



# The Code of Conduct

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# Dear Readers,

We bear a significant responsibility in the construction industry because the work we do shapes the world around us and directly impacts the safety, well-being, and quality of life of countless people. This is why Gruner's vision is to build for a future worth living. We strive to improve the lives of everyone we impact with our work.

Our clients can rely on a technically superior and value-driven design, planning, and construction process, while our partners can expect transparent and reliable cooperation. The users, particularly local communities reliant on infrastructure and energy structures, should benefit from efficient and sustainable construction. In order to realise this vision, we maintain strict standards in our work in technical, procedural, economic, human, legal, and ethical domains.

This Code of Conduct contains binding rules of behaviour and serves as a compass for our daily decisions and actions. It reflects Gruner's values and highlights our obligations towards people and the environment. We ask each and every one of you to take the time to read this Code of Conduct carefully and internalise it. Make it an integral part of your work. As ambassadors of Gruner, we all contribute to shaping the public image of our company and strengthening our reputation by complying with the Code of Conduct. Regardless of our diverse backgrounds, only together can we create and maintain a corporate culture worthy of pride.

We thank you for your support and your commitment to making Gruner a trustworthy partner.



**Thomas Ernst**  
Chairman of the Board of Directors



**Olivier Aebi**  
CEO

Gruner's Code of Conduct was completely revised and substantially amended in 2024. This version was approved by the Board of Directors on 7 November 2024.

The FAQs and practical guidelines for the individual topics can be regularly updated to incorporate the latest developments and address emerging issues.

# 1

## The Code of Conduct: Your Guide to Professional Life

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Doing the right thing in challenging situations - this is the expectation Gruner has from all its employees, regardless of their role or place of work. From business decisions to acquire and implement projects or by creating a climate of respect, support and responsibility: everyone at Gruner can contribute to the realisation of our ethical goals. Integrity is the foundation of Gruner's values and is crucial to Gruner's reputation.

This Code of Conduct establishes the principles and behavioural guidelines for all Gruner employees. It is based on Gruner's values and sets out Gruner's expectations and requirements for legally correct, ethical, and social behaviour, both from employees and from business partners and suppliers.

Accordingly, this Code of Conduct is intended as a guide for everyday working life. It serves as a guideline for how employees should behave in difficult situations, shows the corporate culture that Gruner strives for, and the practical application of Gruner's values.

The Code of Conduct also shows third parties what Gruner is doing to realise its corporate values and to create a responsible and positive corporate culture.

On paper, abstract ethical principles are easy to understand. However, in the real-world ambiguous questions often arise or situations arise in which it is necessary to balance various interests. Bridging the gap between theory and practice, this Code of Conduct contains practical examples and a catalogue of questions and answers for each topic. In this way, it is intended to help Gruner employees do the right thing when in doubt.

For each topic, you will also find resources on where to obtain additional information and where to seek guidance and support.



## ORIENTATION

### **Is this Code of Conduct binding for me?**

Yes, the Gruner Code of Conduct is binding for all Gruner employees and bodies, regardless of their role or place of work. In their employment contracts, all Gruner employees undertake to comply with the Code of Conduct.

The implementation of these guidelines may vary depending on specific responsibilities: From following the requirements of the Code of Conduct when making operational decisions to scrutinising previous decisions to making management decisions and facilitating a corporate culture of integrity at the top management level.

### **How can I ensure that our suppliers and business partners are also committed to the same values?**

When selecting suppliers and business partners, it must be ensured that they follow comparable principles. Another option is to impose similar obligations on our contractual partners. Integrity and ethics are paramount, even over business opportunities.

### **What should I do if I believe a practice contradicts the values in this Code of Conduct?**

If there is uncertainty regarding the legality of a practice, assumptions should not be made. Rather, advice should be sought from the bodies designated in this Code of Conduct.

Any suspicion of misconduct can be discussed with the responsible superior. If the practice in question falls within the employee's area of responsibility, then the necessary measures must be taken. If this is not possible, suspected misconduct can be reported via the Gruner Integrity Line whistleblowing platform.

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# 2

## Values: A foundation for long-term success

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## Gruner's values are the foundation of our success and our attractive corporate culture.

Gruner has a diverse workforce which enriches the company with its different nationalities, family backgrounds, biographies, personal circumstances, preferences, and interests. Gruner values and promotes this diversity, because it fuels productivity, innovative approaches, and an attractive working environment.

Despite their differences, Gruner employees are united by their commitment to the corporate vision and mission, and their shared values. These values act as a reliable compass in a complex world and promote efficient, objective, and fair cooperation. Even under pressure, these values remain the guiding principle for decisions and define Gruner's identity and performance.

Values-based corporate management drives innovation and long-term success. Consistently living our values creates an environment that promotes learning and creativity, builds trust and strengthens long-term partnerships. This provides the foundation for developing forward-looking solutions that are technically outstanding, ethically exemplary and sustainable.

The responsibility for upholding value-based corporate governance rests with each individual employee. Gruner encourages all employees to embody our values in their daily work and to address any discrepancies openly. The company is committed to fostering a culture of open dialogue with regular discussions on values and integrating them into all business processes.

By acting in accordance with our values, each individual strengthens trust both within and outside the company, and actively contributes to shaping our company and its success. This creates a corporate culture that is built on a strong ethical foundation and ensures long-term success.



### GOOD TO KNOW

The means by which we achieve our goals are as important as the outcomes themselves. Our **vision** encompasses both the construction process and the structure itself: **Building for a future worth living.**

Our values:

- > **We are passionate, transformative, and innovative.**
- > **We work together, behave respectfully and transparently.**
- > **We are independent, focused, and efficient.**

These values are described in [Grünernet](#) and in the [Brand Guideline](#) (still in the process of translation). They are part of the Gruner model, which comprises the vision, mission, values and strategy. Each value also has a short accompanying text that explains its meaning in terms of management. Gruner employees can refer to the values any time: internally for their day-to-day work, and externally in delicate conversations.

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## Respect for law and order

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## Gruner complies with the laws and regulations of the countries in which it operates. And naturally, we always respect the universally applicable human rights.

The actions of Gruner employees and the business operations of the Gruner Group are characterised by integrity, honesty, justice, and courage.

We respect justice, the law, and human rights and comply with all applicable legal regulations around the world.

Widespread practices that do not comply with the law do not justify breaking the law.

If there is a grey area, we follow internationally accepted values and standards, such as those laid out in the UN Global Compact. Our internal guidelines define the behaviour expected at Gruner. The integrity of Gruner as a company is the sum of the behaviour of each and every employee.

If Gruner employees are uncertain about appropriate behaviour, they should seek guidance. When faced with uncertainty, consider the following questions to guide your behaviour:

1. Would I be willing to publicly disclose the action in question?
2. Is it clear to me what is correct and legally compliant and what is not?
3. Would I be willing to document this action in writing?
4. It never hurts to ask - if in doubt, it's better to ask too much than too little.



