

## Policy

# S'NCE GROUP CODE OF CONDUCT

## I – OBJECTIVES

S'NCE GROUP SAGL ("S'NCE Group") upholds the principles of integrity, transparency, and accountability as the cornerstones of its business operations. Recognizing that these values are not only essential for ethical business conduct but also fundamental to achieving long-term success, S'NCE Group is committed to their consistent and rigorous application in every aspect of its daily activities.

We extend this commitment to our business partners — whether they are suppliers, distributors, clients, or other contractors — and expect their alignment with the principles and provisions outlined in this Code of Conduct (the "Code"). The Code serves as a clear framework for our expectations regarding the respectful treatment of workers, environmental stewardship, and adherence to ethical business practices.

These requirements are binding for all S'NCE Group business partners, irrespective of their geographical location or the nature of their operations. S'NCE Group maintains a zero-tolerance stance toward any violations of the Code. In such cases, we reserve the right to take appropriate measures, which may include the termination of business relationships. Furthermore, business partners are expected to collaborate fully in investigations of potential violations and to implement necessary corrective actions without delay.

At S'NCE Group, we firmly believe that collaboration with our business partners is key to fostering a responsible and sustainable supply chain. Together, we can create value and generate positive outcomes for all stakeholders involved, contributing to a more equitable and sustainable future.

## II – COMPLIANCE AND ETHICS

Ethical conduct and strict compliance with legal and regulatory requirements are the cornerstones of S'NCE Group's business philosophy. We are committed to fostering an environment where integrity, transparency, and accountability guide every decision and interaction. To uphold these values, we expect our business partners to demonstrate unwavering adherence to ethical principles, ensuring that their actions align with the law's spirit and letter.

### Bribery & corruption

S'NCE Group operates with a zero-tolerance policy toward bribery and corruption, recognizing that these practices erode trust, harm fair competition, and undermine the integrity of business relationships. Business partners must uphold these same principles and actively ensure that their operations, employees, and representatives remain free from any form of corrupt practices.

#### *a) Prohibition of Bribery in All Forms*

Business partners must refrain from engaging in, tolerating, or facilitating bribery in any capacity, including:

- offering, promising, or providing financial or other advantages to improperly influence business decisions or actions (active bribery);
- soliciting, demanding, or accepting such advantages for the same purposes (passive bribery);
- making even minor payments intended to expedite routine administrative actions, as these practices can contribute to systemic corruption.

This prohibition extends beyond illegal activities to include practices that may not be judicially prosecuted but could compromise ethical standards, create undue influence, or damage the reputation of S'NCE Group and its partners.

## *b) Gifts, Entertainment, and Hospitality*

While certain cultural or business contexts may allow for the exchange of gifts, hospitality, or entertainment, business partners must ensure these actions are:

- modest and consistent with customary business practices;
- fully disclosed and never intended to improperly influence decisions; and
- within the bounds of applicable laws and regulations.  
Excessive, lavish, or undisclosed exchanges are strictly prohibited and may be perceived as attempts to gain an unfair advantage.

## *c) Anti-Corruption Compliance Framework*

To safeguard operations from corrupt practices, business partners must:

- implement and maintain robust anti-corruption policies and procedures that comply with all relevant national and international anti-bribery laws, including but not limited to anti-money laundering (AML) regulations;
- conduct thorough due diligence on all potential business associates, including suppliers, subcontractors, consultants, and agents, to verify their integrity and track record in ethical business practices;
- establish clear reporting channels and whistleblowing mechanisms for employees and stakeholders to report suspected corruption, ensuring confidentiality and protection from retaliation.

## *d) Conflict of Interest Management*

Business partners must actively identify and manage potential conflicts of interest that could create opportunities for corruption. These include situations where personal interests of employees or representatives' conflict with the interests of the company or S'NCE Group. Such conflicts must be disclosed immediately, and appropriate measures must be taken to resolve them.

## *e) Training and Awareness*

To reinforce a culture of integrity, business partners should provide regular training to their employees, emphasizing the importance of anti-bribery compliance and the detection of corrupt activities. Training programs should be tailored to the specific risks associated with the business partner's operations and aligned with global best practices.

## *f) Monitoring and Enforcement*

Partners are expected to monitor their activities closely to identify and address any risks of bribery or corruption. In the event of any suspected or actual violations, S'NCE Group must be informed promptly. Partners must cooperate fully in any investigation, take immediate corrective actions, and, if necessary, restructure their compliance measures to prevent future violations.

