

# CODE OF BUSINESS CONDUCT

MID37623

Life,  
Science.



# MESSAGE

## from our CEO

We earn our reputation every day. It is the result of individual decisions made by employees in matters large and small. As our business and the world around us grow more complex, there are times when the right choice seems neither simple nor apparent. That is why we present you IBA's Code of Business Conduct (the Code).

The Code sets forth the fundamental ethics principles for conducting our business as a force for good and serves as a guide for employees and others who act on our behalf. Its purpose is to help each of us make the best possible decision when confronted with ethical dilemmas.

Conducting IBA's business with honesty, ethics, and integrity will help us to fulfill our strategic mission: to protect, enhance and save Lives, ensure our continued success, maintain our good reputation and secure our growth. Continued honest and ethical business conduct will earn IBA the trust of customers, patients, employees, suppliers, investors, communities and regulators, and while sustaining our long-term commitment to our stakeholders: our customers and their patients, our employees, our shareholders, society and the environment.



To Dare, Care, Share, and Be Fair are IBA's core values and they play a key part in our business conduct. At IBA, we not only believe that we must apply the highest ethical standards, but that those standards are critical to the success and long-term future of our business.

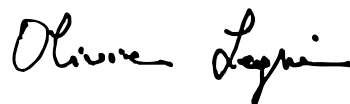
These values continue to guide our actions as we conduct our business in a socially responsible and ethical manner. As a corporation we respect the law, support universal human rights, protect the environment, achieve operational excellence, and benefit the communities where we work. We want to be a force for good and expect our employees to behave likewise.

As we strive to live up to this reputation while doing business in a competitive global environment, we will sometimes encounter situations that will test our judgment and our integrity. When that test arises, this Code helps each of us answering the following questions before we act:

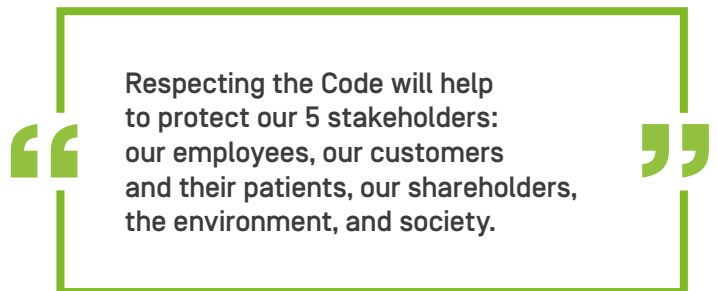
- Is this legal?
- Is it in line with our Company's policies?
- Is it consistent with IBA's mission statement and values?
- Can I explain it to my colleagues, my family, and my friends?
- If this were made public, would I feel comfortable?
- Is this action balanced with respect to all our stakeholders?

If uncertainty remains about the ethics or legality of an issue, we encourage you to seek additional guidance from your manager before proceeding. Keep asking questions until you are certain you are "making the right choice." We encourage you to read and understand the Code and most importantly, to know where to go for help if and when the need arises.

We thank you for safeguarding the trust others have placed in us through your efforts to make the right decisions every day.



**Olivier Legrain**  
Chief Executive Officer  
October 2024



Respecting the Code will help to protect our 5 stakeholders: our employees, our customers and their patients, our shareholders, the environment, and society.

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# OUR mission and values

**Our mission is to Protect, Enhance, and Save Lives**



We care about our customers, continually striving every day to exceed their expectations in everything we do. We also put a strong focus on the safety and well-being of the patients and the users of our equipment or technology, as well as our employees and partners. We protect the environment by actively reducing our impact on it. We care about the communities in which we operate.



Creativity, innovation, and passion are imperative for a company that continually stretches the frontiers of technology. Day after day, we dare to overturn conventional wisdom rigorously and with integrity.



The IBA team shares its commitment and progress with its customers, its return with its shareholders each year, and its success with its employees.



Integrity, loyalty, and fairness are our foundation for trust. We continually earn the trust of our customers, patients, shareholders, employees, and society in our actions every day.

# ABOUT IBA'S code of business conduct

## WE DO WHAT IS RIGHT

The Code of Business Conduct (the “Code” or “Code of Conduct”) helps us understand how IBA’s Values are put into practice every day. It highlights the principles that guide how we conduct ourselves individually and as a team, and how we operate our business in a socially and environmentally responsible and ethical manner.

Beyond mere compliance with the law, we conduct our business as a force for good in accordance with the highest standards of honesty and integrity: we do what is right. This Code provides guidance for situations that we might encounter on the job and lists resources for help or further information. However, the Code cannot address every possible workplace and business situation. It should be used as a guide to our ethical standards and reasoning and as a trigger to ask questions or raise concerns.

Respecting the Code will protect us and our five stakeholders: our customers and their patients, our shareholders, society, and environment.

When we respect the Code, we show our commitment to the Values that make IBA a unique business partner and a valued corporate citizen of the global community.



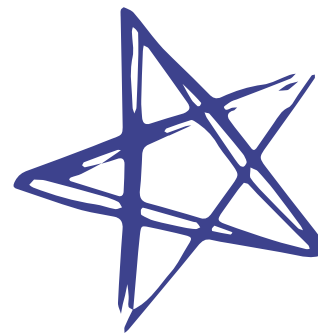
Patients / Clients

Shareholders

Employees

Planet

Society



## USING THE CODE

Please read the Code entirely. Think about how the Code applies to your job and consider how you might handle situations to promote proper, legal, and ethical behavior and actions. If you have questions, please ask your local manager or contact another resource listed in this Code.

## Ethical decision-making

Ethical decision-making is essential to the success of our Company. Some decisions are obvious and easy to make; others are not. When faced with a difficult situation, asking ourselves the questions below can help us make the right decisions.

Five positive answers are required for an action to be aligned with IBA’s Values. If this is not the case, or if you have any doubt, please discuss the concern with your manager, a representative of the Human Resources Team, or the IBA Compliance Officer.

1. Is this legal?
2. Is it in line with our Company’s policies?
3. Is it consistent with IBA’s mission statement and values?
4. Can I explain it to my colleagues, my family, and my friends?
5. If this were made public, would I feel comfortable?
6. Is this action balanced with respect to all our stakeholders?



