

## Policy Statement according to the Act on Corporate Due Diligence Obligations in Supply Chains

In implementation of Section 6 (2) of the Act on Corporate Due Diligence Obligations in Supply Chains of 16 July 2021 (Federal Law Gazette 2021, p. 2959 et seq. - hereinafter "LkSG"), the Executive Board of ista SE, Luxemburger Str. 1, 45131 Essen, Germany (hereinafter "ista") hereby issues the following Policy Statement on ista's environmental and human rights strategy.

### Commitment to compliance with laws and codes

As an internationally operating company, ista is committed to ethical, legally compliant and socially responsible corporate governance and is a member of the UN Global Compact Network Germany e. V., among others. ista strives to continuously optimise the sustainability of its business activities and to implement this together with its business partners wherever possible.

ista has therefore adopted a Code of Conduct that serves as the basis for a transparent and legally compliant corporate culture to which everyone at ista is committed. The latest version of the Code of Conduct is available on the ista website in numerous languages.

The ista Code of Conduct is the guideline for action and behaviour, both within the company and externally. In its business activities, ista is guided by its ethical principles. All members of the company management are committed to complying with the law and the Code of Conduct.

The Code of Conduct applies to all board members, executives, managers and employees of ista group-wide and extends to all subsidiaries, branches and other units that ista controls.

ista expects the same from its business partners, in particular its direct and indirect suppliers. ista has therefore issued a Business Partner Code of Conduct that follows the principles of the ista Code of Conduct; ista expects all business partners and their employees to comply with the Business Partner Code of Conduct. It is the responsibility of the business partners to monitor and support compliance with the described requirements in their own supply chain to the best of their ability. The latest version of the Business Partner Code of Conduct is available on the ista website.

### Description of the procedure for the obligations of the LkSG

Pursuant to Section 3 (1) LkSG, ista is obliged to observe the human rights and environmental due diligence obligations set out in the LkSG in its supply chains in an appropriate manner with the aim of preventing or minimising human rights or environmental risks or ending the violation of human rights or environmental obligations. The ista Executive Board bears overall responsibility for respecting human and environmental rights. The Head of Internal Audit & Compliance at ista is responsible for monitoring the implementation of the LkSG in his role as Human Rights Officer. Implementation of the LkSG is part of the Global Compliance Management System, which ista implements as follows:

### Risk management

In implementation of Section 4 (1) LkSG, ista has set up an appropriate and effective risk management system to ensure compliance with the due diligence obligations under Section 3 (1) LkSG. The purpose of risk management is to identify, prevent, end or, where possible, at least minimise human rights risks and other violations of rightful interests along ista's supply chain.

The overall responsibility for compliance risk management lies with Corporate Compliance at ista. Corporate Compliance is continuously supported by other central functions of ista – in particular Procurement and Corporate Legal. ista has also appointed a Human Rights Officer to ensure compliance with due diligence obligations in accordance with Section 3 (1) LkSG.

The departments responsible for compliance risk management at ista have the necessary resources at their disposal to enable them to fulfil their duties appropriately. The ista Executive Board is informed regularly, at least once a year, and also on an ad hoc basis about the compliance risk management.

### Risk analysis

In implementation of Section 5 (1) LkSG, ista carries out risk analyses regularly and for specific reasons (development of new business models or establishment of business relationships) in order to assess and prioritise the human rights and environmental risks in its own business area and at direct suppliers, which are relevant to key business processes. The analysis serves as a basis for determining effective preventive and remedial measures.

To this end, ista first obtained an overview of its own procurement processes, the structure and activities of suppliers and the key groups of people who may be affected by the company's business activities. Abstract country and product group-specific risks are first identified and then specific risks are determined, weighted and prioritised.

ista updates its risk analysis on an ongoing basis. Among other things, information on human rights or environmental risks that are reported via ista's whistleblowing system are taken into account. ista ensures that the results of the risk analysis are communicated to the relevant decision-makers in the company.

