



Corporate Governance Policy

February 2024



Introduction

With this policy, we commit ourselves to good Corporate Governance by defining a framework of organizational rules to ensure that we always act responsibly. To this end, we implement the necessary guidelines and structures to meet our high level of responsibility regarding legal, regulatory, contractual and self-imposed ESG obligations.

Our Corporate Governance forms the basis for implementing and enforcing the laws, principles, and rules for responsible corporate behaviour applicable for us. Our Corporate Governance defines the responsibility structures of our business activities. This includes structured communication and evaluation as well as checks and balances by the top management bodies.

We ensure the expertise, functional structure and comprehensive integrity of our Board of Directors and strive to maintain the relevance and quality of the control processes at the highest level. We regularly review and adjust our remuneration standards for managers taking ESG criteria into account.

ESG is deeply integrated into the company's overall strategy. Therefore, our Corporate Governance also includes responsibility for the ESG context at the highest corporate level. The Board of Directors therefore regularly reviews the ESG strategy, including ESG risks and the effectiveness of the measures taken.

Sant'Antonino, February 2024

A handwritten signature in black ink, appearing to read 'Ingo Steinkrüger'.

Ingo Steinkrüger
Chief Executive Officer

A handwritten signature in blue ink, appearing to read 'Heinz Hössli'.

Heinz Hössli
Chief Financial Officer

The generic masculine is used in this document. Pronouns and designations refer to all genders, unless otherwise stated.



Qualitative Objectives and Quantitative Targets

Qualitative objectives and quantitative targets are defined for the entire Interroll Group and are to be achieved by the specified time.

Specific implementation plans are developed for each Interroll entity to achieve the goals based on their individual starting situation.

| Objectives | Targets | Date |
|--|---|--------------|
| We constantly enhance the structure and integrity of our Board of Directors | No majority of dependent board members | Continuously |
| | Competence profile defined and published for the Board of Directors | 2025 |
| We regularly review and adjust our remuneration standards | Independent President of the Remuneration Committee | Continuously |
| | ESG targets are a vital part of the variable compensation of all hierarchical levels | 2025 |
| We strive to meet excellence in our Audit Committee and processes | Independent President of the Audit Committee | Annually |
| | Minimum four meetings of the Audit Committee | Annually |
| The Board of Directors regularly reviews the ESG strategy and performance of the Group | Minimum one review related to strategy, performance and impact of environmental (incl. climate) related matters | Annually |
| | Minimum one review related to strategy, performance and impact of social and employee matters, human rights and anti-corruption | Annually |
| We implement suitable structures to fulfil our high level of responsibility with regard to legal, regulatory and self-imposed ESG obligations | Minimum one review of the fulfilment of all ESG compliance obligations by the Board of Directors | Annually |
| ESG is deeply integrated into the overall company strategy | ESG measures, performance and impact are reviewed by the Group Management minimum four times a year | Annually |



Our Corporate Governance activities support the following Sustainable Development Goal (SDG):



16. PEACE, JUSTICE AND STRONG INSTITUTIONS

Target 16.6: Establish effective, accountable and transparent institutions

Governance

The Board of Directors bears ultimate responsibility for the consideration and implementation of Corporate Governance requirements in the company's overall structures.

Operational implementation is delegated to the Group Management. Together, they ensure that the responsibilities for risk identification, setting objectives and targets, providing resources, implementation and reviews are clearly defined.

The Group Management must regularly inform the Board of Directors on the topic of Corporate Governance and its risk assessment. This ensures that the Board of Directors possesses the requisite knowledge to evaluate these aspects.

The assessment of risks relating to Interroll's governance structures is carried out as part of the annual ESG risk inventory and, like the associated reporting, is the responsibility of the Chief Financial Officer. Reporting in accordance with Article 964b of the Swiss Code of Obligations is submitted by the Board of Directors to the Annual General Meeting for approval.

Compliance

Compliance with this policy and local legal obligations regarding Corporate Governance is regularly monitored by the Board of Directors with the support of the Group Management and the Director Corporate Sustainability & Compliance.

Reporting

The status of and measures taken to achieve the Corporate Governance objectives and targets as well as the consolidated performance of the KPIs are published annually in Interroll's non-financial reporting.