

Equality, Diversity and Inclusion (EDI) Policy

Group policy



xstreco

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Approved by	The Board of Directors of Xstreco AG
Issued by	Executive management
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Version	2.1

1 Introduction

1.1 Purpose and Scope

1.1.1 Purpose of the Policy

This policy sets out the requirements that apply to equality of treatment, diversity and inclusion in the workplaces of the Group. It covers recruitment, pay, development, promotion, the accommodation of disability and the prevention of discrimination, bullying and harassment.

1.1.2 Scope and Applicability

This policy applies to all employees, directors, officers, and contractors under Xstreco's direct supervision, working for any Xstreco office or industrial asset directly or indirectly controlled or operated by Xstreco worldwide. Where the Group holds an interest in a joint venture that it does not control or operate, it uses its influence to encourage conduct consistent with this policy.

2 Policy Statement

2.1 Group's Stance on Equality, Diversity and Inclusion (EDI)

Discrimination and harassment on grounds of race, colour, religion, sex, sexual orientation, gender identity or expression, family status, pregnancy, age, national origin or ancestry, disability, trade union affiliation, political belief or any other characteristic protected by the applicable law are prohibited. Equal opportunity is required in recruitment, pay, development and promotion, and employment decisions must be based on the requirements of the role.

2.2 Legal Implications

In Switzerland, the Federal Act on Gender Equality (SR 151.1) prohibits discrimination on grounds of sex in employment and, in Articles 13a to 13i, requires an employer whose workforce meets the threshold the Act sets to carry out an equal pay analysis, have it reviewed by an independent body and inform employees of the result; those articles apply for the period the Act provides. Article 328 of the Code of Obligations requires the employer to protect the personality of the employee, and is the basis of the duty to prevent harassment; Articles 336 and 336a of that Code treat a termination given on grounds of a personal attribute, or because the employee has asserted a claim in good faith, as abusive and provide for compensation. The Federal Act on the Elimination of Discrimination against People with Disabilities (SR 151.3) governs access to buildings and services rather than private-sector employment. In Peru, Ley N.º 26772 prohibits discriminatory requirements in job offers, Ley N.º 30709 prohibits pay discrimination between men and women, Ley N.º 27942, Ley de Prevención y Sanción del Hostigamiento Sexual, as amended, requires an employer to take measures to prevent sexual harassment and to follow the procedure it prescribes where a complaint is made, and Ley N.º 29973 requires a private employer above the workforce threshold it sets to employ persons with disabilities in the proportion it prescribes. The instruments listed under International Standards and Frameworks in section 9.2 are not directly binding on the Group. The ILO Conventions bind the States that have ratified them and take effect for the Group through the national law cited above; the other instruments bind the Group only where a contract or a financing agreement so requires. Non-compliance with this policy, and the conduct it prohibits, may result in reputational damage, legal penalties, and internal disciplinary action.

3 Key Principles and Guidelines

3.1 Specific Principles or Guidelines

This policy requires the following principles to be applied:

- (a) Inclusive Hiring and Promotion: Recruitment and advancement decisions must be based on the requirements of the role and on merit, and the process by which they are made must be designed and applied so as to guard against bias.
- (b) Equal Pay and Advancement: Pay must not differ on grounds of sex or any other protected characteristic for work of equal value, and access to development opportunities must be equal.
- (c) Accessibility and Adjustments: Reasonable adjustments must be provided for employees with disabilities or specific needs, unless disproportionate.
- (d) Prevention of Discrimination and Harassment: Discrimination, bullying and harassment are prohibited. A report of such conduct must be assessed promptly and, where it requires investigation, investigated.
- (e) Inclusive Leadership and Accountability: Managers are accountable for the conduct standards set by this policy in the teams they lead.

