
SUPPLIER CODE OF CONDUCT

**WE PROTECT
THE FUTURE**

A MESSAGE FROM THE CEO



At IMS, we believe that **integrity, respect** and **responsibility** are the cornerstones of sustainable partnerships. This Supplier Code of Conduct is more than just a document, it's a reflection of our values and standards we share across our supply chain.

Whether our suppliers are providing goods, services or collaboration on innovation, I encourage them to use these principles defined in our Supplier Code of Conduct as a guide for making ethical decisions and fostering a culture of trust.

Each of us plays a vital role in protecting our mutual reputation and living up to the expectations of our customers and stakeholders.

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.

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Supplier Code of Conduct

**WE PROTECT
THE FUTURE**





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



GENERAL PRINCIPLES

The standards outlined in this Supplier Code of Conduct are legally binding for companies and individuals who directly or indirectly supply goods or provide services to IMS Nanofabrication and its affiliated entities. This includes suppliers, manufacturers, service providers and business partners acting on behalf of IMS Nanofabrication, together with their employees, subsidiaries, affiliated companies and subcontractors (hereinafter referred to as “suppliers”).

IMS holds its suppliers not only accountable for their own conduct, but also for that of subcontractors, agents, and business partners engaged in the delivery of products or services to IMS. Suppliers must therefore ensure that all third parties involved in the extended supply chain (e.g. upstream suppliers, manufacturing partners, logistics providers etc.) are aware of and comply with the standards of ethical business behaviour outlined in this Supplier Code of Conduct and all applicable laws and regulations. Suppliers 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.

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

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





STANDARDS FOR IMS' SUPPLIERS

IMS is committed to conducting business with the highest ethical, legal, and professional standards. We therefore require our suppliers to fulfill at least the obligations set out in this Supplier Code of Conduct for building up a supply chain with shared values and ethical business behaviour.



Our suppliers must
comply with standards
that mirror IMS'
values for ethical
business behavior.

1. FOUNDATION OF TRUST: LEGAL AND ETHICAL COMPLIANCE

A sustainable and trust-based partnership with IMS begins with a shared commitment to integrity, transparency, honest cooperation and compliance. All suppliers are expected to act in accordance with applicable laws and our contractual obligations - in addition to the specifically mentioned regulations in this Supplier Code of Conduct. In general, we expect our suppliers to submit to IMS all information and data on their business activities, materials sourced, available certifications etc. upon request to meet our own standards and obligation (e.g. declarations of conformity, country of origin declarations, emissions data, etc.) In cases where interpretation of this Supplier Code of Conduct or contractual terms is unclear, applicable law, internationally recognized norms or industry norms shall serve as the guiding compass for responsible decision-making.

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





2. HUMAN RIGHTS AND ETHICAL SOURCING

We require our suppliers to comply with all internationally recognized human rights rules and regulations, declarations and laws (e.g. **Universal Declaration of Human Rights**) in all their business activities. This includes how our suppliers are treating their own workforce and how workers in the value chain of our suppliers are treated. This includes e.g. forced labor, child labor, discrimination, the right to safe working conditions, freedom of association and fair wages amongst others. Suppliers must ensure that all workers are treated with dignity and respect, and that working conditions comply with applicable labor laws and internationally recognized standards. This encompasses providing safe and healthy workplaces, fair wages, and reasonable working hours in line with **International Labor Conventions (ILO)**.

Especially the sourcing of minerals from conflict-affected and high-risk areas is closely linked to serious human rights violations. It is therefore essential that Suppliers must ensure responsible sourcing of both conflict minerals (**3TG: tin, tantalum, tungsten, gold**) and extended minerals (**including cobalt, mica, lithium, nickel, copper and natural graphite**) in line with the **OECD** Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. Suppliers are expected to trace the origin of these minerals, avoid sourcing from upstream suppliers which are non-compliant to these requirements, provide transparent documentation upon request and monitor additions to the list of conflicted or extended minerals.

Due to our business activities in the U.S., we emphasize that requirements of the **Uyghur Forced Labor Prevention Act (UFLPA)** must be met. In doing so, our suppliers must ensure that no goods, services, or components provided to IMS are linked to forced labor practices, particularly those associated with the Xinjiang Uyghur Autonomous Region of China. Our suppliers are encouraged to choose their business partners properly to ensure human rights and fair working conditions are upheld throughout our shared supply chain.



