



Non-financial activities Report

Year 2017



PROTECT +
ENHANCE +
SAVE LIVES



About this report

IBA wishes to make the non-financial aspects of its activities public in a transparent and detailed manner. In this report we present our approach to Corporate Social Responsibility (CSR) and the results of the related policies for 2017.

This document meets the requirements of European Directive 2014/95/EU as regards disclosure of non-financial and diversity information.

We would like to make it clear that this report only concerns our approach to sustainable development. It is a supplement to our 2017 Annual Report, which details the evolution of our business and financial activities as well as our governance and risk identification practices. The reports should therefore be read in conjunction with each other for an overall understanding of our business.

Introduction

Since its creation, IBA has always put the purpose and mission of the company and its project at the heart of its activities. Our advocacy of a strong and ambitious vision and strategy in terms of sustainable development is a matter of coherence with our "raison d'être", as expressed in our mission "Protect, Enhance and Save Lives".

In 2013, a voluntary and participatory employee approach was launched under the name "Green Cells". This event can be considered as a turning point in the life of the company and the point of departure for a new momentum to broaden and deepen our CSR approach, encouraging and supporting employee-led initiatives in the environmental field.

As this movement expanded, in 2014 we placed at the heart of our entrepreneurial ethos an approach resolutely focused on striking the right balance between our stakeholders: 1) our Clients and their Patients, 2) our Employees, 3) the Planet, 4) the Society and 5) our Shareholders.

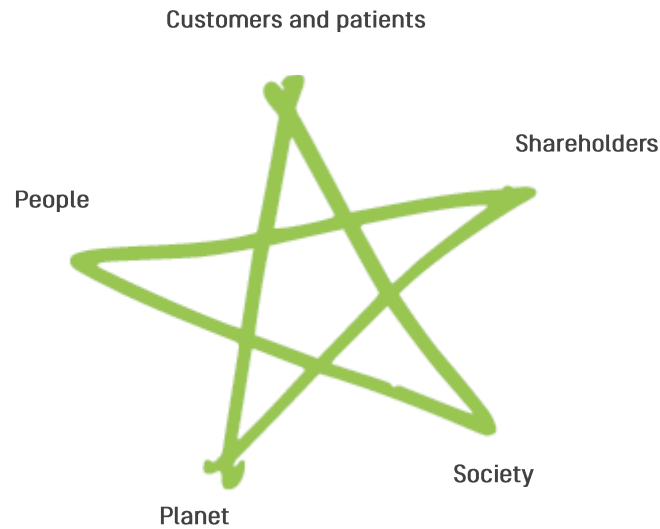
Since then, our vision and our sustainable development program have grown in maturity and have been progressively integrated into our development strategies each year. We are committed to sustainable development in a spirit of enthusiasm and humility and of continuous learning and improvement.

The "stakeholders" approach

Experience shows that successful companies know how to listen to their different target groups and provide them with products and services that serve their expectations and meet their requirements.

The same applies to sustainable development: to succeed, any responsible approach requires the support of the company's stakeholders, broadly understood. This involvement is crucial: the quality of life of present and future generations depends crucially on the ability of economic players to meet the problems of their economic, social and natural environment. Nothing less than the societal legitimacy of the company and its sustainability is at stake.

That is why IBA includes the challenges of its stakeholders in its thinking on sustainable development. There is a single guiding ambition: to generate value and a positive impact for each of them, in a respectful, balanced and sustainable manner.



Dialogue with stakeholders

Dialogue and still more dialogue, to help us build and advance.

The year 2017 has enabled us to strengthen relations with our stakeholders and broaden a dialogue based on trust.

Clients and patients: we have exchanged ideas with our clients about each other's social and environmental responsibilities. We have also nurtured our approach by reaching out to patients. In the future, we wish to increase the number of these meetings and moments of sharing.

People: sustainable development issues are among the topics systematically discussed at internal meetings throughout the year.

Planet: to identify the key factors of this particular stakeholder, we turn to reliable sources, including the UN Sustainable Development Goals, the IPCC reports, the work of the COP21 and other integrated scientific data and environmental assessments.

Society: meetings organized throughout the year encourage exchanges with local authorities, nearby universities and schools, associations, etc.