3.2 Examples and Applications

- (a) Inclusive Hiring Practices: A job posting must be reviewed for inclusive language before it is published and must be distributed so as to reach a broad candidate pool.
- (b) Addressing Workplace Discrimination: A complaint of gender-based harassment must be assessed promptly and, where it requires investigation, investigated through a fair process, with confidentiality maintained to the extent section 7.1 provides, and, where the complaint is established, remedied.
- (c) Promoting Accessibility: An employee with a mobility impairment must be provided with reasonable adjustments, such as an ergonomic workstation and flexible working arrangements, unless the adjustment would be disproportionate.
- (d) Unconscious Bias in Promotion: A qualified candidate is overlooked because of assumptions about their background. The decision must be reviewed, and those making such decisions must be given instruction on the requirements of this policy under section 6.
- (e) Flexible Work for Inclusion: An employee requests a flexible schedule to accommodate caring responsibilities. The request must be considered and accommodated where the role permits.

4 Roles and Responsibilities

4.1 The Board

Oversight of this policy rests with the board. The board approves this policy and each revision of it.

4.2 Executive Management

Executive management issues this policy, provides the means required to apply it, and is accountable to the board for its application. Where this policy requires a matter to be escalated, it is escalated to executive management.

4.3 Responsibility for This Policy

Responsibility for the day-to-day application of this policy is assigned within the Group. This policy requires that the assignment be recorded in the Schedule of Policy Assignments, an internal document, be kept current, and be made known to those subject to this policy. Where this policy refers to the compliance function, it means the person or persons holding that assignment at the relevant time, whether or not a separate department exists.

4.4 Those Who Direct the Work of Others

Anyone who directs the work of others is responsible for applying this policy in the work they direct, for making those they direct aware of it, and for passing on a concern raised with them.

4.5 Everyone Subject to This Policy

Everyone subject to this policy must comply with it, must raise a concern where they believe it has been or may be breached, and must co-operate with any enquiry into such a concern.

4.6 Counterparties

Counterparties must meet the standards in this policy where their contract with the Group so provides, and may raise a concern through the channels in section 5.1.

4.7 Those Responsible for Recruitment and Employment Matters

Those responsible for recruitment, terms of employment, promotion and the ending of employment are responsible for applying this policy in those decisions and for keeping the records from which compliance can be shown.

5 Reporting and Monitoring

5.1 Reporting Mechanisms

5.1.1 Internal Reporting

A concern under this policy may be raised with a line manager, with any member of executive management, or with the compliance function. A concern may also be raised through the web reporting form at xstreco.com/report, by writing to compliance@xstreco.com or codeofconduct@xstreco.com, both of which reach the compliance function, or by telephone on +41 41 562 32 90, asking for the compliance function. Retaliation against a person who raises a concern in good faith is prohibited.

5.1.2 External Reporting

A person who is not employed by the Group may raise a concern through the web reporting form at xstreco.com/report, by writing to compliance@xstreco.com or codeofconduct@xstreco.com, by telephone on +41 41 562 32 90, or by post, marked 'Confidential - Compliance', to the address at the end of this document. A concern may be raised in English or in Spanish. A name and contact details are not required, and a concern raised without them is assessed in the same way. The Group's website provider records basic technical data with every submission, so a report made through the form is not technically anonymous, and a call is not anonymous; a report sent by post can be.

5.2 Monitoring Procedures

This policy requires that its application be kept under review, and that a record sufficient to show how it has been applied be kept. In particular, this policy requires:

- (a) that compliance with this policy be reviewed on the cycle stated in section 8;
- (b) that concerns raised under this policy, and the way in which each was resolved, be recorded;
- (c) that the risk this policy addresses be reassessed whenever the Group's activities change materially;
- (d) that matters which are unresolved, which recur, or which are systemic be escalated to executive management and, where the law requires it or it is otherwise appropriate, to the competent authorities;
- (e) that those subject to this policy be able to demonstrate, from the records kept, that its requirements were met.

The means used to meet these requirements are proportionate to the size of the Group and to the scale and nature of its activities at the time, and are extended as those change.