By adhering to these standards, business partners not only protect the integrity of their operations but also contribute to the shared commitment to ethical and fair business practices, reinforcing trust and accountability throughout the distribution chain.

## **Other illegal acts**

S'NCE Group strictly prohibits any involvement in theft, fraud, embezzlement, forgery, extortion, insolvency crimes, illegal payments, or other unlawful activities. Business partners must also take steps to avoid facilitating money laundering or financing criminal enterprises.

To ensure compliance:

- business partners should avoid misconduct such as forging documents, falsifying transaction details, submitting false reports, or misusing company resources; and
- monitoring and preventative measures must be implemented to detect and address unusual or suspicious activities, safeguarding resources from misuse.

## **Fair competition & antitrust compliance**

Fair competition is essential to S'NCE Group's values. Business partners must operate in compliance with all applicable antitrust and unfair competition laws, refraining from practices that could undermine market fairness. Examples of prohibited actions include:

- sharing sensitive information with competitors, such as pricing, costs, market data, or customer lists.
- coordinating with competitors to restrict competition or displace employees unfairly.
- gathering competitive intelligence through unethical or illegal means.

Additionally, partners must avoid altering or misrepresenting the characteristics of S'NCE Group's products or services and must refrain from dishonest or anti-competitive practices.

### **Commitment to quality & continuous improvement**

S'NCE Group expects business partners to embrace continuous improvement in quality, efficiency, and cost management. Where applicable, partners should implement and maintain certified quality management systems to ensure consistent and superior performance.

### **Compliance with trade regulations**

Responsible trade practices are integral to S'NCE Group's operations. Business partners must comply fully with all trade-related laws and regulations, including those governing import and export controls, trade sanctions, and customs procedures. This entails:

- Accurate documentation of all import/export activities.
- Implementing safeguards to mitigate risks related to trade compliance.
- Avoiding cooperation with entities or countries where goods or data transfers are prohibited.

By adhering to these standards, business partners help to ensure the integrity and sustainability of the global supply chain.

### **Compliance of products & services**

S'NCE Group holds its business partners to the highest standards of governance and compliance to ensure that all products and services meet legal and regulatory requirements as well as the principles outlined in this Code of Conduct. Partners must establish and maintain robust governance frameworks and compliance systems that enable adherence to applicable laws, industry standards, and S'NCE Group's expectations.

To promote transparency and accountability:

- Business partners must maintain accurate, thorough, and up-to-date records, including those related to financial reporting, tax compliance, and anti-corruption measures.
- Records should be readily accessible for audit or review as necessary and must comply with applicable laws and regulations.

By ensuring strong compliance systems, business partners contribute to the integrity and sustainability of the entire supply chain.

### **Promotional and marketing activities**

S'NCE Group expects all promotional and marketing activities regarding its products or services, where authorized by S'NCE Group, conducted by its business partners to reflect positively on the Group's image and reputation.

This includes adherence to all applicable national, European, international, local, and regional laws and regulations, as well as the principles outlined in this Code of Conduct and specific contractual clauses.

To align with S'NCE Group's values:

- promotional materials must be accurate, truthful, and non-deceptive, avoiding any claims or representations that could mislead stakeholders;
- marketing activities should uphold ethical standards and cultural sensitivities, ensuring they resonate with target audiences while respecting local customs and norms;
- partners must refrain from engaging in any promotional practices that could damage S'NCE Group's reputation or breach the trust of stakeholders.

By maintaining ethical promotional and marketing practices, business partners help to strengthen the public perception of S'NCE Group and its collaborative network.

### **Data protection**

S'NCE Group is committed to safeguarding personal data and expects the same diligence from its business partners. Compliance with all applicable data protection laws, including the General Data Protection Regulation (GDPR) and other relevant national laws, is a fundamental requirement.

Business partners must:

- develop and maintain effective technical and organizational measures to ensure the confidentiality, integrity, and security of personal data processed during business operations.
- collect, use, and disclose personal data only for legitimate, clearly defined, and lawful purposes, always respecting the rights of data subjects.
- employ strong IT systems and practices to prevent unauthorized access, disclosure, or misuse of personal data.
- notify S'NCE Group of any data breaches or security incidents that involve personal data transmitted by or on behalf of the Group. Business partners must also communicate any security-related events that could potentially lead to such breaches.

