we always comply with applicable rules, laws, and ethical principles. **Compliance** and **integrity** are essential for our long-term success.

We operate in a global environment and are all entrusted with making decisions that affect our reputation and our relationships with each other, as well as with customers, business partners and the public.

Our Code of Conduct is the **guiding principle** for our actions and behaviour, both within the company and externally. We are guided by our ethical principles in our business activities. All members of the Executive Board are fully committed to complying with the law and our Code of Conduct.

We therefore also expect each of you to comply with applicable laws and this **Code of Conduct** at all times in the course of your work for ista.

A WORD, PLEASE

01

Purpose and Scope

*“What does it
mean for us to do
the right thing?”*





Doing the right thing starts with a **shared mindset.**

All of us at ista, including all management levels, foster a corporate culture characterised by **respect, openness, and trust**. This applies both to our interactions with each other and with all business partners. We act in the best interest of ista. This applies in particular to our public image, reputation, and financial interests.

This Code of Conduct serves as the basis for a **transparent** and legally compliant **corporate culture** to which everyone at ista is committed. Whenever we are unsure how to do the right thing, we ask our manager or Corporate Compliance. Regular **training courses** on the Code of Conduct are conducted, and participation in these courses is mandatory. Whenever we make a business

decision, we record and document it promptly, properly, and correctly all necessary approvals by the responsible persons.

As **managers** at ista, we act as role models. It is therefore particularly important that we always adhere to this Code of Conduct, our internal policies, and applicable laws. We ensure that our employees understand their responsibilities. In addition, we create a working environment that enables them to comply with the Code of Conduct and to raise concerns or make suggestions for improving compliance without hesitation.

02 Business Partners



*“How do we build
partnerships that
grow through
trust?”*



Partnerships succeed when we treat each other as equals.

Our business partners play an important role in **our success**. These include our customers, suppliers, ista service partners, consultants, and other contractual partners. We always treat them fairly and expect them to do the same, as set out in our Business Partner Code of Conduct.

We select our business partners **professionally** and only work with those who share our values regarding compliance, quality, and ethical business practices. We always place ista's interests above our personal preferences.

We provide our business partners with accurate information about our products and services and do not engage in activities that unduly favour or influence our business partners or other third parties. In our dealings with our business partners, we always comply with the **transparency and disclosure standards** required by law, internal policies, or industry standards.



03

Prevention of Bribery and Corruption

“How do we win trust – not just contracts?”



Trust is built when decisions are **made honestly.**

We strictly reject any form of **corruption** or attempts to gain undue influence.

We never make improper offers to business partners or other third parties in order to influence their decisions in our favour and we ensure that we win contracts solely based on our performance. We strictly reject inappropriate offers, gifts, or benefits from third parties that are intended to or could influence us.

Conversely, we only give gifts or other benefits if all requirements are met and there is **complete transparency**. This applies in particular to invitations to events or hospitality as well as the granting of commissions and discounts.

Our commercial success enables us to support charitable organisations through donations. We view donations as a **contribution to society**: for the benefit of all. We therefore donate voluntarily, without expecting anything in return, and comply with local laws and regulations.





04

**Fair
Competition**

*“What is fair
competition for us?”*





Fairness is demonstrated, where performance and responsibility come together.

We stand for **fair competition** in which the provider with the best products and services prevails.

We want to convince our customers through our **ideas, innovations and high-quality services**, thereby strengthening our market position. This applies to all countries in which we operate. We explicitly reject illegal agreements with other market participants.

We do not share information with competitors if doing so would jeopardise **fair competition** between potential providers, promote

unlawful cooperation, or harm customers' interests. This applies regardless of whether such encounters occur in a business or private context.

This also applies to agreements with other market participants that aim to influence the market. Through our customer-oriented products and services, we have been able to achieve a strong market position in several countries. We handle this position **responsibly** and ensure that we do not unduly hinder other market participants.



05

Combating Money Laundering and Complying with Sanctions

“How do we ensure that our success is based on sound principles?”



Integrity remains firm – for no amount of money in the world.

We comply with all applicable laws and regulations on **combating money laundering and terrorist financing.**

We only engage in business activities with partners who are involved in lawful activities and whose funds originate from legitimate sources.

We pay particular attention to the detection of suspicious business activities. These include, for example, attempts by business partners to conceal their true identity or offers

of cash that exceed the maximum limits applicable under local regulations.

We do not work with business partners who are either listed on relevant sanctions lists or whose main sources of finance or activities are located in a sanctioned country.



