
Code of Conduct

WE PROTECT THE FUTURE



A MESSAGE FROM OUR CEO



At IMS, we believe that **integrity, respect** and **responsibility** are the cornerstones of lasting success. This Code of Conduct is more than just a document, it is a reflection of our shared values and the standards we uphold in everything we do.

Whether you're working with colleagues, customers, suppliers or other partners, I encourage you to follow the principles defined in this Code of Conduct as a compass when making ethical decisions and fostering a culture of trust.

Each of us plays a vital role in protecting our reputation and living up to the expectations of those who rely on us.

Thank you for your commitment to doing what's right.

Elmar Platzgummer,
CEO

**We hold ourselves to
standards that mirror
our values and steer
our daily actions.**

TABLE OF CONTENTS

General principles	1	Bribery and corruption are strictly prohibited	15
What we stand for vs what we don't stand for	4	We act responsibly with gifts, meals, entertainment and travel	15
Our values and how we live them	6	We respect privacy	15
Our standards of ethical behaviour	8	We maintain accurate records	16
Integrity starts at the top	8	We comply with trade laws and export control regulations	16
We promote diversity, equity and inclusion	9	We engage responsibly in political and public activities	17
We voice our concerns	9	We respect human rights	17
We prohibit retaliation	11	We respect environmental, health and safety laws	19
We are committed to a safe workplace	11	Our products are safe and of high quality	19
We proactively manage conflicts of interests	12	We protect confidential information and intellectual property	19
We maintain trust with our business partners	13	We protect physical assets	20
Competition must be fair	15	How we handle possible infringements	21
		Training and contact information	22



**ONE CODE.
ONE TEAM.
ONE STANDARD
WE ALL UPHOLD.**

GENERAL PRINCIPLES

To make ethical and integrity-based decisions consistent with the Code of Conduct, ask yourself the following questions before you act:

- 1** Is it compliant from a legal perspective?
- 2** Does it comply with our internal IMS policies and Code of Conduct?
- 3** Is it consistent with our values and culture of integrity?
- 4** Have I considered any impacts on our employees, partners and shareholders?
- 5** Would I be comfortable if my actions are known by my manager, my family or are published in newspapers/social media?
- 6** Have I asked the right persons for guidance, if I am still unsure how to act in a compliant manner?

The standards set forth in this Code of Conduct apply to all employees of IMS Nanofabrication including its affiliated entities, as well as to any individuals or organizations acting in the name or on behalf of IMS Nanofabrication.

As we want to ensure ethical principles are upheld not only within our own area of activity but also throughout our extended supply chain, these principles must also be communicated to our external partners (e.g. customers, service providers) and agreed as binding. For suppliers, an additional dedicated Supplier Code of Conduct is in place which must form an integral part of contractual agreements and addresses specific topics for our upstream business partners. By extending our rules of conduct to external partners we build up a supply chain with shared values and ethical business behaviour.

All IMS employees are responsible for knowing and at all times adhering to the Code of Conduct and taking its principles into account in any decision-making process.

Be advised that:

There are no exceptions to acting with integrity and following our Code of Conduct. If you have questions about the application of the Code of Conduct to specific situations, seek clarification or guidance from your manager or by contacting the Compliance Office. Violations of the Code of Conduct will result in disciplinary actions up to and including termination of employment. Anyone who violates applicable law must also expect and may be subject to civil and criminal prosecution.

**OUR CONVICTIONS
SHAPE US;
OUR BOUNDARIES
SHIELD US**



WHAT WE STAND FOR



Integrity

We believe in doing the right things no matter where we operate and hold ourselves accountable for what we are doing.



Ethical Leadership

Our values guide our decisions and drive meaningful solutions, build trust and strengthen our reputation as an ethical and respected company.



Respect

We respect human rights & individual differences and value that diversity of thought drives meaningful ideas and solutions.



Voice Concerns

We speak up with courage and ask questions when something feels wrong or inconsistent with our Code of Conduct - knowing our concerns will be heard without retaliation.



Responsibility

We honor our commitments, safeguard confidential information, and deliver results with transparency.

WHAT WE DON'T STAND FOR



Dishonesty

We don't mislead our business partners or each other, falsify our records, or engage in unfair competition.