By prioritizing data protection, business partners not only comply with legal obligations but also build trust with customers and stakeholders.

### Artificial Intelligence (AI)

Artificial Intelligence promotes innovation: the vision of AI at S'NCE Group emphasises its function as a tool to enhance quality and competence, and not to replace human decision-making processes. Relevant or strategic decisions must always be made by human resources and not entrusted to technology.

S'nce Group is committed to complying with legal regulations on AI; more generally, the use and governance of Artificial Intelligence, in all its forms, is done with a view to respecting intellectual property, data privacy, and compliance with all applicable laws and ethical practices (both at corporate and social level), always in line with this Code of Conduct.

### Confidentiality

Confidentiality is a cornerstone of trust in S'NCE Group's partnerships. Business partners must treat all information obtained from or regarding S'NCE Group with the utmost care, ensuring compliance with applicable laws and any existing non-disclosure agreements.

To safeguard confidential information:

- limit access to information to authorized personnel only, ensuring that such access is strictly necessary for business purposes.
- implement procedures for secure collection, storage, archiving, and sharing of confidential data, protecting it from misuse, falsification, forgery, theft, or unauthorized disclosure.
- refrain from sharing any confidential information with third parties unless explicitly authorized in writing by S'NCE Group.

Business partners play a crucial role in maintaining the integrity and security of sensitive information. By respecting confidentiality, they help protect not only S'NCE Group but also the broader ecosystem of stakeholders who rely on the Group's ethical practices.

### Intellectual property

S'NCE Group places immense value on creativity and innovation which are drivers of progress and competitiveness. As a key element of its business philosophy, S'NCE Group is unwavering in its commitment to protecting intellectual property (IP) rights and expects its business partners to uphold the same standards of respect and vigilance for both its own IP and the rights of others.

#### a) *Respect for Intellectual Property Rights*

Business partners must ensure the safeguarding of all intellectual property shared by S'NCE Group, including its software, trademarks, industrial

designs, copyrights, patents, trade secrets, and any other proprietary information. Partners are required to:

- use intellectual property exclusively to fulfil their contractual obligations to S'NCE Group;
- implement effective measures to protect such information from unauthorized access, use, or disclosure; and
- avoid any action that could compromise the integrity or value of S'NCE Group's intellectual property assets.

#### b) *Prohibition of Unauthorized Alterations*

Business partners are strictly prohibited from altering, removing, or modifying S'NCE Group's trademarks, technical data or software without prior written authorization from S'NCE Group. Such actions are considered violations of intellectual property rights and are subject to legal and contractual consequences. Any intellectual property created or developed during the provision of services by S'NCE Group for its clients shall remain the exclusive property of S'NCE Group. As part of its core assets, this intellectual property may be freely transferred, licensed, or utilized by S'NCE Group at its sole discretion.

#### c) *Positive Representation*

In all aspects of their operations, business partners must act in ways that enhance and preserve the reputation of S'NCE Group. Respecting intellectual property rights not only safeguards legal compliance but also reinforces the credibility, trust, and positive perception of S'NCE Group in the marketplace.

#### d) *Shared Commitment to Innovation*

Business partners contribute to an environment that nurtures innovation and creativity by respecting and protecting intellectual property rights. This shared commitment ensures sustainable growth, fosters trust, and strengthens the competitive advantage of all stakeholders in the value chain.

## III – SOCIAL PRACTICES AND HUMAN RIGHTS

At S'NCE Group we hold the highest regard for human rights and fair labour practices. We require all our business partners to adhere to applicable laws, regulations, and industry standards, including collective labour agreements, to protect human rights and promote equitable working conditions.

### Prohibition of forced labour

S'NCE Group unequivocally rejects any form of forced or compulsory labour, including bonded labour, slavery, servitude, trafficking in human beings, or any practices that exploit or dehumanize individuals. Business partners must ensure that all employment relationships are freely chosen and voluntary. Workers must have the freedom to terminate their employment without fear of coercion, intimidation, or reprisal. Under no circumstances should workers face physical or psychological abuse, humiliation, threats, or sexual harassment.

### Elimination of child labour

S'NCE Group is deeply committed to eradicating child labour, particularly in any form that endangers the health, education, or development of individuals under the age of 18. This includes prohibiting hazardous work, abusive conditions, and employment during night hours.