Shareholders: IBA's reference shareholders support the approach. The Board of Directors has also signed a charter which advocates the integration of the various stakeholders in our strategy.

On the Road to 2030

2030 is the horizon set by the United Nations for the achievement of 17 Sustainable Development Goals. IBA is inspired by this universal global program to frame its ambition and set the course of its actions.

We want to play the role of leader in our quest for positive impacts. We will achieve this through our ambition: to promote an economic model whose purpose is to serve Society and which creates value for our stakeholders while eliminating as far as possible our negative impacts.



Our technological solutions meet the company's great aspiration: health and well-being for all. They contribute in particular to the fight against cancer in the fields of diagnosis, treatment (proton therapy) and dosimetry. We are also developing other industrial particle beam applications related to health, safety and the environment.

Our approach

A corporate culture is not imposed from above; it is co-created by everyone in the company and is lived out on a daily basis.

We encourage civic initiatives within the company: organization of topic weeks and conferences on health and environment, establishment of company vegetable gardens, initiatives promoting soft mobility, etc.

Another line of action focuses on the processes underlying our work and operational activities: we constantly revisit them and strive to transform them in order to reduce any negative impacts as much as possible and increase the positive effects, while respecting our stakeholders.

Finally, with our growing maturity, we are also seeking to act at the core of our business. The consideration of stakeholders, as well as the objective of balancing impacts, thus progressively supplements the innovation, design and conception processes of our products.

Our approach

- + Is driven by our values: "care", "dare", "share", "be fair" ;
- + Is participatory: we seek input and collaboration from our stakeholders;
- + Aims for a balanced consideration of our stakeholders;
- + Is open and nourished by a culture of dialogue.



Our Clients and their Patients

Our vision: to democratize and facilitate access to ever more innovative solutions, focused on the early diagnosis and treatment of cancer, through a continuous effort to reduce costs.

Our three levers:

Accessible solutions: innovation must serve to develop solutions at the cutting edge of medical and technological progress, sustainable and accessible to the greatest possible number.

Quality products: we are constantly improving our products and quality management processes in order to offer the market complete, safe and efficient solutions. We train our clients and help the medical community to provide users and patients with reliable and safe treatments.

Effective partnerships: we regard dialogue with our clients, universities and many other partners as an important source of inspiration and progress. We pay particular attention to involving the scientific and medical communities in the development of our products and services.

A COMPACT SOLUTION THAT CHANGES THE GAME FOR THE ACCESSIBILITY OF PROTON THERAPY

Our goal: to make proton therapy more accessible

Introducing proton therapy requires a high investment from hospitals. The cost of one Proteus®Plus, the first solution developed by IBA, is approximately 100 million euros, including the building (depending on the number of treatment rooms). Our goal is to make proton therapy accessible to all patients who should benefit from it.

Our strategy

IBA has studied and developed ways to sharply reduce the cost of proton therapy and make it more accessible to cancer patients. Our compact proton therapy solution, Proteus®One, is easier to finance, with a significantly lower investment than a multi-room center, but also easier to install and use. This product configuration also incorporates the latest technological advances.

Our progress in 2017

The market has responded positively to the introduction of this state-of-the-art equipment. Many sites for which proton therapy was previously inaccessible can now offer this treatment to their patients. Our Research & Development teams are actively working to reduce installation time and maintenance costs.

Currently, three centers are treating patients with Proteus®One: Shreveport and Beaumont in the United States and Nice in France. Another 15 sites, under construction or installation, will start treating patients in the next few years.



PROMOTING THE GENERATION AND DISSEMINATION OF CLINICAL EVIDENCE

Our goal: to make proton therapy accessible to all patients who should benefit from it

Proton therapy, which uses a beam of protons rather than photons, allows the radiation dose to be better concentrated in the tumor while reducing the overall dose delivered to the patient. The challenge for the proton therapy user community is to make the clinical benefits of this technology known and to promote the acceptance of new medical indications.

Our strategy

Promoting interest in proton therapy through meetings, publications and collaborations.



IBA Proteus® User Meeting : meeting between IBA clients

Within IBA, a team dedicated to medical affairs, consisting of a doctor and experienced medical physicists, is leading a growing community of partners, patients and customers with its initiatives.

