



Code of Conduct

Requirements for Business Partners

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1. Foreword

Dear Business Partner,

for over 40 years, the ias Stiftung has been pursuing the Foundation's mission, together with the affiliated companies within the ias Group (hereinafter collectively referred to as "ias"), and has put the focus on people and on how to maintain and promote their health in the workplace. With our long years of experience on the market, we rely on both proven and innovative consultation and health care services and offer our clients individual support concepts and comprehensive solutions. Compliance with applicable law, responsible behavior and fair and reputable business practices build the foundations of our trust-based business relationships. Our business policy makes ias a reliable business partner for organizations and companies in a wide range of sectors.

In order to continue to meet these requirements in the future, principles of conduct have been laid down in a Code of Conduct as part of a Compliance Management System. They oblige the company to comply with laws, internal company guidelines and ethical principles. A shared understanding of integrity in day-to-day business, fair competition, a safe and non-discriminatory working environment and anti-corruption constitutes a key criterion for cooperation with our business partners.

The principles set out in this Code of Conduct reflect our understanding of business and the expectations we have for business partners of the companies in the ias Group. The social principles are based on the core labor standards of the International Labor Organization (ILO).

In this context, business partners comprise all companies and entrepreneurs not belonging to the ias Group that have a supplier relationship with ias. This includes, but is not limited to, subcontractors, suppliers, contractors, consultants and cooperation partners.

Acceptance of and commitment to compliance with the principles of conduct set out in this Code of Conduct is an important requirement for cooperation that is sustainable and filled with trust.

Dr. Alexandra Schulz-Wrusch
Vorstand (Sprecherin) ias Stiftung

Dr. Guido Purper
Vorstand ias Stiftung

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2. Principles of Conduct

Compliance with applicable laws and regulations

The business partner undertakes to comply with applicable laws, regulations and applicable legal provisions and to take appropriate measures to ensure compliance.

Goods and services provided to ias must meet the statutory and contractual requirements for quality, safety and environmental protection. In performing the tasks arising from the contractual relationship, the business partner must utilize appropriately qualified and professionally trained personnel.

Ensuring financial integrity and combating money laundering

To ensure financial integrity, all financial transactions in the contractual relationship must be posted continuously, completely and correctly. Payments to be made must be based on verifiable invoices. The business partner undertakes to comply with the applicable tax and social security regulations and, in particular, to meet its obligations to pay taxes and social security contributions.

The business partner must comply with all applicable regulations for the prevention of money laundering and terrorism financing.

Working conditions

The business partner must respect and support compliance with recognized human rights and the health and safety regulations applicable at the place of employment.

Child labor may not be tolerated or supported in any way. The business partner must observe the legal minimum age for employment. It must have appropriate procedures in place to determine the age of employees.

The business partner must not employ anyone against their will and must not tolerate any form of slave, forced or compulsory labor, human trafficking or bonded labor, unless it falls under the exceptions of ILO Convention 29.

The business partner must remunerate its employees appropriately and must at least comply with the applicable provisions of the German Act Regulating a General Minimum Wage (Mindestlohngesetz – MiLoG) and other applicable legal provisions in their currently valid version. Employees must be granted all legally prescribed and contractually agreed benefits. The business partner must reject any form of illegal employment.

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The business partner must promote equal opportunities and equal treatment in employment and occupation. The business partner must ban any form of harassment, discrimination and hostility. There must be no discrimination on the grounds of ethnicity, skin color, religion, gender, sexual orientation, age, physical ability, nationality, social background, marital status or trade union membership. This also includes unequal pay for work of equal value.

The business partner must ensure that its employees can exercise their right to freedom of association and collective bargaining without restriction.

Disciplinary measures must not violate the dignity and rights of employees and must be in accordance with applicable law.

If the business partner uses security staff, they must be properly trained, educated and monitored to ensure that no human rights violations occur.

Occupational health and safety

The business partner must ensure that the occupational health and safety of its employees complies at least with statutory regulations in order to prevent hazards and to promote the health of its employees.

To this end, the business partner must assess the working conditions and associated hazards in order to determine the necessary protective measures for the employees.

Personal protective equipment required for the performance of work must be made available to employees free of charge.

Employees must be trained regularly and at least in accordance with the statutory regulations on occupational health and safety.

The business partner must ensure that working hours and break regulations comply with statutory provisions or with freely negotiated and lawful collective agreements.

Environmental protection

The business partner must comply with applicable environmental regulations. This also includes local regulations, such as local bylaws and individual additional provisions resulting from permits.

Illegal forced evictions and the illegal seizure for commercial use of land, forests and water used to secure people's livelihoods must be avoided.

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Furthermore, it is expected that measures are planned and implemented to achieve a continuous reduction in the consumption of biogenic and non-renewable material resources, water, land and energy.

It is also expected that responsible environmental practices will be implemented to reduce negative environmental impacts. In particular, no harmful changes to soil, water pollution, air pollution, harmful noise emissions or excessive water consumption may be caused if they damage a person's health, impede or destroy access to clean drinking water or sanitary facilities or significantly impair the natural basis for the preservation and production of food.