Illegal Activity

We don't violate applicable laws and never support unlawful conduct. This includes violations of regulations governing ethics, safety, trade, environmental and human rights.



Retaliation

Those who speak up in good faith will not be subject to any reprisals.



Conflicts of Interest

We avoid situations that interfere or appear to interfere with our ability to act in the best interests of IMS.



Misuse and Theft of Assets

We don't misuse/steal assets or improperly disclose confidential information. This applies both to those of IMS and our business partners.

**WITH EVERY HAND WE SHAKE
WE COMMIT TO OUR VALUES.**



OUR VALUES AND HOW WE LIVE THEM

Customer comes first

- ✓ We put our customers first by carefully listening and acting on their needs.
- ✓ We keep our promises to customers - clearly, simply, and without delay.
- ✓ We value and nurture our partnerships.

Shaping the future with ambitious innovation

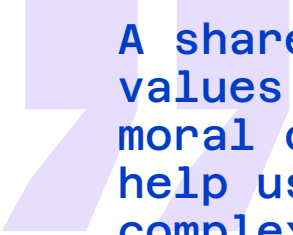
- ✓ We challenge the status quo and drive market disruptions by anticipating change.
- ✓ We also challenge ourselves to innovate responsibly and continuously improve.
- ✓ We turn challenges into opportunities that spark progress and purposeful change.

We are results driven

- ✓ We balance risks and opportunities to drive smart, sustainable outcomes.
- ✓ We own results and learn from mistakes to improve future performance.
- ✓ We strive to create lasting value for our shareholders.

We are one IMS

- ✓ We are committed to team success and do our best for IMS.
- ✓ We recognize, respect, and build trust with each other.
- ✓ We value and grow passionate teams and ensure a safe and healthy workplace.



A shared set of values serve as moral compass and help us navigate complex situations.

Inclusion is how we lead

- ✓ We value diversity and embrace differences.
- ✓ We build inclusive teams where people perform at their best and celebrate success.
- ✓ We care and make a difference to each other and our communities.

We deliver quality that lasts

- ✓ We design high-quality technology that sets new standards.
- ✓ We think long-term and create solutions that are reliable and built to endure.
- ✓ We apply high standards to every task - from design to site acceptance and service.

Integrity is our compass

- ✓ We are truthful and transparent, and act with uncompromising integrity.
- ✓ We cultivate talent to do the right things right.
- ✓ We consider integrity to be the guiding ethical principle in all our actions.

OUR MANAGEMENT SIGNING THE DIVERSITY CHARTER

Signing the Diversity
Charter is just the
beginning - living it
is our mission.





OUR STANDARDS OF ETHICAL BEHAVIOUR

Our company standards reflect the beforementioned values we uphold in every aspect of our work and guide our behavior, decisions and interactions. By following these standards, we foster a culture of integrity, respect, and accountability. Ethical and integer behaviour is not only about our personal standards, it's also about how we treat one another.



When leaders consistently act with integrity, fairness, and respect, they set the tone for the entire organization.

We hold ourselves to standards that mirror our values and steer our daily actions.

1. INTEGRITY STARTS AT THE TOP

Managers play a critical role in modeling our values through their everyday decisions and behavior. Managers are therefore expected to role model IMS' values, make ethical decisions, escalate concerns as appropriate and hold themselves and others accountable to do the same. Managers are also expected to create an open environment that empowers their teams to speak up and feel comfortable asking questions without fear of reprisal, knowing that their voices will be heard.



Embracing differences and promoting diverse teams strengthens our resilience and equips us for future challenges.



By speaking up, we help IMS to identify, prevent, and address potential risks - not only for IMS, but also for our employees, customers, suppliers, and communities.

2. WE PROMOTE DIVERSITY, EQUITY AND INCLUSION

IMS benefits from diverse perspectives and different strengths and skills of its employees. Diverse teams are a cornerstone of success, enable us to overcome challenges and therefore be more resilient for the future. In order to realise the full potential of diverse teams, it is essential that every member feels valued and heard. In doing so, we provide equal employment opportunity for all employees and applicants. Our commitment in this regard is emphasized by signing the Austrian Federal Economic Chambers' Diversity Charter in 2024, which promotes diversity and inclusion throughout the organization by fostering a corporate culture characterized by mutual respect & appreciation for diversity.

