

# CODE OF CONDUCT

## Standards for Responsible Partnerships

### Version 1 as of 01/01/2026

#### 1. Our Commitment and Core Principles

ioki GmbH considers sustainable and responsible conduct an integral part of its business activities and a key prerequisite for cooperation with its business partners.

This Code of Conduct defines ioki's expectations and principles for responsible collaboration. It outlines requirements regarding ethical standards, compliance with applicable law, and integrity. Business partners are all external companies providing goods or services to ioki, such as suppliers, consultants, representatives, or other service providers. They are required to implement and comply with the following principles worldwide across all business areas and throughout their entire supply chain.

#### 2. Responsibility for People and the Environment

We believe that social responsibility is essential for sustainable business success and a core element of values-driven corporate management. Business partners are therefore expected to align their actions with the following principles and reduce Environmental, Social and Governance (ESG) risks:

Our business partners are committed to upholding internationally recognized human rights standards. These include, in particular, the core United Nations conventions on human and civil rights as well as the fundamental labor standards of the International Labor Organization (ILO).

Our business partners do not tolerate any form of internationally prohibited child labor and comply with all applicable regulations for the protection of children, especially the relevant ILO conventions.

The health, safety, and well-being of people are at the core of our actions and must also be of central importance to our business partners. They are required to provide safe and healthy working conditions, including adequate sanitary facilities and sufficient access to drinking water. Furthermore, they ensure appropriate training and protective measures and comply at a minimum with applicable national occupational health and safety requirements. Continuous improvement in occupational health and safety is expected. Business partners with more than 250 employees should establish a structured occupational health and safety management system in accordance with ISO 45001 or a comparable standard.

Our business partners ensure that employment relationships are legally compliant and aligned with the relevant national and international regulations. The contractual terms must be clearly and comprehensibly disclosed before the commencement of work.

Our business partners are committed to eliminating all forms of involuntary or exploitative labor. This includes, in particular, slavery, forced or compulsory labor, debt bondage, serfdom, and human trafficking. They ensure a working environment in which employees are treated with respect and are not subjected to physical or psychological violence or humiliation. The commencement and termination of employment must be voluntary and possible in compliance with reasonable notice periods. Practices indicative of forced labor—such as withholding identity documents or wages, recruitment fees, or excessive working hours—are prohibited unless expressly permitted under the relevant ILO conventions and the ICCPR.

Our business partners are committed to diversity and ensure a non-discriminatory working environment. Sexual harassment and any form of unjustified discrimination in hiring, employment, or employee development are not tolerated, regardless of factors such as origin, skin color, health status, disability, sexual orientation, gender, age, political views, trade union membership, religion, or belief. Measures to protect and promote disadvantaged groups are expressly supported.

Our business partners respect their employees' freedom of association and their right to form trade unions or other representative bodies. They advocate for the protection of workers' rights within their operations and respect the right to freely choose representatives and to engage in collective bargaining. Deviations are only permissible if they comply with the provisions of the relevant ILO conventions and international human rights agreements.

The working hours of our business partners comply with applicable national legal requirements, recognized industry standards, and the relevant ILO conventions.

Our business partners provide fair remuneration in accordance with applicable law, industry standards, or a living wage—whichever is higher. Where this is not immediately feasible, a step-by-step adjustment is required. Equal pay for work of equal value must be ensured without discrimination.

Our business partners respect legally protected property and usage rights and reject unlawful expropriation or forced eviction. In projects involving risks, particularly in sensitive regions or those involving indigenous populations, appropriate participation and protection measures must be ensured.

Our business partners ensure that any security personnel deployed act lawfully and do not violate human rights, freedom of association, or the prohibition of torture or inhumane treatment.

Our business partners actively promote climate and environmental protection, support energy efficiency, renewable energy, and a resource-efficient circular economy, and work to reduce emissions, noise, and resource consumption. Appropriate environmental

protection measures include, in particular, the implementation of an environmental management system in accordance with ISO 14001 or a comparable standard.

Our business partners comply with applicable environmental laws as well as relevant directives and standards (including the Stockholm Convention, the Minamata Convention, and the Basel Convention). In particular, they avoid environmental harm such as soil, water, and air pollution, harmful noise emissions, or excessive water consumption—especially where such impacts may impair livelihoods, restrict access to safe drinking water or sanitation, or endanger human health.

### **3. Data Protection and Confidentiality**

Our business partners comply with applicable national and international data protection regulations, particularly with regard to the protection of personal data of employees, business partners, and customers. Through appropriate technical and organizational measures, they ensure that data is protected against unauthorized internal and external access and meet at least the applicable legal minimum requirements. Data protection-related legal, contractual, and technical requirements must be regularly reviewed and updated.

Our business partners treat all non-public information received in the course of cooperation as confidential. They ensure that such information is used exclusively for business purposes and is neither disclosed nor used for personal gain without prior coordination. All applicable laws and regulations on insider trading must be observed.

### **4. Integrity, Anti-Corruption and Trade Compliance**

Our business partners are committed to conducting their business with integrity and transparency and strictly reject corruption, economic crime, and other unfair practices. Improper benefits, advantages, or facilitation payments to public officials, political actors, or other third parties are prohibited, as is their indirect provision through intermediaries. Invitations, gifts, donations, and sponsorships are only permitted if they are appropriate, voluntary, lawful, and provided without expectation of anything in return. Remuneration paid to consultants or intermediaries must be appropriate and must not serve to conceal improper advantages. Conflicts of interest must be avoided, appropriate measures to prevent money laundering and terrorist financing must be implemented, and all applicable regulations on export controls, sanctions, and embargoes must be strictly observed.

### **5. Fair Market Conduct**

ioki GmbH and its business partners are committed to fair and responsible market conduct. Our business partners comply with applicable competition laws and, in particular, refrain from anti-competitive agreements, the exchange of sensitive information, and any other practices that may restrict or distort free competition.

### **6. Responsibility for Compliance**

Our business partners commit to complying with the principles set out in this Code of Conduct and to ensuring their implementation.

Reports of potential violations or criminal offenses in connection with cooperation with ioki GmbH can be submitted—also anonymously—via the whistleblowing system B-AWARE available on the ioki website; all reports will be treated confidentially. Whistleblowers must not suffer any disadvantage.

Business partners are required to select their suppliers responsibly, to pass on the contents of this Code or comparable requirements, and to actively promote their implementation. In the case of minor deviations, an appropriate period for remediation is generally granted; in the event of serious violations, ioki reserves the right to take appropriate measures up to and including termination of the business relationship. For further information or questions, the respective contacts at ioki GmbH are available.