

Corporate Policy of Fischer Chemicals AG

1. Corruption

Definition

Corruption is defined as the abuse of a position of trust to obtain a personal advantage (material or immaterial) to which there is no legally justified entitlement. This includes active bribery, passive bribery, as well as the acceptance and granting of undue advantages. In contrast to bribery, the acceptance and granting of advantages are not connected to a corresponding consideration.

Active and passive bribery as well as the acceptance and granting of advantages to Swiss public officials are punishable pursuant to Articles 322ter–322sexies of the Swiss Criminal Code (StGB). Private individuals performing public functions are also considered public officials.

Regarding officials of foreign states, only active and passive bribery are punishable pursuant to Article 322septies StGB. This includes officials of international organizations, provided these are intergovernmental organizations (e.g., European Commission bodies or EU parliamentarians, but not IOC or FIFA officials).

Active and passive bribery, as well as granting or receiving an undue advantage—whether through action or omission—to an employee, shareholder, agent, or auxiliary person of a third party in the private sector in connection with their professional or commercial activity, is punishable pursuant to Article 4a in conjunction with Article 23 of the Unfair Competition Act (UWG) and Articles 322octies to 322decies StGB.

Policy Against Corruption

Fischer Chemicals AG and its subsidiaries undertake neither to support nor tolerate corruption. Employees of the above-mentioned companies are expressly prohibited from carrying out or tolerating such actions. Employees undertake to:

- accept or grant gifts or benefits with a total value of no more than CHF 500.00 within two calendar years with respect to the same business partner without a corresponding (customary) consideration
- pay or accept from the respective business partner no prices above the usual market/sales price
- refrain from inciting third parties

2. Money Laundering

Definition

Money laundering refers to the process of introducing assets derived from illegal activities into the legal financial and economic system.

Such actions are punishable pursuant to Article 305bis StGB.

Policy Against Money Laundering

Fischer Chemicals AG and its subsidiaries undertake not to provide any assistance in money laundering. Employees undertake to report to their direct supervisor if there are concrete indications that assets originate from illegal activities

3. Ethics

Definition

Ethics is commonly understood as moral conduct. Synonyms include: habit, custom, tradition, character.

Ethics Policy

Fischer Chemicals AG and its subsidiaries undertake to always act in accordance with local moral standards and to respect local customs as far as possible. However, if it is customary in a country to engage in corruption or support money laundering, only the anti-corruption and anti-money-laundering policies of Fischer Chemicals AG apply.

4. Violations

All employees Fischer Chemicals AG undertake to comply with the policies against corruption, money laundering, and ethical standards. Violations of these policies will result in sanctions (ranging from warnings to immediate dismissal).

Please return this page to your employer

I herewith acknowledge that I have read and understood the Corporate Policy of Fischer Chemicals AG. I am committed to adhere to its rules and understand that violations of this code may lead to disciplinary sanctions, including dismissal.

Place, Date:

Name of Employee:.....
(In printed letters)

Signature of Employee.....

Annex I – Extracts from the Swiss Criminal Code (StGB) and the Unfair Competition Act (UWG)

1. Concerning Bribery

a) Swiss Criminal Code (StGB)

Article 322ter Bribery

Whoever offers, promises, or grants an undue advantage to a member of a judicial or other authority, a public official, a court-appointed expert, translator or interpreter, an arbitrator, or a member of the armed forces in connection with their official duties for an act or omission that is improper or discretionary, for their benefit or for the benefit of a third party, shall be punished with imprisonment of up to five years or a monetary penalty.



Article 322quater Accepting Bribes

Whoever, as a member of a judicial or other authority, as a public official, as a court-appointed expert, translator or interpreter, or as an arbitrator, in connection with their official duties, demands, has promised to them, or accepts an undue advantage for themselves or a third party for an improper or discretionary act or omission, shall be punished with imprisonment of up to five years or a monetary penalty.

Article 322quinquies Granting an Advantage

Whoever, in view of the official conduct of a member of a judicial or other authority, a public official, a court-appointed expert, translator or interpreter, an arbitrator, or a member of the armed forces, offers, promises, or grants an undue advantage shall be punished with imprisonment of up to three years or a monetary penalty.

Article 322sexies Accepting an Advantage

Whoever, as a member of a judicial or other authority, as a public official, as a court-appointed expert, translator or interpreter, or as an arbitrator, in view of their official conduct, demands, has promised to them, or accepts an undue advantage shall be punished with imprisonment of up to three years or a monetary penalty.

