CODE OF CONDUCT

GUIDELINES FOR OUR BEHAVIOUR.



09.2026 - FP01-RL-002-C-en

Table of contents

1 Introduction / Scope of application 4
1.1 Introduction 4
1.2 Role model function 4
2 Principles and objectives / Ethical behaviour 4
2.1 Principles 4
2.2 Ethical behaviour - take the self-test 4
2.3 Regulations and directives 4
3 Human rights and labour standards 5
3.1 Responsibility 5
3.2 Discrimination 5
3.3 Social 5
3.4 Respect 5
3.5 Freedom of association 5
3.6 Remuneration 5
4 Health, safety and environment 5
4.1 Health and safety 5
4.2 Environment 6
4.2 Resources 6
5 Competition and market environment 6
5.1 Competition 6
5.2 Agreements 6
5.3 Suppliers 6
5.4 Gifts 6
5.5 Corruption and bribery 7
6 Quality and sustainability 7
6.1 Quality 7
6.2 Sustainability 7
7 Information technology and communication 7
7.1 Information technology 7
7.2 Social media 7
7.3 Communication 7
8 Conflicts of interest 7
9 Data protection and confidentiality 8
10 Reporting offences and remedial action 8

10.1 Reporting breaches 8
10.2 Remedies and Support 8
11 International guidelines and principles 8
12 Final provisions 9

1 Introduction / Scope of application

1.1 Introduction

The Code of Conduct forms part of the Employee Regulations applicable to all employees within the Regent Group (hereinafter referred to as Regent) and contains provisions that are binding for all Regent employees.

All Regent employees are required to read, understand and act in full compliance with the Code of Conduct.

1.2 Role model function

All line managers at Regent act as role models for their employees in complying with the provisions of the Code of Conduct.

2 Principles and objectives / Ethical behaviour

2.1 Principles

Observance of and compliance with the law is a matter of course for Regent. Every employee is obliged to strictly comply with the laws of the jurisdiction in which he or she is working. In addition, Regent employees adhere to high ethical standards in their work. They always treat each other and all business partners and the public with respect. This includes respect, integrity, honesty, openness and fairness.

The Code of Conduct regulates behaviour in business relationships and sets out the minimum conduct requirements. Where local laws impose higher requirements than the Code of Conduct, these laws take precedence.

2.2 Ethical behaviour - take the self-test

Evaluate your ethical behaviour. You can use the following questions as a guide:

- Does my behaviour uphold Regent's reputation as a responsible and trustworthy company?
- Do I act in accordance with Regent's values and corporate culture?
- Can I take responsibility for my actions and behaviour?
- Is my behaviour lawful and ethically correct?
- Can I justify my actions, even if the public finds out about them tomorrow?
- Would I make the same decision if Regent were my company?

If you can answer these questions with a "YES", all uncertainties regarding your own behaviour should be dispelled.

2.3 Regulations and directives

In addition to the Code of Conduct, the internal regulations and directives remain valid. The internal regulations and directives are based on this Code of Conduct and provide further guidelines for action.

3 Human rights and labour standards

3.1 Responsibility

All employees take responsibility for their actions and behaviour. Their behaviour towards employees, customers, suppliers and partners is respectful and always correct.

3.2 Discrimination

Regent does not tolerate discrimination, harassment or disadvantage based on age, disability, ethnic origin, marital status, gender, gender expression and identity, genetic information, national origin, physical characteristics, political affiliation, pregnancy, religion, social origin, sexual orientation, membership in an association or any other unlawful criterion.

3.3 Social

Regent respects and supports the observance of internationally recognised human rights and does not tolerate forced, child or penal labour, slavery or human trafficking. The same applies to the minimum age for admission to employment in accordance with the applicable national regulations. If no national legislation exists, the internationally recognised standards of the United Nations must be complied with.

3.4 Respect

Furthermore, Regent does not tolerate any violation of the dignity, personal integrity or self-determination of employees, customers, suppliers or partners who have a business relationship with Regent or who are affected by Regent's actions.

3.5 Freedom of association

Regent respects the right of employees to be heard, to participate and to join legally recognised representative bodies. It strives for a direct and open dialogue with all employees.

3.6 Remuneration

Regent is committed to respecting the right of employees to a living wage. This means that the remuneration for a regular working week, without taking overtime into account, always corresponds at least to the statutory standards. This obligation includes compliance with the statutory minimum wage rates and any collective agreements customary in the industry, whereby the higher value is always applied. These wage guidelines apply to the standard working hours of employees.

4 Health, safety and environment

4.1 Health and safety

The health and safety of Regent employees is of the utmost importance. All employees are expected to comply with all laws and internal regulations aimed at protecting health and safety in the workplace.

4.2 Environment

Regent is committed to following the environmental and sustainability standards that apply in each country. Wherever possible, we minimise waste, control emissions and use renewable energy, while striving to reduce our environmental impact and ensure the safety of our products. We see it as our responsibility to avoid risks to people and the environment as far as possible, to minimise our impact on the environment and to use resources sparingly. Our processes, facilities and equipment therefore comply with the applicable legal and internal regulations regarding occupational safety and health, fire and environmental protection.

4.2 Resources

Regent is committed to the protection of natural resources through the targeted selection of raw materials, the optimisation of material and energy consumption and the consideration of environmental aspects in all phases from research and development through to disposal. As a supplier, we make every effort to ensure that our products do not contain any conflict minerals and monitor our supply chain transparently to guarantee these standards.

