



Evicor AG, Rothusstrasse.23, 6331 Hünenberg, Switzerland

CORPORATE GOVERNANCE POLICY

The Company's corporate governance will be implemented based on principles in accordance with Evicor AG corporate values (integrity, excellence, trust, sustainability and profitability) included in its Code of Conduct, that are developed through a series of rules and procedures that, among other aspects, regulate the structure and functioning of the Company's governing bodies, so that directors and executives may perform their functions.

The main goal of this Policy is also to define the general and specific channels established by Evicor AG to implement and develop a communication strategy, ensuring our employees understand exactly what is expected of them in certain situations, guaranteeing equitable treatment of all contractors, third parties and also establishing direct and indirect means of disseminating relevant corporate information and principles.

In particular, the corporate principles, based on the values mentioned above and composed as follows:

- Promotion of shareholder engagement, ensuring equal treatment and protecting the exercise of the rights.
- Efficient, organised and participatory functioning of the Director, avoiding the generation of conflicts of interest, information asymmetry and opportunistic or short-term thinking.
- Promoting informational transparency under the principles of transparency, accuracy of information and rapid dissemination.
- Implementing strategies that may help the organization reach its goals.
- Commitment of the Company to ethical and sustainable action that, taking into account the needs and expectations of all its stakeholders.
- Consolidating the promotion of innovation, development and continuous improvement to achieve maximum quality.
- Compliance with current legislation and the internal regulations with continuous updates based on the recommendations, best corporate governance principles and practises.

The established principles and targets in national and international standards published by reputable standardization organizations will also be taken into account to improve the Company's governance through effective performance, responsible management and ethical behavior in the Company. In this regard, the following objectives will be established, among others:

- to have a well-defined corporate purpose/objective;
- to establish a business model aimed at generating value;
- to generate evidence of responsibility for the organization's actions and responses;
- to engage all its stakeholders;
- to exercise leadership within the organization;
- to have the information and data necessary for efficient decision-making;



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- to adequately manage risks;
- to implement a sustainability policy that covers long-term social and sustainability impacts, especially the impact on climate change;

The above Principles and their application to the corporate governance practises of the Company are reflected in the Company's corporate governance regulations, which are essentially included in:

- The corporate policies, the purpose of which is to establish the principles and criteria that must serve as a basis for the governance model of the Company and its activities.
- The compliance policies and procedures establish and develop the Organization's commitment to compliance with Laws, regulatory requirements, industry codes, organization rules, good governance rules, generally accepted best practices, ethics and stakeholders' expectations.

Practice's regarding information transparency

A basic principle of good governance is ensuring transparency and maximum informational quality, so that the Company's information is presented in a clear, complete, simple, orderly and understandable manner for all stakeholders.

Practices in relation to ethical and sustainable action

The Evicor AG activities only make sense within a framework of sustainability, giving priority to a long-term strategic vision. Evicor AG maintains a constant commitment to sustainable development that is efficient and responsible, contributing its ability to generate value to the Group and to all its stakeholders.

A Sustainability Policy supported by different policies and codes of action specific to certain information and action needs of the environment and the various stakeholders, establishing the Evicor AG principles, commitments, objectives and strategy on environmental and social matters.