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





3. ENVIRONMENTAL RESPONSIBILITY & EMISSIONS TRANSPARENCY

IMS expects its suppliers to operate in full compliance with all applicable environmental protection laws and regulations. This includes requirements related to pollution control, waste management and climate protection. Suppliers shall demonstrate a clear commitment to environmental stewardship and actively work on reducing greenhouse gas emissions and other environmental impacts across their operations. In general, IMS requires suppliers to voluntarily share relevant environmental performance indicators and to pursue continuous improvement in sustainability practices. By aligning these principles, suppliers contribute to a resilient, responsible, and future-oriented supply chain.

Our suppliers furthermore must disclose emissions relevant data relating to their products or operations to enable IMS compliance with their own reporting obligations. Regarding requirements by the EU **Carbon Border Adjustment Mechanism** (CBAM), our suppliers must submit relevant emissions data, emission calculation methods, production process methods and other data in accordance with the regulation in a timely manner upon our request.



4. EQUITY AND INCLUSION

IMS expects its suppliers to actively promote accessible, inclusive, and respectful work environments that embrace diversity and provide equal opportunities for all individuals, regardless of race, colour, gender, gender identity or expression, age, sexual orientation, disability, religion, political opinion, national or social origin, or any other protected characteristic. In doing so, our suppliers shall prohibit discrimination or harassment in the workplace in this regard.





5. DATA PROTECTION AND CONFIDENTIALITY

Suppliers are committed to protecting the personal data and confidential information entrusted to them by IMS, their business partners and their own workforce. Suppliers must process personal data lawfully, fairly, and transparently, in accordance with applicable Data Protection Regulations e.g. the European Union **General Data Protection Regulation** (GDPR) or other applicable data protection laws. IMS reserves the right to request a list of all approved sub-processors and may revoke consent if there are reasonable concerns about a sub-processor's compliance with data protection laws.

Confidential information of IMS has to be handled in full compliance with concluded non-disclosure agreements applicable for the business relationship. Suppliers are therefore expected to implement appropriate technical and organizational measures to ensure a level of security appropriate to the risks. In the event of a data breach that may affect IMS data, suppliers must notify IMS without undue delay (at the latest within 24 hours) and provide all relevant information to enable IMS to assess and manage the impact.



6. INFORMATION SECURITY

IMS expects its partners to treat information and cybersecurity as a shared responsibility and to proactively address vulnerabilities that could impact the integrity of our collaboration. Suppliers must therefore implement and maintain robust information security measures to protect data, systems and networks from unauthorized access, loss, or disruption. This includes technical, organizational, and procedural safeguards aligned with industry best practices. In accordance with the EU Directive on **Network and Information Security** (NIS2), suppliers operating within or serving the European Union must ensure compliance with its requirements. Suppliers must be able to demonstrate their NIS2 compliance through documentation, audits, or certifications upon request.





7. ANTI-CORRUPTION AND BRIBERY

IMS strictly prohibits all forms of corruption, bribery, facilitation payments, kickbacks or any other direct and indirect forms of improper influence. We also request our suppliers and their subcontractors to conduct all business activities in the same way and act ethically and in full compliance with applicable anti-corruption laws (e.g. U.S. **Foreign Corrupt Practices Act** (FCPA), China's **Anti-Unfair Competition Law** (AUCL), EU **Anti-Money Laundering Directives** (AMLD), UK **Bribery Act** 2010 etc.). In addition, suppliers must proactively avoid conflicts of interest where personal, financial, or other interests could compromise their objectivity or interfere with their responsibilities. Any actual or potential conflict of interest with IMS or its decision-makers must be disclosed to the Compliance Office of IMS without delay or reported by using the IMS Whistleblower Platform (see chapter III).



8. RESPONSIBILITY FOR IMS PROPERTY

Suppliers who receive, handle, or store any property, materials, equipment, tools, or confidential information belonging to IMS are fully responsible for safeguarding them from theft, damage, lost or unauthorized access. IMS property has to be used only for its intended purpose and in line with contractual agreements or IMS instructions. Personal use or use for unrelated activities is strictly prohibited. Any loss, damage, theft, or unauthorized use has to be reported to IMS immediately.





9. HAZARDOUS SUBSTANCES AND MATERIALS

To ensure a legally compliant and responsible chemical and materials management system across our supply chain, IMS requires all suppliers to adhere to applicable international, regional, and national regulations concerning the restriction, registration, and safe management of chemicals and materials used in products, components and packaging delivered to IMS (e.g. REACH, PoPs, TSCA, RoHS etc.). Suppliers must proactively disclose relevant data for all products and processes. In doing so, suppliers must provide **Safety Data Sheets** (SDS) for all articles/materials as part of the standard documentation package even for non-hazardous substances, to confirm regulatory compliance and support transparency across the supply chain.