5 Competition and market environment

5.1 Competition

Regent is committed to free and fair competition. All employees comply with the applicable laws that protect and promote competition, in particular the applicable antitrust laws and other laws regulating competition.

5.2 Agreements

Agreements or concerted practices or arrangements or the exchange of information between Regent and one or more competitors with the aim of preventing or restricting competition are prohibited.

5.3 Suppliers

Regent maintains fair business relationships with many suppliers, customers and partners. Suppliers are selected solely based on objective criteria, after comparing price, quality, performance and suitability of the products or services offered. Agreements with suppliers, customers and partners are made completely and clearly and are documented in detail. Environmental and social responsibility aspects are part of the selection criteria and agreements with suppliers.

5.4 Gifts

The acceptance of gifts or favours from business partners is permitted, provided they are courtesy gifts or gifts of a symbolic nature. If the value of the gift exceeds a reasonable level, acceptance must be refused. Gifts include all types of goods, samples and services. Under no circumstances may sums of money be accepted. The acceptance of trips and overnight stays away from home is generally excluded but can be discussed with the management in exceptional cases. Accepting a gift does not put the business partner in a better position than other companies.

5.5 Corruption and bribery

All Regent employees are incorruptible. Nor do they offer third parties the prospect of unjustified advantages to conclude business transactions. The payment or acceptance of bribes and kick-backs is not permitted, neither as a monetary payment nor in the form of other benefits. Regent does not deal with companies or private individuals who use corrupt methods and does not enter business relationships with them.

6 Quality and sustainability

6.1 Quality

Regent is committed to developing and manufacturing high-quality products and offering services that meet the diverse requirements of its business partners.

6.2 Sustainability

Regent is guided by the principles of sustainability. To fulfil its responsibility towards future generations, Regent ensures that its products, services and processes correspond to sustainable ecological, economic and social development and are always state of the art. In the area of social standards, Regent is guided by the requirements of SA 8000 of the organisation Social Accountability International (SAI).

7 Information technology and communication

7.1 Information technology

In their daily work, Regent employees use our information and communication technology professionally and skilfully and never misuse it. They are obliged to adhere to the internal guidelines when using these technologies. These guidelines define a clear and binding scope of action.

7.2 Social media

Social media opens new ways of working with customers, suppliers, colleagues and the outside world. Regent employees use social media consciously and responsibly and adhere to the internal guidelines.

7.3 Communication

Regent always communicates with employees, suppliers, customers and partners in a considered and appropriate manner and in an open, fair and honest way.

Regent employees undertake to prepare business documents and business records in a professional, correct and business-compliant manner and in accordance with this Code of Conduct and internal regulations.

8 Conflicts of interest

Regent employees must always act in the best interests of Regent in all business situations. Employees are responsible for avoiding situations that could lead to a conflict of interest or the appearance of such a conflict of interest.

Actual or potential conflicts of interest can be resolved in a way that is acceptable to both the employees concerned and the company. In the event of a conflict of interest, the employee concerned should contact their line manager or the management so that an appropriate solution can be found.

9 Data protection and confidentiality

Every employee treats data and information, the know-how and the material and intellectual property of Regent with the utmost care and protects it from damage and unauthorised access by third parties. Data and information from employees, customers, suppliers and our partners must also be treated confidentially.

Knowledge of the course of business and business transactions as well as personal and company-related data must be kept secret. This obligation of confidentiality shall also apply after termination of the employment relationship.

10 Reporting offences and remedial action

10.1 Reporting breaches

Violations of this Code of Conduct or any suspected breaches may be reported directly to your line manager, a member of the Executive Board or the Head of Human Resources. In addition, both internal staff and third parties may submit reports via integrity@regent.ch or – anonymously, if desired – via the whistleblower platform https://regent.integrityline.io

10.2 Remedies and Support

The company is committed to ensuring that individuals affected by a breach of this Code of Conduct receive appropriate and proportionate remedies and support. In doing so, their dignity, rights, safety and the confidentiality of their personal data are safeguarded.
The nature and scope of the measures will depend on the circumstances of the individual case, the Company's statutory and contractual obligations, and the extent of its actual influence. Where appropriate and possible, the measures may include facilitating or arranging access to medical, psychological, social or legal support, as well as appropriate protective measures.

Where children are affected, particularly in the context of child labour, the best interests of the child take precedence. The aim is to prevent further harm and – where necessary and possible – to ensure or promote access to education and to appropriate care and support services. To this end, the company cooperates with the relevant authorities or appropriate specialist organisations as required.

11 International guidelines and principles

The Code of Conduct refers to:

- Universal Declaration of Human Rights of the United Nations (UN)
- Conventions and recommendations of the International Labour Organization (ILO)
- UN Guiding Principles on Business and Human Rights (UNGP)
- OECD Guidelines for Multinational Enterprises
- UN Principles on the Rights of the Child and Business
- Gender dimension of the UN Guiding Principles on Business and Human Rights
- Sector-specific OECD guidelines

and the applicable law in the respective countries.

12 Final provisions

These regulations shall come into force on 16 September 2026.
Compared with the previous version dated May 2025, Section 10.2 on remedies and support has been added.

Regent Lighting Ltd.

Basel, 16.9.2026