### HELP & GUIDANCE

**If you have any questions**, the Legal and Insurance department will help you determine the applicable regulations and the correct procedure: [law@gruner.ch](mailto:law@gruner.ch)

**Violations or concerns** can be reported via the [Gruner Integrity Line](#) whistleblowing platform.



### ORIENTATION

**We are supporting a public body with a public tender. Now our contact person has expressed expectations from us that I consider questionable.**

#### What should I do?

In such a situation, the Legal and Insurance department will be happy to provide advice and support with the applicable legal framework. If it turns out that Gruner is actually expected to engage in illegal activities, the client must be informed in a cooperative yet firm manner that Gruner will not support such activities. If the client's requests are fundamentally permissible, Gruner can assist in finding a legally sound way to achieve these objectives.

**In a project abroad, I know from hearsay that co-operating companies allow local employees to work under precarious and dangerous conditions.**

#### What should I do?

Here too, the Legal and Insurance department is the right point of contact to discuss the appropriate course of action. Gruner will not tolerate any wrongdoings within its sphere of influence and measures must be taken to rectify the situation. In situations where Gruner lacks direct authority to intervene, it may be necessary to inform the client. The safety of people is always paramount.

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## Integrity in business transactions

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## 4.1

### Fair behaviour in competition/antitrust law

**Gruner is committed to fair, free, and open competition. Gruner is both firm and fair in the market. Gruner respects the applicable competition regulations.**

The protection of competition is governed by antitrust law, unfair competition law, and in the case of services to public institutions, public procurement law (law governing the submission of tenders).

Antitrust law protects the market from agreements between companies that are intended to restrict or distort competition. It prohibits abusive behaviour by companies with market power and attempts to prevent companies from gaining market power through a merger, for example. In particular, agreements on prices, quotas, territories or the division of markets are prohibited.

The Unfair Competition Act (UWG) prohibits unfair business practices. For example, misleading advertising, damage to reputation, unfair comparisons or inducement to breach a contract are prohibited. Unfair competition law also includes the protection of trade secrets.

Gruner also provides services to public sector clients. The awarding of such contracts is governed by public procurement law. Public procurement law ensures that companies bidding for public contracts are selected according to standardised and fair rules. Gruner represents its interests in the market in a firm but fair manner. Gruner complies with the provisions of competition, fair trading and tender submission law, and refrains from any form of illicit influence, collusion or unauthorised circumvention.

We are convinced that fair behaviour pays off. The reputation of being a decent and reliable market participant surpasses the benefits of getting one more contract.



#### HELP & GUIDANCE

**If you have any questions**, the Legal and Insurance department will help you determine the applicable regulations and the correct procedure: [law@gruner.ch](mailto:law@gruner.ch)

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#### ORIENTATION

##### **What types of agreements are categorically prohibited?**

Agreements between market participants at the same level on the direct or indirect fixing of prices, on the restriction of production, purchase or supply quantities or on the division of markets by territory or business partner (price, territorial and quantity agreements) are strictly prohibited.

Agreements between companies at different market levels regarding minimum or fixed prices, as well as agreements in distribution agreements concerning territorial allocations, are presumed to eliminate effective competition, particularly when they exclude sales by non-resident distribution partners.

The website of the Swiss Competition Commission (WEKO) has notices on competition-related topics, such as the use of calculation tools. For related reasons, the SIA model contracts no longer include fee calculation formulas based on construction costs.



**Where can I find the threshold values that apply to public tenders?**

At the federal level, the threshold values are regulated in the annexes to the Federal Law on Public Procurement (Annex 4). At the cantonal level, corresponding regulations are laid out in the cantonal tender submission laws.

**Is it permissible to coordinate with other companies to find out who will participate in certain tenders and who will not?**

Such an agreement is prohibited under antitrust law.

**Are INGEs (engineering consortia) permitted or is there already an agreement regarding this?**

INGEs (engineering consortia) are typically permissible under antitrust law. As a rule, an INGE is even pro-competitive, because it means that those companies can also participate in a tender that would not be able to handle a project independently (e.g. lack of capacity or expertise in a sub-domain) or could not fully fulfil the suitability criteria.

A project executed by an INGE through a division of labour provides strong evidence of the admissibility of an INGE (unlike, for example, if the same INGE partners consistently bid together for various projects, but the projects are primarily only executed by a single company).

In rare cases, INGEs (or ARGEs) may be considered illegal, particularly if they are used to restrict competition. This may occur when competitors, who could individually participate in a tender, collaborate to eliminate competition or reduce price pressure. It would also be considered illegal to use the formation of a consortium or INGE as a pretext for obtaining confidential information about prices or tender participation from competitors.







## 4.2

### Prohibition of corruption, bribery, and fraudulent business practices

#### **Gruner acts with integrity and refrains from any form of fraudulent business practices such as corruption, bribery or money laundering.**

Gruner is committed to upholding the highest standards of integrity in all its relationships with clients and business partners.

Gruner and its employees refrain from all forms of bribery, unauthorised payments, supporting or facilitating money laundering, and all other fraudulent practices.

Gruner employees refrain from offering or accepting any form of payment, service, hospitality, or favour that could improperly influence clients, business partners, or Gruner itself, or that could be perceived as such by others.

Gifts, invitations, hospitality, and services may only be offered and accepted if they are reasonable, customary, and compliant with applicable laws and regulations. These must never be used to improperly influence business decisions or confer unfair advantages.

Paying small amounts to expedite public services to which there is a legal entitlement (so-called "facilitation payments") is also prohibited, even if such payments are customary in certain countries.

Gruner is committed to effective corporate governance and has internal rules in place to prevent the misuse of funds for unauthorised purposes, such as terrorism or money laundering. The Executive Board and all Gruner employees strictly adhere to these rules and exercise the utmost diligence in sensitive areas.

All Gruner employees are encouraged to raise concerns about suspected corrupt behaviour, bribery or unfair business practices and to cooperate with any internal investigations.



#### **HELP & GUIDANCE**

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#### **ORIENTATION**

##### **What is an inappropriate inducement?**

An inappropriate inducement (whether in the form of a gift, a service or hospitality) is intended to influence the actions or decisions of the recipient.

The high value of an inducement (e.g. luxury items, large sums of money), expensive hospitality or accommodation or presents to family members may be indications that a gift is inappropriate.

The benefit expected from such an inducement may be unlawful (e.g. unauthorised business advantages or non-compliance with objective criteria). Another form of unauthorised inducement consists of so-called facilitation payments or bribes. This refers to the demand for a small payment or other benefit as a prerequisite for the performance or expedited delivery of public services to which an individual is entitled.