IBA is also publishing a series of white papers, each dedicated to a specific indication. Regularly supplemented and updated, these works review current practices as well as the opportunities and challenges of proton therapy. These include, for example, head and neck, pediatric or gastrointestinal indications. All white papers published by IBA are available on our website.

Our progress in 2017

Close contact with the field makes it possible to better understand the expectations and to continually develop innovations that promote better clinical use of proton therapy.

Interest in proton therapy is clearly reflected in the number of scientific publications on the subject (629 for 2017) and ongoing clinical trials (>150 for 2017).



Our People

As a responsible employer, we wish to provide our employees with safe working conditions and a friendly environment conducive to their professional and personal development. This commitment, which IBA deeply wishes being shared and experienced by every employee, has been formalized in a charter: "The Promise".

Our vision: to create conditions that enable everyone to feel a sense of ownership of this Promise and to live out our six commitments on a daily basis:

- + Opportunities to boldly innovate
- + A meaningful job with impact
- + Personal and professional development
- + Empowerment and accountability
- + A friendly culture based on solid values
- + Success and achievement



In 2017, IBA was among the 10 best workplaces in Belgium (category: more than 500 employees)

Distribution of contracts

Type of contract				Total
Employees	Open-ended contracts	356	1,083	1,439
	Fixed-term contracts	10	4	14
Non-employees	Managing directors		2	2
	Consultants	7	45	52
	Interim	6	5	11
Total		379	1,139	1,518

Figure 1 - Distribution of IBA collaborators

ENVIRONMENT, HEALTH AND SAFETY AT IBA

In 2015, at IBA, we decided to raise our performance in Environment, Health and Safety (EHS) by launching a 5-year improvement strategy. The vision behind this strategy is to move towards "Zero Impact", which translates into:

- + Zero negative impact on the Environment
- + Zero negative impact on persons' health
- + Zero Accidents





Our strategy is being deployed in several phases:

In 2015-2016, IBA laid the foundations for an EHS Management System. With the participation of employees from various business units and departments, the *EHS Group* department, created in 2015, has been working on the development of IBA's EHS policies. Once these policies had been approved by Management, the deployment phase was launched.

With the foundations laid and policies in place, the next major step was to obtain a commitment from all employees to integrate these aspects into their day-to-day work. So in 2017 and 2018 the emphasis is on the adoption of these EHS aspects by everyone. Indeed, it is only by making everyone responsible for EHS that the Environment, Health and Safety aspects will cease to be separate elements and become an integral part of the way we work.

The efforts made during these four years will enable IBA to become, as of 2019, a true learning organization that is constantly improving thanks to the pooling of experiences and in which EHS is clearly an added value making it possible to aim for a continuous reduction of our impacts.

In order to support this ambitious strategy and monitor IBA's geographic deployment, the *EHS Group* department is relying on regional managers with expertise in EHS and radiation protection. The missions of the department are to:

- + Define the Global and Regional EHS Strategy
- + Build a responsible and sustainable culture
- + Develop EHS processes and policies
- + Guide departments in the implementation of policies and processes and conduct audits
- + Drive continuous improvement

EHS Group has also deployed a network of EHS Champions, consisting of volunteers who have committed to adding EHS tasks to their regular activities. These Champions devote a maximum of 10% of their time to the cause, and their mission is to:

- + Serve as the point of contact for *EHS Group* in their respective entities
- + Participate in EHS meetings organized twice a year at Group/Region level
- + Steer the deployment of policies and processes at Group/Region level
- + Use teacher training organized by EHS to then train department/site members on EHS policies

This community of Champions is growing in line with IBA itself and now has over 50 members.

IBA has clearly embarked on its Environment, Health and Safety journey. We are on our way to making our vision a reality.

SAFETY OF OUR PERSONNEL: FOLLOW-UP OF INCIDENTS AND ACCIDENTS - IBA GLOBAL

The total accidents with lost time went from 6 in 2016 to 8 in 2017. However, the Lost Time Frequency rate remained stable in proportion with the staff over the last 2 years.

In addition, since 2016, the EHS department has started to track precisely all cases that led to adapted or part-time work (5 in 2017) and to a diagnosis or medical treatment without lost time (17 in 2017).