## THE LAW, THE CODE, AND OUR COMPANY'S POLICIES AND PROCEDURES

The following hierarchy will help you determine which norm takes priority. As you examine the pyramid, you will note that local and/or international laws should take precedence. Once the law has been observed, the Code of Conduct and the Quality Manual have the upmost place within our Company's policies, followed by global policies and procedures and then policies and procedures, which may vary according to the Business Line or the country or the region.

## APPLICABILITY

Our success depends on all of us, and thus, the Code applies to all IBA employees and consultants. Each of us is required to certify that we have received, read, and understood the Code. Certification is a condition of employment.

## REPORTING

If you have a good faith belief that a policy, company operation, or practice is or will likely be in violation of a law, regulation or internal company rule or policy, including the Code, you should promptly report your concern to one of the named "contact persons" in this document:

1. your manager; or
2. the representative of the Human Resources Team; or
3. the IBA Compliance Officer.

- Concerns, faults and grievances can and must be reported in an environment where confidentiality is guaranteed. The IBA whistleblower platform therefore provides the possibility of filing anonymous complaints and is fully compliant with the legal requirements. You can find it here : <https://www.iba-worldwide.com/iba-code-conduct>

## RESOURCES

Although the Code provides a framework to guide business conduct, it does not cover every possible situation. However, the following four steps can be of great help if you are confronted with a dilemma.

1. Gather all the facts. Prior to taking any action, gather all the facts that are required to make a well-informed decision that does not violate the Code.
2. Consider whether the action is illegal or contrary to the Code. If the action is illegal or contrary to a provision of this Code, you should not carry it out. If you believe that the Code has been violated, you should promptly report the violation in accordance with the procedures set forth in the section entitled "Reporting."
3. Discuss the problem with your manager. It is your manager's duty to assist you in complying with this Code. Feel free to discuss a situation that raises ethical issues with your manager if you have any questions. IBA guarantees that no retaliation will be tolerated for seeking such guidance or reporting an issue.
4. If necessary, seek additional resources. If you do not feel comfortable approaching your manager or desire further assistance, you may direct questions regarding ethical matters to one of the contact persons.

## THE CODE IS A LIVING DOCUMENT

We value your thoughts. If there is anything in the Code that you do not understand or if you think any important subjects were not discussed, please bring your questions or comments to the Company's attention by speaking with your local manager, your Human Resources partner, or the IBA Compliance Officer.

This Code may be updated from time to time to stay abreast with developments both inside and outside of IBA. Last updated version can be found on IBA's website (Version of 2024) <https://iba-worldwide.com/content/code-conduct>



# OUR employees

## INCLUSION

Our employees<sup>1</sup> are IBA's most valuable resource and are essential to its success. In the course of our work, we use our creativity, knowledge, experience and collective intelligence to find innovative and practical solutions to our daily challenges. Our values would be meaningless if IBA did not have the highest quality workforce and continuously work to further develop its employees.

## DIVERSITY

Diversity is fundamental to our culture. We learn from and respect the cultures in which we work, promote diversity within our workforce, and have an inclusive environment that helps each and every one of us to fully contribute to IBA's success.

IBA becomes more innovative as different ideas and thoughts are exchanged. On the path towards our common goals, our differences form the basis of our strength.

## EQUITY

IBA is committed to provide equal employment opportunities and to treat applicants and employees without discrimination. We do not discriminate based on race, color, age, gender, sexual orientation, national origin, religion, language, veteran status, genetic information (including family medical history) and physical or mental disability.

Our policy is that no one at IBA should ever be subject to any kind of discrimination.

**We value the uniqueness of individuals and the various perspectives and talents they bring to IBA.**

## PRODUCTIVE AND SAFE WORK ENVIRONMENT

We are committed to a positive, productive, and safe work environment that is free from violence, threats, harassment, intimidation, mental or physical coercion, and other disruptive behavior. We need the cooperation of all our employees to maintain such an environment.

IBA does not permit any form of violence, whether physical, verbal, or mental. We consider all threats of violence as serious matters.

IBA is also committed to a workplace free of physical and psychological harassment.

If you are confronted with any of the above-mentioned behaviors as a victim or as a witness, you should report your concern to your manager, the Human Resources team, the legal team and/or the IBA Compliance Officer.



<sup>1</sup> « Employees » means all staff and consultants.

# The IBA promise to its team members

## IBA'S PROMISE TO ITS EMPLOYEES

IBA expects its employees to be committed to the company's operations and projects. This results first and foremost from a strong commitment by IBA to its employees. This commitment is spelled out in the "promise" which follows.

## COMMITTED TO OUR PEOPLE MEANS OFFERING THEM OPPORTUNITIES TO BOLDLY INNOVATE

IBA's mission is to Protect, Enhance, and Save Lives. This scientific and technological challenge can only be met through continually pushing back the limits of innovation - for the patient, the customer, and the community while respecting the environment - at every level: products, services, and processes. IBA stands by this promise and is committed to each and every employee. By providing modern and effective tools and stimulating a forward thinking and entrepreneurial mentality with employee's desire to give the best of themselves, IBA can fulfill its mission and create a future of protecting, enhancing and saving human lives.

## COMMITTED TO OUR PEOPLE MEANS OFFERING THEM A MEANINGFUL JOB WITH AN IMPACT

Having an interesting job adds a whole new dimension to one's life. IBA stands by this promise and is committed to it, for all team members. Every employee must be able to give one's best, express one's skills, and use one's capabilities to the fullest. Everyone must be able to feel the importance of one's role within the company and how one contributes to one's success. Everyone should also see how one's professional commitment creates a positive impact on patients, the community, the company, customers, and of course, on one's colleagues.

## COMMITTED TO OUR PEOPLE MEANS OFFERING THEM OPPORTUNITIES OF PROFESSIONAL AND PERSONAL DEVELOPMENT

Everyone understands that individual fulfillment on a personal and professional level depends on work-life harmony. IBA stands by this promise and is committed to offering opportunities for its employees' fulfillment. Through continuous learning and training, revealing and developing skills, encouraging physical and mental health, and feeling good in mind and in body. Every one of our employees can grow, be proud of their work, and develop within the Company.

## COMMITTED TO OUR PEOPLE MEANS PROVIDING THEM EMPOWERMENT AND ACCOUNTABILITY

Autonomy is essential for true personal fulfillment. IBA stands by this promise and is committed to seeing that every employee feels fully accountable for his decisions and acts for the success of the Company. Everyone can act freely with autonomy, and yet feel supported and guided when it's necessary.