Be advised that:

IMS maintains a zero tolerance-policy toward harassment or discrimination based on race, colour, religion, sex, nationality, ethnicity, age, physical or mental disability, medical condition, marital status, pregnancy, gender, gender expression, gender identity, sexual orientation or any other characteristic.

3. WE VOICE OUR CONCERNS

Having integrity means speaking up when a situation, behaviour, or conduct doesn't seem right or inconsistent with the Code of Conduct, other internal guidelines or applicable law. Anyone can speak up, ask questions and report concerns through our Whistleblower portal.

Did you know?

The IMS Whistleblower portal ensures anonymously reporting of observations or concerns:
<https://whistleblowersoftware.com/secure/ims-nanofabrication>



**WHERE OUR TOOLS
ARE BORN,
SAFETY IS FORGED.**





Ensuring that retaliation is prohibited is essential for creating a safe and ethical workplace where employees feel free to speak up.



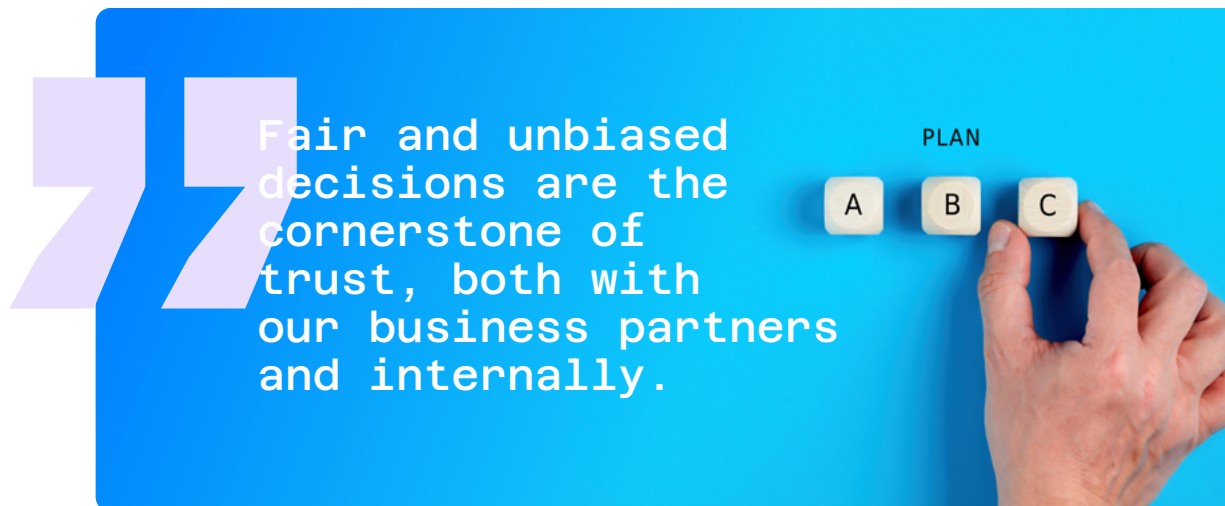
A safe workplace is essential for everybody to perform and give his best for IMS without having to worry about physical or psychological harm.

4. WE PROHIBIT RETALIATION

We do not tolerate retaliation, including against anyone who in good faith asks a question, reports a concern about perceived misconduct or participates in an internal investigation. Good faith does not mean you have to be right about a concern, but that you honestly believe a concern to be true. Retaliation can include adverse action, such as changing an employee's responsibilities, demoting, transferring or terminating anyone for raising a question or speaking up in good faith.

5. WE ARE COMMITTED TO A SAFE WORKPLACE

We are committed to providing a safe workplace for employees, contract workers, customers, suppliers and other IMS partners we are collaborating with. We are committed to equipping workplaces with the safety measures required to ensure safe work and protect against accidents and illness. At IMS, workplace safety encompasses not only physical well-being on our premises but also psychological safety. We have zero tolerance for any form of threat, including intimidating behavior, stalking, or acts of violence, whether explicit or implicit. Additionally, the use, possession, sale, transfer, or distribution of drugs on IMS property is strictly prohibited.





