

Siegfried Anti-Bribery and Anti-Corruption Policy

Objective

The Siegfried Group ("Siegfried") is committed to conducting business with integrity and in full compliance with all applicable anti-bribery and anti-corruption laws, in particular to (i) the OECD Anti-Bribery Convention, (ii) the US Foreign Corrupt Practices Act 1977, (iii) the UK Bribery Act 2010, and (iv) the relevant provisions of national law, in particular the Swiss Criminal Code on bribery of public officials and the Federal Act against Unfair Competition in conjunction with Private Bribery, in their respective valid and current versions.

This anti-bribery and anti-corruption policy („Policy“) reinforces our commitment to ethical conduct and outlines the anti-bribery and anti-corruption standards as set forth in Principle 2 of our Code of Business Conduct.

Scope

This Policy applies to all Siegfried employees and representatives worldwide, including interactions with public officials, private individuals and business partners.

Key Statement

Siegfried prohibits any form of corrupt business behaviour, including but not limited to the active and passive bribery of public and private officials and decision-makers. Adhering to this Policy ensures we maintain our reputation for integrity and ethical business practices. For further information, please refer to our Code of Business Conduct.

Definitions

- **Bribery:** Directly or indirectly promising, offering, or granting an unjustified advantage to incite someone to act (or omit to act) in breach of duty. This covers active (offering or giving a bribe) as well as passive bribery (receiving or soliciting a bribe).
- **Gratuities:** Financial payments, gifts, social events, or other personal benefits intended to gain an advantage.

Prohibited Conduct and Permitted Actions

As set out in our Code of Business Conduct, the following actions constitute prohibited acts of (potential) Bribery or are permitted under certain conditions:

Prohibited Conduct

Facilitation Payments

Payments to expedite or secure the performance of a routine governmental action.

Kick-Back Payments

Payments for services not rendered in return for a contract.

Excessive Consultancy Fees

Overpaying for consultancy services to gain transaction support.

Permitted Actions

Gifts and Gratuities

Gifts and other Gratuities valued over \$50 require consent from the Siegfried Integrity Office (integrity@siegfried.ch).

Social Events

Business meals, entertainment, and social events exceeding \$50 may only be paid for or accepted if aligned with normal business conduct and if no obligation could be perceived in connection with the event.

In case of doubt, you must consult and obtain prior approval from the Siegfried Integrity Office: integrity@siegfried.ch

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