### **What are the guidelines for offering gifts to clients?**

Monetary gifts, including cash payments and equivalent valuables such as gold coins, jewellery, precious metals, vouchers, Reka cheques, etc., are strictly prohibited. Participating in events involving overnight stays or travel expense reimbursement is generally not permitted. As a general guideline, invitations to events, such as concerts, sporting or cultural events, should not exceed a value of approximately CHF 150 per person. Non-cash gifts, such as bottles of wine, should not exceed a value of approximately CHF 50.

These principles apply equally to gifts received from and given to (potential) business partners.

### **What are typical "red flags" or warning signs of money laundering?**

- > Lack of transparency: Refusal or reluctance to disclose the identity of a business partner; complex legal structures that conceal the beneficial owner or the origin of a payment; inadequate, inconsistent or otherwise suspicious documentation.
- > A link to high-risk countries: The risk of corruption or money laundering can be assessed by consulting lists published by organizations such as the OECD (Country Risk Classification) or NGOs such as Transparency International. The use of offshore accounts or payments from sanctioned countries also indicate such a risk.
- > Large cash payments
- > Rapid movement of funds between multiple accounts without apparent commercial rationale.
- > Payments from third parties: Payments made to or demanded by third parties without a clear and legitimate justification for the transaction in question.

All Gruner employees must be vigilant when the above warning signs are encountered. This is particularly relevant for employees who manage significant funds for construction projects through trust accounts. If any concerns arise, the appropriate course of action should be discussed with the Finance department in consultation with the Legal and Insurance department.

### **What should I do if I get the feeling that inappropriate inducement is being demanded?**

Bribery and corruption are not tolerated at Gruner. Such demands must be rejected clearly and firmly.

### **What do I do if a client offers me a gift that seems inappropriate?**

In such a case, you may thank the person for their generosity but politely refuse the gift. You may cite Gruner's internal guidelines as the reason for refusing the gift.

However, Gruner employees may offer to pay a part of the gift cost to ensure that the value of the gift is in line with Gruner's guidelines (e.g. If invited to a final football match with overnight accommodation, accept the ticket which would probably be worth about CHF 100, but offer to privately arrange and pay for the accommodation).

If the circumstances seem suspicious, please report the matter to your supervisor and consult with the Legal and Insurance department to decide the further course of action.

## 4.3 Conflicts of interest

### Gruner employees avoid conflicts between their personal interests and those of Gruner.

Conflicts of interest arise when personal interests or relationships may potentially influence business decisions, resulting in conflicts of loyalty.

In the course of their work for Gruner, employees may encounter situations where their personal interests, those of related third parties, private activities or relationships with third parties may conflict with safeguarding Gruner's interests, as required by the duty of loyalty under labour law.

For example, conflicts of interest may arise if Gruner employees also work for suppliers, clients, or competitors, or if they engage in business relationships with individuals with whom they have close personal or financial ties. This is particularly true if the position at Gruner is unjustifiably exploited for personal benefit or for the benefit of related parties. Similar considerations apply to close personal relationships formed in the workplace.

Gruner employees generally have the right to engage in commercial, financial or other activities outside of their work for Gruner. However, in cases where a conflict of interest may arise, prior approval from the Executive Board is required. Membership on boards of directors or foundations must always be disclosed. Memberships in non-profit or charitable organizations, such as sports clubs or charities, typically don't need to be disclosed.



#### HELP & GUIDANCE

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#### ORIENTATION

**I have been offered a position on the board of directors of an organization with which Gruner has business dealings. What should I do?**

According to the employment contract, such secondary employment is only permitted with the employer's consent. This offer must be discussed with HR, the direct superiors and the responsible division manager, and the executive board must approve such secondary employment.

If the employer agrees, suitable regulations to avoid conflicts of interest must be agreed upon. In all cases, you must recuse yourself from any business dealings involving the company on whose board you serve.

**Can I hire my cousin?**

Your cousin is welcome to apply for vacancies at Gruner or submit a speculative application. However, you must refrain from influencing the recruitment process. In addition, your cousin cannot be your direct subordinate or superior.





### **Can I organise Gruner's Christmas dinner at my godchild's restaurant?**

In cases of close relationships with service providers, independent third parties should be involved in the decision-making process. In any case, all relevant personal relationships must be disclosed. Provided that there are objective reasons supporting that particular restaurant, such a decision is permissible.

### **How to deal with close personal relationships in the workplace?**

Gruner respects the private lives of its employees. In the event of a conflict of interest arising from a personal relationship between employees, particularly those in a hierarchical relationship, the relationship must be disclosed to superiors, and HR should be consulted to find an organisational solution and address potential conflicts.

### **My uncle sells software. Can I buy it for Gruner?**

In the evaluation and decision-making process for the purchase of this software, you must recuse yourself and disclose your personal relationship.

## 4.4

### Prohibition on insider trading

#### **Gruner employees protect and maintain the confidentiality of insider information. They prevent insider trading.**

Insider trading involves the use of confidential information to profit from trading securities. Insider trading undermines the integrity of the financial markets and is a criminal offence.

In the course of their work, Gruner employees may receive information about other companies that is not known to the public and that could influence the market value (price) of securities (e.g. shares or bonds) because a prudent investor would consider it relevant to their investment decisions. The use of such information to gain a financial advantage for oneself, one's spouse, family members or friends is prohibited.

Relevant insider trading information may include financial data, information about planned transactions such as acquisitions, mergers, etc. or important contracts and collaborations.

If Gruner employees gain access to such information, they shall strictly maintain its confidentiality. They prevent the disclosure of such information to unauthorized individuals and implement measures to safeguard the confidentiality of the information and restrict access to those who are legitimately informed. Trading in securities of the companies concerned is prohibited.



#### **HELP & GUIDANCE**

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#### **ORIENTATION**

##### **What types of information can be relevant in the context of insider trading?**

Information that is not publicly available and could influence the market value (price) of securities (e.g. shares or bonds) because it is considered relevant by a prudent investor for his or her investment decisions. Examples include:

- > Non-public financial information/annual financial statements
- > Information on intended corporate transactions (e.g. acquisitions, mergers, etc.)
- > Information about changes in the management
- > Information about new products
- > Information on pending legal cases

##### **In the course of their work on projects, Gruner employees may gain access to relevant information. Which measures need to be taken in this regard?**

In consultation with the IT Department, appropriate measures must be taken to protect sensitive information from unauthorised access by third parties. Internally, a list must be drawn up of those employees who are authorised to access the information. These employees must be specifically informed of the confidentiality of the information in question. [→](#)

**What about family members?**

Family members are also considered third parties in this context. They must not be privy to relevant and confidential information. When working remotely, this must be ensured with appropriate security measures.

**What to do if I find sensitive information on the printer?**

I will immediately notify the individual who is believed to be the owner of the printed document. If the identity of this individual remains unclear, I will contact the head of the department or the head of the business unit. They must inform the Legal and Insurance Department.

**What is the proper procedure for disposing of sensitive information?**

Confidential documents must be shredded. There is a shredder on every floor.

