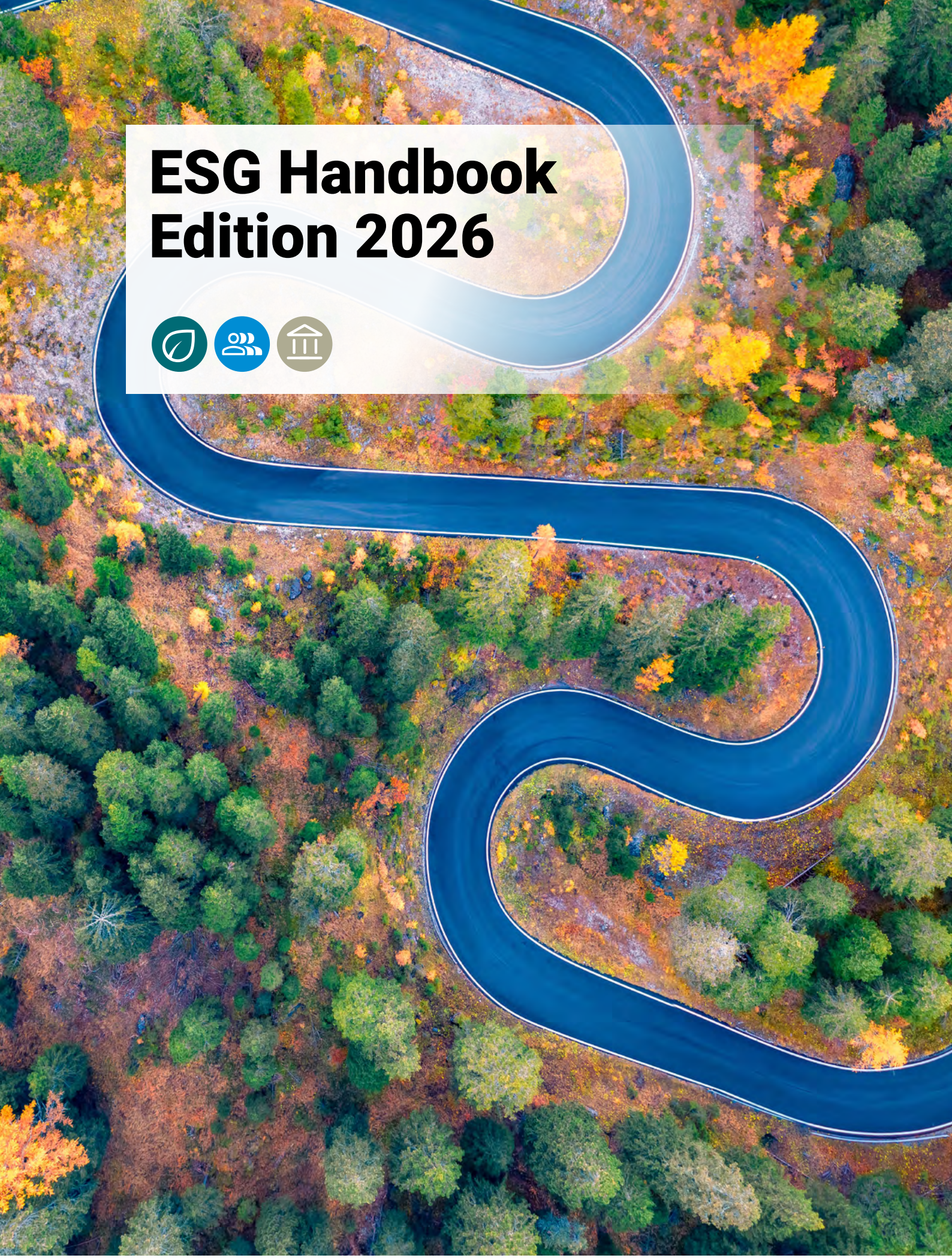
ESG Handbook Edition 2026



SR Technics

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ESG Handbook

Environment Social Governance

1 Abbreviations and Definitions

EMS	Environmental Management System
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
GHG	Greenhouse Gas (Protocol)
GRI	Global Reporting Initiative
GRI Standard	The GRI Standards enable an organization to understand and report on their impacts on the economy, environment and people in a comparable and credible way, thereby increasing transparency on their contribution to sustainable development
ICOFR	Internal Controls over Financial Reporting
ILO	International Labor Organisation
ISMS	Information Security Management System
ISO	International Standards Organization
ISO14001	ISO14001 sets out the criteria for an environmental management system
ISO45001	ISO45001 specifies requirements for an occupational health and Safety Management System, and gives guidance for its use
MRO	Maintenance, Repair, and Overhaul
OEM	Original Equipment Manufacturer
OSHE	Occupational Safety, Health and Environment
SMS	Safety Management System
USM	Used Serviceable Materials
WoW	Women on Wings
ZHAW	Zurich University for Applied Sciences

2 General Remarks

2.1 Purpose and Applicability

Environmental, Social, and Governance ("**ESG**") factors remain at the core of SR Technics' strategic direction. With the continuous evolution of regulations and heightened stakeholder expectations, ESG considerations increasingly shape our operations, investments, and risk management practices.

