

IONOS – ESG POLICIES

Introduction

At IONOS, integrity, responsibility and respect are not aspirations — they are the foundation of how we operate. This overview brings together the key policies that govern our conduct as a company: How we treat our employees, customers and business partners, how we protect information and manage risk, and how we take responsibility for our impact on the environment. Each policy described here applies group-wide and reflects our commitment to maintaining high standards of ethical and responsible business conduct across everything we do.

Responsible Governance

Code of Conduct

IONOS maintains a Code of Conduct binding on all employees. IONOS is committed to a respectful, safe and inclusive workplace: discrimination and harassment in any form are prohibited, fair working conditions and development opportunities are guaranteed, and health and safety standards are strictly upheld. In all business dealings, IONOS demands integrity - corrupt practices, anti-competitive behavior, and conflicts of interest are not tolerated, and interactions with public officials are held to a heightened standard. The protection of confidential information, responsible data handling and the careful treatment of insider information are obligations that apply to every employee. IONOS takes its responsibilities towards the environment seriously and expects the same of its business partners, whose conduct is governed by a dedicated Business Partner Code of Conduct underpinned by appropriate due diligence processes. Compliance with legal and internal regulations is a shared responsibility upheld by all employees and supported by the compliance organization. Potential violations can be reported anonymously via the IONOS Integrity Line.

IONOS Code of Conduct · Version 1.2 · Date 20.03.2026 · Approved by CFO

Anti-Corruption Policy

IONOS applies a zero-tolerance approach to corruption and bribery in all its forms. Every business decision must be based solely on objective criteria; gifts, hospitality and other benefits must never influence commercial outcomes, and interactions with public officials are subject to heightened restrictions. Clear rules govern the giving and receiving of benefits, the handling of charitable contributions and sponsorship activities, and the separation of personal interests from business decisions - all subject to mandatory documentation and approval processes. IONOS Compliance provides training and guidance to all employees on the application of these standards. Suspected violations can be reported to management, IONOS Compliance or anonymously via the Integrity Line, and confirmed breaches are subject to disciplinary action up to termination as well as potential legal consequences.

Anti-Corruption Policy · Version 1.0 · Date 11.11.2025 · Approved by CFO

Insider Trading Guidelines

IONOS maintains group-level Insider Trading Guidelines aligned with the EU Market Abuse Regulation. The guidelines prohibit insider trading in all its forms, including the acquisition or disposal of financial instruments using inside information, the unlawful disclosure of inside information, and recommending or inducing others to trade on the basis of such information. Compliance is mandatory for all employees and monitored by IONOS Compliance. Violations are subject to disciplinary action as well as potential civil and criminal consequences under applicable law.

Insider Trading Guidelines · Version 1.0 · Date 15.02.2023 · Approved by CFO

Whistleblower Protection Policy

IONOS is committed to a culture in which concerns can be raised openly and without fear. The Whistleblower Protection Policy, which applies across all IONOS subsidiaries and goes beyond the minimum requirements of the German Whistleblower Protection Act, provides both personal and digital channels for reporting compliance violations — including breaches of law, internal policies, and human rights or environmental obligations under the German Supply Chain Due Diligence Act. Reports can be submitted to a manager, a Compliance Manager or a Person of Trust, or anonymously via the Integrity Line, IONOS's confidential electronic whistleblower system. All reports are handled confidentially, with strict identity protection for all parties involved. Anyone who reports in good faith is explicitly protected from retaliation in all its forms, and feedback on actions taken is provided within three months of receipt.

Whistleblower Protection Policy · Version 2.0 · Date 24.07.2023 · Approved by CFO

Policy on Compliance Investigations

When compliance concerns arise, IONOS is committed to addressing them promptly, fairly and in accordance with the law. The Policy on Compliance Investigations establishes a structured process — from initial receipt and plausibility assessment of a report through to a formal investigation, remediation and, where necessary, sanctions. Investigations are authorized at CFO level and conducted primarily by Corporate Audit, with Legal, HR, Privacy and, where relevant, the Supervisory Board is involved throughout. Every person subject to an investigation is guaranteed fair treatment, the right to be heard, and protection from prejudice. Confirmed violations are addressed through proportionate measures under labor, civil or criminal law, and identified systemic weaknesses are remediated to prevent recurrence.

Policy on Compliance Investigations · Version 1.0 · Date 15.04.2024 · Approved by CFO

Compliance Guideline

IONOS operates a group-wide Compliance Management System (CMS), governed by a Compliance Guideline that applies across our entire parent company United Internet Group. Ultimate accountability for the CMS rests with the Board of Directors; day-to-day responsibility is delegated to a dedicated compliance function with a direct reporting line to management. The organization operates on a decentralized model — Corporate Compliance at holding level sets minimum standards and coordinates with segment-level compliance units, ensuring consistent application of compliance principles across the Group. A Group Compliance Committee meets regularly to harmonize compliance across segments and respond to regulatory developments. Compliance performance is monitored continuously, with quarterly and annual reporting to the CFO and to the Supervisory Board.