## 4.5 Data protection

### We protect the personal data of our employees and clients. To this end, we comply with data protection regulations in the digital and analogue environment.

The objective of data protection is to safeguard the privacy of individuals whose data is processed. To achieve this objective, carefully handling personal information is essential.

What does processing mean? The term 'processing' covers any handling of personal data, regardless of the means and procedures used. In particular, this includes storing, disclosing, obtaining, erasing, saving, modifying, destroying and using data.

The following principles apply to data protection:

- > Lawfulness of data processing: Any processing of personal data must comply with the applicable legal system.
- > Purpose limitation principle: Data may only be processed for the specific purpose for which it was collected, as permitted by law, or as implied by the circumstances.
- > Need-to-know principle: Personal data may only be processed by persons who need to process the data for the intended purpose.
- > Principle of transparency: The data subject knows or can recognise the specific data being collected and the purpose for which it will be used. Secretly collecting data violates this principle.
- > Principle of proportionality: Is it even necessary to collect the data for my purpose? Can the purpose also be achieved with less intrusive measures?
- > Data security: The data must be protected by the controller against any unlawful processing with suitable organisational and technical measures.



#### HELP & GUIDANCE

**The data protection officer** and therefore the contact person for breaches and other concerns relating to data protection is an employee of the Legal and Insurance department. If you have any questions, the Legal and Insurance department will help you determine the applicable regulations and the correct procedure:

↳ [datenschutz@gruner.ch](mailto:datenschutz@gruner.ch)

**Training documents** are available on ↳ Grunernet, along with a reference to the legal basis (FADP, CO, Swiss Civil Code, GDPR (EU)), only in German and partially French for the moment.

**Violations or concerns** can be reported via the ↳ Gruner Integrity Line whistleblowing platform.



#### ORIENTATION

##### Which requirements apply when handling personal data?

If personal data is shared within the company, the "need-to-know" principle must be applied first and foremost: Such information may only be disclosed to employees who actually need to know the relevant information in order to fulfil their tasks (e.g. for project work, HR administration, etc.). If such information is disclosed, its confidential nature must be explicitly emphasised. If possible, security measures must be taken to protect the information from unauthorised access. Specific instructions for dealing with confidential information are also given in this Code of Conduct in the section on protecting trade secrets, business assets, and intellectual property rights.



### **Can I anonymise facts in order to comply with the data protection obligations?**

The data protection law protects personal data. If a fact is anonymised to such an extent that it cannot be traced back to individuals, it falls outside the scope of data protection regulations. This must be assessed on a case-by-case basis, as it may be possible to re-identify individuals in certain circumstances despite anonymisation. This is the case, for example, if no name is mentioned, but other specific circumstances make it possible to draw conclusions about an individual or a definable group of individuals.

### **Who has access to my drives/emails with sensitive data?**

By default, no one at Gruner has access to employees' personal mailboxes or personal drives. The mailbox owner may grant access to other team or department members, e.g. for organisational reasons. If confidential information is sent by email, the confidentiality level can be increased ("personal", "private" or "confidential" options) to ensure that only the mailbox owner can see such emails.

### **Can I print out letters of application or CVs on the shared printer? Can I retain an application file even though the applicant has been rejected?**

If personal data is printed, the "secure printing" option must be used to prevent unintentional access by unauthorised third parties. If the printouts are no longer required, they must be destroyed (shredder).

If an applicant is not considered for a position, there is generally no longer a legitimate interest in processing (including saving it) the applicant's data and the data must be deleted. If the application file is still retained (e.g. because the profile is fundamentally interesting for a subsequent vacancy), the applicant would have to be contacted and their consent obtained in order to retain their file.

### **What should I do if a data breach has occurred?**

If Gruner employees learn that personal data has fallen into unauthorised hands, the Gruner data protection officer (Legal, Insurance Department) must be notified. The extent of the data breach will then be jointly assessed: What personal data is affected? Is it particularly sensitive personal data? Who has access to it? Immedi-

ate measures can be taken together (if necessary with the ICT department) to counteract the data breach and to learn lessons from the incident so that similar breaches do not occur again. We also check whether there are any other reporting obligations.

## 4.6

### Behaviour in the digital space

**Gruner employees understand the specific characteristics of digital communication. They behave respectfully and decently in the digital space.**

Digital channels have become the primary medium for professional interaction. These interactions lack the directness of face-to-face encounters. The distance inherent in digital communication can reduce inhibitions, leading to more rude or disrespectful behaviour. While a verbal dispute can at best be resolved immediately, a written exchange can leave a permanent record. Digital communication also enables the simultaneous participation of multiple individuals. This increases the daily flood of messages, which can lead to inefficiency and disruption in everyday working life. Last but not least, digital communication can blur the boundary between business and private life. The need to be available at all times can have a negative impact on health.

Gruner employees are aware of these challenges. They communicate carefully via digital channels and behave respectfully when dealing with sensitive issues or conflicts. Such situations can often be resolved more constructively in person than digitally.

Before sending electronic messages, employees carefully select in advance who really needs to be included in the group of recipients. They also consider the timing of their messages and the impact on the recipient.

Finally, Gruner employees always recognize that confidential information, privacy, and personal data are more difficult to protect in the digital space (for this see the [Data protection](#), [Cybersecurity](#) and [Trade secrets](#) sections in this Code of Conduct).



#### HELP & GUIDANCE

**If you have any legal questions**, the Legal and Insurance department will help you determine the applicable regulations and the correct procedure: [law@gruner.ch](mailto:law@gruner.ch)

**The HR department** provides support for specific questions regarding the implementation of the above principles or in the event of conflicts: [hr@gruner.ch](mailto:hr@gruner.ch)

**Violations or concerns** can be reported via the [Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

**Ask yourself the following before sending a message:**

- > Would I express my message in the same way in a personal conversation? Is the tone appropriate?
- > What is the most appropriate means of communication for conveying my message?
- > Is it essential that my message be sent and delivered on Friday evening, or can it wait until Monday morning?
- > Who do I really need to include in the CC?







## 4.7

### Taxes, accounting, and reporting

#### Gruner complies with the applicable tax, accounting, and reporting regulations.

Gruner's multinational presence can result in the application of various laws on taxes and duties. Gruner always complies with all applicable laws, in particular with regard to profit and sales taxes, value added tax, withholding tax and social security contributions. As a company with headquarters in Switzerland and Group companies in various countries, services are charged internally between the various Group companies. Gruner complies with the relevant regulations in this regard.

Like most companies, Gruner takes its best interests into account in its tax planning. However, the legal limits, honesty and fairness must always be observed. Abusive tax avoidance schemes are strictly prohibited.

Gruner communicates tax-related matters transparently and honestly to the relevant tax authorities. Its reporting obligations are fulfilled correctly. Uncertainties in tax matters or differences of opinion are proactively clarified through consultation with experts and relevant authorities. In case of doubt, a tax ruling should be sought from the tax authorities.