Additionally, suppliers of IMS must comply with the following cross-regulatory requirements if **Per- and Polyfluoroalkyl Substances** (PFAS) are existing in delivered articles/material: PFAS are regulated under multiple international frameworks (including REACH, POPs, TSCA, and emerging national laws) due to their persistence, toxicity, and widespread industrial use.

In supplement to the above-mentioned requirements, suppliers must

- Disclose the presence, use, and emissions of PFAS in any product, material, or process, regardless of which regulation applies.
- Submit PFAS content declarations and disposal records to verify compliance across all relevant regulatory obligations.

Furthermore, we encourage our suppliers to work toward replacing PFAS with safer alternatives where technically and economically feasible. IMS reserves the right to request additional documentation or verification to ensure regulatory alignment and protect environmental and human health.





10. EXPORT CONTROLS AND INTERNATIONAL TRADE COMPLIANCE

Suppliers must comply with all applicable export control laws, sanctions regulations, customs requirements, and international trade compliance obligations in all jurisdictions in which they operate or conduct business. Suppliers must therefore ensure that no product, service, software, or technical data is exported, re-exported, transferred, or made accessible in violation of applicable laws or sanctions.

In particular, suppliers must:

- Not conduct business with individuals or entities listed on sanctioned party lists, including the EU Consolidated Sanctions List, the U.S. OFAC SDN List, and other applicable denied-party or embargoed-country lists.
- Conduct ongoing screening of customers, partners, and sub-tier suppliers to identify restricted parties.
- Ensure that goods and technologies are not diverted to unauthorized end users or for prohibited end uses (e.g., military use where restricted, nuclear proliferation, etc.).



11. RECORDS MANAGEMENT

Suppliers must maintain accurate, complete, and auditable records that document compliance with applicable laws, regulations, and the IMS Code of Conduct including all supplemental supplier requirements. These records must be retained for a minimum period required by applicable law or contractual obligation, whichever is longer. This documentation must be readily available and be presented to IMS upon request, particularly in the context of compliance reviews, product traceability, environmental and safety audits, or investigations into alleged misconduct.

12. DUE DILIGENCE OBLIGATIONS OF SUPPLIERS

Suppliers are expected to exercise proactive and ongoing due diligence to ensure compliance with this Supplier Code of Conduct. This includes identifying, assessing, and addressing risks related to ensuring compliance with IMS' standards.



Suppliers must therefore implement the necessary measures which include the following:

- Implementing internal controls through technical, organizational or governance measures.
- Monitoring compliance on an ongoing basis.
- Addressing and correcting non-compliant behaviour promptly.
- Embedding IMS's compliance requirements in contracts where applicable.
- Offer trainings for employees to inform and train them how to act in a compliant and ethical manner



MONITORING OF COMPLIANCE AND CONSEQUENCES OF MISCONDUCT

To verify the implementation of the standards laid down in our Supplier Code of Conduct, IMS may request documentary evidence or conduct assessments through questionnaires or on-site audits (conducted by IMS or 3rd parties).



Suppliers are expected to respond transparently and implement continuous improvements where needed. In case of questions related to the Supplier Code of Conduct or if violations are being observed, the first contact person should be the responsible buyer of IMS' Procurement Department.

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

The Compliance Department can be involved if deemed necessary. Additionally, everybody can also report possible wrongdoings anonymously by using the IMS Whistleblowing Portal which complies with the EU Whistleblower Directive: <https://whistleblowersoftware.com/secure/ims-nanofabrication>



We also request our suppliers to implement mechanisms where employees or 3rd parties can raise concerns anonymously and without fear of retaliation. We point out that our suppliers are not only liable for violations conducted in their own operations, but also for that of their sub suppliers, sub-processors and other business partners.



If wrongdoings are leading to financial losses, reputational damage or any other negative consequence for IMS (directly or indirectly), it is at the discretion of IMS to take appropriate measures which can be the following:

- ➔ requesting corrective actions,
- ➔ refraining from placing new orders,
- ➔ termination of the business relationship,
- ➔ taking legal actions and claiming for possible damages.

Further rights and claims of IMS arising from contractual agreements or applicable law remain unaffected.

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