

Whistleblowing / Grievance

The success and good reputation of Swiss Export Risk Insurance (SERV) are based on the trust of our customers, business partners and employees as well as the general public in our integrity.

To ensure that illegal acts, breaches of generally accepted standards or other misconduct can be identified at an early stage and the necessary action taken, we ask you to report any irregularities immediately to the competent bodies:

a) Reporting to the Swiss Federal Audit Office

The reporting platform of the Swiss Federal Audit Office (SFAO) is available to you for reports of crimes or offences by SERV bodies or employees that are to be prosecuted ex officio:

www.whistleblowing.admin.ch.

The SFAO treats all reports received confidentially. Reports can also be submitted anonymously.

The matters relevant to reporting include, for example:

- Bribery
- Fraud
- Theft
- Embezzlement
- Exploitation of insider information

Instead of reporting to the SFAO, you are free to report an irregularity to the competent law enforcement authorities or to SERV's Board of Directors. SERV employees can also submit a report to their line manager, Compliance or the Human Resources department.

b) Reporting to SERV's external reporting office / person of trust

Other irregularities can be reported to SERV's external reporting office / person of trust. The latter also accepts reports of criminal offences pursuant to a) above and forwards them to the SFAO, if appropriate.

Reports can be made in writing by post, by e-mail or by telephone:

Mercury Compliance AG

Bodmerstrasse 9

8002 Zurich

E-Mail: Whistleblowing.SERV@mercury.ch

Tel: 044 280 05 05

Mercury Compliance AG is a law firm based in Zurich and acts as an independent reporting office outside SERV. It guarantees the utmost confidentiality when receiving reports and is subject to both official secrecy and the professional secrecy of lawyers.

As anonymous reports can make it difficult or impossible to establish the full facts of a case, reporting persons are generally advised to disclose their name and contact details to the external reporting office / person of trust. The identity of the reporting person(s) will not be disclosed to SERV without the reporting persons' consent.

The matters relevant to reporting include, for example:

- Financial inconsistencies (e.g., wasteful or unnecessary expenditure)
- Unethical behaviour
- Violations of data protection
- Violations of relevant international standards (e.g., UN Guiding Principles on Business and Human Rights, Guidelines for Multinational Enterprises)

Instead of reporting to SERV's external reporting office / person of trust, you are free to report an irregularity to SFAO or to SERV's Board of Directors. SERV employees can also submit a report to their line manager, Compliance or the Human Resources department.