Article 322septies Bribery of Foreign Public Officials

Whoever offers, promises, or grants an undue advantage to a member of a judicial or other authority, a public official, a court-appointed expert, translator or interpreter, an arbitrator, or a member of the armed forces of a foreign state or an international organization in connection with their official duties for an improper or discretionary act or

omission, for their benefit or for the benefit of a third party, shall be punished with imprisonment of up to five years or a monetary penalty.

Likewise, whoever, as such an official, demands, has promised to them, or accepts an undue advantage for an improper or discretionary act or omission shall be punished.

Article 322octies Bribery in the Private Sector

Whoever offers, promises, or grants an undue advantage to an employee, shareholder, agent, or other auxiliary person of a third party in the private sector in connection with their professional or business activity for an improper or discretionary act or omission, for their benefit or the benefit of a third party, shall be punished with imprisonment of up to three years or a monetary penalty.

In minor cases, the act is prosecuted only upon request.

Article 322novies Accepting Bribes in the Private Sector

Whoever, as an employee, shareholder, agent, or other auxiliary person of a third party in the private sector, in connection with their professional or business activity, demands, has promised to them, or accepts an undue advantage for themselves or a third party for an improper or discretionary act or omission, shall be punished with imprisonment of up to three years or a monetary penalty.

In minor cases, the act is prosecuted only upon request.

Article 322decies General Provisions

The following are not considered undue advantages:

- advantages permitted by employment regulations or contractually approved by the third party.
- minor, socially customary advantages.
- Private individuals performing public tasks are considered equivalent to public officials.

b) Unfair Competition Act (UWG)

Article 4a Bribery and Accepting Bribes

A person who acts unfairly:

- offers, promises, or grants an undue advantage to an employee, shareholder, agent, or other auxiliary person of a third party in the private sector in connection with their professional or business activity for an improper or discretionary act or omission, for their benefit or the benefit of a third party.
- as such an individual, demands, has promised to them, or accepts an undue advantage for an improper or discretionary act or omission for themselves or a third party.

Advantages contractually approved by the third party and minor, socially customary advantages are not considered undue.

Article 23 Unfair Competition

A handwritten signature in blue ink, consisting of a large, stylized initial 'A' followed by the letters 'ae'.

Whoever intentionally commits unfair competition according to Articles 3, 4, 4a, 5, or 6 shall be punished upon request with imprisonment of up to three years or a monetary penalty.

2. Money Laundering

Art. 305bis Money Laundering

Anyone who carries out an act that is suitable for frustrating the identification of the origin, the discovery, or the confiscation of assets which he knows or must assume originate from a felony or a qualified tax offense shall be punished with a custodial sentence of up to three years or a monetary penalty.

In serious cases, the penalty is a custodial sentence of up to five years or a monetary penalty. A monetary penalty of up to 500 daily penalty units shall be imposed in addition to the custodial sentence.

A serious case exists if the offender: a. acts as a member of a criminal organization.

- acts as a member of a gang formed for the continued practice of money laundering.
- achieves a large turnover or substantial profit through habitual (professional) money laundering.

The offender should also be punished if the principal offense was committed abroad and is also punishable at the place where it was committed.

Annex II – Extracts from the Swiss Federal Act on Gender Equality (Gender Equality Act, GEA)

Art. 3 Prohibition of discrimination

- Employees must not be discriminated against because of their sex, whether directly or indirectly, including because of their marital status, their family situation or, in the case of female employees, of pregnancy.
- This prohibition applies to hiring, allocation of duties, setting of working conditions, pay, basic and continuing education and training, promotion and dismissal.
- Appropriate measures aimed at achieving true equality are not regarded as discriminatory.

Art. 4 Discrimination through sexual harassment

Any harassing behaviour of a sexual nature or other behaviour related to the person's sex that adversely affects the dignity of women or men in the workplace is discriminatory. Such behaviour includes in particular threats, the promise of advantages, the use of coercion and the exertion of pressure in order to obtain favours of a sexual nature.

Annex III Extracts from Employment Act / *Ordinance 5 of the Labour Act (Youth Employment Protection Ordinance, YELPO)

Art. 30

Young people under the age of 15 may not be employed. Paragraphs 2 and 3 remain reserved.

An ordinance* shall determine which groups of businesses or employees and under which conditions:

- young people over the age of 13 may be employed to run errands and perform light work.
- young people under the age of 15 may be employed in cultural, artistic, and sporting performances and in advertising.

Cantons in which compulsory schooling ends before the age of 15 may be authorized by ordinance to grant exceptions under special conditions for young people over the age of 14 who have left school.

Fischer Chemicals attaches great importance to compliance with applicable laws and business ethics. All employees are familiar with this code of business conduct and confirm this with their signature at the time of employment.

Zürich, 18.03.2026

Daniel Fischer



CEO

Daniel Lehmann



CFO