## COMMITTED TO OUR PEOPLE MEANS CREATING A FRIENDLY CULTURE BASED ON SOLID VALUES

We are dedicated to fostering a friendly culture rooted in strong values. We promote a diverse, equitable and inclusive working atmosphere that emphasizes healthy collaboration, honest relationships and mutual support. We value diversity and are committed to leveraging the differences between people and cultures to create a truly enriching international working environment. Our goal is to ensure that everyone can work safely and feel at ease.



## COMMITTED TO OUR PEOPLE MEANS PROMISING THEM SUCCESS AND ACHIEVEMENT

Professional success is important, an objective for every individual. IBA stands by this promise and is committed to ensuring that every team member achieves this quest for success. By eliminating all forms of useless stress and obstacles, and encouraging initiative, motivation, and fulfillment at work, IBA actively encourages individual and collective success, with fair compensation for all. This will enable IBA to achieve its single-minded mission: to Protect, Enhance, and Save Lives. .as a victim or as a witness, you should report your concern to your manager, the Human Resources team, the legal team and/or the IBA Compliance Officer.

## IBA, leading with commitment

IBA is a company that has direction and ambition. A company that creates, innovates, stimulates, and believes passionately in its people. A company that is committed to the community, to the world and most of all, to its team members. Without this commitment, the Company will never reach the objectives it has set itself nor fulfil its mission and social and economic role.

# TWELVE

key principles



# 1. Avoiding conflicts of interest

## ACTING IN THE BEST INTEREST OF THE COMPANY

At IBA, we expect everyone to act in the best interest of the Company. This means that business decisions should be made free from any conflict of interest and/or bias. Our decisions must be made based on sound business reasoning.

A conflict of interest occurs when an individual's private interest (or the interest of a member of his or her family) interferes, or even appears to interfere, with the interests of the Company as a whole. A conflict of interest can arise when an employee, officer or director (or a member of his or her family) takes actions or has interests that may make it difficult to perform his or her work for the Company objectively and effectively. Conflicts of interest also arise when an employee, officer or director (or a member of his or her family) receives improper personal benefits because of his or her position in the Company.

An outside activity is considered a conflict of interest if it has a:

- negative impact on our business interests; or
- negatively affects IBA's reputation or relationship with others; or
- clouds an individual's judgment in carrying out his or her job duties.

Employees must not:

- compete against the Company. If a family member is employed by a company which is a competitor or a business partner of IBA, inform the Compliance Officer so that the necessary steps can be taken to remove any conflict of interest;
- use their position or influence to get an improper benefit for themselves or others;
- use Company information (including "insider information" as explained in the Dealing Code), assets, or resources to get an improper benefit for themselves or others.

Avoid activity that has the appearance of a conflict of interest – whether or not an actual conflict exists. If you think you may be in a situation that could be perceived as a conflict, disclose the situation to the Compliance Officer so that the necessary steps can be taken to avoid any conflict of interest.

While this Code does not provide an exhaustive list of all possible conflicts of interest that could occur, some of the more common conflicts of interest include:

- having a direct financial interest or holding any employment, managerial, directorial, consulting, or other position with any firm or company that does or seeks to do business with (supplier/customer) or against (competitor) IBA. However, having a direct financial interest in a company which does or seeks to do business with IBA or against IBA is not prohibited if that direct financial interest has been purchased through a third party to which you have delegated the discretionary management of your assets;
- taking for yourself any opportunities in which IBA could have had an interest and that were discovered through the position within IBA or uses Company information or property;
- soliciting or accepting personal discounts or other benefits from suppliers, service providers, or customers that the public or your IBA peers do not receive;
- misusing IBA resources, your position, or influence to promote or assist an unauthorized outside activity not based on sound business reasoning.

## DISCLOSURE AND PRE-APPROVAL

If you find yourself confronted with a situation that places or might place you in a conflict of interest, it is imperative that you promptly disclose the situation to your manager, your Human Resources partner, and the IBA Compliance Officer who will provide you with guidance as to what steps to take.

**Our decisions must be based on sound business reasoning.**

## CLOSE RELATIONSHIPS WITH BUSINESS PARTNERS

You may find yourself in a situation where your spouse, children, parents, in-laws, or someone else with whom you have a close relationship is a supplier, customer, competitor, or employee of IBA. Such situations are not necessarily prohibited, but they call for extra sensitivity to security, confidentiality, and prevention of conflicts of interest. Such a situation, however harmless it may appear, could raise suspicions that might affect working relationships. All such situations must be promptly disclosed to assess the nature and extent of any concern and how it can be resolved.

## FAIR AND HONEST BUSINESS PRACTICES

### FAIR DEALING

Trust is the cornerstone of our business relationships. To build and maintain this trust, we must act with integrity and honesty. Our reputation is within our control, and it is vital to be known as a company that keeps its word and can be trusted. As the saying goes: "it takes years to build a good reputation, it takes minutes to destroy it".

We are committed to dealing fairly with customers, suppliers, competitors, the public, and employees. We adhere to ethical business practices and ensure that no one takes unfair advantage of others through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair practices.

**If people know they can trust us, they will then wish to do business with us.**

## DONATIONS, GIFTS, FEES, FAVORS, BUSINESS COURTESIES, AND OTHER ADVANTAGES

Business partners and/or customers may wish to express their appreciation to one another with gifts or entertainment. However, it may create a conflict of interest for an IBA employee to receive or give gifts or entertainment to or from people or companies doing business with IBA. Therefore, to protect ourselves and those with whom we do business, we must:

- not offer or accept gifts or other compensation in exchange for services provided on behalf of the Company.
- not provide or accept gifts or entertainment that are not considered as standard business courtesies from anyone doing or seeking to do business with IBA.
- not offer gifts or entertainment to anyone with the intent of improperly influencing them to favor IBA, especially when the recipient is a Health Care Professional. Specific laws and regulations on (pre-)approval, reporting and disclosure may apply.
- not violate local laws and policies that may be stricter than the above guidelines.
- gifts and courtesies must comply with local laws, policies, and, where applicable, the COCIR Code of Conduct ([www.cocir.org](http://www.cocir.org)).

Donations to customers or organizations closely affiliated with customers must result in a benefit to the community and should be made to promote better health care, demonstrate good corporate citizenship, or serve a genuine educational function. Such donations must comply with local laws and policies. Please confirm with appropriate legal or compliance resources before donating.

