



ANTI-BRIBERY AND ANTI- CORRUPTION GUIDELINES

Preamble

Interroll's reputation and the confidence placed in it by customers, suppliers, business partners, shareholders and the public substantially depend on all employees behaving responsibly. Therefore, every Interroll employee undertakes to abide by statutory regulations, these Anti-Bribery and Anti-Corruption Guidelines, which provide more details regarding ethical business conduct and compliance with the law as requested in the **Organizational Regulations of Interroll Holding AG**, as well as the **Organizational Regulations for the Executive Management of the Interroll Group**.

1. Purpose

The purpose of these Anti-Bribery and Anti-Corruption Guidelines is to establish controls to ensure compliance with all applicable anti-bribery and anti-corruption regulations, and to ensure that the company's business is conducted in a socially responsible manner.

2. Policy statement

Bribery is the offering, promising, giving, accepting or soliciting of an advantage as a reward for action which is illegal or a breach of trust. This includes accepting anything of material value to gain a commercial, contractual, regulatory or personal advantage.

It is our code to conduct all our business in an honest and ethical manner. We take a zero tolerance approach to bribery and corruption. We are committed to acting professionally, fairly, and with integrity in all our business dealings and relationships wherever we are implementing, operating and enforcing effective systems to counter bribery.

We will uphold all laws relevant to countering bribery and corruption in all the jurisdictions in which we operate. However, we remain bound by Swiss laws, including the Swiss penal code article 102 (criminal liability of companies).

Bribery and corruption are punishable by imprisonment. If we are found to have taken part in corruption, we could also face fines and face damage to our reputation. We therefore take our legal responsibilities very seriously.

3. Scope

3.1 Who is covered by the guidelines?

In these guidelines, **third party** means any individual or organization you come into contact with during the course of your work for us, and includes actual and potential clients, customers, suppliers, distributors, business contacts, agents, advisers, and government and public bodies, including their advisors, representatives and officials, politicians and political parties.

These guidelines apply to all individuals working at all levels, including senior managers, officers, employees (whether permanent or temporary), consultants, contractors, trainees, interns, or any other person associated with us, or any of our subsidiaries or their employees, wherever located (collectively referred to as **employees** in these guidelines).

These guidelines cover:

- Bribes



- Gifts and hospitality
- Facilitation (foreign officials) payments
- Political contributions
- Charitable contributions.

3.2 Bribes

Employees must not engage in any form of bribery, either directly or through any third party (such as an agent or distributor). Specifically, employees must not bribe a foreign public official anywhere in the world.

3.3 Gifts and hospitality

Employees must not offer or give any gift or hospitality:

- Which could be regarded as illegal or improper, or which violates the recipient's policies, or
- To any public employee or government officials or representatives, or politicians or political parties

In line with the Organizational Regulations for the Executive Management of the Interroll Group (section 6.3 of the regulations and section 14. of the Interroll Group competence chart), gifts or other benefits (e.g., a paid hotel stay etc.) exceeding EUR 100.00 per annum (or equivalent in non-monetary value) from any third party are not allowed and must be declined.

We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable and justifiable. The intention behind the gift should always be considered.

3.4 Facilitation payments and kickbacks

Our strict policy is that facilitation payments must not be paid.

Facilitation payments are made for the purpose of expediting or facilitating the performance of a public official for a routine governmental action, and not to obtain or retain business or any improper business advantage.

3.5 Political contributions

We do not make donations, whether in cash or kind, in support of any political parties or candidates, as this can be perceived as an attempt to gain an improper business advantage.

Employees may personally make political contributions provided they are not used to conceal bribery and are legal and ethical under local laws and practices.

3.6 Charitable contributions

Charitable support and donations are acceptable, whether they be in-kind services, knowledge, time, or direct financial contributions. However, all charitable support and donations must be coordinated with Interroll Corporate Marketing.

However, employees must be careful to ensure that charitable contributions are not used as a scheme to conceal bribery. We only make charitable donations that are legal and ethical under local laws and practices.



4. Your responsibilities

You must ensure that you read, understand and comply with these guidelines.

The prevention, detection and reporting of bribery and other forms of corruption are the responsibility of all those working for or with us. All employees are required to avoid any activity that might lead to, or suggest, a breach of this code.

You must notify local management as soon as possible if you believe or suspect that a conflict with or breach of this code has occurred or may occur in the future.

Any employee who breaches these guidelines will face disciplinary action, which could result in immediate dismissal for gross misconduct. We reserve our right to terminate our contractual relationship with other workers or organizations if they breach this code.

5. Record-keeping

We keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties.

You must disclose to local management all hospitality or gifts accepted or offered.

All expense claims relating to hospitality, gifts or expenses incurred to third parties must be documented, including specific details of the reason for the expenditure.

All accounts, invoices and other documents and records relating to dealings with third parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept "off-book" to facilitate or conceal improper payments.

6. How to raise a concern

You are encouraged to raise concerns about any issue or suspicion of malpractice at the earliest possible stage. If you are unsure whether a particular act constitutes bribery or corruption, or if you have any other queries or concerns, these should be raised directly with local management.

7. What to do if you are a victim of bribery or corruption

It is important that you inform local management as soon as possible if you are offered a bribe by a third party, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.

8. Protection

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions. We aim to encourage openness and will support anyone who raises genuine concerns in good faith under this code, even if they turn out to be mistaken.

We are committed to ensuring that no one suffers any detrimental treatment as a result of refusing to take part in bribery or corruption, or because of reporting in good faith their suspicion that an actual or potential bribery or other corruption offense has taken place or may take place in the future.



Detrimental treatment includes dismissal, disciplinary action, threats or other unfavorable treatment connected with raising a concern. If you believe that you have suffered any such treatment, you should inform senior management immediately.

9. Training and communication

Training on these guidelines forms part of the orientation process for all new employees. All existing employees will receive relevant training on the details of these guidelines upon the guidelines' implementation. In addition, all employees will be asked to formally accept conformance to this code during the employee annual performance review.

Our zero-tolerance approach to bribery and corruption must be communicated to all suppliers, contractors and business partners at the outset of our business relationship with them and as appropriate thereafter.

10. Who is responsible for the guidelines?

The local management team has overall responsibility for ensuring that these guidelines comply with our legal and ethical obligations, and that all those employed by or working with us comply with these guidelines.

Management at all levels is responsible for ensuring that those reporting to them are made aware of and understand these guidelines and are given adequate training on them.

11. Monitoring and review

Each Interroll legal entity (or department with the Interroll headquarters) is responsible for ensuring compliance, in its own area, with the rules contained in these guidelines. The general manager of the legal entity (or head of the department) is required to ensure that breaches of these guidelines and rules issued subsequently are identified, pursued and reversed.

Should you have any questions or concerns regarding these guidelines, please contact Heinz Hösli, Interroll Group Chief Financial Officer, Interroll headquarters, phone: +41 (0)91 850 25 44.

These guidelines are valid from October 1, 2016.

Sant'Antonino, Switzerland, September 15, 2020

(signature)

Heinz Hösli
Chief Financial Officer
Interroll Worldwide Group