

Responsibility and Compliance Policy of WYLER AG

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1. Purpose

WYLER AG is committed to lawful, honest and ethically responsible conduct in all its business activities.

This policy establishes a binding framework for responsible business conduct, compliance and the prevention of corruption and bribery. We promote a corporate culture characterised by integrity, transparency, fairness and responsible conduct.

In doing so, we strengthen the trust of our employees, customers, suppliers and business partners and protect the integrity and reputation of WYLER AG.

2. Legal Compliance

WYLER AG is committed to complying with the statutory, regulatory and contractual requirements applicable to its business activities, as well as other obligations it has undertaken to fulfil. These include, for example:

- the Swiss Federal Act against Unfair Competition (UWG)
- the relevant articles of the Swiss Criminal Code (STGB) concerning bribery, accepting bribes, misconduct in public office, acceptance of an advantage and bribery of foreign public officials
- the Federal Act on International Mutual Assistance in Criminal Matters (IRSG)
- and others.

3. Zero Tolerance for Corruption

WYLER AG does not tolerate any form of corruption or bribery. This includes offering, granting, requesting or accepting undue advantages, as well as other corrupt business practices.

Employees are required to report reasonable suspicions or identified violations through the designated reporting channels. Reports are treated confidentially. Employees who report a suspicion or violation in good faith must not suffer any disadvantage as a result of their report.

Whistleblowing contact: WBA@wylerag.com

4. Code of Conduct

WYLER AG expects all employees to act with integrity, fairness and responsibility. Business decisions must be made objectively, in the interests of the company and in accordance with applicable internal and external requirements. Improper business practices, in particular corruption, bribery, anti-competitive conduct and the abuse of one's position for personal gain, are not tolerated. Managers have a particular responsibility to lead, by example in applying these principles and promoting compliance within their areas of responsibility.

5. Training and Awareness

WYLER AG ensures that employees are appropriately informed about, and made aware of, the compliance requirements and principles of conduct relevant to their duties and areas of responsibility.

Where required by the nature of the work or the risk profile, targeted training is provided on compliance, ethical conduct and the prevention of corruption. Managers support awareness and implementation within their respective areas of responsibility.

6. Business Partners and Supply Chain

When selecting and working with business partners, WYLER AG takes a risk-based approach to considering relevant requirements concerning compliance, integrity and ethical business conduct and, where appropriate, environmental and sustainability aspects.

The nature and extent of any review depend on the significance of the business relationship and the associated risks. Indications of corruption, unfair business practices or other material violations of our principles are examined and considered as appropriate.

7. Internal Controls and Monitoring

WYLER AG implements appropriate internal controls to reduce compliance risks, prevent misconduct and support compliance with internal and external requirements.

Key control mechanisms include:

- clear responsibilities and authorities,
- the four-eyes principle defined in the signature regulations,
- appropriate segregation of duties and functions,
- risk-based review and approval mechanisms, and
- reviewing the effectiveness of relevant controls.

Identified deviations or weaknesses are assessed and the necessary corrective or improvement measures are initiated.

8. Reporting Procedures and Investigations

Reports of possible compliance violations are received through the designated reporting channels and treated confidentially. Incoming reports are reviewed appropriately and investigated with due regard to the nature and severity of the suspected violation.

If violations are confirmed, appropriate corrective and follow-up measures are initiated. Where relevant, findings from reports and investigations are used to improve existing processes and control mechanisms.

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9. Review and Continual Improvement

WYLER AG regularly reviews the effectiveness of this policy and the measures derived from it as part of its management system.

Identified weaknesses, changes in relevant requirements and findings from controls, reports and reviews are assessed, and appropriate corrective and improvement measures are initiated where necessary. In this way, we continually develop our compliance measures using a risk-based approach.

10. Publication and Communication

This Responsibility and Compliance Policy is made available to all employees and communicated appropriately. Relevant content and requirements are also communicated to customers, suppliers and other business partners where necessary and appropriate.

WYLER AG is committed to implementing the principles set out in this policy in its day-to-day business. Within their respective duties and areas of responsibility, all employees contribute to promoting integrity, lawful and ethical conduct, and a responsible corporate culture.

11. Revision History

Changes:

The revision always consists of two numbers separated by a full stop.

<Major number>.<Changes>

When the document is approved, the major number is increased by one and the change number is set to 0, i.e. only documents with revision 1.0, 2.0, 3.0, etc. are valid documents.

When changes are made to the document, the change number is increased by one so that individual changes can be traced.

Revision	Beschreibung	Name	Datum
0.1	Document created	A. Schuhmacher	8.8.2023
1.0	Document approved	U. Kammacher	18.09.2023
1.1	WBA address updated	A. Schuhmacher	08.11.2024
2.0	Document approved	U. Kammacher	08.11.2024
2.1	Fundamental revision and expansion into the Responsibility and Compliance Policy; alignment with current management system requirements and integration of risk-based compliance, business partner and sustainability aspects	S. Jans	16.10.2026
3.0	Review and approval	A. Schuhmacher	19.10.2026