The business partner must comply with applicable provisions of waste law when managing its waste. The business partner must increasingly incorporate the principles of circular economy into the design of its products, services and processes.

The business partner must ensure that hazardous raw materials and chemicals are handled in compliance with the law. This includes, in particular, the proper handling of mercury in accordance with the Minamata Convention, the ban on the production and use of chemicals containing persistent organic pollutants in accordance with the Stockholm Convention and the ban on the export of hazardous waste in accordance with the Basel Convention.

Avoiding corruption

The business partner must not tolerate corruption or other unfair business practices and must comply with applicable anti-corruption regulations. Any form or appearance of corruption and bribery in business dealings must be prevented. The business partner must ensure this by taking appropriate measures. Offering, promising, granting or demanding personal advantages with the aim of receiving something in return, which, for example, result in preferential treatment in competition or a breach of a professional duty, must be strictly prohibited. This includes, in particular, the prohibition of unlawful payments and the granting of other unlawful benefits to public officials, business partners, their employees, family members or other third parties. Effective measures must also be taken to prevent the commission of other criminal offenses associated with corruption, such as fraud and embezzlement.

Supporting fair competition

ias acts fairly in competition and expects its business partners to do the same. To this end, the business partner must comply with all applicable competition law regulations that protect free competition. In particular, actions such as concerted practices that aim at or result in the prevention, restriction or distortion of competition must be refrained from.

The business partner must select the suppliers that it makes use of for the contractual relationship solely on the basis of fair competition.

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Ensuring data protection, information security and protect assets

The business partner must adhere to applicable requirements with regard to data protection and information security. In particular, the business partner must maintain the confidentiality and integrity of the following data and information:

- personal and particularly sensitive data,
- trade secrets,
- other confidential information, such as commercial and technical data, operational processes and business procedures,
- information resulting from the contractual relationship.

The business partner must take the necessary technical and organizational measures for data protection and information security in order to ensure a level of protection that is appropriate to the risk when processing relevant data and information. The information provided by ias must be treated confidentially and may only be used for the intended contractual purpose. The data should only be stored for as long as necessary and permitted by law. The business partner undertakes to oblige the employees involved in fulfilling the contract to maintain confidentiality in a comparable manner.

The business partner must respect intellectual property rights.

Counteracting conflicts of interest

Conflicts of interest must be avoided. If conflicts of interest arise in the contract initiation process or in the business relationship with ias companies and they could influence a procurement process and/or the contractual relationship, they must be disclosed to ias immediately so that suitable measures can be taken to counteract them. Business contacts must not lead to a personal advantage or to the advantage of third parties (e.g. relatives).

3. Compliance with requirements and cooperation

The business partner must acknowledge this Code of Conduct and undertake to comply with its principles.

The business partner is expected to make every effort to ensure that the subcontractors and suppliers that it makes use of for the contractual relationship comply with the principles in a comparable manner.

ias reserves the right to carry out an appropriate review of compliance with the principles. Compliance with the principles may be verified, for example, by means of self-disclosures or on-site audits by ias representatives or a representative appointed by ias. The business partner must assure its support for this.

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The business partner undertakes to cooperate in the planning and implementation of appropriate preventive or remedial measures if sufficient knowledge of risks or violations is obtained and to have the implementation and effectiveness of these measures monitored by the client. In order to review the measures taken, the business partner must provide ias with all information relevant to the matter upon request. ias reserves the right to conduct appropriate training at the business partner's premises if this is necessary from a risk management perspective.

If ias becomes aware of possible violations by a business partner's supplier (indirect suppliers), the business partner must fully support ias in initiating and enforcing appropriate corrective measures against the party responsible in order to terminate, mitigate and prevent such a violation being repeated.

Violations of the principles set out in this Code of Conduct may be harmful to other parties as well as the affected business partners. Therefore, ias reserves the right to thoroughly review the business relationship in the case of deviations from these principles and to take appropriate measures.

As a rule, remedial measures should take precedence over termination of the contractual relationship in the event of violations of a requirement of the Code, provided that the business partner cooperates in the implementation of the remedial measures without delay and in a timely manner.

Serious violations, in particular criminal offenses, entitle ias to extraordinary termination or cancellation of orders and may result in the termination of the business relationship.

4. Whistleblowing system and contact details

ias has set up a reporting channel that enables business partners, their employees and their suppliers for the contractual relationship to report possible violations of applicable law, as well as risks and violations of human rights and environmental legal positions in accordance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz – LkSG). This reporting channel can be accessed through <https://hinweisgebersystem.ias-gruppe.de/> and from the ias website.

The business partner must make employees aware of this reporting channel and grant unhindered access to it. The business partner assures that employees will not suffer any disadvantages as a result of reporting actual or suspected violations of the Code of Conduct in good faith.

Further inquiries and concerns relating to the Code of Conduct can be directed to the ias Group Compliance Officer at ias.compliance@ias-gruppe.de.

Date / Company stamp

Name / Signature of the Business Partner¹

¹ The signatory is authorized to sign the Code of Conduct for Business Partners with legally binding effect.