Next to these events, the reporting of Hazardous situations and Near Miss incidents is strongly picking up, which allows us to work in a preventative way.

PRIORITY TO ONGOING TRAINING

Our objective: To offer tailor-made training to all our employees

In 2016, IBA welcomed approximately 400 additional employees worldwide, representing one third of its workforce. A real challenge for human resources: it was necessary to train them all so that they could rapidly acquire the skills required by our activities. All this while respecting our Promise: for IBA, it is important that every employee feels proud of their work and is able to develop within the company. Skills development is a key aspect of this policy. It is based on a continuous training plan, designed to develop the talents of each individual and help them grow.

Our strategy: Adapting the approach to individual issues

Our courses are part of already predefined or specific plans, if the function requires it. In this case, we use external partners or set up internal sessions. In all cases, the offering is divided into two parts: technical training (*IBA Job-specific*) or individual skills development training (*IBA People-specific*) (for the distribution between training types, see Figure 2). The training goals are defined by a training committee that combines training managers and representatives from our various departments every three months.

Our progress in 2017

In 2017, the Training team conducted a survey to assess the quality of its offering and the relevance of its strategy. All levels of the organization were consulted in relation to their personal and professional development. This study highlighted a number of priorities: the development of digital learning, measuring and taking into account the impact of training actions and the increase of the visibility of development options.

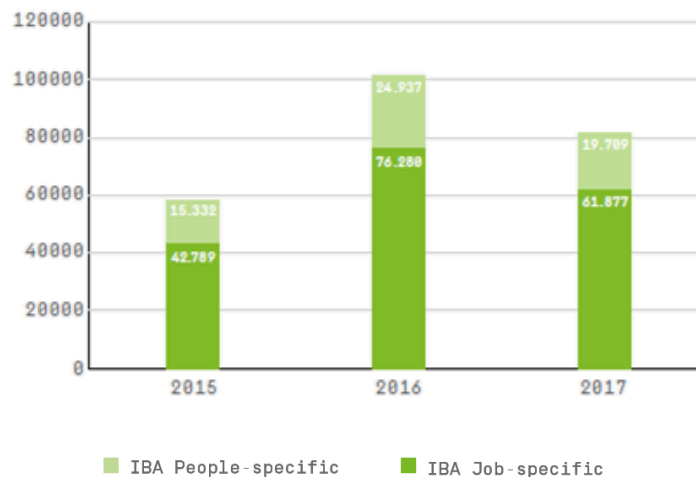


Figure 2 - Hours by type of training (all regions)



Our Planet

Our vision: to reduce our negative impacts as much as possible by acting on all our operations, our portfolio of solutions and the life cycle of our products so that they gain in sustainability.

ENVIRONMENTAL MANAGEMENT: CONTROLLING RISKS AND IMPACTS

Since 2016, IBA has been developing an environmental management system with the dual objective of better measuring its environmental impacts and implementing precise indicators.

As the foundation of our continuous improvement process, these indicators will enable us to define our objectives in a more relevant manner. They will also be used to manage and more precisely measure the progress of the action plans.

Two evaluation models

In 2017, we developed two indicators, one on climate impact and the other on radioactive waste generation. For each of them, we have developed two management tools: one focuses on the organization's impacts, the other on the environmental performance of our products throughout their life-cycle.

Impact of the organization: a management tool has been developed to document the environmental management implemented by our departments and sites. This management tool will be used to assess environmental, health and safety risks and impacts. It also records the actions and control measures deployed by our various entities in the context of their continuous improvement process.

Impact of products: a unique model of environmental identity card has been developed. This model will be used to estimate the environmental footprint of our products.

The methodology is standardized and sufficiently detailed to monitor the effects of technological developments. The model also shows the positive impact of equipment upgrades on IBA's footprint.

Our ambition today is to deploy the use of these tools on sites and departments.

IMPACT ON CLIMATE

IBA regards climate change as a major environmental issue. Wishing to compare its practices with an external view, our company has participated in the CDP (Carbon Disclosure Project) and published for the first time in 2017 the environmental data of one of its legal entities: IBA s.a. This clearly shows our desire for transparency and our support for ethical financing approaches.