We strive to maintain cordial relationships with our customers and business partners. We expect each employee, officer or director to behave according to the normal course of business of IBA and follow applicable practices in the market concerned. Please check with local management to determine the appropriateness of receiving or providing a gift.

## PAYMENTS TO CUSTOMERS

We maintain thriving partnerships with our customers, who from time to time may provide consulting, research, or other services to IBA.

IBA may compensate customers for consulting, research, and other services rendered, including reasonable costs incurred, where the services bring value to IBA and are rendered at fair market value.

We have a responsibility to provide instruction, education, and training on the safe and effective use of our products to health care professionals. If IBA provides honoraria or reimbursement of travel, living, or meal expenses to participants, the amount must be reasonable and in compliance with local laws and policies.



## NON-PUBLIC PRICE-SENSITIVE INFORMATION ABOUT LISTED COMPANIES AND INSIDER TRADING

We may, while performing our duties, come into possession of “non-public information” or “Insider Information.” These relate to any information which has not been made public and which, if it were made public<sup>2</sup>, would be likely to have a significant (positive or negative) effect on the price of financial instruments of the listed companies (including IBA, our customers or other companies with whom we do business). Examples of Inside Information include:

- mid-year and full-year financial results;
- earnings, dividends or stock splits;
- certain proposed mergers, acquisitions, or divestitures;
- strategic plans;
- certain changes in top management;
- ...

It is illegal to purchase, sell, subscribe to, acquire, or dispose of securities or any rights or interest in listed securities if you have Inside Information concerning the company of which you are buying securities. Doing so is referred to as “insider trading.”

Insider trading can put us all at significant risk. Consequently, these rules are very important, and breaking them could lead to instant dismissal and significant civil and criminal penalties. We must never use or share with others Insider Information about IBA or companies doing business with IBA.

For further information on this topic, please refer to IBA Insider Dealing Code. A training presentation is available on the website. <https://www.iba-worldwide.com/iba-dealing-code>

## 2. Ensuring fair, accurate and reliable company records and internal controls

### FAIR AND ACCURATE RECORDS

Each of us records or prepares information in one way or another in the course of our work. Many people, inside and outside IBA, rely on those reports to be truthful and accurate including our employees, independent auditors, our shareholders, government agencies, and our stakeholders.

IBA's books and records must be prepared accurately and honestly, both by our accountants who prepare records of transactions and by each of us who contribute to the creation of records. For example, by submitting expense reports, job logs, measurements, and timesheets. All our books and records must be supported by sufficient documentation to provide a complete, accurate, valid, and auditable record of the transaction.

Fair and accurate books and records are essential for managing IBA's business and maintaining the accuracy and integrity of the Company's financial and sustainability reporting and disclosure. This applies to both internal reports and public communications.

### INTERNAL CONTROLS

Reliable internal controls are critical for proper, complete, and accurate accounting. Each of us must understand the internal controls relevant to our positions and follow the policies and procedures related to those controls.

If at any time we suspect that a control fails to adequately detect or prevent inaccuracies or fraudulent activities, we are strongly encouraged to promptly notify our managers.

### FRAUD / THEFT

IBA relies on its internal controls and the personal integrity of every employee to protect Company assets against damage, theft, and other unauthorized use. Any involvement in corrupt practices, including misuse of money, property, or services, constitutes a violation of both the Code of Conduct and the law, and will result in appropriate sanctions.





## ESG REPORTING: ENVIRONMENTAL, SOCIAL, AND GOVERNANCE RESPONSIBILITIES

At IBA, we recognize the importance of Environmental, Social, and Governance (ESG) factors in our business operations. ESG reporting increases transparency on the risks and opportunities that the Company faces. We see ESG as a way to communicate with our stakeholders, creating trust in what the Company does.

IBA aims at sharing its initiatives on environmental stewardship (for example on carbon emission reduction, biodiversity protection, responsible use of resources), social commitments (for example Diversity, Equity and Inclusion, data privacy, human rights), and governance rigor (for example internal controls, anti-corruption and whistleblower program).

Our dedication to ESG principles reflects our broader commitment to create a sustainable, ethical, and inclusive business. By embracing these responsibilities, we aim at protecting the environment, enhancing social well-being, and upholding strong governance practices, ultimately contributing to the long-term success and resilience of IBA.

## COMMITMENT TO ESG PRINCIPLES

We are committed to integrating the ESG principles into our decision-making processes and reporting on our performance to ensure transparency and accountability. This commitment is aligned with relevant European Directives and Belgian laws to promote sustainability and responsible business conduct.

# 3. Competing globally: fair competition

## ANTITRUST/COMPETITION/ANTIMONOPOLY LAWS

The purpose of antitrust –or competition or antimonopoly– laws is to ensure that the market economy works properly and that competition among companies is fair.

It is imperative that all of us ensure IBA's business practices comply with these laws, which are prevalent in most countries where we operate”.

We must be very careful when having contact with our competitors. Antitrust laws prohibit any agreements with competitors that might restrain trade.

We need to avoid any actions that could appear as if we're engaging in such agreements or concerted practices (for example on pricing, customer or territory allocation). Even seemingly innocent communications with competitors can lead to accusations and investigations.

Exchanging any information with a competitor can give rise to concerns. For this reason, membership in trade associations must be approved in advance by your manager.

Never lose sight of the importance of antitrust laws, as sanctions may not be limited to fines for the company but may also constitute criminal law violations for individuals.

Prior to engaging in any relationships or communications involving competitors, you must seek advice from the IBA Legal team.

## RELATIONSHIPS WITH CUSTOMERS AND SUPPLIERS

There are potential trust situations with regards to customers and suppliers. Such situations might result in restrained trade. The IBA Legal Team can advise you on the areas of your business that may be of concern.

## ADVOCATING IBA'S PRODUCTS, TECHNOLOGIES, AND SOLUTIONS

Promoting the merits of our products, technologies, and solutions is the best way to advance IBA's business and to compete fairly.

IBA employees should focus on the exceptional qualities of our offers and remain cautious when discussing with customers, as any disparagement of third parties can cause serious and negative consequences for the Company.

We must ensure that communications about our Products, Technologies, and Solutions are transparent, truthful, and not misleading.

Also, ensure that all communications about our products adhere to strict rules in terms of specifications and qualities.

**We must ensure that our communications about our Products, Technologies, and Solutions are transparent, truthful, and not misleading.**

## 4. Quality and regulation of medical devices

Our mission is to Protect, Enhance, and Save Lives. We achieve this through our technological expertise and by assuring that our products correspond to their intended use and pose no danger to patients and users.