The present 2026 edition of the ESG Handbook (the "**ESG Handbook**") reflects the latest updates in our sustainability approach, building on the previous edition and aligning with the company's long-term vision for responsible and transparent business conduct. It outlines how SR Technics integrates sustainable sourcing, waste reduction, workforce well-being, and ethical governance into daily operations, thereby strengthening resilience, competitiveness, and compliance across all functions.

The purpose of the ESG Handbook is to provide our stakeholders with a clear understanding of SR Technics' current ESG framework, priorities, and progress. It serves as a reference document highlighting our ongoing commitment to balancing business growth and economic performance with social responsibility and responsible environmental management.

The ESG Handbook applies to SR Technics Switzerland AG and all its directly or indirectly controlled subsidiaries (hereinafter collectively referred to as "**SR Technics**") and establishes the SR Technics Environmental, Social and Governance commitments, serving as the overarching framework for ESG management across the entire organization.

2.2 Company Overview

SR Technics is an independent Engine MRO (Maintenance, Repair, and Overhaul) provider, servicing a wide range of engine types, including CFM56, PW4000, GTF, and LEAP. We support a highly diversified customer base comprising major airlines, aircraft leasing companies, and OEMs from around the world, with 2,000 highly skilled employees globally.

SR Technics has a long and successful history. Originally founded in 1931 as the technical department of the former Swissair, we became a separate legal entity in 1997. Since 2002, SR Technics Switzerland AG has operated as an independent company with different shareholders, delivering services to customers worldwide. We continue to expand our facilities to support ongoing growth.

Our operations are built on six strategic pillars:

- People
- Growth
- Customers
- Innovation and Digitalization
- Environmental Sustainability
- Financial Success

2.3 General Management Approach

The responsibility for contributing to sustainable development at SR Technics lies with our Executive Leadership Team.

Building on this foundation, the updated 2026 edition of the ESG Handbook further strengthens our framework by defining clear annual objectives across environmental, occupational safety and health, social, and governance domains. These objectives translate the principles outlined in the ESG Handbook into actionable and measurable initiatives, ensuring that all legal and regulatory requirements are consistently met.

Where applicable, SR Technics ensures certification with the relevant management system standards (ISO14001 for environment and ISO45001 for occupational safety and health).

Positive safety culture begins with leadership. Our concern for safety is demonstrated at every level of the organization and guides all our activities. Compliance with standards, relevant laws, and obligations is mandatory. Furthermore, we acknowledge that our operations influence the environment in which we function.

The main objectives of our Safety Management System ("**SMS**") are to manage our business safely and to deliver safe products and services to our customers to positively influence and reduce the overall risk in their operations. We achieve these objectives with our commitment to safety, compliance, quality, and our proactive and systematic management while promoting and maintaining a positive safety culture.

The Executive Leadership Team commits to allocating the necessary resources to implement this ESG Handbook and ensure safe operations and product delivery. Its commitment to this policy is demonstrated through continually promoting it to all personnel and ensuring that it is understood, implemented, and maintained at all levels throughout the organization.

The seven core elements of our approach to safety, compliance, and quality are:

Contribution: Every Action Counts

Safety is a shared responsibility. While leadership drives performance, every employee plays a vital role in creating a safe and quality-driven workplace. Our employees' actions, decisions, and feedback directly shape our safety culture and are reflected in annual performance goals.

Competence: Doing It Right

Competence means having the skills, knowledge, and judgment to work safely and effectively. In engine maintenance, this includes technical expertise, ethical decision-making, and continuous learning to ensure reliability and safety.

Compliance: Culture of Integrity

Compliance is more than following rules - it's a mindset of responsibility. We meet all regulatory, customer, and internal standards across operations, finance, human resources, and procurement, ensuring ethical and transparent business practices.

Culture: Built on Trust and Teamwork

Our culture prioritizes safety, quality, and accountability. Guided by our working principles of "Trust, Accountability, and Teamwork" (**TAT**), we cultivate a workplace where every team member actively contributes to continuous improvement and shared success.

Communication & Cooperation: Working Together

Clear communication and collaboration are essential for safe and efficient operations. We embrace lean principles — simplicity, sustainability, and leadership — to improve safety, compliance, and quality. Employees are encouraged to share ideas and help shape internal standards.