All tax-related information, records and documents must be treated with the utmost confidentiality. The unauthorised disclosure of tax information is strictly prohibited.

Gruner's books are maintained in accordance with the relevant regulations. Gruner reports truthfully in accordance with the applicable regulations.



#### HELP & GUIDANCE

**If you have any questions on tax issues**, the [Finance Department](#) will help you determine the applicable regulations and the correct procedure.

**Violations or concerns** can be reported via the [Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

**There are different ways I could structure a contract with differing tax implications. How do I proceed?**

The Finance department advises on the tax implications of legal transactions. External advice is taken if necessary.

**Is it permissible to disclose only part of a planned transaction to the tax authorities in order to avoid negative tax consequences?**

No. Gruner communicates openly, transparently and honestly with the tax authorities. Withholding information can distort the overall picture and potentially mislead the tax authorities. This is not admissible.

If comprehensive and truthful information is not provided when a tax ruling is issued, the ruling is subsequently not binding, as the statements made by the tax authorities relate to a different set of facts than those that were disclosed.





**To what extent can we utilise differences in the tax regulations of different countries when structuring our contracts?**

To the extent that getting such tax advantages is permitted in all jurisdictions with a bearing on the matter, there is no reason not to do so. In such situations, comprehensive expert advice should always be sought.

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# 5

## Labour

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## 5.1

### Respect for labour law and fair working conditions

#### Gruner respects labour law and provides fair working conditions.

Gruner is committed to complying with all applicable labour law and social security regulations and offers fair wages and working conditions in line with the market. Gruner respects and promotes the rights of employees in accordance with the applicable national and international laws of the respective locations and offers standardised employment contracts.

The aim is to always ensure a working environment that not only meets the legal requirements, but exceeds them. For example, Gruner promotes work-life balance through measures such as flexible working time models, flexitime, and home office or mobile working.

In order to actively support the professional and personal development of employees, Gruner offers continued training and education opportunities.

Complaints about violations of labour law or fair working conditions can be reported confidentially at any time. It is ensured that these complaints are taken seriously and pursued accordingly.



#### HELP & GUIDANCE

**If you have any questions about labour law**, the HR department at [hr@gruner.ch](mailto:hr@gruner.ch) can help you determine the applicable regulations and the correct procedure.

↳ [hr@gruner.ch](mailto:hr@gruner.ch)

**Violations or concerns** can be reported via the ↳ Gruner Integrity Line whistleblowing platform.



#### ORIENTATION

##### **Where can I find the applicable labour law regulations?**

In Switzerland, labour law is governed by the Swiss Code of Obligations, the Labour Act and the associated ordinances. In certain cantons, typically binding general employment contracts (GAV) (Canton of Vaud) or standard employment contracts (Canton of Valais) also apply to engineering firms. The Human Resources department ensures that the applicable employment contracts and regulations comply with these standards and is happy to answer any questions.

For international assignments and our foreign subsidiaries and branches, we always check that the regulations applicable at the respective location are complied with.

##### **What measures does Gruner offer to support healthy work-life balance for its employees?**

Gruner offers part-time work and flexible working hours, home office, and remote working subject to the applicable regulations and the respective employment contracts. Managers can work with employees to assess their individual situations and find appropriate solutions.



**What development programmes or training courses does Gruner offer to promote personal and professional development of its employees?**

All employees undergo performance reviews, which involve discussions on professional development. The talent management process provides employees with targeted support and further development opportunities.

**Who can I contact if I believe that labour law provisions are being violated?**

Gruner employees can ask questions or report suspected violations to their manager, the HR department, or the Gruner Integrity Line whistleblowing platform.

**Is there an employee representative body?**

In Switzerland, there is an Employee Commission (MAK). It has the function of an employee representative body within the meaning of the Employee Participation Act. The employee commission engages in formalized dialogue with the management. It represents the concerns of the employees. The organisation and powers of the employee commission are regulated in its articles of association.







## 5.2

### Respect for personality, diversity, prohibition of discrimination

#### Gruner respects the personality of its employees and does not discriminate.

Trust, appreciation, and respect are key values and management principles at Gruner and define our daily interactions. Gruner endeavours to build and protect trusting relationships between the organisation and its employees.

As an international company with employees from different countries, with individual attitudes and habits, diversity and respect are of central importance. Employees undertake not to discriminate against anyone on the basis of skin colour, gender, nationality, age, religion, marital status, sexual orientation or other reasons.

Gruner values the uniqueness of each individual and promotes a culture of openness, equality, and freedom from prejudice in which all employees can contribute their personality.

Bullying and any form of harassment or intimidation will not be tolerated. Dedicated contact points have been set up for effectively handling complaints to ensure that every incident is taken seriously and pursued confidentially.

Regular pay equity analyses are conducted to ensure gender equality in compensation. Gruner also ensures that all employees feel included (use of gender-appropriate language) and encourages employees to treat themselves and their colleagues with respect.



#### HELP & GUIDANCE

**For questions regarding personnel policy or conflicts,** the ↘ HR department provides information and support in determining the correct procedure.

**Violations or concerns** can be reported (even anonymously) via the ↘ Gruner Integrity Line whistleblowing platform.

In Switzerland, Germany, and Austria employees can consult the external, independent employee counselling service MOVIS for **assistance with professional and personal challenges**. MOVIS is available 24 hours a day, 7 days a week via an online platform or by telephone. Further information is available on the ↘ Grunernet.



#### ORIENTATION

##### Where can I get help if I don't feel respected or valued in my team?

You can talk about this with your managers, the HR department and, in Switzerland, the external employee counselling service MOVIS.

##### Where can I report discriminatory behaviour or sexual harassment?

Such incidents can be reported confidentially to managers, the HR department or via the Gruner Integrity Line whistleblowing platform. Anonymous reporting is also possible. The platform is accessible via the Grunernet. All reports are handled with the utmost confidentiality.



**What steps are taken when discrimination or harassment is reported?**

Gruner has a concept for the protection of personality, which is used in the event of a reported incident. This includes clarification of the incident, documentation and, if necessary, the involvement of external parties. It goes without saying that these incidents are treated confidentially. The details are set out in the "Protection of personal integrity in the workplace" regulations.

**What are the legal grounds for addressing bullying?**

Bullying constitutes a violation of personality rights within the meaning of Article 328 of the Swiss Code of Obligations. Gruner shall take measures to protect the life, health, and personal integrity of employees as part of the employer's duty of care.

## 5-3

### Occupational safety

#### Gruner provides a safe working environment.

Gruner attaches great importance to the health and safety of its employees and complies with the applicable occupational health and safety regulations. Trained contact persons are available at each location to address occupational safety concerns. In addition, Gruner provides employees with the necessary protective equipment required by law.

Compliance with occupational safety measures, such as those relating to the workplace or construction site safety, is mandatory, with managers playing a central role in their implementation. Gruner employees actively contribute to the prevention of occupational accidents and illnesses by acting in a safety-conscious manner and utilising personal protective equipment and safety systems.

