



Corporate Compliance Policy

February 2024



Introduction

With this policy, we commit ourselves to efficient corporate compliance and establish a management system to ensure that all legal, regulatory, contractual or voluntary obligations are fulfilled. In particular, Interroll respects human rights throughout its value chain and has defined and implemented strict business ethics within the organization. We have an efficient whistleblowing system in place to investigate any reported grievances.

Comprehensive corporate compliance is of fundamental importance to Interroll. With the help of a defined and practiced corporate culture and effective compliance management, Interroll ensures that both management and employees behave in accordance with the rules. In addition to laws and regulations, the Interroll Code of Conduct is the benchmark for ethical behaviour. We apply our Supplier Code of Conduct for our supply chain, which is an integral part of our supplier relationships.

The aim of Interroll's "Corporate Compliance Policy" is to fully comply with laws and regulations, internal rules and guidelines at Group and legal entity level as well as voluntary commitments to society. We therefore pursue a zero-tolerance policy regarding bribery, corruption, fraud, discrimination and harassment in all Group divisions and independent units. This ensures that our business activities are conducted in a responsible manner and safeguards our reputation.

Sant'Antonino, February 2024

A black ink signature of Ingo Steinkrüger, consisting of a large, stylized 'I' and 'S'.

Ingo Steinkrüger
Chief Executive Officer

A blue ink signature of Heinz Hössli, consisting of a stylized 'H' and 'H'.

Heinz Hössli
Chief Financial Officer

The generic masculine is used in this document. Pronouns and designations refer to all genders, unless otherwise stated.



Qualitative Objectives and Quantitative Targets

Qualitative objectives and quantitative targets are defined for the entire Interroll Group and are to be achieved by the specified time.

Specific implementation plans are developed for each Interroll entity to achieve the goals based on their individual starting situation.

Objectives	Targets	Date
	No human rights violations	Annually
We respect human rights and have strong business ethics defined and implemented in the organization	All employees have signed the Code of Conduct	Annually
	Human rights and business ethics rated above industry average by selected rating agencies	Annually
We are in full compliance with laws and regulations, internal policies and directives on group and entity level	No violations of laws and regulations, internal policies and directives on group and entity level	Annually
We maintain an efficient and effective whistleblowing system	All alleged cases are investigated and documented in the Interroll Integrity Line	Annually
We have a zero-tolerance policy regarding bribery, corruption, fraud, discrimination, and harassment	No incidents of bribery, corruption, fraud, discrimination, and harassment	Annually
We protect our IT infrastructure	All employees trained in information and cyber security	Annually



Our Corporate Compliance activities support the following Sustainable Development Goals (SDGs):



16. PEACE, JUSTICE AND STRONG INSTITUTIONS

Target 16.2: End abuse, exploitation, trafficking, and violence against children

Target 16.5: Reduce corruption and bribery

Target 16.B: Promote and enforce non-discriminatory behaviour

Governance

The Board of Directors and Group Management are responsible for the consideration and implementation of Corporate Compliance requirements. They ensure that the responsibilities for risk identification, setting objectives, providing resources, implementation, and review are clearly defined.

The Group Management must regularly inform the Board of Directors on the topic of Corporate Compliance and its risk assessment. This ensures that the Board of Directors possesses the requisite knowledge to evaluate these aspects.

Within Interroll's organizational structure, the Chief Financial Officer has overall responsibility for Corporate Compliance.

The Chief Financial Officer is responsible for assessing and reporting on Corporate Compliance risks as part of the annual ESG risk inventory. The resulting reporting in accordance with Article 964b of the Swiss Code of Obligations is submitted by the Board of Directors to the Annual General Meeting for approval.

Operational implementation and service provision are delegated to the Director Corporate Sustainability & Compliance and the local management teams of the legal entities. The local management teams are responsible for respective compliance aspects.



Compliance

Adherence to this policy and local legal obligations regarding Corporate Compliance is annually reviewed by the Group Management through the organizational function Corporate Compliance.

Reporting

The status of and measures taken to achieve the Corporate Compliance objectives and targets as well as the consolidated performance of the KPIs are published annually in Interroll's non-financial reporting.