Compliance Guideline · Version 1.0 · Date 24.07.2023 · Approved by CFO

Risk Management Strategy & Policy

IONOS operates a group-wide risk management framework, governed by a Risk Management Strategy and a Risk Management Policy, which apply to all employees. The framework is aligned with ISO/IEC 31000 and fulfils applicable legal requirements including the German Stock Corporation Act and the CSRD. Overall accountability rests with the Management Board, with the CFO acting as Chief Risk Officer; every employee is individually responsible for identifying and reporting risks in their area. The risk management process covers identification, assessment, control, reporting and continuous monitoring of both financial and sustainability risks — including an inside-out assessment of risks to the environment and society arising from IONOS's own operations. The overall risk position is calculated quarterly using a Value at Risk methodology and measured against defined risk-bearing capacity limits, with results reported to the Management Board, Audit Committee and Supervisory Board. Risk appetite is determined annually by the Management Board.

Risk Mgm Strategy & Policy · Version 1.0 · Date 11.02.2025 · Approved by Management Board

Internal Control System (ICS) Strategy & Policy

IONOS operates a group-wide Internal Control System, governed by an ICS Strategy and an ICS Policy, applying to all employees across all majority-held and controlled subsidiaries. The ICS is an integral part of company-wide risk management and is designed to identify and reduce process-related risks to an acceptable level through preventive and detective controls. It is structured in accordance with the COSO framework and fulfils the requirements of Section 91 (3) AktG for listed companies. Accountability rests with the Management Board, with the CFO acting as Chief ICS Officer; every employee and manager is responsible for operating controls within their area. Controls are documented, tested for design and effectiveness, and subject to regular review by control testers, the Company Internal Control Systems function and Corporate Audit. The Management Board and Supervisory Board Audit Committee receive quarterly reporting on control status and annual reporting on effectiveness.

ICS Strategy & ICS Policy · Version 1.0 · Date 11.02.2025 · Approved by Management Board

Business Continuity Policy

IONOS is committed to maintaining the resilience of its operations and the availability of its services even in exceptional situations. The Business Continuity Policy, aligned with ISO 22301, establishes a group-wide Business Continuity Management System (BCMS). A dedicated business continuity organization — led by a Board-level Business Continuity Officer and supported by coordinators and managers at tactical and operational level — ensures that critical business processes are identified, protected and recoverable in the event of disruption. Business impact analyses, scenario-based continuity plans, regular testing and awareness training for all relevant employees are mandatory. The BCMS is subject to continuous improvement through defined KPIs, regular audits and annual management review, with findings reported to the full Management Board.

Business Continuity Policy · Version 1.0 · Date 01.08.2023 · Approved by Management Board

Guideline on the Implementation of Supply Chain Due Diligence

IONOS takes its responsibilities towards people and the environment seriously, not only within its own operations but throughout its supply chain. The LkSG Guideline governs the implementation of the German Supply Chain Due Diligence Act across the United Internet Group, establishing clear governance structures, roles and responsibilities to ensure that human rights and environmental due diligence obligations are met consistently and effectively. Dedicated Human Rights Officers at both group and segment level monitor compliance, oversee annual and ad-hoc risk analyses, and manage the publication of a statement of principles. Risks identified in the own business area or with suppliers are addressed through defined prevention and remedial measures. Reports and complaints — including those submitted via the Integrity Line — are handled by the responsible Human Rights Officers, and findings are reported annually to management and, where required, to the Federal Office for Economic Affairs and Export Control (BAFA).

LkSG Guideline · Version 1.0 · Date 01.05.2024 · Approved by CFO

Business Partner Code of Conduct

IONOS expects its business partners to uphold the same standards of responsible conduct that it applies to itself. The Business Partner Code of Conduct sets out the minimum requirements binding on all suppliers of IONOS covering ethical business conduct, anti-corruption, fair competition, information security and data protection, human rights and working conditions, and environmental protection. Compliance with these requirements is contractually stipulated in IONOS's General Terms and Conditions of Purchase. Business partners are also expected to cascade these standards through their own supply chains. Potential violations can be reported via the publicly accessible IONOS Integrity Line.

The Business Partner Code of Conduct is publicly available [on the IONOS website](#).