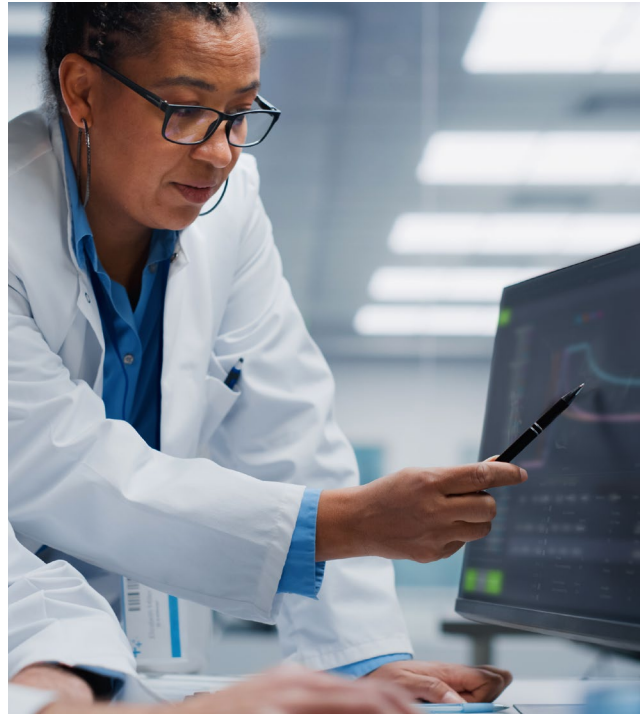
Government agencies in the countries and regions in which we operate have established requirements to ensure the safety and effectiveness of medical products, aimed at protecting public health.

Our main objective is to maintain the highest quality of our products and comply with all applicable regulations.

We ensure product quality by:

- adhering to good manufacturing and laboratory practices, and quality system requirements;
- properly registering all products by submitting accurate and complete information;
- properly labeling our products;
- promptly responding to complaints and other indicators of potential problems, taking timely and appropriate corrective action; and
- promoting our products with evidence-based product claims.

A strong focus on quality is vital for protecting patients, users, the public, and the Company.



Quality management and product quality are among our most important principles.

## 5. International trade rules



### COMPLIANCE WITH LOCAL LAWS AND REGULATIONS

We do business in a global economy and the laws of one country or jurisdiction sometimes apply to transactions or activities that occur elsewhere.

We must all comply fully with applicable country laws, including those concerning economic penalties and export control, anti-boycott, and the diversion of products. Non-compliance can result in severe civil and criminal law penalties for IBA and sometimes even its employees, including suspension or rejection of export privileges and business licenses.

When business transactions involve several countries, we must find the best way to comply with the laws and follow the customs of one country without violating the laws or customs of another country. If conflicts between the laws and/or customs of different countries arise, you must seek guidance from IBA's Legal Team.

### ECONOMIC POLICY

Many countries have restrictive laws or require licensing for the export and/or import of certain goods and services to other countries and to certain parties. Countries may also impose various kinds of trade sanctions against other countries or groups of persons.

The scope of these trade sanctions and embargoes may vary widely from country to country. They may range from specific prohibitions on trade in a specific commodity to a total prohibition of all commercial transactions. Due to the complexity of the legal requirements under many of these international trade laws, you must seek guidance from IBA's Customs Team or Legal Team before exporting or importing goods or services or engaging in transactions that might be affected by trade penalties.

# 6. Government affairs and political involvement

## PARTICIPATION IN THE POLITICAL ARENA

In conducting business globally, IBA regularly interacts with government officials. How we conduct ourselves with governments and in the political arena can affect our reputation, our operations around the world, and our ability to work with government officials in the countries in which we operate.

Our activities must meet the highest ethical standards and comply with all host government laws and regulations. In all instances, it is imperative for employees to seek proper guidance and obtain the required approvals from hierarchy or the IBA Legal Team before engaging in government or political activities.

## LOBBYING ACTIVITIES

Lobbying is an activity aimed at influencing public policy decisions by providing information to elected or appointed officials and their staff. This includes both direct communication with public officials and providing support to any person who engages in such communication. Lobbying activities are strictly regulated, and any IBA employee must obtain management's approval before engaging in lobbying activities.

## ENGAGING IN POLITICAL ACTIVITIES

When engaging personally in political activities, employees must not identify themselves as representatives of IBA.



# 7. Protection of information and intellectual property

## RESPONSIBILITY FOR IBA'S INFORMATION ASSETS

The information we generate, use, and maintain is one of IBA's key assets. We protect and safeguard this information because it is vital for our research, our daily and on-going operations, and ultimately, our success.

IBA's key information assets include the Company's paper and electronic records as well as systems that store, process, or transmit Company information. IBA's intellectual property (including trade secrets, patents, trademarks, and copyrighted material) is also a key information asset.

## PROPER ACCESS AND USE OF INFORMATION ASSETS

IBA's Information Security Policies protect our information assets against theft, unauthorized disclosure, trespassing, misuse, and careless handling.

Managers with the appropriate level of authority may authorize the viewing and handling of specific information assets. Employees unsure of their authority with respect to the handling of information assets should discuss this subject with their manager for clarification. Examples of improper handling include unauthorized viewing, copying, distributing, removing from the premises, damaging, and altering of Company information.

## HANDLING SENSITIVE OR PROPRIETARY INFORMATION

All employees must be cautious and discreet when using classified, confidential, or sensitive information. Such information should be shared only with other IBA employees who have a legitimate need to know. Outside parties should only have access to such information if they are under binding confidentiality agreements, which can be obtained from IBA's Legal Team. We must always treat sensitive information that has been entrusted to us by others with the same level of care as we do with our own confidential information.

Patents, trademarks, copyrights, trade secrets, and other proprietary information are valuable corporate assets. Each employee must protect these assets and respect the intellectual property of others. IBA and its employees must not knowingly infringe upon or misuse third-party intellectual property rights or violate any confidentiality agreements.

Similarly, we must not seek to obtain third party information or competitive intelligence through unlawful means, such as bribery or illegal payments.

If you have any questions about the use of patented or proprietary information, including computer software of third parties, contact IBA's Legal Team.

