

# **CODE OF CONDUCT**

## **SWISS Gate Ltd.**

## COMMITTED TO SHARED VALUES – WE ARE ALL ONE

SWISS Gate Ltd. specializes in the development and distribution of products with hemp based ingredients in the areas of cosmetics, nutrition and lifestyle.

With the Code of Conduct we hand over the basic values to all employees of SWISS Gate Ltd. and refer to the framework and the basis for the fulfillment of our entrepreneurial activities as well as goals.

We are all committed to this Code of Conduct. Some principles of conduct are concretized in further documents. Those employees who are involved in their daily work are familiar with these rules. Other principles of conduct relate, for example, to dealings with and respect for employees, customers, service partners, consumers, authorities and other dialog groups.

Bachenbülach, 1<sup>st</sup> of January 2023



Marco Hoffmann  
Chief Executive Officer



Dominic Hoffmann  
Chief Financial Officer



Michael Hoffmann  
Chief Operation Officer



Werner Hoffmann  
Chief Compliance Officer



Ralph Gyax  
Chief Administration Officer



## PRINCIPLES OF CONDUCT DAY-TO-DAY BUSINESS

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The following principles of conduct are of overriding character and are supplemented by further statements, for example on strategy, risk management or the corporate mission statement.

The principles of conduct stand for fundamental values and procedures that are not called into question by strategic changes in objectives.

The code of conduct obliges the employees of SWISS Gate AG to conduct themselves in accordance with the ethical and legal principles laid down here. The code of conduct is part of the employment contract. Violations will result in consequences under employment contract law, such as a warning or dismissal.

## ENTREPRENEURIAL PRINCIPLES

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### Corporate Governance

We are committed to the principles of corporate governance as set out in the Swiss Code of Best Practice for Corporate Governance of the Swiss business umbrella organisation Economiesuisse.

### Compliance

Our business activities are carried out in compliance with legal guidelines as well as internal company ordinances and regulations. Through compliance measures within the company, we ensure that the necessary structural foundations for information, documentation and control are in place.

Our managers are responsible for ensuring that they and their subordinates are aware of the laws and regulations and that they keep themselves informed of changes affecting their activities.

## RISK AND SAFETY

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### Risk Management

We operate a comprehensive risk management system in order to ensure that SWISS Gate AG as a company is economically successful and can be operated in line with risk. Risk management also includes all possible activities of the company abroad.

### Safety/Security

We have a structured security culture that strengthens safety and security by ensuring that legal requirements are known and complied with, that employees receive specific training and that we strive to continuously optimise our processes (quality feature of SWISS Gate AG). In our daily business we follow the principle of "safety first".

### Occupational safety

Our employees are our most important asset. That is why we attach great importance to them and their health protection. We want to avoid occupational and non-occupational accidents and minimise absences due to illness and accidents.

## **MARKET, PUBLIC AND ENVIRONMENT**

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### **Transparency and communication**

We communicate in a transparent, up-to-date and professional manner to employees, consumers, business customers and service partners as well as political decision-makers and the public.

When using social media, we are aware that private and public communication in relation to the company has an influence on the perception of SWISS Gate AG. We are also aware that personal and business activities can overlap. We act accordingly to the situation.

### **Position in the market and behaviour in competition**

We are aware that our products are very important and highly valued by many consumers and partners. We take this responsibility seriously and ensure that all parties are treated equally, that no unreasonable prices or terms of business are imposed and that any market dominance is not abused.

We do not tolerate any legally inadmissible competition agreements (cartels and similar agreements). We open the gates to markets that have not yet been (fully) developed and advocate clear legal frameworks.

### **Procurements**

We comply with the regulations on public procurement. When awarding contracts and procuring services and goods, we observe the principles of non-discrimination, transparency and equal treatment.

### **Corruption and bribery**

We do not tolerate any form of corruption. Gifts or invitations may only be given or accepted in accordance with instructions and within the legal framework.

We do not tolerate bribery - neither towards authorities and persons with official functions nor towards business customers or service partners and their employees. Offering, promising or granting advantages for conduct that is against the law or in breach of duty or to influence the exercise of discretion is prohibited.

We do not tolerate employees demanding, accepting or being promised bribes or other benefits for conduct that is unlawful or contrary to duty or to influence the exercise of discretion.

### **Environmental protection**

We fulfil legal and official requirements in environmental protection efficiently and effectively. We master our environmentally relevant processes and continue to develop our environmental efficiency and environmental expertise, taking into account business management aspects.

## KNOWLEDGE AND DATA

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### Data protection and confidentiality

We protect the business secrets of SWISS Gate AG from access by unauthorised parties. Information to be kept secret and confidential documents must be designated as such.

We treat business customers, service partners, consumers and other stakeholders and their data with respect and utmost care. We handle their data and information worthy of protection with care and observe the confidentiality obligations and data protection laws.

### Data security

The functionality, availability and security of IT systems is fundamental for important business processes. We comply with internal IT security guidelines and also take into account the risks of loss, theft or unnoticed changes to data.

### Insider knowledge

Insider information is information not yet known to the public about plans or facts of SWISS Gate AG and its affiliated companies, the disclosure of which can have an impact on the value of the company as well as on the handling of daily business. False information that could have such consequences may not be disseminated.

Employees who possess insider information may not exploit this knowledge.

Employees may not disclose such plans or facts until they have made public reports on them. Employees may not provide information to related parties or third parties.

## SOCIAL INCLUSION

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### Conduct among employees

We maintain a friendly and respectful corporate culture, meet each other with trust and help each other in our daily work. We do not tolerate sexual harassment by employees.

We respect different opinions and attitudes to life, and we do not tolerate discrimination or harassment of employees as a result of different opinions and attitudes to life.

We do not tolerate discrimination or retaliation against those who have reported unethical or illegal behaviour in good faith.

We grant equal opportunities to all employees and are committed to gender equality.

### Conflicts of interest

When personal (and financial) interests arise in connection with a transaction, the employee discusses them internally with his or her superior or seeks support from the Legal Department to identify appropriate solutions in individual cases.

Personal interests also include the interests of family members or related parties.

**Social responsibility**

We do not conduct business in countries involved in armed conflicts or subject to UN economic sanctions. If business activities already exist in a country at the beginning of a conflict, we will withdraw from them as far as possible.

We do not allow child labour and do not accept it from our partners. We conduct our business relationships in a manner appropriate to resources and risks.

**NOTIFICATION PROCEDURE**

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**Procedure in the event of signs of non-compliance**

If there are any indications that the contents of this Code of Conduct are being violated, the management must be informed. Reports may not be followed up due to insufficient information if they are received without a sender and therefore no further inquiries are possible.