We expect our business partners to adhere to stringent ethical standards and comply with all relevant child labour laws and regulations. Beyond compliance, we actively support initiatives that uphold the rights and welfare of children. In collaboration with our partners and stakeholders, S'NCE Group seeks to foster practices that protect and promote the well-being of children, ensuring their rights are safeguarded against all forms of exploitation.

### Prevention of illegal or clandestine work

S'NCE Group maintains a zero-tolerance policy toward any form of illegal or clandestine labour within its distribution chain. Business partners are required to adhere strictly to all relevant laws and regulations to eliminate any instances of undeclared, unlawful, or hidden work. It is imperative that partners actively monitor and manage their operations to ensure full compliance, upholding the integrity of the business relationship.

### Respect for the individual & human dignity

At S'NCE Group, treating every individual with respect and dignity is a fundamental principle. We expect our business partners to foster workplaces free from discrimination and harassment. No individual should be subjected to unfair treatment based on personal characteristics or choices, including but not limited to race, class, ethnicity, nationality, religion, gender, sexual orientation, political beliefs, age, disability, or any legally protected attribute.

To create a respectful and inclusive workplace, business partners must actively discourage and prevent any behaviour that undermines human dignity. Additionally, they are encouraged to

champion diversity and inclusion by nurturing an environment that reflects and respects the rich variety of today's communities.

### Freedom of association & collective bargaining

S'NCE Group unequivocally supports the right of workers to freely associate and participate in collective bargaining. Business partners must ensure that employees can form or join workers' organizations and negotiate collective labour agreements without fear of interference, retaliation, or discrimination. This commitment is a cornerstone of fostering equitable and collaborative workplace relations.

### Safeguarding workers' health & safety

The safety and well-being of workers are paramount at S'NCE Group. We are committed to maintaining safe and healthy workplaces across our operations and expect the same from our business partners. This includes proactive measures to prevent occupational hazards and continuous investment in safety training and resources.

To meet these expectations, business partners must:

- provide a secure working environment, ideally supported by a certified safety management system;
- adhere to all applicable health and safety laws and regulations without exception;
- implement robust systems to identify, assess, and address potential safety risks, minimizing workplace accidents through regular inspections and audits;
- swiftly resolve any identified safety hazards to prevent harm;
- ensure the provision of appropriate protective equipment, proper maintenance of tools and

machinery, and adequate safety training for all employees;

- guarantee that shared facilities, such as restrooms and break areas, are kept clean, safe, and fully operational to support a healthy working environment.

### Compliance with working hours & vacations

S'NCE Group emphasizes the importance of fair and lawful work scheduling. Business partners must strictly comply with all applicable laws and regulations concerning working hours, rest



periods, breaks, and holidays. These regulations ensure that employees maintain a healthy work-life balance and avoid excessive work demands.

Partners are also encouraged to adopt employee-friendly policies that facilitate the use of vacation and personal leave, including offering paid time off or equivalent forms of compensation. Furthermore, business partners must ensure that any overtime work is compensated at the legally mandated rate and that all benefits provided meet or exceed the legal minimum requirements.

#### **Employment contracts & fair remuneration**

S'NCE Group upholds the principle that all workers, including temporary staff, trainees, and interns, should have a clear understanding of their rights and responsibilities. Business partners must formalize employment relationships through written contracts that align with all relevant legal standards. These contracts should transparently outline the terms and conditions of employment and be accessible to employees in a timely manner.

Business partners must provide fair wages and benefits, ensuring they meet or exceed the minimum standards established by local regulations. Compensation should reflect the individual's skills, experience, and performance, and must be sufficient to secure a decent standard of living for employees and their families. Wage equity is essential, and partners must ensure equal pay for equal work, irrespective of gender, age, or other personal characteristics.

To ensure fairness and compliance, overtime work must also be adequately compensated, adhering to legal requirements.

#### **Commitment to employee training & development**

At S'NCE Group, we recognize that continuous learning is integral to employee development and organizational success. Business partners are expected to invest in regular training programs that equip employees with the knowledge and skills necessary to perform their duties effectively and safely.

Training initiatives should address both job-specific competencies and legal requirements, fostering an environment of growth and collaboration. S'NCE Group dedicates significant resources to training and expects its partners to adopt a similar approach, ensuring that personnel participate actively and cooperatively in learning opportunities.

By prioritizing workforce development, business partners contribute not only to the individual growth of their employees but also to the overall success of the partnership.

