



## Code of Conduct of Descommerce Group AG

**1. Introduction** This Code of Conduct defines the ethical, social, and environmental standards that our company, as well as our suppliers and business partners, must adhere to. It is based on the requirements of the Act on Corporate Due Diligence Obligations in Supply Chains and aims to ensure that our value chain is responsibly and sustainably designed.

**2. Human Rights and Labor Standards** Our company is committed to respecting internationally recognized human rights according to the conventions of the International Labour Organization (ILO) and the UN Human Rights Charter. This includes:

- Prohibition of child and forced labor in accordance with ILO Conventions 79, 138, and 182 as well as the UN Convention on the Rights of the Child
- Fair wages and working hours in accordance with legal requirements and ILO Convention 131
- Freedom of association and collective bargaining in line with ILO Conventions 87, 98, 135, and 154
- Occupational health and safety protection as per ILO Convention 155
- Protection against discrimination and harassment in compliance with ILO Convention 111 and the UN Human Rights Charter

**3. Environmental Protection** We expect our suppliers to adopt sustainable and resource-conserving business practices in line with the UN Sustainable Development Goals and environmental agreements. This includes:

- Reduction of environmental impacts and CO2 emissions as per the Paris Climate Agreement
- Avoidance and proper disposal of waste and hazardous materials in accordance with the Basel Convention
- Sustainable use of water and energy resources in line with UN water and energy goals
- Protection of biodiversity and natural habitats as per the UN Biodiversity Convention

**4. Anti-Corruption and Bribery** Our company does not tolerate any form of corruption or bribery. All business partners commit to:

- Not offering or accepting unfair advantages or gifts in accordance with the UN Convention against Corruption (UNCAC)
- Disclosing conflicts of interest
- Conducting transparent and compliant business relationships

**5. Supply Chain Responsibility** Our suppliers are obligated to:

- Ensure compliance with this Code of Conduct throughout their entire supply chain
- Implement effective risk management in line with the UN Guiding Principles on Business and Human Rights



- Report and address violations promptly

6. **Control and Sanctions** We reserve the right to review compliance with this Code of Conduct through audits and reports. Violations may lead to sanctions up to and including the termination of the business relationship.

7. **Reporting Violations** If violations within the company or in the supply chain become known, report them immediately to the responsible office for compliance with the Code of Conduct of Descommerce Group AG (Email: [accounting@descommerce-group.ch](mailto:accounting@descommerce-group.ch)). Define your further actions and determine the necessary measures to remedy the grievances.

8. **Final Provisions** This Code of Conduct is an integral part of our business relationships and is regularly reviewed and updated. All partners are encouraged to actively work towards the implementation and further development of sustainable supply chains.

Rorschach, 23.5.2025

Lukas Deschwanden, Owner