

# 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. This anti-bribery and anti-corruption policy ("Policy") reinforces our commitment to ethical conduct and outlines the anti-bribery and anti-corruption standards expected of all Siegfried employees 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 organizations.

## 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.

## 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.

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① To promote awareness and compliance, Siegfried provides mandatory **anti-bribery and anti-corruption training** to employees. Training is conducted upon onboarding and reinforced as necessary to ensure understanding of applicable laws and this Policy.

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② Siegfried further prohibits the use of its funds, assets, or resources to **improperly influence political processes** or public officials. Any political contribution, where permitted by law, must comply with applicable regulations and internal requirements. Employees may not make political contributions on behalf of Siegfried or seek reimbursement for personal political activities.

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③ Charitable contributions and sponsorships must be made in good faith and must not be used to obtain an improper business advantage. All such contributions must align with Siegfried's values, be subject to appropriate due diligence and approval, and be accurately recorded in the Company's books and records.

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All suspected or actual violations of this Policy must be reported promptly through established reporting channels, including the Siegfried Integrity Office. Reports will be investigated in a confidential and impartial manner, and appropriate disciplinary and corrective action will be taken. Retaliation against individuals who report concerns in good faith is strictly prohibited.

## 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

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#### Facilitation Payments

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

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#### Kick-Back Payments

Payments for services not rendered in return for a contract.

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#### Excessive Consultancy Fees

Overpaying for consultancy services to gain transaction support.



### Permitted Actions

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#### Gifts and Benefits

Gifts or benefits valued over \$50 require consent from the Siegfried Integrity Office ([integrity@siegfried.ch](mailto:integrity@siegfried.ch)).

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#### 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](mailto:integrity@siegfried.ch)

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