## **IV – SUSTAINABILITY AND ENVIRONMENTAL PROTECTION**

S'NCE Group is deeply committed to minimizing its environmental footprint and promoting sustainable practices across its entire distribution chain. Through innovative methods, responsible actions, and the continuous enhancement of management systems, S'NCE Group strives to integrate environmental stewardship into its core business operations. To this end, we expect our business partners to actively share and implement our commitment to environmental protection by adhering to the following standards.

#### **Monitoring environmental impact**

Business partners must systematically identify and evaluate the environmental impacts associated with their operations. This includes developing and executing actionable improvement plans to minimize their ecological footprint. By proactively managing these impacts, partners contribute to creating a sustainable future while aligning with S'NCE Group's environmental goals.

#### **Adherence to environmental regulations**

Compliance with all applicable environmental laws, regulations, and national and international standards is non-negotiable for S'NCE Group business partners. This includes obligations related to air and water quality, waste management, and the handling and disposal of hazardous materials. Partners are encouraged to implement certified environmental management systems to ensure consistent and effective compliance.

#### **Reduction of environmental pollution**

Beyond legal compliance, business partners must take active steps to prevent and mitigate environmental pollution in all its forms, including air, water, soil, and groundwater contamination. In the event of environmental accidents, partners are expected to act promptly to restore affected areas and remediate damage.

To further reduce environmental impact, partners should adopt sustainable practices such as:

- implementing energy-efficient technologies;
- reducing greenhouse gas emissions;
- conserving natural resources;
- incorporating recycled, recyclable, or compostable materials in their operations.

By embracing these principles, business partners not only align with S'NCE Group's vision of sustainability but also contribute to the broader goal of preserving the environment for future generations.

## V – VIOLATIONS OF THE CODE OF CONDUCT

The principles outlined in this Code of Conduct form the foundation of S'NCE Group's commitment to ethical business practices. Compliance with these provisions is not only a legal and ethical responsibility but also a shared benefit for all stakeholders, contributing to a sustainable, fair, and transparent distribution chain.

As such, S'NCE Group expects its business partners to adhere rigorously to the Code's requirements and to cooperate fully with the monitoring measures established to ensure compliance.

### Reporting violations

Business partners must promptly report any violations of this Code of Conduct or applicable laws, including misconduct by consultants, employees, agents, or other representatives acting on behalf of S'NCE Group or its partners. Reports should be sent to the designated e-mail address ("info@sncegroup.ch") or mailed to: S'nce Group Sagl – Via Gaggiolo 27 – 6855 Stabio Switzerland. To foster a culture of transparency and accountability:

- S'NCE Group ensures that all reports are handled confidentially and discreetly, safeguarding the identity of the reporting party wherever possible.
- retaliation against individuals who report in good faith will not be tolerated.
- reporting obligations to judicial or regulatory authorities will be respected when required.

Business partners are encouraged to act responsibly and report potential violations to protect the integrity of the entire distribution chain.

### Audit & monitoring

To uphold the standards set forth in this Code of Conduct, S'NCE Group reserves the right to conduct audits and inspections of its business partners. These measures are essential to promote transparency, ensure compliance, and foster trust within the partnership.

Key aspects of the audit process include:

- S'NCE Group or third-party representatives authorized by the Group may conduct audits during normal working hours. Audits may include access to facilities, operational sites, documentation, and interviews with personnel.
- business partners must maintain accurate and complete records to demonstrate compliance with this Code, relevant laws, and regulations.
- business partners are expected to cooperate fully with audit activities, providing unrestricted access to requested information and premises.

These audits focus solely on the business relationship with S'NCE Group and aim to support compliance rather than penalize. Any identified gaps or risks will be addressed collaboratively to strengthen adherence to the Code.

### Consequences of non-compliance

S'NCE Group regards compliance with this Code of Conduct as a fundamental aspect of its business relationships. Violations undermine trust and mutual commitment to ethical practices. As such, S'NCE Group reserves the right to take corrective action, including but not limited to:

- requiring partners to promptly address and rectify identified violations.
- ending or suspending the business relationship in cases of severe or repeated breaches.
- exercising any additional rights or claims under applicable law to seek remedies or damages.

Each business partner is responsible for ensuring that their personnel, at all levels, are fully aware of and comply with the principles of this Code of Conduct.

### Addressing concerns & questions

For any questions about the interpretation or application of the Code, business partners are encouraged to contact the relevant S'NCE Group personnel managing the business relationship. Open communication is key to fostering mutual understanding and alignment with the values of S'NCE Group.