We received a "C" score for our first report (fiscal 2016). It is available on the CDP website: <https://www.cdp.net/en/responses/31428>



The data in Figure 3 below are based on an analysis of only the most important aspects and products in terms of their impact in terms of greenhouse gas emissions. The model used up to now gives an overall estimate for each type of product, but its imprecision does not make it possible to differentiate between variations in the configuration of the same product. The environmental identity card model developed in 2017 more accurately reflects our performance product-by-product. This model is now to be deployed within the organization.

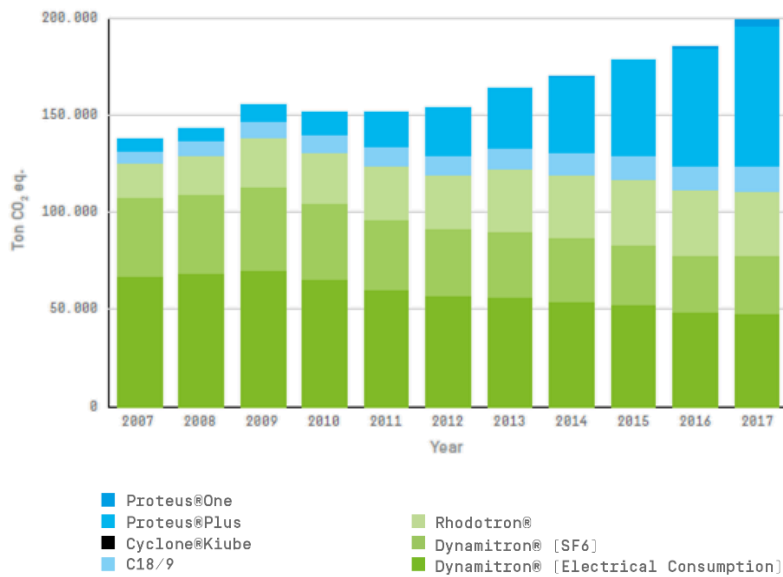


Figure 3 - Installed base of IBA s.a. Impact on the climate linked to consumption emissions and SF6 losses at customer sites.

We have completed the climate analysis of our products with that of our organization. Although the exercise is a new one for IBA and only covers the main legal entity IBA s.a., the results of the analysis allow certain trends to be highlighted.

Overall, figures 4 and 5 (next page) show a stabilization of the impact, at around 7,000 tons of CO2 eq, between 2016 and 2017.

The assessment shows an increase in the impact related to the use of company cars. This evolution is explained by the massive hiring of new employees in 2016, mainly during the second half of the year and in Belgium, to cope with the large increase in the backlog. This increase in personnel contributed to an increase in our mobility emissions in 2017. The increase in electricity consumption is explained by one-off equipment tests carried out in 2017.

IBA s.a.'s major contribution for stabilizing the carbon impact is better controlled management of air travel, which has enabled a 45% reduction in emissions linked to such travel.

This stable total annual energy consumption, when set against the number of employees, shows a carbon impact per employee that is 12% lower than in 2016.

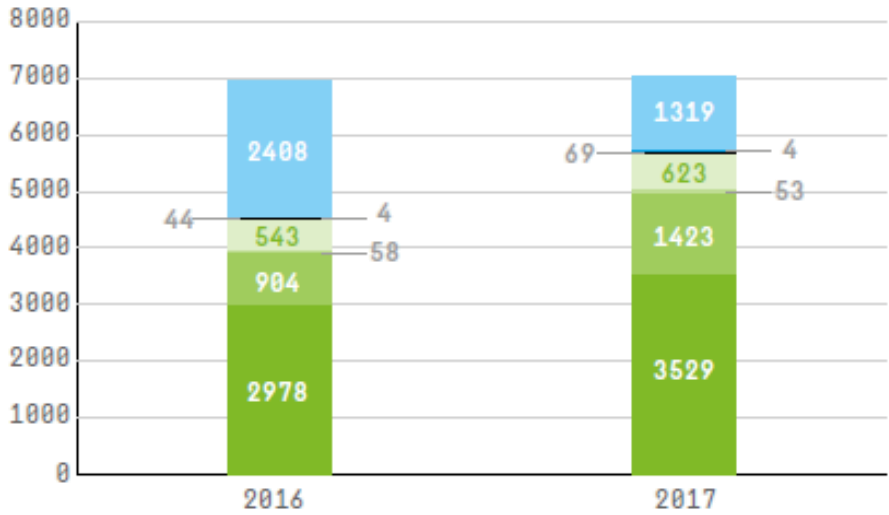


Figure 4 - Impact of the IBA s.a. organization on climate (absolute value)

