

**CODE OF ETHICS**

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**HELIOS QUARTZ GROUP**

## **1. Preamble**

This Code of Ethics (hereinafter “Code”) sets and defines the values and principles that inspire and drive the Group’s activity, which is aimed at creating value for all stakeholders. The principles and the values it intends to follow and pursue are legality, integrity and equality, quality, business ethics, professionalism, and collaboration.

This Code applies to all members of company bodies, employees, and collaborators of the entire Helios Quartz Group, who must follow the principles herein in all their dealings with other stakeholders. All Code recipients are required to protect, through their behaviour, the respectability and the image of the Helios Quartz Group and preserve the integrity of its assets.

## **2. Fundamental Principles**

### **2.1. Respect of Laws and Regulations**

Any activity carried out in the name and on behalf of the Helios Quartz Group must comply with all laws and regulations applicable in Switzerland and in the other countries in which the Group operates. Code recipients are required to be constantly aware of the latest laws and regulations applicable to their position and duties.

### **2.2. Integrity**

In carrying out any activity in name and on behalf of the Helios Quartz Group, Code recipients are required to behave in a transparent manner inspired by moral integrity, honesty, fairness, and good faith.

### **2.3. Dignity and Equality**

Code recipients acknowledge and respect the personal dignity, private sphere, and personality rights of all individuals, both in their internal and external relationships.

All Code recipients work with men and women of different nationalities, cultures, religions, sexual orientations, and races. Sexual or personal discrimination, abuse, offensive behaviour, or other inappropriate conducts shall not be tolerated.

### **2.4. Product and Service Quality and Business Ethics**

In carrying out its activities the Helios Quartz Group aims to maximise profits and reach levels of excellency in the provision of services and products in order to ensure the full satisfaction and protection of its customers and the appreciation of the community in which it operates; these objectives are achieved applying the highest quality standards, following the principles of efficiency, open market, and fair competition, and avoiding any collusive or abusive behaviour that may damage customers or the Group’s counterparts.

## **2.5. Professionalism and Spirit of Collaboration**

All Code recipients must operate with the professionalism required by the nature of their duties, with maximum commitment to the objectives assigned to them, and assuming the responsibilities that their roles entail. Code recipients shall also expand their knowledge and keep their skills up to date.

## **3. Human Resources**

Helios Quartz Group appreciates the importance of every single individual who works for the companies part of the Group. It is, in fact, through its human resources that the Group pursues its goal of ensuring quality products and services creating value; therefore, it is in the Group's main interest to cultivate potential and encourage professional growth by:

- respecting – including during the recruitment process – each individual's personality and dignity, avoiding the creation of situations that may cause awkwardness;
- preventing discrimination and any kind of abuse, for example, based on race, religious belief, political opinion, trade union membership, language, gender, sexual orientation;
- adequately training individuals for the position they hold;
- defining roles and responsibilities, delegating, and providing information that allows each individual to take the decisions pertaining to their role within the company;
- ensuring that anyone responsible for specific activities or organizational units exercises the powers related to their duties prudently, adequately, and objectively;
- valorising the spirit of innovation while respecting the limits of each individual's responsibility.
- communicating clearly, precisely, and truthfully policies and strategies within the company;
- using resources' personal data appropriately and confidentially;
- ensuring the adequate health and safety measure are implemented in the workplace.

Helios Quartz Group believes that each resource should be actively involved in making sure that these principles are implemented in the workplace.

In particular, in their relations with other resources, everyone must behave in a civil and collaborative manner.

Furthermore, situations and decisions that may lead to real or potential conflicts of interest must be avoided and any situation that may constitute or create a conflict of interest must be duly reported to the line manager.

#### **4. Customers**

Helios Quartz Group's objective is to increase the number and level of satisfaction of its customers. In its customer relations it operates transparently and following the principles and values mentioned in point 1, providing adequate and complete information, in line with the applicable legislation. The Group does not employ circumvention practices or in any way force its customers' choices, decisions, or considerations.

#### **5. Suppliers**

Helios Quartz Group's objective is to obtain materials and services of the requisite quality at competitive prices, while doing business with suppliers who operate respecting human and workers' rights as well as the environment. To this end, it does not engage with suppliers who employ child labour or discriminate, abuse, or coerce their employees. Suppliers are selected following strict company procedures and in compliance with the above-mentioned criteria and requirements of opportunity, convenience, and efficiency. All suppliers who comply with these requirements are allowed to compete to offer their products and services.

#### **6. Management and Accounting**

Helios Quartz Group respects the laws and regulations applicable to the compilation of the annual financial statements and all mandatory administrative and accounting documentation. The external administrative and accounting consultant it may entrust part of its work to and its employees who have accounting duties are required to fully collaborate in order to ensure that all transactions are correctly and duly represented in the company's records.

Every company transaction is logged with the relevant supporting documentation that allows to identify the reason for the transaction and the relevant authorisation. The supporting documentation is archived following criteria that allow it to be easily accessed by both internal and external auditors.

#### **7. Information and Data Processing**

The Group processes any personal data that it becomes aware of using the methods most adequate to protect the data subjects' legitimate expectations in terms of preserving their confidentiality, dignity, and image. The processing involves the acquisition and storage of documents, studies, and paper, electronic, and verbal information pertaining to the Group's know-how and activities. This information, acquired or processed by the recipients while carrying out their duties or as a result of their duties, belongs and can be used, communicated, and divulged only in compliance, with regard to employees, with the obligation of diligence and loyalty required by the employment contract and by any rules applicable to certain categories of recipients.

## **8. Violations and Sanctions**

The Group coherently, impartially, and consistently imposes sanctions proportionate to the violations of the Code and in compliance with the applicable employment regulations.

Violations of Code rules will lead to different sanctions depending on the role of the perpetrator, and without prejudice to the Group's right to claim compensation for any damage caused.

Compliance with the Code is required from all recipients in addition to their general duties of loyalty, fairness, and execution of the employment contract in good faith. Any violation of the Code constitutes a violation of the obligations in the employment contract with all the legal consequences that this may imply, including in terms of disciplinary actions and/or termination. Violations of the Code by the members of company bodies will lead to the adoption of the adequate measures prescribed by the law. Lastly, violations perpetrated by consultants will be sanctioned according to the terms of their assignments and contracts.