Gruner also promotes the health of its employees by recognising and eliminating risks at an early stage and by continuously enhancing its occupational health management system.

This includes preventive measures, absence management, reintegration, ergonomic workstations and programmes to increase resilience and manage stress.

Because of its global operations, Gruner has taken various precautions to ensure that international travel and operations are as safe as possible. The relevant information is available to employees. Reading this information and complying with the processes and precautions defined in it is mandatory.



#### HELP & GUIDANCE

The [▶ IMS](#) department can help you with **questions about occupational safety**.

**Violations or concerns** regarding occupational safety should be reported to the [▶ ASA Commission](#).

In Switzerland, Germany, and Austria employees can consult the external, independent employee counselling service [▶ MOVIS](#) for **assistance with professional and personal challenges**. MOVIS is available 24 hours a day, 7 days a week via an online platform or by telephone.



#### ORIENTATION

##### Who is the contact person for occupational health and safety?

The point of contact for occupational safety in Switzerland is the ASA committee. It consists of internal and external experts and is steered by the Executive Board. The ASA Committee reports annually to the Executive Board and sets annual targets. The safety organisation is set out in the Occupational Safety Manual and the Grunernet.

##### Where can I get my personal protective equipment?

Personal protective equipment can be ordered via a web shop (Matrix42), the costs are borne by Gruner. All information on this topic is communicated on the Grunernet.

The Purchase, Order, and Logistics department organises the product range according to legal requirements and the needs of the business. Procurement is centralised for Switzerland and decentralised abroad.





### **Are there regular training courses on occupational safety?**

As part of ISO 45001 certification, there are regular training courses, e.g. on construction site safety and occupational safety at the office locations for new employees. Training courses for first aiders are also organised at the various locations.

### **What should I do if I recognise a potential hazard or risk in the workplace? Who should I contact?**

Gruner is a member of the "Safety Charter" initiative in Switzerland, and has therefore committed to authorising every employee to say "STOP" if they encounter a dangerous situation. Hazards may and should be reported to the ASA committee.

### **What kind of support does Gruner offer if I develop health problems due to a work-related situation?**

As part of its duty of care, Gruner contributes to providing various health programmes. Our continuously expanding occupational health management programme, which includes preventive measures, absence management, reintegration, ergonomic workstations and programmes for increasing resilience and managing stress, can prevent or counteract stress and illness. In addition, Gruner offers employees in Switzerland, Germany, and Austria the opportunity to seek advice and support from MOVIS, an external, independent employee counselling service.

### **I feel overwhelmed because of my personal or professional situation. Who can I turn to?**

Gruner offers employees in Switzerland, Germany, and Austria the opportunity to seek advice and support from MOVIS, an external, independent employee counselling service. MOVIS offers professional counselling and expert advice on personal issues as well as operational and financial problems.

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# 6

Intellectual property,  
business assets,  
confidentiality and secrecy

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## 6.1

### Protection of secrets, protection of business assets and intellectual property rights

#### Gruner employees protect the business secrets of Gruner and its business partners. They take care of the business assets.

Business secrets are business information that is not publicly known. Examples include information on corporate strategy, business plans, budgets, clients or prices, financial data, agreements, employee data or infrastructure projects. Planning contracts (e.g. in accordance with KBOB or SIA) often contain clauses on the confidentiality of plans drawn up as part of a contract. In the course of projects, Gruner employees sometimes have access to confidential information from clients and business partners.

The protection of trade secrets and intellectual property rights is central to Gruner's long-term competitiveness. All employees respect the confidentiality of such information and protect other people's secrets as well as their own. Gruner employees also respect the intellectual property rights of third parties.

Specifically, this means not giving third parties any information about confidential facts - either intentionally or through lack of caution. Attention should be paid to this point, for example, during conversations in public spaces (e.g. on the train). When travelling, work in such a way that the screen is not visible to others.

Employees must ensure that no unauthorised persons gain access to Gruner's offices. Physical documents must be stored and disposed of securely (if they are confidential then using a shredder, with the "protected print" function).

When you leave the workplace, simple measures go a long way towards ensuring safety: Devices should be locked even when leaving the workplace for brief periods.

If Gruner discloses confidential information to third parties, appropriate agreements must be made to protect confidentiality, e.g. by concluding a non-disclosure agreement (NDA).



#### HELP & GUIDANCE

**If you have any questions**, the Legal and Insurance department will help you determine the applicable regulations and the correct procedure: [↘ law@gruner.ch](mailto:law@gruner.ch)

**Violations or concerns** can be reported via the [↘ Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

##### **I would like to pass on plans for a project to third parties or publish them. Can I do that?**

Firstly, the relevant contract must be reviewed to identify any confidentiality provisions. If there are no such explicit provisions in the contract, it is advisable to contact the client, depending on the purpose of the publication, and inform the client of the planned publication.

If necessary, it may be appropriate to negotiate general conditions with the person who owns the confidential information for disclosure to a restricted group of recipients (keyword NDA).

##### **I'm afraid I've inadvertently revealed secrets. What should I do?**

The person to whom the secret information belongs must be informed so that he or she can take any necessary measures.



### **What are intellectual property rights and how should I protect them?**

Intellectual property rights are non-physical rights, so-called intellectual property. This includes rights such as copyright, patents, trademarks or designs, but in a broader sense, rights that cannot be protected, such as know-how. Non-protectable rights are best safeguarded by maintaining confidentiality.

All Gruner employees respect third-party intellectual property rights by not making unauthorised use of these rights for private or professional purposes. For example, software that Gruner has licensed may only be used for company purposes. Works by third parties (e.g. specialised texts, presentations) may not be used without the permission of the copyright holder.

### **Can I use images from the Internet for a presentation?**

Firstly, it must be clarified who owns the rights to the image. In any case, the image source must always be cited. Don't adorn yourself with borrowed plumes.

### **I have published an article. Can I distribute its copies to our clients?**

The publisher's conditions must be checked in advance. Depending on that, distributing a certain number of hard copies or even linking the content may be permitted. It is best to check these points before publication, as such articles can be interesting for marketing purposes.







## 6.2

### Cyber and information security

#### Gruner employees are aware of the risks and dangers in the digital space. They behave carefully and prudently.

As digitalisation advances, fraud attempts are most frequently made via digital channels. Cyber-attacks on a company usually rely on employees behaving carelessly and thus giving fraudsters access to sensitive information or IT systems. Relying solely on firewalls and internet security programmes would be fatal.