Care: Respect in Action

Care means taking pride in your work and supporting others. Every task impacts safety and reliability. We apply human factors principles, including fatigue awareness, and strive to meet the expectations of all stakeholders — customers, partners, employees, and society.

Continuous Improvement

We are committed to continuously enhancing our processes to boost efficiency, reduce errors, and maintain the highest safety and compliance standards. In a Part 145 environment, this means learning from past performance and proactively seeking better ways to work.

Continuous improvement keeps us competitive, ensures quality outcomes, and engages our people. Small changes have a big impact.

Toolbox Talks: Staying Aligned

Toolbox Talks are a form of brief pre-shift meetings to highlight specific job hazards and reinforce safe work practices. Regular Toolbox Talks keep our teams informed and engaged. These sessions reinforce safety protocols, operational standards, and our commitment to continuous improvement.

Enterprise Risk Management and ESG Integration

As part of our comprehensive Safety Management System, SR Technics has adopted a top-down Enterprise Risk Management ("**ERM**") approach. This framework prioritizes risk with the potential for significant financial impact, while the risks deemed not critical are systematically documented in functional risk logs. Each business function is responsible for monitoring and mitigating these risks accordingly.

To ensure a holistic understanding of risk and support long-term value creation, we have integrated ESG considerations into the risk management process. ESG risk management is now the cornerstone of our sustainable growth strategy, guiding future-oriented decisions that position SR Technics for enduring success.

Our approach to integrating ESG risks to company risk management is structured into the following key phases:

- Double materiality assessment is a measure to evaluate impact, risks, and opportunities with the purpose to enable informed decision-making and evidence-based prioritization
- Evaluation of the organizational exposure and vulnerability to ESG-related risks
- Proactive mitigation planning to develop strategies that prevent or reduce exposure to identified risks

Mitigation measures for material ESG topics are embedded within our sustainable development strategy and are formally endorsed by our Executive Leadership Team, ensuring alignment with our corporate values and long-term objectives.

2.4 ESG Reporting

The Executive Leadership Team strives to ensure the quality of non-financial reporting by applying GRI (Global Reporting Initiative) reporting principles for reporting: accuracy, balance (positive and negative aspects), clarity, comparability to previous reporting, completeness, sustainability context, timeliness and verifiability.

Environment

3 Environment

3.1 Environmental Management Approach

Environmental protection is a strategic pillar of SR Technics' organization. In everyday business, SR Technics is committed to environmentally friendly operations and efficient use of resources. This commitment is also extended to SR Technics' supply and value chain as well as to the development of products and services.

Environmental sustainability at SR Technics is governed by a dedicated steering committee at top management level, which is entrusted with the strategic oversight and continuous advancement of the company's environmental agenda.

Finally, SR Technics maintains a comprehensive Environmental Management System ("**EMS**"), which has been externally certified in accordance with ISO 14001 standards since 2011. Dedicated personnel are assigned to oversee the effective implementation, maintenance, and continuous improvement of the EMS.

3.2 Environmental Strategy

SR Technics has adopted an environmental strategy for the period 2026 - 2030 as part of its company strategy. It consists of three pillars:

Climate Action
Advance **Net Zero 2050** roadmap with attainable **2030 milestone** and comprehensive action plan.

Resource Efficiency and Circular Economy
Drive **circularity and resource efficiency** across operations and extended value chain.

Sustainable Aviation
Assist **aviation's sustainability transformation** through value chain and science partnerships.

3.3 Climate Action

We recognize that climate change presents environmental, operational, and business risks. We are committed to achieving net zero greenhouse gas emissions by 2050 at the latest, aligning with global climate goals and stakeholder expectations. Building on our 2025 CO2 reduction target (-15% in Scope 1+2 from 2019 levels) further additional targets for a 2030 milestone will be developed by the end of 2026. Strategic initiatives are already planned, focusing for example on: increasing the use of renewable energy including Sustainable Aviation Fuels ("**SAF**") and continuously integrating low carbon technologies both for operations and the supply chain.

Energy and Greenhouse Gas Emissions

SR Technics is committed to improving energy efficiency and reducing greenhouse gas emissions associated with its operations.

To support this commitment, SR Technics will:

- Use energy responsibly and avoid unnecessary energy consumption
- Monitor energy consumption and greenhouse gas emissions
- Identify opportunities to improve energy efficiency
- Promote energy-conscious behaviors among employees
- Support initiatives that contribute to emissions reduction and decarbonization
- Consider energy efficiency when purchasing equipment, technologies, and services

SR Technics will not:

- Waste energy through avoidable operational practices
- Ignore opportunities to improve energy efficiency
- Falsify environmental or greenhouse gas emissions data

3.4 Resource Consumption and Circular Economy

With a strategic focus on enhancing repair capabilities and optimizing the use of Used Serviceable Materials ("**USM**"), SR Technics is committed to embedding Circular Economy principles into its operations.

