

ASSURANCE REPORT

ASSIGNMENT:

Sustainability data assurance for the „ista Progress Report on Sustainability 2023/2024“ of ista SE.

CONTRACTOR:

SGS INSTITUT FRESENIUS GmbH
Goerzallee 305a
D-14167 Berlin

SCOPE:


We have carried out an independent assurance on a limited level of selected environmental and employee related indicators prepared by ista SE (hereinafter referred to as "ista") covering the period 01.01.2023 to 31.12.2023 and included in the "ista Progress Report on Sustainability 2023/2024". 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
 - 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
 - Total water withdrawal
 - Avoided sheets of paper by using online services (Germany)
 - CO₂ footprint of the logistics chain (transport)
 - 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 2023/2024”.

RESPONSIBILITY OF THE REPORT:

The legal responsibility for the preparation and the content of the “ista Progress Report on Sustainability 2023/2024” 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 International GmbH. 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 via Video Conference Tool MS Teams of ista SE in Essen (Germany) on the days 13.03. and 14.03.2024 for all relevant environmental and HR KPIs.
- Conduction of a remote audit for the sites of ista România SRL on 11.03.2024 for all relevant environmental KPIs and on 12.03.2024 for all relevant HR KPIs.
- Conduction of a remote audit (Video Conference Tool Teams) for the sites of ista Slovakia, s. r. o. on 19.03.2024 for all relevant environmental KPIs and on 18.03.2024 for all relevant HR KPIs. 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:
 - Avoided sheets of paper by using online services (Germany)
 - CO₂ footprint of the logistics chain (transport)
 - 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 2023/2024”.
- Preparation of a list of findings and discrepancies.
- Preparation of a list of recommendations for improvement, meaning suggestions for identifying areas for future improvement.
- Preparation of the present assurance report in English and German language including the result of the assurance.

ASSURANCE OPINION:

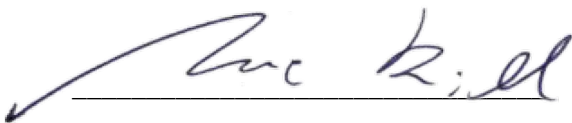
Based on our systematic, documented, and verifiable assurance method, and a limited level of assurance, nothing has come to our attention that would lead us to believe that the selected sustainability indicators to be published in the “ista Progress Report on Sustainability 2023/2024” are not reliable.

RECOMMENDATIONS:

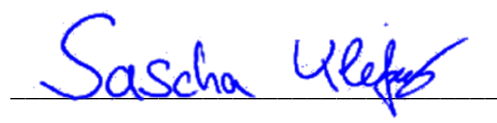
In the framework of the assurance process, a potential for improvement was identified and formulated. Inter alia:

- For the considered period (01.01.2023 to 31.12.2023), as was already the case for the calendar years 2021 and 2022, some meaningful indicators were no longer collected and reported (e.g., number of employees by employment contract / of which in permanent / fixed-term employment; of which full-time / part-time employed). These indicators are typically part of sustainability reporting, and we highly recommend collecting and reporting on them again.
- Furthermore, we recommend an optimization of data collection and consolidation processes at site and country level and the formalization and documentation of internal controls to ensure data quality. This includes ensuring a consistent interpretation in particular of the employees' indicators as well as specific environmental indicators. For this purpose, we recommend a regular exchange with or training of those responsible. To improve data quality the introduction of a standardized system for collecting data could be implemented.

Emstek, 17th June 2024



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