To minimise the risk of a damaging cyber-attack on Gruner, all employees adhere to the following rules:

- > All employees use the provided IT resources (hardware, software, networks) carefully and responsibly.
- > The use of third-party IT hardware within the Gruner network is prohibited.
- > Software licensed by Gruner may only be used for company purposes.
- > Unsafe software must not be installed. Downloading files from unknown sources that could pose a security risk is prohibited.
- > Access data such as passwords and security codes must be treated confidentially and protected against unauthorised access. Personal passwords must not be passed on or written down (to help remember it) on pieces of paper etc.
- > Using IT resources for the storage, distribution or retrieval of inappropriate content (e.g. pornographic, violent or discriminatory material) is prohibited.

All Gruner employees are obliged to support the company's measures to prevent and combat cybercrime. This includes attending the training courses on IT security offered by the company.

Rapid response is essential in the event of a security incident. All employees are therefore obliged to report security incidents (e.g. a breach of the above rules) and suspicious activities to the ICT department.



#### HELP & GUIDANCE

The [ICT department](#) is the point of contact **for questions** relating to cyber and information security.

**Training courses** on cyber security are available on the corresponding [e-learning platform](#).

Violations or concerns are best reported directly to the ICT department. They can also be reported via the [Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

##### **I am unsure whether an email is a phishing attempt. How do I proceed?**

Gruner ICT must be notified if phishing is suspected. Attachments to the email must never be opened and links must never be clicked on.

##### **Where can I learn about the latest IT security threats and the necessary precautionary measures?**

Useful and necessary security measures can be learned in the ICT Security Awareness Training organised by the ICT department.

##### **I need specific software. How do I proceed?**

Software may only be ordered and downloaded from Gruner via the Matrix24 platform provided by the ICT department. If you need software that Gruner has not licensed, the ICT department must



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# 7

## Social responsibility

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## 7.1 Sustainability

### **Gruner takes responsibility and focuses on transparency and goal-oriented implementation in its internal sustainability process. At the same time, we support our clients in achieving their sustainability goals.**

At Gruner, we see sustainability as an integral part of our corporate culture and business practice. For us, sustainability has two aspects that complement each other like the two sides of a coin. The first side is our own sustainability process. Here, we are consistently working to develop our internal fields of action in both the environmental and social areas in a transparent and targeted manner. Our aim is to consolidate our position as a pioneer in the industry. Through our own sustainable actions, we want to fulfil our social responsibility, gain credibility with our clients, and be perceived as a reliable partner in the area of sustainability.

The second side is our services. Our goal is to offer the most sustainable solutions in all our business areas in order to provide our clients with the best possible support in achieving their sustainability goals. After all, our services also contribute to the sustainable development of our clients.

Both sides complement each other and together form a holistic understanding of sustainability, which characterises all our actions and our business strategy.

Gruner publishes an annual sustainability report with the latest figures on the most important topics. Read the latest version here:  
➤ <https://www.gruner.ch/de/discover>



#### HELP & GUIDANCE

The Gruner Competence Centre for Sustainability (KNH) **provides support** on sustainability issues:  
➤ <https://www.gruner.ch/de/discover/bauen-und-bauten-fuer-eine-lebenswerte-zukunft>

The internal, interdisciplinary Sustainability Committee is responsible for our internal sustainability process. Suggestions and questions can be addressed to this committee.



#### ORIENTATION

**Sustainability issues are becoming increasingly significant in projects, tenders, and discussions with clients. Who can I turn to if I need specialist support?**

We have a Sustainability Competence Centre (Kompetenzzentrum Nachhaltigkeit, KNH) at Gruner. Colleagues meet here regularly to discuss current projects and developments in the area of sustainability. The KNH serves as a point of contact for all employees who have questions or need support on the topic of sustainability.

**Who is responsible for the internal sustainability process and where can I learn more about it?**

Gruner is already doing a lot to advance its sustainability goals. This includes purchasing electric vehicles and bicycles for employee mobility, installing water dispensers to avoid PET waste, and establishing a whistleblower platform. An interdisciplinary sustainability committee has overseen strategic development since 2024. This committee works on developments in sustainability management and communication. New developments are communicated via the Grunernet. ➔

**Where can I find more information on Gruner's commitment to sustainability?**

Gruner publishes a sustainability report every year, the first one was published in 2023 covering the year 2022. The report summarises Gruner's work in the areas of environment, social affairs and governance and quantifies it in numbers





## 7.2

### Transparency, impartiality and independence

#### Gruner acts transparently, is politically independent and impartial.

Gruner promotes trust and integrity within the Group through transparency. Gruner's policies, decisions and actions should be transparent, free from prejudice and undue influence.

Gruner is impartial and its relationships with third parties are based on objective criteria and performance. Decisions are made without favouritism or discrimination and are implemented fairly and equally. Gruner's vision, mission, and values are the overriding guiding principles.

Gruner is politically independent and maintains a neutral stance. When making decisions, Gruner endeavours to include a wide range of perspectives and points of view and leaves no room for undue influence from individuals or organisations. Gruner does not finance or favour any political groups and does not make any payments to political candidates.

However, Gruner may participate in political debates on issues that affect the company. The company can inform public bodies proactively and transparently about issues that affect Gruner. Such participation is geared towards the interests of the company and society as a whole, not the individual interests of specific persons.

Gruner recognises the right of employees to be politically active and to stand for political office. However, such private political activities must be clearly separated from work for the company. They must not influence each other.



#### HELP & GUIDANCE

**If you have any questions**, the Legal and Insurance department and Human Resources will help you determine the applicable regulations and the correct procedure: [law@gruner.ch](mailto:law@gruner.ch); the HR Business Partners responsible for the respective department are available on [Gruner-net](#).

**Violations or concerns** can be reported via the [Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

##### **I would like to join a political party, is this permitted?**

Yes, Gruner employees are free to support political interests alongside and independently of their professional activities, for example by joining a political party. This must not have any influence on their work at Gruner. Any public appearances or statements made in a political context should be explicitly made in personal capacity and not as a spokesperson or representative of Gruner.

##### **I would like to run for political office, are there any requirements for this?**

The same requirements apply here as for accepting a secondary employment contract. This must be discussed with HR, the direct superiors and the responsible division manager, and the executive board must approve such secondary engagement.

If the employer agrees, suitable regulations to avoid conflicts of interest must be agreed upon. In any case, it must be ensured that you recuse yourself from all work that may involve the political entity with which you are engaged.



**Is it permissible for Gruner to be involved in professional interest groups?**

Yes, Gruner is allowed to stand up for the interests of the company and the profession.



## 7-3

### Contribution to the community

#### Gruner is committed to promoting the common good.

Gruner assumes responsibility towards society and endeavours to make a positive contribution to the community. Gruner supports social or charitable projects by providing human or financial resources.

This may take the form of annual apprentice projects or events organised by individual departments, such as participation in local environmental protection campaigns. Gruner also supports various charitable initiatives, local sports clubs and cultural events through sponsorship contributions. In the area of research, Gruner finances various prizes for outstanding achievements in the fields of civil engineering (FHNW Innovation Prize, Prix Alfred Stucky at the EPFL) and geotechnics (ETH Zurich), and provides financial support for certain courses.