- Plane
- Water
- Waste
- Natural gas [Heating]
- Fuel [Heating]
- Electricity
- Cars [fuel cards]

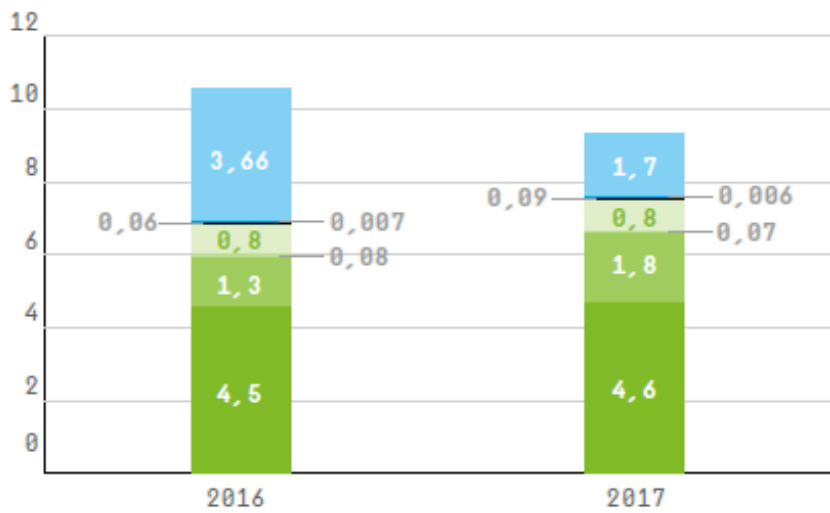


Figure 5 - Impact of the IBA s.a. organization on climate (average per full-time equivalent)



NEW LOGISTICS AND MANUFACTURING HEADQUARTERS

Our objective: Design a responsible building that meets our growth challenges.

Faced with the intensification of the proton therapy market, IBA is keen to give itself the ability to increase its production by acquiring new infrastructure. The company invests 16 million euros in premises capable of producing between 20 and 30 accelerators per year, compared with the current 8.

Our strategy

Integrating environmental issues from the design stage is one of the 4 principles applied to all our construction projects. The other three are the optimization of flows, digitization and the quality of the visitor experience. The building has thus been designed to save energy and be self-sufficient in its consumption.

Our progress in 2017

Our thinking has highlighted three major levers to reduce or even neutralize the negative impacts: the choice of materials, the use of renewable energies, particularly solar, and the recovery of energy generated by the test operations of our equipment.

IBA's logistics and manufacturing headquarters are currently being finalized and can already be described as a "zero energy" building.¹ In the sense that it will produce in a renewable form the energy necessary for its regular functioning.

The logistics and production part will be operational in the first half of 2018. IBA employees will integrate their new offices in the autumn.

Video presentation of the project: <https://www.youtube.com/watch?v=HqAriNthg-c&t=134s>



¹Minimum scope: lighting, hot and cold air conditioning, computer and domestic appliances



Our Society

We are convinced that the purpose of any economic actor is to promote social progress and collective well-being. The model we promote goes beyond regulatory compliance: it encourages an ethical vision of practices and behavior, respect for differences and a useful contribution to the communities around us.

Our vision: to promote a sustainable management model and a responsible vision of an economy that serves society and respects the limits of our planet. We want to promote an economic model that is at the same time centered on the global progress of humanity, profitable and sustainable. IBA wishes to become involved in cancer prevention, as well as in supporting patients and their families, in partnership with those working in the field and by encouraging citizen actions carried out voluntarily by its personnel.

FACILITATING ACCESS TO PROTON THERAPY

Our goal: To facilitate access to treatment reimbursement

Today, an increasing number of doctors are prescribing proton therapy to their patients. They may face complex and restrictive care management processes or insurance policies that make treatment difficult or impossible.