06

Conflicts of Interest



*“What guides us
when different
interests collide?”*



Decisions are guided by **fairness, transparency, and independence.**



We are aware that situations may arise in which our professional judgement conflicts with our personal interests. For example, when we make business decisions that are influenced by our personal interest in a (potential) business partner. Or when colleagues have or form family or close personal relationships with each other. Secondary employment with ista business partners may also potentially lead to a conflict of interest. We do not engage in secondary employment in connection with competitors under any circumstances.

To avoid conflicts of interest, we are committed to **fairness and equal opportunities** at all times. We do not work in a direct reporting line with people with whom we have a family or close personal relationship. On behalf of ista,

we do not conduct business with members of our family, our life partners, or with companies in which we, ourselves, members of our family or our life partners hold more than 1% of the shares or hold a management position.

Whenever a **conflict of interest** arises, we disclose it by informing our manager at an early stage. Our manager supports us in communicating with Human Resources, Corporate Compliance, and management in order to find an appropriate solution to avoid or manage the conflict of interest.

The background is a deep blue with a pattern of concentric circles that create a sense of depth and movement, resembling ripples in water or a tunnel effect. In the lower portion of the image, there are several bright, glowing blue light streaks that appear to be flowing or radiating from a point on the right side towards the left.

07

Protection of Property

*“How do we protect
ista’s property?”*



Protection can be achieved, when security and confidentiality are the key priorities.

We **protect** ista's **property** from damage, loss, theft, and misuse and do not use it for purposes unrelated to the company.

We ensure that we always conduct our business activities in a secure manner. We minimise the risk of losing **business data** or misusing our **information systems**. We take particular care to protect ista's confidential business data, which includes all information that the company does not wish to make publicly available. Or which could harm ista's interests if disclosed.



08 Data Protection



*“How do we handle
information that is
entrusted to us?”*



Confidential information remains protected, allowing trust to grow.



We value and protect the privacy of our (potential) employees, business partners and end customers. That is why we adhere to the following core principles:

RESPONSIBILITY

We process personal data responsibly and in compliance with applicable laws and our internal policies.

TRANSPARENCY

We provide data subjects with all information relating to data processing in a clear and understandable manner.

RESPECT FOR THE RIGHTS OF DATA SUBJECTS

We give data subjects the opportunity to exercise their rights effectively. In doing so, we ensure that requests from data subjects are answered in accordance with the applicable regulations.

DATA SECURITY

We take state-of-the-art technical and organisational measures to protect personal data.

IMMEDIATE RESPONSE TO POTENTIAL DATA PROTECTION BREACHES

We use the reporting channels required by law when we identify potential data protection incidents.

09

Communication



“How do we find the right words to represent ourselves and ista?”





Words matter – especially when **chosen carefully.**

Whenever we communicate about ista, we comply with applicable laws, regulations, and internal policies. Only authorised persons communicate on behalf of the company with media representatives, such as the press, TV and radio.

When using social media platform we also comply with the applicable rules and do not disclose any internal information from our professional environment.

This applies in particular in times of crisis.



10

Responsibility

*“What matters
in our daily
interactions?”*



No compromise – taking responsibility for one another.

We act in accordance with the **UN Universal Declaration of Human Rights** and the **provisions of the ILO** (abolition of child labour, elimination of forced labour, prohibition of discrimination, freedom of association, right to safe and healthy working conditions), as well as the **UN Convention** against Corruption.

This means that we treat each other with **fairness and dignity** at all times and take a firm stand against any form of discrimination or harassment. Not only when recruiting new employees, but also in our daily interactions, we respect and value the different attitudes, characteristics, and unique backgrounds of the individuals who work with us.

We do not compromise on the health and safety of our employees or business partners. We therefore comply with

all **legally required precautions** to ensure that our employees can always perform their work safely and securely.