We disclose and manage conflicts of interest professionally and actively to protect fairness, transparency and trust.



6. WE PROACTIVELY MANAGE CONFLICTS OF INTERESTS

A conflict of interest can arise when your personal interests interfere (or appear to interfere) with your ability to make sound business decisions in the best interest of IMS.



Actual Conflict of Interest

An actual conflict exists when your personal interests and professional responsibility at IMS conflict and you are not objective in your IMS role.



Perceived Conflict of Interest

A perceived conflict exists when it appears that your personal interests may compromise carrying out your professional responsibility objectively.

What if we notice an actual or perceived conflict of interest?

To manage a (perceived) conflict of interest proactively, promptly disclose the matter in writing to your manager, who can assess the situation and seek help from the Compliance Office if needed. The Management and executive officers may disclose potential conflicts of interest to the IMS Compliance Office if deemed necessary for further investigations (e.g. Case Committee).

What are examples of a conflict of interest?

- ➔ Making business decisions influenced by private relationships that may also benefit you, your family, or a friend.
- ➔ Having a financial or ownership interest in an IMS supplier, customer, or competitor while participating in decisions involving that external party.
- ➔ Holding outside employment that conflicts with your responsibilities to IMS.



EVERY DECISION WE MAKE IS WEIGHED AGAINST WHAT'S LAWFUL, ETHICAL AND JUST.



An ethical collaboration with business partners requires respectful and fair behavior as base for sustainable business relationships.

7. WE MAINTAIN TRUST WITH OUR BUSINESS PARTNERS

We strive to maintain strong relationships of mutual respect and trust with our customers, suppliers and other business partners. To do so, we treat everyone fairly, honestly and with respect and expect those with whom we do business to do the same. We also monitor our contractual arrangements and promote compliance with the Code of Conduct, company policy and guidelines, applicable laws and regulations. In case of suppliers, we have an additional dedicated Supplier Code of Conduct in place to address supplier-specific requirements.



We compete fairly and with integrity, avoiding any actions that could undermine fair competition.



As ethical business partner, we fully comply with anti-corruption laws in every market where we operate.

8. COMPETITION MUST BE FAIR

Antitrust laws promote fair competition by preventing agreements and practices that hinder fair market competition. We believe that competing lawfully empowers us to reach our objectives with integrity and in the right way.

How do we act in daily business in a compliant way?

- | | |
|---|--|
| → We provide honest, accurate information about our products and refrain from making comparative or evaluative statements about competitors' offerings. | → We do not communicate with competitors about prices, costs, production levels, allocation of markets or other competitively sensitive information. |
| → We emphasize the value and benefits of IMS solutions, rather than discouraging the use of competing products. | → We never make arrangements with competitors to restrict sales to or purchases from another company. |

In case of doubt whether an action could be problematic from an antitrust perspective, please contact your Compliance Office.

9. BRIBERY AND CORRUPTION ARE STRICTLY PROHIBITED

We are committed to conducting business with the highest ethical standards and adhering to applicable anti-corruption laws in all locations where we do business. We therefore must never offer, promise, or accept bribes or kickbacks, nor participate in or facilitate corrupt activity of any kind in both public and private sector. IMS' prohibition against offering, promising, or paying bribes also applies to third parties who provide services or act on IMS' behalf



Expenditure on GMET must comply with certain requirements in order to be permitted.



Personal data needs to be handled lawfully, securely and with respect for privacy.

10. WE ACT RESPONSIBLY WITH GIFTS, MEALS, ENTERTAINMENT AND TRAVEL (GMET)

When giving and/or receiving gifts, meals, entertainment and travel (GMET), we must be careful to avoid any potential or actual conflict of interest, improper influence or appearance of improper influence. In case you are unsure, if expenses for GMET are appropriate and compliant, the Compliance Manual sets out clear rulings and further guidance on this matter. In any case, monetary gifts (given or received) are always prohibited!

11. WE RESPECT PRIVACY

We seek to protect the reasonable privacy expectations of everyone with whom we do business, including protecting personal data. Personal data is any data that can be used to identify a person and data about that person. We comply with our obligations under applicable data protection regulations when processing the personal data of individuals.