**We must always treat sensitive information that has been entrusted to us by others with the utmost care.**

## USE OF COMPUTER SYSTEMS AND OTHER TECHNICAL RESOURCES

We are all responsible for ensuring that IBA's computer systems and other technical resources are used appropriately. Keep access codes (for example, passwords, personal identification codes, etc.) secure and do not share them with others. Anyone with a system identity and password is responsible for activities performed under that identity.

## USE OF EMAIL AND THE INTERNET

The communication systems of IBA (including computers, electronic mail, intranet, and internet access, telephones, voice mail, web and paper documents, memos and working papers) are the property of IBA. Our communication systems may be used for occasional personal use provided that such use incurs minimum cost to the Company, does not interfere with our professional obligations, complies with the Code, and aligns with IBA's values.

IBA encourages responsible and environmentally conscious use of information technology (e.g., computers, networks, e-mail, Internet) as valuable and effective business tools.

We urge all our employees to help ensure that IBA is not inappropriately or unintentionally represented in any media advertisement, Internet home page, social media, e-mail, or other public representation especially during personal use of our communication systems.

In a world where phishing and hacking is daily routine, the integrity of our communication systems must be protected. This requires that employees secure their personal access information to prevent unauthorized access and use of our communication systems.

Communication systems should not be used for personal gain, unethical activities, or access to information which is irresponsible and not compatible with the proper performance of our job.

The usage of IBA's communication devices or systems is not private and hence may be monitored by the Company in line with its policies and with the law.

## USE OF SOCIAL MEDIA

Unless authorized by IBA marketing management, IBA employees are prohibited from communicating on behalf of IBA on social media. Authorized individuals should communicate with transparency and caution, paying particular attention to authorization, confidentiality, language, and phrasing of the message.

## INFORMATION SECURITY

The aim of the Information Security Policies is to provide pragmatic rules and guidelines for everyone working or acting on behalf of IBA in order to protect and safeguard our information (including information under our control) and information systems against breaches, weaknesses, attacks, disclosures, etc. of any sort.

For any questions, comments, or concerns about Information Security, please contact the Information Security Office at : [security-office@iba-group.com](mailto:security-office@iba-group.com)

**IBA encourages the responsible use of information technologies as valuable and effective business tools.**

# 8. Data privacy

## HANDLING PERSONAL DATA

Employees must exercise care and discretion in handling personal data. Many of us handle personal data or information about our stakeholders including individuals, including employees, contractors, shareholders, customers, patients, and anyone else with whom IBA does business or interacts. Various laws govern the collection, use, storage, sharing, and disposal of personal data. IBA respects the confidentiality of such information in both paper and digital form, ensuring it is not used or disclosed improperly or unauthorized individuals. When processing personal data, IBA respects applicable laws.

## PROPER USE OF PERSONAL DATA

Privacy laws vary from country to country. IBA, along with its technical and organizational protection controls, must always comply with the privacy laws in the relevant jurisdictions. Employees should keep all personal data secure and follow IBA's policies and guidelines regarding information protection. The security level applied to data processing and storage must be appropriate to the potential risks involved. Additional requirements apply to the processing of patient information due to its sensitive nature.

## PRIVACY RULES – PATIENT-RELATED INFORMATION

In providing services such as installation, operation, maintenance, research and development for our customers, IBA may receive medical or patient-related information (the "Patient-Related Information").

IBA is subject to strict regulations prohibiting the review, use, sharing, or utilization of Patient-Related Information. We adhere those rules with the highest regard.

If Patient-Related Information enters your possession, you are hereby requested:

1. To immediately inform IBA's Quality manager of such unauthorized possession;
2. To immediately notify the sender (the "Notification") and make sure that the sender acknowledges receipt of the Notification and that such Notification contains at a minimum,
  - i. a notice that the information received contains confidential Patient-Related Information,
  - ii. a clear indication that no answer or follow up will be given to the sender,
  - iii. that the sender is requested to resend the information without the Patient-Related Information or with the Patient-Related Information appropriately redacted;
3. To immediately destroy the Patient-Related Information and confirm that destruction to the Quality manager.

By following these steps, we maintain the integrity and confidentiality of sensitive personal data and comply with relevant privacy laws and regulations.



# 9. Environmentally responsible products and operations

## A STRONG LINK TO IBA'S MISSION

As part of its mission to “Protect, Enhance and Save Lives”, IBA recognizes the urgent need to address the current major environmental crisis. IBA is deeply committed to protecting the environment and minimizing the ecological impact of its products during all their life cycle stages (from materials extraction to decommissioning) and operations across the value chain.

## COMMITMENT TO PROTECT THE ENVIRONMENT

IBA defined its environmental priorities through a materiality exercise and internal investigations, validated by its Sustainability Board, these priorities are:

- the reduction of greenhouse gas emissions, water consumption and waste production, from its products, its activities and value-chain,
- the protection, and where possible, restoration of biodiversity on its facilities.

To address these priorities and fulfill its commitment to Environmental protection, IBA is taking effective actions to:

- Implement and continuously improve an environmental management system based on recognized standards (including ISO14001, CDP and B Corporation),
- Comply with international, national and local laws regulating environmental topics,
- Implement Ecodesign in its processes, and assess and reduce the greenhouse gas emissions, water consumption and resources scarcity impact of our products across their lifecycle,
- Assess and develop regenerative environmental applications,
- Assess and reduce the greenhouse gas emissions, waste production and water consumption of our operations (offices, production facilities, commuting, travels), increase quality of sorting and recycling of solid waste,

- Protect our surrounding nature (management of substances of concern, ground and groundwater contamination)
- Protect, and where possible, restore biodiversity on our facilities and through relevant partnerships,
- Report publicly on our environmental priorities and targets

## ENVIRONMENT PROTECTION IS EVERYONE'S BUSINESS

IBA is committed to enhancing awareness among employees, customers, and suppliers about minimizing environmental impact. We prioritize suppliers who demonstrate environmental awareness comparable to that of IBA.

The Company actively promotes and supports individual initiatives aimed at reducing the environmental footprint of its operations. As a result, all employees are expected to carry out their responsibilities with a strong environmental consciousness and to apply the precautionary principle as well as preventive actions in their day-to-day job.

In implementing these principles IBA aims at generating shared and long-term value while preserving and restoring the environment for both present and futures generations.



Every employee is expected to perform his/her job with environmental consciousness and apply the precautionary principle.

# 10. Health and safety

## HEALTH AND SAFETY

IBA is committed to conducting its business in compliance with all applicable workplace health and safety laws and regulations.