### Preventive measures

At ista, the Code of Conduct and the Business Partner Code of Conduct serve to implement the obligations under Section 6 (3) to (5) LkSG.

Every employee is obliged to comply with the Code of Conduct. All employees receive training on their obligations under the ista Code of Conduct and the responsible and ethical behaviour expected of ista employees. If there is a suspicion that the Code of Conduct is being violated, this can be reported via ista's whistleblowing system. Violations of the Code of Conduct are taken serious and thoroughly investigated – the resulting measures include all disciplinary steps up to and including termination of employment.

The same applies to business partners, in particular direct suppliers, in accordance with the Business Partner Code of Conduct. Every business partner must comply with all applicable laws and regulations.

They must also ensure that their suppliers, subcontractors, consultants and other partners comply with the principles of the Business Partner Code of Conduct along the supply chain. Upon request, each business partner must provide ista with all relevant information and documents necessary to verify the business partner's compliance with the Business Partner Code of Conduct. If a business partner becomes aware of a violation of one of the provisions of the Business Partner Code of Conduct by its own employees or employees of ista, the business partner must inform ista as soon as possible. The business partner can also use the whistleblowing system for this purpose. If a business partner materially violates the provisions of the Business Partner Code of Conduct, ista is authorised to terminate the business relationship with the business partner with immediate effect.

ista annually and on an ad hoc basis reviews the effectiveness of the preventive measures taken and adjusts them accordingly.

### Remedial actions

If the findings from the risk analysis show that a human rights or environmental risk exists or that a violation of human rights or environmental obligations has occurred, ista takes the necessary and appropriate remedial measures in accordance with Section 7 LkSG to eliminate or at least minimise the risk or violation. The type and scope of the individual remedial measures depend on the type and extent of the risk or violation.

ista assesses the effectiveness of the remedial measures taken after their full implementation as well as annually and on an ad hoc basis and, if need be, will adjust them accordingly.

### Complaints procedure

ista provides a whistleblowing system in accordance with the European Union's Whistleblower Directive (Directive (EU) 2019/1937), which can be used to report violations or suspected violations of the Code of Conduct, the Business Partner Code of Conduct or the LkSG in implementation of the due diligence obligations under Section 8 LkSG. Details on the whistleblowing system, the reporting channels, the protection of whistleblowers and the procedure in the event of reports are set out in the Complaints Rules of Procedure pursuant to Section 8 (2) LkSG, the current version of which is published on the ista website.

### Preventive measures for indirect suppliers

ista fulfils its due diligence obligations under Section 9 LkSG in that ista's relevant direct suppliers have to commit themselves via the Business Partner Code of Conduct to ensure that their suppliers, subcontractors, consultants and partners (i.e. ista's indirect suppliers) also comply with the principles of the Business Partner Code of Conduct. If a business partner breaches these obligations, ista will take the necessary and appropriate actions to put an end to such non-compliance.

### Documentation and reporting obligations

ista fulfils its due diligence obligations under Section 10 (1) LkSG by continuously documenting risk analyses, remedial measures and other measures in accordance with the LkSG in compliance with data

protection regulations. ista publishes the annual report in accordance with Section 10 (2) LkSG on its website within the first four months after the end of a financial year, which is then available for a period of seven years.

## Setting human rights and environmental expectations for employees and the supply chain

As set out in the Code of Conduct, ista expects all employees to fully comply with all applicable laws and regulations. This includes, in particular, compliance with human rights and environmental protection standards.

As set out in the Business Partner Code of Conduct, ista also expects its business partners, in particular direct and indirect suppliers, to comply with all applicable laws and regulations. This includes, in particular, compliance with human rights and environmental protection standards. The business partner must ensure that its suppliers, subcontractors, consultants and partners also comply with the principles of the Business Partner Code of Conduct.

ista SE Executive Board

Essen, December 2023