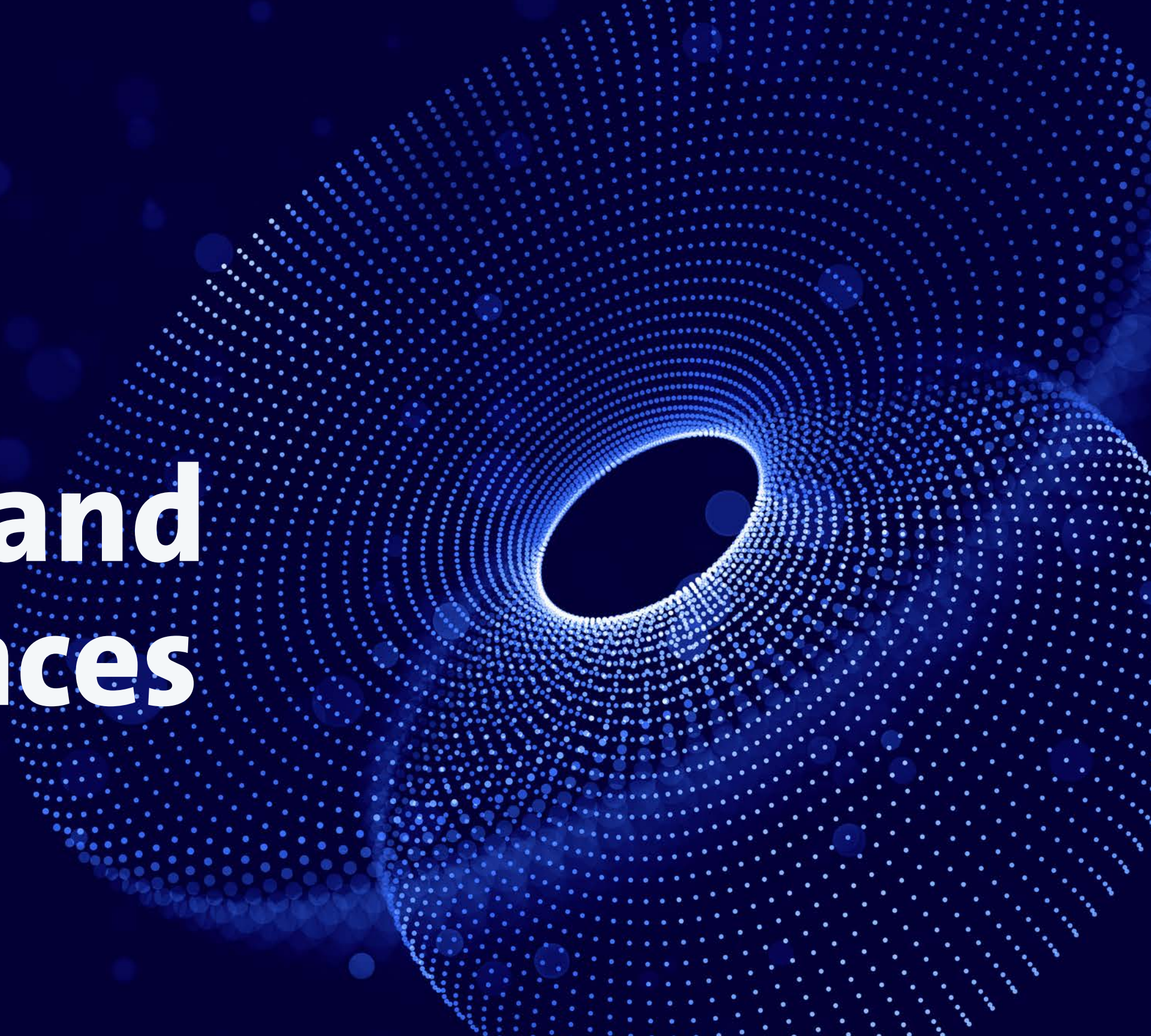
We use the natural resources available to us responsibly and limit their consumption to the minimum needed to carry out our business activities. As a company, we play an active role in our community and demonstrate and support social engagement.

We use AI technologies responsibly and transparently – in accordance with recognised standards, legal requirements, and ethical principles. We expect the same from our employees and business partners.



11

Reporting and Consequences



*“How do we ensure
that we are doing
the right thing?”*



Doing the right thing means demonstrating integrity – even when it is challenging.

When we do the right thing, we do not risk any consequences for our own status or ista's reputation. Therefore, when in doubt, we promptly and transparently involve our manager, **management**, or **Corporate Compliance**. We can be confident that such communication will remain confidential. Another option, which can also be used anonymously, is our „Speak up“ whistleblower system.

Anyone who reports a **suspected incident or conflict of**

interest in good faith – regardless of whether this suspicion proves to be justified or not – will not face any adverse consequences. We expressly guarantee this.

All allegations of potential violations are **thoroughly investigated** by Corporate Compliance, with the support of other departments or external experts where necessary. The resulting measures may include all disciplinary actions up to and including termination of employment.



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