IBA promotes the prevention of involuntary labor and human trafficking, prevention of underage labor, freedom of association, ergonomics, great employee facilities and burnout prevention.

Our mission to “Protect, Enhance and Save Lives” underscores our commitment to health and safety.

Protecting lives is a daily commitment at IBA, applying first and foremost to ourselves and the people we work with and for.

IBA is committed to implementing best practices in the field of Occupational Health and Safety to keep our promise of No Harm to our people. To achieve this result, we:

- ensure IBA operations comply with applicable occupational health and safety regulations, and when appropriate, implement additional controls to meet company requirements;
- empower all employees to stop any activity which they judge hazardous and goes against our ‘No Harm’ principle.

Throughout all steps of development, implementation, and operation of IBA products and services, we ensure the highest standards of safety for our employees.

In particular, in relation to working time, this implies that we respect the rules and regulations – in terms of working hours, travel time, and time to recover – applicable to the locations where we operate.

## RIGHT TO DISCONNECT

IBA is committed to respecting its employees’ right to disconnect from work-related electronic communications outside of normal business hours. This includes emails, electronic messages, and any other form of work-related communication.

There may be exceptions to this policy to ensure the proper functioning of technical operations on site. These exceptions will be carefully managed and will always be proportionate to the employees’ right to disconnect.

Organizational measures are in place to minimize the impact on employees and to respect their personal time.

To support this commitment, IBA :

- Clearly defines normal business hours and communicate them to all employees,
- Ensures that any required exceptions are limited, justified, and pre-approved by the relevant manager,
- Provides guidelines and training to employees and managers on the importance of the right to disconnect and how to respect this policy,
- Monitors compliance with this policy and addresses any issues promptly to ensure that the right to disconnect is upheld.

Furthermore, even when regulations allow for higher limits, such as in emergencies or cases of force majeure, we always strive to respect the following principles:

- maximum 13 consecutive hours per day;
- maximum of 6 consecutive working days per week;
- maximum of 60 hours per week (spread over six days per week);
- minimum of 11 hours of rest between two work periods, and
- following the recommendations related to fatigue on the job, as described and published under document MID37584 (e.g., the recommended recovery time between two assignments on-site and the rest time while traveling by car).

In any situation where these limits may not be feasible or when employees have concerns about their working hours, they should discuss the matter with their manager in advance. This ensures that appropriate actions are taken and, if necessary, further escalation is managed effectively.

By integrating these practices, IBA aims to create a supportive work environment that values both the right to disconnect and the responsible management of working hours, promoting a balance that benefits both employees and the Company.

**Protecting lives is an everyday commitment at IBA, and it first applies to ourselves and the people we are working with and for.**



# 11. Anti-bribery and corruption

## STANDING AGAINST CORRUPTION AND BRIBERY

Bribery is the act of offering money or anything valuable in order to influence someone's behavior; bribery is therefore a form of corruption. Corruption also relates to the abuse of power, fraud, collusion, cartels, money laundering, extortion, and embezzlement.

## CORRUPTION AND BRIBERY: THE POLICY

At IBA, we have as an objective to prevent and prohibit bribes or any sort of corruption and as such, the Company is compliant with the applicable anti-corruption and bribery legislation, including but not limited to the Belgian, European, United States, and other international anti-corruption laws.

IBA complies with anti-corruption and bribery laws and enforces them, as well as the values they contain, within IBA. This Code of Business Conduct explicitly prohibits the bribery of any government official in any country or of any private person as well as corrupt practices are strictly against IBA's policy, even if refusing to make such payment would result in the Company losing a business opportunity.

## PUBLIC OFFICIALS

Under Belgian, European, United States and many other country's legislation, it is forbidden for IBA, its employees and agents to, directly or indirectly, make, promise, authorize, or offer anything of value to any government official on behalf of IBA to secure an improper advantage, obtain or retain business, or direct business to any other person or entity.

## COMMERCIAL ENTITIES

In addition, bribery involving commercial (non-governmental) parties is prohibited. Consequently, IBA employees and agents shall not offer, promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any function or any business-related activity. IBA employees and agents also shall not request, agree to receive, nor accept anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any function or business-related activity.

## THE DUTY OF INTEGRITY AND TRUST OF IBA

As such, IBA, including its employees or representatives, must not accept, neither directly, nor through any family member or anyone else, gifts or favors of any kind from a business partner, or offer the same to the latter except if they are courtesy gifts, considered as modest in value and to the extent that the time and place is appropriate.

In any case, such favors are prohibited if they may affect or even appear to affect the integrity or independence of the business partner, IBA or its employees. The duty of integrity and trust are of primary importance within IBA and any illegal or unethical act would not be tolerated.

**In the spirit of high integrity, and in support of our value of fairness, we must not commit bribery or any action that may be construed as bribery.**

There are limited instances where IBA may engage in business relationships that require IBA to provide items of value to a government official or commercial representative. For example, IBA may pay for the reasonable cost of a government official, health care professional, or other commercial representative's meals, lodging, or travel if, and only if, the expenses are bona fide, reasonable, and directly related to the promotion, demonstration, or explanation of IBA products or services, or the execution of a contract with such person's entity. In addition, there are instances where IBA may retain the services of physicians or scientists in order to consult and conduct research activities.

In all such instances, the locally applicable process(es) are strictly followed to ensure entire respect with rules and regulations in force.

## RISK AND PENALTIES

Violations of this Policy expose IBA to significant risks, including potential legal convictions, fines, and prison sentences for individual employees and officers as well as to reputational damages and loss of stakeholder's confidence.

### Compliance Officer or the Legal Team

If you have any doubt regarding offering or receiving a gift or favor, you should immediately notify the Compliance Officer or the Legal Team.

If you need more information or know of an incident regarding this Anti-bribery and Corruption principle, please contact the Compliance Officer or the Legal Team.

## RISK MANAGEMENT

In order to limit its bribery and corruption risk, IBA is continuously identifying the specific risks it could be exposed to by (i) strictly analyzing third party business partners' (in particular agents and distributors) reputation including anti-money laundering due diligence, (ii) examining transactions with governments or government institutions and representatives, (iii) creating new legal entities overseas with due diligence, and (iv) educating employees through communications and proper training.