Treating personal data responsibly is essential to maintaining trust in IMS, our products, and our services. In case of doubt how to act compliant with data protection regulations you can contact the Compliance Office.

We protect the data others share with us because trust begins with responsibility.



By complying with trade laws and export control regulations we maintain trust, avoid serious penalties and can operate responsibly across borders.

12. WE MAINTAIN ACCURATE RECORDS

We ensure that our books and records are complete, accurate, timely, and fairly reflect our operations and business activities in accordance with applicable regulations and accounting standards. This includes internal reporting as well as external disclosures like public financial reporting. We do not support or tolerate the creation of false or misleading records.

13. WE COMPLY WITH TRADE LAWS AND EXPORT CONTROL REGULATIONS

We comply with all applicable international trade laws and relevant requirements when providing our technology, products and services to customers around the world. These regulations are complex and may restrict us from doing business with certain jurisdictions, entities or individuals. We therefore closely monitor restrictions on goods, services, technologies and transactions across borders, and implement measures to prevent unauthorized exports or dealings with sanctioned entities.



Together we raise
our hands for
rights that belong
to everyone.



Political and public activities of employees must not create the impression of IMS endorsement or affiliation.



Respecting and promoting human rights is an essential part of ethical and integrity-based business behavior.

14. WE ENGAGE RESPONSIBLY IN POLITICAL AND PUBLIC ACTIVITIES

Employees of IMS can organize their private lives however they want. This includes being free to engage in political processes and supporting candidates of their choosing or being active on social media or online platforms. However, it is essential to ensure that personal views and actions are not mistaken for those of IMS. Company funds, resources, and branding must not be used for individual private activities, and all political involvement must comply with relevant laws and regulations

When communicating with the public, only persons authorized to speak on behalf of IMS are allowed to do so. Only designated company spokespersons are permitted to make official public statements to the media, business partners, or the public. If you are contacted by a journalist, blogger, analyst, or member of the public requesting a statement on behalf of IMS, do not respond unless you are authorized to do so officially by IMS. Additionally, you are always required to forward any request to IMS Management.

Whenever you communicate in public please take the following into account:

- Be clear and accurate.
- Always state that you are sharing your own views and not those of IMS.
- Before communicating, consider the impact on IMS and its reputation.

15. WE RESPECT HUMAN RIGHTS

Human rights are the fundamental rights, freedoms and standards of treatment to which all people are entitled. Based on the Universal Declaration of Human Rights this includes e.g. the right to life, freedom of expression, freedom from torture, freedom from forced labour, freedom from child labour, the right to privacy, a fair living wage, equality before the law amongst many others. We are committed to respecting and promoting human rights in our operations, supply chain and business relationships, and do not support or tolerate IMS products being used to violate human rights. This includes remediating any known issues. All employees have a role in respecting human rights, and we expect all those we do business with to make the same commitment to respect human rights.

**WE DON'T COMPROMISE
ON QUALITY OR SAFETY.**





We strive to create safe workplaces and minimize our environmental impact as much as possible.



Quality and safety of our products go hand in hand - they reflect our responsibility to customers and our reputation in the market.



Safeguarding confidential information of IMS and its business partners maintains trust, prevents financial loss and ensures legal compliance.

16. WE RESPECT ENVIRONMENTAL, HEALTH AND SAFETY LAWS

At IMS, we are committed to protecting people and the planet. Compliance with Environmental, Health and Safety (EHS) laws is not just a legal obligation - it's a reflection of our values. IMS is therefore not only complying with applicable laws and regulations in this regard. We additionally implement sustainable measures to continuously reduce our emissions (e.g. usage of renewable energy, electric car fleet, etc.) and maintain high safety standards in our production facilities and premises.

17. OUR PRODUCTS ARE SAFE AND OF HIGH QUALITY

We create innovative, bold, and safe products, prioritizing the well-being of our employees, customers, and all who interact with our products. We incorporate regulatory and safety compliance into the product regulatory lifecycle to ensure that we provide the highest quality products to our customers and consumers.