Business Partner Code of Conduct · Status July 2023

People

Anti-Harassment Policy

IONOS is committed to a professional working environment free from harassment and discrimination in all their forms - verbal, physical, visual and sexual - whether in person or in online interactions. Discrimination based on race, ethnicity, gender, sexual orientation, religion, age, disability, or any other protected characteristic is prohibited, and all employees share responsibility for upholding these standards. Incidents can be reported to HR or via the confidential Integrity Line and are investigated promptly, thoroughly and with strict confidentiality. Where harassment or discrimination is confirmed, proportionate disciplinary action is taken immediately, up to and including termination of employment. Retaliation against anyone who raises a concern in good faith is explicitly prohibited.

Anti-Harassment Policy · Version 1.0 · Date 24.01.2025 · Approved by COO & CFO

Global Referral Policy

IONOS encourages employees to recommend candidates who share the company's values through a group-wide referral program. Employees who successfully refer a candidate are eligible for a bonus, paid after six months of employment by the referred hire. Clear eligibility rules prevent conflicts of interest — those involved in hiring decisions, HR personnel, board members and department heads recruiting within their own teams are excluded from receiving a bonus. The program is voluntary, may be modified at the company's discretion, and bonuses are treated as taxable income in line with local payroll regulations.

Global Referral Policy · Version 1.0 · Date 28.02.2025 · Approved by COO

Digital Responsibility

Information Security Top Level Policy

Information security is an essential part of IONOS's corporate culture. IONOS operates a group-wide Information Security Management System (ISMS) aligned with ISO/IEC 27001, BSI IT-Grundschutz and BSI C5, approved by the Management Board and applicable to all Group companies. Every employee is individually responsible for implementing security requirements in their area, while top management bears overall accountability and provides adequate resources. Threats and risks are identified, monitored and responded to through a continuous risk management process, and the security posture is regularly reviewed and improved. The confidentiality, integrity and availability of all data and systems are protected through defined technical and organizational measures, and external service providers are contractually required to meet equivalent security standards.

Information Security Top Level Policy · Version 9.0 · Date 22.09.2025 · Approved by CEO & CTO

Data Protection Guideline

IONOS considers the protection of personal data not merely a legal obligation, but a cornerstone of the trust placed in us by customers, employees and partners. The Data Protection Guideline applies across all majority-held subsidiaries and implements the GDPR and applicable local law through binding principles of lawfulness, purpose limitation, data minimization, accuracy, storage limitation, integrity and accountability. All data subject rights are guaranteed, and dedicated roles — from the Group Head of Privacy and Data Protection Officer through to local coordinators and managers — ensure accountability at every level. Suppliers handling personal data must be assessed before engagement, and data processing agreements are required for all third-party processing relationships. Privacy by design and privacy by default are built into product and system development from the outset. Mandatory training applies to all employees, and compliance is monitored on an ongoing basis.

Data Protection Guideline · Version 2.0 · Date 09.09.2024 · Approved by CFO

AI Policy

IONOS is committed to the responsible, transparent and lawful use of AI systems across all majority-held subsidiaries, in full compliance with the EU AI Act. AI systems that are unlawful, e.g. those who manipulate, exploit vulnerabilities, enable social scoring or conduct unauthorized biometric surveillance are strictly prohibited. IONOS requires the safety and effectiveness of AI systems to be continuously assessed and their functioning to be documented in an understandable and transparent way. Algorithmic discrimination must be avoided, and data protection requirements must be strictly observed. The functioning of the AI Systems must be documented in an understandable and transparent way. Sensitive AI applications must provide a human alternative and unless obvious AI systems must disclose to users that they are interacting with an AI. Mandatory AI literacy training ensures that all employees working with AI understand its capabilities, limitations and associated responsibilities.

AI Policy · Version 2.0 · Date 20.01.2025 · Approved by CFO

Planet

TechOps Data Centers Integrated Management System Policy

IONOS is committed to minimizing the environmental impact of its data center operations and manages this through a certified Environmental Management System (ISO 14001), and a certified Energy Management System (ISO 50001). Concrete targets have been set to reduce carbon emissions, minimize water consumption and improve energy efficiency.

Accountability for the management systems rests with dedicated managers at divisional level, supported by specialist teams responsible for implementation, monitoring and continuous improvement. All employees within scope receive mandatory training on environmental, energy and quality impacts. External service providers are required to support these objectives, with requirements defined and monitored throughout the service relationship.

TechOps DC Integrated Management System Policy · Version 2.0 · Date 17.05.2024 · Approved by Sr. Director TechOps DC

Further Information

Our policies are living documents — regularly reviewed, updated and approved at the highest level of management. Employees are encouraged to raise concerns at any time, and can do so anonymously via the IONOS Integrity Line.