Our strategy

To engage with patient organizations to ensure a fast, fair and transparent insurance process. In the United States, for example, IBA financially supports the Alliance for Proton Therapy Access and is a member of its management committee. Through close dialogue with patients and their healthcare teams, the Alliance aims to initiate changes in the examination and appeal processes.



In addition, IBA, in collaboration with field players, promotes the generation and dissemination of unbiased clinical and economic evidence to demonstrate the value of ion-beam therapy and thus lead to appropriate take-up for patients, healthcare providers and health systems.

Our progress in 2017

In 2017, the Alliance for Proton Therapy Access launched an awareness campaign through social networks. The slogan: "Fight Cancer, Not Me". The objective: to advocate equitable financial access to proton therapy.

More information on the Alliance website: <http://allianceforprotontherapy.org/>



SUPPORTING PATIENT ORGANIZATIONS

In line with its mission "Protect, Enhance and Save Lives", IBA supports initiatives to fight cancer and help patients, whether they come from associations or its employees.

IBA supports the Cancer Foundation through direct sponsorship and donations from employee initiatives such as the IBA Sailing Team or the "Golf Against Cancer" event. The funds raised at these events are also used to subsidize "La vie-là", an association that supports and accompanies persons with cancer in order to offer them a better quality of life.

In the United States, IBA provides financial support for the Compass to Care Childhood Cancer Foundation, which helps children with cancer by covering the logistical costs of treatment away from home.

PREPARING FOR THE FUTURE THROUGH TRAINING

While we invest heavily in training our employees, we are also committed to educating young people. We have long supported partnerships and initiatives that help improve the educational environment.

Partner of the Foundation for Future Generations - HERA Awards

The HERA awards are granted to Master's and doctoral students who demonstrate a 360° vision and who integrate the transversal approach of sustainable development into their final year work. The ultimate purpose of these awards is to progressively resonate throughout the academic community and to train tomorrow's brains for the transition to sustainability. <https://hera.foundationfuturegenerations.org/fr>

As a partner in this program, IBA is proud to support the "Sustainable Design" award, which rewards projects related to design and engineering, areas that are essential for the future of manufacturing companies.

Partner of the Ecole Polytechnique de Louvain (EPL) and the Université Catholique de Louvain (UCL).

IBA has worked with these two Belgian institutions for many years. In 2017, we will strengthen our partnership with UCL by supporting the "Civil Biomedical Engineer" diploma program. This has enabled the EPL to expand its range of courses. For its part, IBA relies on this partnership to promoting collaborations and exchanges of expertise, and above all, to encourage biomedical engineering research.



IBA and UCL at the official signature of the partnership with the 'Ecole Polytechnique de Louvain'



Partner on knowledge sharing initiatives

More generally, IBA employees regularly come to universities and colleges to share their experience and knowledge. "Passing on" to the younger generation is an action that we consider essential. It is a duty and a positive contribution to the future of our societies.

IBA also participates in the European All4Youth program, which aims to combat youth unemployment. In 2017, we welcomed 50 interns (long-term).

RESEARCH

We work every day on the development of our innovations with academic partners, industrialists or our customers. Always with this objective: Protect, Enhance and Save Lives. Research is the cornerstone of this approach. It is absolutely part of our DNA and leads us to collaborations with very high added value. It allows us to remain at the cutting edge of technology, to always be able to offer advanced solutions to patients and customers and, finally, to preserve our competitive advantage.

imagiX.R

The imagiX.R program, initiated in 2015 and the fruit of a collaboration between the Université Catholique de Louvain (UCL) and IBA, consists of several projects that address the different stages of the clinical workflow of proton therapy treatment. Its objectives have been defined jointly by IBA and UCL. These projects are in phase and are part of IBA's Advanced Technology Group portfolio.

Behind the Imagix program is the Joint Research and Innovation Unit (UMRI). It is the result of a collaboration contract between IBA, the IC-TEAM group of UCL and the MIRO group (Cliniques Universitaires St Luc, UCL). These 3 partners have agreed to collaborate in the field of imaging technologies applied to the field of proton therapy.

The imagiX.R team will eventually comprise 15 researchers (PhD thesis, post-docs, master, UCL and IBA employees). IBA is financially supporting this team with 4.5 researchers. The latter have been recruited by UCL, thus enabling it to benefit in the long run from the research results of a larger team.