## COMPLIANCE

IBA employees and agents must always be familiar with and perform their duties according to the requirements set out in this Policy. IBA employees or agents who violate this Policy are subject to disciplinary action, up to and including dismissal. Third-party representatives who violate this Policy may be subject to termination of all commercial relationships with IBA. The Company will also notify appropriate authorities of any illegal commercial action detected.

To ensure that all IBA employees and agents are thoroughly familiar with the provisions of this Policy and any other applicable anti-corruption laws, IBA provides anti-corruption training on a regular basis.

Any IBA employee or agent who suspects that this principle may have been violated must immediately notify the Compliance Officer or the Legal Team. Employees who, in good faith, report suspected legal, or ethical, violations will not suffer any adverse consequence for doing so. When in doubt about the appropriateness of any conduct, the Company requires that you seek additional guidance before taking any action that may subject the Company to potential compliance liability.

# 12. Human Rights

## ACTIVELY PROTECTING HUMAN RIGHTS

The Universal Declaration of Human Rights defines human rights as rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human rights include the right to life and liberty, freedom from slavery and torture, freedom of opinion and expression, the right to work and education, and many more [altogether “Human Rights” <https://www.un.org/en/about-us/universal-declaration-of-human-rights>]. Everyone is entitled to these rights, without discrimination.

The respect of Human Rights is essential to ensure a sustainable working environment for everyone and to act for a better world. It is a part of how IBA wants to behave and the values we want to be known for. At IBA, we take our responsibility to respect Human Rights seriously. Each of us has a part to play in creating a work environment that embraces and respects Human Rights. That requires active behavior to avoid infringing on the rights of others and to achieve great things.

## COMPLIANCE WITH RULES

We comply with all applicable local, national and international laws and regulations dealing with or impacting Human Rights. This Code of Business Conduct establishes the common principles applicable everywhere, even where there are no such laws or regulations on Human Rights. If there are discrepancies between this Code of Business Conduct and the applicable laws and regulations, the more stringent standard shall apply.

The relevant sources we refer to are the International Bill of Human Rights (consisting of the Universal Declaration of Human Rights, the international Convention on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights), the UN Guiding Principles on Business and Human Rights and the principles set out in the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work.

## REPORTING AND ACCOUNTABILITY

We believe in fostering an open and transparent work environment where employees feel empowered to report any concerns related to ethical conduct, including potential human rights abuses. Our Whistleblowing Policy provides multiple channels for confidential reporting. We encourage employees to report any suspicion of modern slavery or unethical behavior in IBA’s value chain promptly. All reports are taken seriously and investigated thoroughly. We’re committed to protecting whistleblowers from retaliation and ensuring that appropriate actions are taken to address any verified issues. Accountability is a key component of our ethical framework, and we hold ourselves and our partners to the highest standards of conduct.

**Each of us has a part to play in creating a work environment that embraces and respects Human Rights.**

## FOCUS ON SOME SPECIFIC RIGHTS

All Human Rights are equally salient. Nonetheless, IBA would like to highlight some of them, that merit our special attention:

### FORCED LABOR AND UNDERAGE LABOR

IBA prohibits forced or indentured labor, in all its forms. Employment agreements are to be made on a voluntary basis, and every worker receives regular payment for work and an explanation on their pay slips. Moreover, workers are, as per the applicable laws, allowed to terminate their employment relationship with reasonable notice. As per our Environment, Health, and Safety principles, we respect the rules and regulations when it comes to – notably but not limited to – working time, travel time and time recovery.

IBA also prohibits the employment of children. Every child has the right not to perform a work that is mentally, physically, socially, or morally harmful or that interferes with his or her schooling. IBA vets the age of all applicants prior to their employment.

### DISCRIMINATION AND DIVERSITY

Equal employment opportunities are offered to all IBA employees. No discrimination is made on any basis, including race, color, age, sex (including pregnancy, sexual orientation, or gender identity), national origin, religion, language, veteran status, genetic information (including family medical history) and physical or mental disability. Decisions relating to employment are solely based on the skills, abilities, and performance of the employee.

### FREEDOM OF ASSOCIATION

Every IBA employee has the right to join a trade union or any other organization. As per our “Equal opportunity” principle, no one at IBA should ever be subject to any kind of discrimination because of accession to or creation of a trade union nor because of the worker’s choice not to join or create such group.

### THE RIGHT TO A HEALTHY ENVIRONMENT

The right to a healthy and sustainable environment is the cornerstone between Human Rights and their interaction with the environment. It includes the environment’s impact on many rights such as the right to life, health, food, water, sanitation, property, housing, private life, culture, development, and non-discrimination. IBA is aware of the importance of this right as our generation faces a serious environmental crisis and associated impact on Human Rights. We, therefore, include the environment [“the Planet”] as one of our five stakeholders, make it one of our twelve key principles of this Code of Business Conduct and it receives central attention in our day-to-day work.

## SUPPLIER IMPACT

Compliance with Human Rights is not only required from IBA and each of us as IBA employees, but also from our customers and suppliers. For example, IBA is continuously assessing its suppliers to ensure that their activities do not contribute to the infringement of Human Rights. By way of illustration, we ensure that we work with third parties that share our commitment to Human Rights and are not violating the Human Rights of their employees (e.g., do not use forced labor or child labor). Consultants and other parties acting on behalf of IBA are also expected to fully respect the Human Rights of their employees, suppliers, and customers.

# Closing note: Making the right choice

IBA's legal and ethical obligations go far beyond what is included in this Code of Business Conduct. The responsibility for meeting our legal and ethical obligations cannot, however, be fully defined or guaranteed by any set of written rules. There will almost certainly be times when the best course of action can only be recognized by ensuring our actions are consistent with our Company's values and business ethics.

Other companies' policies and procedures should also prove to be a valuable resource for guidance on many compliance issues.

## Questions?

If questions arise about any matter of compliance, business ethics or denunciation, whether covered by this Code or not, please contact:

- IBA's Compliance Officer at [LegalCompliance@iba-group.com](mailto:LegalCompliance@iba-group.com);
- your manager
- a representative of the Human Resources or Legal Team.

We must strive both individually and as a company to preserve and strengthen our commitment to total excellence in the operation of IBA. This pursuit of excellence begins with compliance with our Code.

In the end, our confidence must rest on the honesty, integrity, and good sense within each of us. Thank you for doing your part to make IBA a force for good.



The IBA whistleblower platform provides the possibility of filing anonymous complaints. You can find it here : <https://www.iba-worldwide.com/iba-code-conduct>



## Contact IBA

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