6 Training and Awareness

6.1 Awareness on Appointment

This policy requires that everyone subject to it be made aware of it on appointment and be given the instruction needed to apply it in their role. The form and the depth of that instruction are proportionate to the role.

6.2 Continuing Awareness

This policy requires that awareness of it be refreshed on the cycle stated in section 8, and whenever the policy is revised or an event makes it necessary, and that those in roles carrying greater exposure to the risk this policy addresses receive instruction appropriate to that exposure.

7 Compliance and Consequences

7.1 Reporting Non-Compliance

Everyone subject to this policy must report suspected violations, as must counterparties where their contract with the Group so provides. The identity of the person making a report is treated as confidential and is not disclosed except where disclosure is required by law or is necessary for the enquiry, and then only to the extent necessary. Retaliation against a person who reports in good faith is prohibited.

7.2 Consequences of Non-Compliance

Violations may result in disciplinary action, including termination of employment or contract, and may trigger legal proceedings.

8 Review and Revision

8.1 Review Frequency

8.1.1 Review Cycle

This policy is reviewed at least once in every two calendar years.

8.1.2 Event-Triggered Review

A review is carried out, whether or not one is due under the cycle, whenever a change in the law, a material change in the Group's activities, or an event arising under this policy makes one necessary.

8.1.3 Conduct and Outcome of the Review

The review is carried out by the holder of the responsibility described in section 4.3. Its outcome is submitted to the board, and any revision resulting from it is approved by the board before issue.

8.2 Revision History

8.2.1 Version 2.1 - 01.09.2026

Approved by the board and issued by executive management following a scheduled review of the suite. The amendments are editorial and clarifying; the policy positions stated in version 2.0 are unchanged.

8.2.2 Version 2.0 - 01.01.2026

Approved by the board and issued by executive management, replacing the first issue.

8.2.3 Version 1.0 - 02.06.2025

First issue.

8.2.4 Superseded Versions

Superseded versions are retained. Each revision is communicated to those subject to this policy.

9 Appendices

9.1 Glossary of Terms

- (a) Diversity: The presence of differences including age, sex, disability and the other characteristics the applicable law protects.
- (b) Inclusion: Arrangements under which every individual is able to take part fully and is treated with respect.
- (c) Unconscious Bias: Social stereotypes formed outside conscious awareness that affect decisions and behaviour.
- (d) Equal Opportunity: The principle of treating all individuals fairly and without discrimination.
- (e) Accessibility: The design of environments and processes so that they are usable by people of all abilities.

9.2 Related Legislation

9.2.1 Local Legislation

In Switzerland, the Federal Act on Gender Equality (SR 151.1), including the equal pay analysis duty in Articles 13a to 13i, Article 328 of the Code of Obligations on protection of the personality of the employee, Articles 336 and 336a on abusive termination, and the Federal Act on the Elimination of Discrimination against People with Disabilities (SR 151.3). In Peru, Ley N.º 26772 on discriminatory requirements in job offers and in access to training, Ley N.º 30709 on pay discrimination between men and women with its reglamento Decreto Supremo N.º 002-2018-TR, Ley N.º 27942, Ley de Prevención y Sanción del Hostigamiento Sexual, as amended, and Ley N.º 29973, Ley General de la Persona con Discapacidad.

9.2.2 International Standards and Frameworks

- (a) UN Sustainable Development Goals: The seventeen goals adopted by the UN General Assembly in 2015, including Goal 5 on gender equality and Goal 8 on decent work.
- (b) ILO fundamental Conventions: The ten Conventions the ILO designates as fundamental, including No. 100 on equal remuneration and No. 111 on discrimination in respect of employment and occupation.
- (c) UN Global Compact: The ten principles on human rights, labour, the environment and anti-corruption.

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"Xstreco's policies set the standards that govern how the Group conducts its activities and how that conduct is assessed."

Xstreco AG
General-Guisan-Strasse 6
CH-6300 Zug
Switzerland

Email info@xstreco.com
Web xstreco.com