The list of publications of the imagiX.R group can be consulted on the group's web page <http://www.imagx.org/publications>



Arc therapy

Beaumont Proton Therapy Center and IBA are joining forces to develop a new proton therapy technique, arc therapy

In September 2017, IBA signed a research agreement with its long-standing partner, the Beaumont Proton Therapy Center, located in Royal Oak, Michigan, USA, to develop SPArc (scanned proton arc therapy), a new generation of proton therapy treatment. Arc therapy aims to improve the quality of treatment by reducing the total dose received by the patient. The dose delivered will be even better controlled within the tumor, reducing the total dose of radiation absorbed by the critical organs. In addition, the arc therapy technique increases the quality and robustness of the patient's treatment plan, which is essential for optimal treatment.



Figure 2 Patient being treated in Beaumont Hospital, Michigan, United States

Our Shareholders

We are aware of how much we owe to the loyalty of our shareholders and we are grateful to them for sharing our responsible vision. We must ensure that they receive a fair return, by achieving a financial performance that enhances our credibility with our other stakeholders.

Our vision: to be recognized as a responsible investment by involving shareholders who share our values and ethics.

The company's financial results can be found in the 2017 annual report.





Governance

Involvement, commitment and integrity: these principles are the pillars of IBA's governance and are implemented at all levels of the organization.

Directors involved

IBA's Board of Directors is composed of professionals chosen for their experience and expertise. Their advice and counsel are sought at crucial stages of the company's life. Every new director must sign a governance declaration that commits him to certain values and an intervention methodology.

The Board of Directors' charter is available on the IBA Investor Relations website².

An ethical company with integrity

IBA strives to apply the highest ethical standards, in particular those concerning respect for working conditions and human rights, the fair treatment of every human being and the fight against corruption. This position is detailed in a Code of Business Conduct³ signed by each employee. This document is mentioned in the group's annual report and made public on the IBA website (Investor relations page⁴).

Our concern for integrity applies to all levels of the organization and to every action. IBA ensures that its principles are known and shared by all employees: in the context of their training plan, employees are invited to attend specific courses followed by an examination on corporate ethics.

Risk identification

The identification of risks for the company, including risks related to corruption, respect for human rights, social and environmental issues, is described in detail in the 2017 management report, in the section "Main risks and uncertainties facing the company".

The fight against corruption and respect for human rights and diversity of all kinds are at the heart of IBA's convictions.

Product risks

With regard to the products we offer to the market, our priority is to ensure their safety and effectiveness for the patient, the user and the public. The design of any new product must take into account the analyses resulting from our risk assessment process. The integration of mitigation measures at a very early stage is a requirement: it conditions the decision whether or not to continue the development of the product.

² <https://iba-worldwide.com/investor-relations/governance>

³ <https://iba-worldwide.com/content/code-conduct>

⁴ <https://iba-worldwide.com/investor-relations>



Diversity

With regard to the diversity of the governing bodies, information can also be found in the 2017 Management Report, in the section "Administrative bodies and committees", as well as in the Board of Directors' charter mentioned above.

Corruption and human rights

During the 2017 financial year, IBA is not aware of any cases of corruption or failure to respect human rights.



Materiality

To specify its priority issues, IBA has built a materiality matrix based on dialogue with its stakeholders and the Global Reporting Initiative (GRI)⁵.

The concept of sustainable development combines environmental, societal and economic issues. It is on this vast perimeter that we are conducting our internal debate. The GRI context integrates themes that are at the same time societal, economic and environmental and leaves a major place to materiality. In other words, aligning the company's CSR policy with its concrete challenges. The hierarchy of these priorities is defined by a materiality matrix, obtained by crossing the company's concerns with the positions of its stakeholders.

The matrix below has been nourished by specific meetings organized with patients and our collaborators. It also takes into account data from the ongoing dialogue that IBA has established over the years with all its stakeholders through formal and informal exchanges and publications on environmental issues.

IBA hopes to continue and intensify these meetings in the years to come and to refine the process of producing its matrix and at the same time initiate even richer discussions on the strategy adopted by the company.



⁵ The GRI Content Index will be in the appendix of the extensive Sustainability Report that will be available on our website in May 2018.



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