18. WE PROTECT CONFIDENTIAL INFORMATION AND INTELLECTUAL PROPERTY

At IMS, we are committed to protecting intellectual property and confidential information of IMS and any third parties. As intellectual property is critical to our success and represents significant company value, it is the company's most crucial asset. We therefore must protect our intellectual property and safeguard it from unauthorized use, disclosure, or theft. Protecting confidential information gives IMS a competitive advantage, helps to maintain the trust of our business partners and shareholders and sustains the solid reputation on which IMS was built. Any disclosures of confidential information require a clear business need and authorization. Additionally, our specific internal guidelines on document classification, the obligation for Non-Disclosure-Agreements etc. must be strictly followed. Leaving IMS does not end your responsibility to maintain the confidentiality of sensitive information you accessed during your employment. Unauthorized disclosure will have consequences!



We handle IMS's physical assets with care and protect them from theft, damage, or unauthorized access



19. WE PROTECT PHYSICAL ASSETS

IMS' physical assets include all tangible assets controlled or owned by IMS (e.g. facilities, company funds, equipment, inventory, scrap material or obsolete equipment, IT Hardware, etc.). We expect that our employees treat IMS' physical assets with care and use them primarily for IMS business. Dependent on the subject, limited personal usage may be allowed but must be in line with applicable specific internal policies if available (e.g. IT Policies). It is the responsibility of every employee to protect the company's physical assets from theft, loss, damage and misuse. Should you notice any infringements of this obligation, please inform immediately the Legal Department.

To prevent unauthorized access to our facilities and premises, IMS has implemented a range of electronic and organizational measures to safeguard these assets from intruders. In this context, we emphasize that our House Rules require all employees and visitors to visibly wear their access cards at all times to support the identification of unauthorized individuals.

In case of detecting possible unauthorized persons in our premises, please follow the guidance in our House Rules to ensure your own safety

Be advised that:

Everyone is required to wear their access card visibly in order to quickly identify any unauthorized persons.

**Protecting our infrastructure
means protecting our people,
our ideas and our success.**



HOW WE HANDLE POSSIBLE INFRINGEMENTS

No matter how concerns, allegations or possible wrongdoings are reported (either by using the Whistleblowing Line or by directly informing the Compliance Office) or detected (e.g. Test of Internal Controls), we ensure that every case is treated seriously, confidentially and discretely.



The Case Committee and its investigations steered by the Compliance Office ensure objective and discreet inspections of possible wrongdoings.

1

If a careful review of the topic by the Compliance Office indicates that an investigation is necessary, a **“Case Committee”** has to be convened to decide which roles need to be involved in further investigations. Dependent on the subject matter of the case, the nature of the infringement and the roles involved in allegations, the Compliance Office shall determine the participants of the Case Committee in such a way that the interests of the reporting person are protected.

2

When **investigations** are conducted, the overall aim is to objectively identify if allegations are true and violations of the Code of Conduct or any other IMS Guideline, Regulation or legal obligation took place. Sometimes it can be necessary to ask several employees of IMS to take part in interviews to clarify open questions or to support otherwise the investigation (e.g. forwarding documents etc.). Employees who are required to cooperate during investigations must act in good faith and provide truthful and complete information.

3

Based on the results of an investigation, the Case Committee determines appropriate measures and consequences when violations of the Code of Conduct, IMS work instructions, other internal policies, or applicable laws have occurred. Individuals found in violation may be subject to disciplinary action, up to and including termination of employment in accordance with applicable law. Legal violations may also result in civil or criminal penalties. Furthermore, the Case Committee may implement additional training, internal controls, or other measures to prevent future infringements.



TRAINING AND CONTACT INFORMATION

IMS offers all employees regular Compliance Trainings to foster an enterprise-wide compliance culture and to enable colleagues to act more confidently in everyday situations if compliance-related questions or situations arise.

We don't just believe in doing what's right - we've built a structured compliance system with clear processes to ensure our values are consistently upheld in everyday decisions.

All training material is also accessible on our online Learning Platform. If you are still in doubt how to act, you can directly contact the Corporate Compliance Office via **compliance@ims.co.at**.

In case of notified possible wrong-doings or infringements of our Code of Conduct, you can additionally report your observations anonymously by using the Whistleblowing Portal if you want to remain anonymous:
<https://whistleblowersoftware.com/secure/ims-nanofabrication>