

# ESG Risk Management Policy

February 2024



## Introduction

Our ESG Risk Management Policy is our commitment to establishing structured risk management for environmental, social and governance aspects to identify our strategic and operational ESG risks, mitigate impacts and further increase Interroll's financial resilience. With an efficient ESG Risk Management system, we increase the future opportunities of our company.

With an effective ESG Risk Management we are protecting our business model, our shareholders and investors, our operational performance, our supply chain, our customer relationships and the legitimate interests of other stakeholders. This includes identifying and evaluating the relevant ESG risks, understanding their potential impacts for our business model and prioritizing them.

Interroll's aim is to actively manage ESG risks in the interests of our stakeholders. We are therefore expanding our ESG risk inventory to include the identification of risks relating to environmental, employee and social concerns, corruption aspects and compliance with human rights. Governance risks are explicitly included.

ESG Risk Management at Group level supports our strategic and operational decision-making process and monitors the risks associated with our business. The Executive Board conducts a systematic analysis of ESG risks every year.

Sant'Antonino, February 2024

A black ink signature of Ingo Steinkrüger, consisting of a large, stylized 'I' and 'S' followed by a smaller 'Steinkrüger'.

**Ingo Steinkrüger**  
*Chief Executive Officer*

A blue ink signature of Heinz Hössli, consisting of a stylized 'H' and 'Hössli'.

**Heinz Hössli**  
*Chief Financial Officer*

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

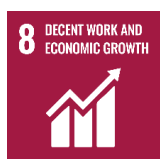
## Qualitative Objectives and Quantitative Targets

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     |
|---|---|----------|
| <b>We constantly evaluate our ESG risks and identify, assess, and manage on group level</b> | ESG risk inventory on group level updated                       | Annually |
| <b>We constantly evaluate our ESG risks and identify, assess and manage on entity level</b> | ESG risk inventory on entity level established                  | 2025     |
| <b>We actively manage our high ESG risks on group level</b>                                 | Risk management measures are defined for high risks             | Annually |
| <b>We reduce ESG-related financial risks</b>  | Reduction of high level ESG risks with financial risk potential | Annually |

## Our ESG Risk Management activities support the following Sustainable Development Goals (SDGs):



### 8. DECENT WORK AND ECONOMIC GROWTH

Target 8.1: Sustainable economic growth

### 10. PEACE, JUSTICE AND STRONG INSTITUTIONS

Target 16.6: Establish effective, accountable and transparent institutions



## **Governance**

The Board of Directors and Group Management are responsible for incorporating and implementing the requirements of ESG Risk Management into the company's overall strategy. They ensure that the responsibilities for risk identification, setting objectives and targets, providing resources, implementation and review are clearly defined.

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

Within Interroll's organizational structure, the Chief Financial Officer is responsible for ESG Risk Management and disclosure. The resulting 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.

The operational implementation and service provision of the legal entities are delegated to the local management teams.

## **Compliance**

Compliance with this policy and local legal obligations regarding ESG Risk Management is annually reviewed by Group Management through Corporate Compliance.

## **Reporting**

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