Gruner offers apprenticeships and internships to make it easier for young people to enter the world of work and to promote their professional development.

We encourage our employees to volunteer and offer them the opportunity to take part in volunteer programmes. Gruner acknowledges that personal involvement makes a significant contribution to the community.



#### HELP & GUIDANCE

**Requests for donations** to charitable organisations or participation in charitable projects must be forwarded to the responsible internal decision-makers.

**Violations or concerns** can be reported via the [Gruner Integrity Line](#) whistleblowing platform.



#### ORIENTATION

##### Where can I register to take part in the annual apprenticeship project?

In the apprentice project, a maximum of 10 Gruner apprentices take part in a charitable construction project for a week each year. They are excused from their regular work duties for this time. Gruner covers the costs and provides the personal protective equipment.

The start of registration for the apprentice project is notified every year on the Grunernet. There you will also find all the information about the project selected in the specific year and the contact persons for that year.

##### A sports club has reached out to me to enquire about Gruner's potential involvement (e.g. organising financial contributions, sponsoring jerseys, etc.).

##### How do I proceed?

The criteria for providing financial support to sports clubs, cultural organisations, cultural events or contributions to charitable organisations are set out in Gruner's Sponsorship guidelines. Different contact persons handle different regions and contribution sizes.

The sponsorship guideline also outlines content-related criteria for the supported institutions and projects.

##### This year I would like to organise our departmental outing as a charitable event. How can Gruner be involved?

Within the scope of the budget, the LBU or head of department decides on the resources that can be made available for a charitable initiative.







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# 8

## Transparent communication

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## An open attitude and targeted, responsible communication help build trust.

Effective communication aids orientation and security, promotes recognition and identification, and facilitates efficient collaboration.

Transparency takes centre stage: Decisions, processes and results are communicated and the background and context are explained. A balance is always maintained between openness and the protection of sensitive information.

Gruner speaks with one voice. All means of communication and events are coordinated with those responsible for corporate communications. At the same time, every Gruner employee bears responsibility as an ambassador in the communication culture and implements the following in their daily work:

- > Clients receive clear and precise information that emphasises added value and solutions.
- > Partners are won over by providing transparent and reliable information to cultivate long-term, trusting relationships.
- > The public receives clear and relevant information about the company, its services, projects, and their impact.
- > An open and inclusive dialogue is conducted internally to promote commitment and cooperation.
- > Communication with supervisory authorities or the media is reserved for certain persons and members of the Executive Board.

Gruner's digital presence ensures easy accessibility. A respectful tone is employed, and data is handled with the utmost care in the digital space. Gruner employees are aware of the reach and permanence of digital communication.



### HELP & GUIDANCE

**Documents and guidelines** in connection with Gruner's communication:

- > Brand and brand management: [↘ Brand Guidelines](#)
- > Incident communication: [↘ Crisis communication – Guidelines](#)
- > Social media: [↘ Social Media at Gruner](#)
- > General enquiries and advice: [↘ com@gruner.ch](mailto:com@gruner.ch)



### ORIENTATION

#### How do I proceed if I want to communicate something publicly or to a wider audience?

The content, objectives, and communication channels are discussed together with the Communications department. Personal communication is typically the preferred method for maintaining confidentiality and addressing feedback. For dialogue with a larger group, emails, the Internet, Grunernet or social media are suitable.

**Important:** In any communication, Gruner can only influence the sender's side - not that of the recipient. A piece of communication can be received differently by different recipients, even if the message seems clear to the sender.

#### I have received a media enquiry. How should I respond?

The response (who, when, form, content) must always be discussed with the head of the relevant business or service unit and with the Communications department. If necessary, other departments or employees at higher hierarchical levels will be consulted.

#### What should I do in a crisis?

The "Crisis Management" guideline defines the responsibilities and the correct procedure to ensure a professional response. The first step is always to inform the management of the affected business or service unit. Depending on the issue and scope, the division management and other departments (e.g. Legal, Insurance, Communications or Human Resources) are consulted in order to carry out a 360-degree analysis.

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# 9

## Living Gruner's values: Implementing the Code of Conduct



## **Gruner employees live by the rules and values set out in the Code of Conduct in their day-to-day work. Violations of the Code of Conduct will not be tolerated.**

All Gruner employees - regardless of their hierarchical level - adhere to the principles, rules and values set out in this Code of Conduct in their day-to-day work. These are binding. Gruner promotes a culture of integrity, responsibility and ethical values.

Gruner also ensures that its business partners implement the values set out in this Code of Conduct.

Managers have a special role model function. They ensure that their employees understand and implement the values set out in this Code of Conduct. They set incentives for responsible behaviour in everyday working life. Through their actions and decisions, managers promote a culture of respect, openness, and trust and support employees in implementing the right course of action in unclear situations. They listen to questions and concerns and take them seriously. They do not tolerate breaches of the Code of Conduct. If there is reasonable suspicion of a breach, they contact the Legal, Insurance, or HR department to discuss the next steps and possible measures.

All employees are encouraged to raise and report concerns or suspected violations of this Code of Conduct. Employees can discuss such concerns or violations directly with their manager or with employees whose area of responsibility includes the relevant issue. If employees feel uncomfortable or are unable to do so, reports can be made via the [Gruner Integrity Line](#) reporting channel (anonymously if needed). These reports will be handled with the utmost confidentiality. Individuals who report suspicions are effectively protected from reprisals against themselves and people close to them.

Suspected cases are investigated. If there has been a breach of this Code of Conduct, organisational, personnel, labour law or legal measures will be taken.

Lastly: Gruner is not satisfied with what it has achieved here, and strives for ongoing improvement in all aspects of this Code of Conduct.



### **ORIENTIERUNG**

#### **Who can I talk to if I have questions about the rules of this Code of Conduct?**

Each section of this Code of Conduct identifies individuals with expertise in a particular area. Gruner supports an open-door corporate culture and encourages all employees to ask questions and proactively seek clarification.

#### **Where can I report violations of the Code of Conduct?**

Information on the responsible contact persons for reporting suspected or observed violations of the rules set out in this Code of Conduct is given in each section. Alternatively, violations can also be discussed with managers or persons whose area of responsibility covers the observed misconduct. Finally, reports can be made via the confidential whistleblowing platform Gruner Integrity Line.

#### **How is confidentiality ensured with the Integrity Line reporting channel?**

Only those employees who are involved in investigating a report have access to the reporting channel. These are usually employees from the Legal, Insurance and, if applicable, HR departments.

#### **What happens after a suspicion is reported via the Integrity Line?**

The Gruner employee responsible for managing the case contacts the person making the report via the platform and, if necessary, asks questions about the facts of the case. The facts of the case are then analysed.

#### **Are there regulations governing the investigation of suspected cases?**

Gruner's Whistleblowing Guideline regulates the procedure for investigating suspected cases.

**Gruner**

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