
GUIDELINES

Compliance Guidelines

Principles and rules for lawful and rule-compliant conduct

Principles and rules for lawful and rule-compliant conduct within ALVIAL Holding AG.

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Approved by: Board of Directors (Christoph Alois Weiss)

1. Purpose and Scope

These Compliance Guidelines set out the principles and rules for lawful and rule-compliant conduct within ALVIAL Holding AG (hereinafter "the Company").

They apply to:

- all employees (including part-time staff, interns, freelancers)
- management, Board of Directors and other governing bodies
- external advisors and service providers, to the extent contractually agreed

Objectives:

- Compliance with all applicable laws and internal regulations, in particular Swiss law
- Avoidance of legal, financial and reputational risks
- Promotion of a culture of integrity, accountability and transparency
- Support of a professional, trustworthy image toward investors, portfolio companies and business partners

2. Core Principles of Compliance

- **Legality:** All activities of the Company must be in accordance with applicable laws and regulations (in particular Swiss corporate, regulatory, tax and anti-money laundering law) as well as relevant foreign legal systems for international business.
- **Integrity:** Decisions are made according to high ethical standards, not merely formal legal requirements.
- **Transparency:** Relevant matters are openly and traceably documented internally; externally, appropriate communication is carried out within the framework of legal requirements.
- **Accountability:** Each person is responsible for their own conduct and is expected to address potential violations or risks at an early stage.

3. Organisation and Responsibility

3.1 Responsibility of Management

The management, represented by the Board of Directors and CEO Christoph Alois Weiss:

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- bears overall responsibility for the establishment and oversight of an adequate compliance management system
 - sets a clear tone-from-the-top culture (zero tolerance for legal violations)
 - ensures that sufficient resources are available for compliance matters
 - decides on serious compliance cases and any resulting consequences

3.2 Compliance Officer

The Compliance Officer of ALVIAL Holding AG is Harro von Rosen, Head of Legal. Their tasks include in particular:

- Further development, maintenance and monitoring of these guidelines
- Advising management and employees on compliance matters
- Receiving and processing reports of potential violations
- Conducting or coordinating training

3.3 Responsibility of All Employees and Board Members

- Acknowledgement and observance of these guidelines and relevant legal requirements
- Participation in mandatory training and instruction
- Immediate reporting of actual or suspected violations
- Cooperation in the investigation and prevention of compliance risks

4. Prohibition of Corruption and Bribery

ALVIAL Holding AG tolerates no form of corruption or bribery.

Prohibited in particular:

- offering, promising or granting advantages (gifts, invitations, payments) to improperly influence decisions
- soliciting or accepting such advantages by employees or governing bodies of the Company

Gifts and invitations:

- must remain within an appropriate and socially customary framework (max. CHF 100 per occasion)
- must not create any quid pro quo or expectation of preferential treatment
- cash or cash-equivalent benefits are generally not permitted
- prior approval from the Compliance Officer is required for higher-value invitations

5. Conflicts of Interest

Conflicts of interest can compromise the independence and objectivity of decisions. Employees and board members must immediately disclose actual or potential conflicts of interest to management.

Examples:

- personal stake in customer, supplier or portfolio companies
- close personal relationships with decision-makers at business partners
- secondary employment for competitors or business partners

In cases of conflicts of interest, affected persons must recuse themselves from decision-making processes.

6. Dealing with Business Partners

ALVIAL Holding AG only works with business partners who comply with basic legal and ethical standards.

- Selection based on objective criteria: professionalism, reliability, reputation, legal compliance and ESG standards
- Background checks (KYC, sanctions list screening, reputation research) are conducted where necessary
- Contracts include compliance clauses where appropriate (anti-corruption, sanctions, termination rights for violations)

7. Antitrust and Competition Law

As an investment and holding company, ALVIAL Holding AG operates in markets where antitrust and competition law regulations may be relevant.

Not permitted in particular:

- agreements with competitors regarding prices, terms, margins, market allocation or customers
- coordinated conduct that restricts competition
- exchange of sensitive, non-public competitive information

8. Anti-Money Laundering and Sanctions

Given ALVIAL Holding AG's focus on investments and financing, the prevention of money laundering and terrorist financing is of particular importance. The specific due diligence and reporting obligations are governed by the Company's separate AML Policy.

Know Your Customer (KYC) / Know Your Partner:

- Identification and verification of key business partners, investors and target companies in accordance with legal requirements
- Clarification of beneficial ownership in complex structures

Red flags:

- unusual payment channels or instruments (e.g. large cash payments, layered payment flows)
- intransparent offshore structures without a comprehensible economic rationale
- Compliance with relevant sanctions and embargo regulations (EU, Switzerland, UN, OFAC)
- Suspected cases must be reported internally immediately; statutory reporting obligations to authorities (MROS) must be strictly observed

9. Data Protection and Information Security

ALVIAL Holding AG processes personal data (e.g. of employees, business partners, investors) and confidential business and financial information.

- Compliance with the revised Swiss Federal Act on Data Protection (revFADP)
- Collection and processing of personal data only for legitimate, clearly defined purposes
- Confidential information must be protected by appropriate technical and organisational measures

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- Data protection incidents must be reported immediately (FDPIC within 72 hours)

10. Labour Law, Human Rights and Occupational Safety

- Respect for fundamental human rights and labour law standards
- Zero tolerance for discrimination on the basis of gender, origin, religion, age or other legally protected characteristics
- Promotion of a respectful, inclusive and fair working environment
- Zero tolerance for bullying, harassment or violence in the workplace

11. Environmental and Sustainability Responsibility

- Compliance with all relevant environmental regulations and official requirements
- Consideration of environmental and sustainability aspects in investment decisions (ESG criteria)
- Promotion of sustainable business practices in portfolio companies where influence exists

12. Handling of Information, Confidentiality and Inside Information

- Confidential information may only be passed on to authorised persons and used for legitimate business purposes
- Trade secrets, financial data, valuations, strategies and confidential contract content must be protected from unauthorised disclosure
- For capital market-relevant transactions: price-sensitive insider information must not be used for trading in financial instruments

13. Reporting Channels, Whistleblower Protection and Investigation of Violations

All employees are encouraged to report actual or suspected violations of laws or these guidelines.

Reporting channels:

- direct report to the Compliance Officer: legal@alvialholdingag.com (subject: Compliance)
- report to the Board of Directors
- if necessary: report to the competent supervisory authority

Whistleblowers who report in good faith must not suffer any disadvantages or retaliation. Reports are treated confidentially; the Company reviews every report and initiates appropriate measures.

14. Consequences of Violations

- Violations of these guidelines or applicable law may result in employment law measures (warning, formal reprimand, termination) as well as civil and criminal consequences
- In the event of serious violations by business partners, ALVIAL Holding AG may restrict or terminate business relationships

15. Training, Communication and Documentation

- Relevant employees receive appropriate training on key compliance topics (corruption, anti-money laundering, data protection, ESG)
- New employees are informed about these guidelines as part of their onboarding
- Important compliance-relevant decisions and reviews are appropriately documented

16. Review and Update

- These Compliance Guidelines are reviewed at least once a year and updated as necessary
- Amendments are approved by the Board of Directors and communicated to the relevant persons
- The current version must be kept accessible to all employees

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