These efforts reduce waste and extend the lifecycle of engine components. Operational initiatives include minimizing waste generation, improving water use efficiency, and expanding circular practices.

Hazardous substances are strictly managed and replaced with environmentally safer alternatives wherever possible. Emissions to air, water, and soil are controlled through targeted measures and are continuously monitored.

Waste, Materials and Chemicals

SR Technics is committed to minimizing waste generation, promoting resource efficiency, and managing materials and chemicals responsibly.

To support this commitment, SR Technics will:

- Reduce waste and increase reuse and recycling where feasible
- Promote circular economy principles in operations and minimize waste generation wherever practical
- Manage chemicals and hazardous materials in accordance with applicable requirements
- Support initiatives to substitute hazardous chemicals with safer alternatives where feasible
- Prevent pollution through responsible handling, storage, and disposal practices

SR Technics will not:

- Dispose of chemicals or waste improperly
- Mix incompatible chemicals or store them without proper labeling
- Circumvent established waste management procedures
- Store hazardous materials in unauthorized locations
- Ignore environmental incidents, spills, leaks, or unsafe handling practices
- Use expired or unapproved chemicals in maintenance or testing

3.5 Sustainable Aviation

SR Technics actively supports the aviation industry's transition towards sustainability through targeted innovation and collaboration. SR Technics engages in strategic partnerships with industry stakeholders, research institutions such as the Zurich University for Applied Sciences (ZHAW), and regulatory bodies to accelerate the development and adoption of sustainable technologies.

For the period until 2030, a key focus is on facilitating applied engine emissions and climate research at SR Technics' engine test cells at Zurich Airport.

Social

4 Social

4.1 Labor Management

SR Technics maintains a constructive dialogue with its social partners, including employee representatives, unions, and labor-related government agencies, in all countries where it operates. It strictly adheres to labor laws and government policies, ensuring fair treatment, safety, and the overall well-being of its employees.

4.2 Compensation and Benefits

SR Technics pays market-competitive wages based on employees' performance, experience, and job requirements. Where applicable, salaries are included in the collective bargaining process with social partners.

Furthermore:

- We regularly benchmark salaries in every country where we operate
- A performance-based approach is applied to the variable portion of compensation
- We offer attractive pension schemes aligned with country-specific customs
- Benefits, including years-of-service bonuses, are provided in accordance with local standards, with particular emphasis on healthcare

4.3 Empowering People for Sustainable Success

At SR Technics, we recognize that our people are our greatest asset. We are committed to fostering a supportive, inclusive, and sustainable work environment that promotes well-being, professional growth, and a strong sense of belonging.

Flexible Work and Work-Life Balance

We promote flexible working arrangements to support a healthy work-life balance. Our goal is to create a workplace where employees can thrive both professionally and personally, contributing to long-term organizational resilience and sustainability.

Open and Transparent Communication

We maintain a high-quality, two-way communication with our employees through:

- Anonymous surveys to gather feedback on workplace experience and engagement.
- Clear, consistent, and transparent dialogue across all levels of the organization.
- Timely and honest communication about major events and developments.
- Q&A sessions during all-employee meetings, providing direct opportunities for employees to raise questions and receive clear answers.
- Idea Management Tool, which allows employees to submit suggestions and innovation ideas that contribute to continuous improvement.

This approach ensures that every employee feels heard, respected, and informed.

Learning and Development

To achieve our strategic objectives, we rely on skilled, performance-focused employees who are eager to learn and grow. Specialized technical training and certification programs ensure compliance with aviation authority regulations and secure the availability of critical competencies.

Employees are responsible for their professional and personal development, with support and advice from their line managers and Human Resources.

Our training and development approach is built on open dialogue between managers and employees, focusing on:

- Aligning individual development goals with organizational needs
- Designing targeted training programs that nurture skills, foster growth, and unlock potential

The Engine Maintenance Foundation Program ensures dedicated training efforts for all new joiners to ensure consistent upskilling in critical and core workforce segments of the organization.

We encourage continuous learning and adaptability to meet evolving business challenges.

4.4 Integrity, Diversity and Opportunities

We are committed to building a resilient, innovative, and ethical workplace through the integration of diversity and inclusion into our culture. Our diversity and inclusion efforts are guided by four core principles:

- **Respect for Individual and Cultural Differences**
  We value the variety that diverse backgrounds bring to our business, enhancing creativity and collaboration.
- **Commitment to Equal Opportunity**
  We ensure fair access to opportunities in recruitment, development, and leadership, enabling all employees to thrive.
- **Creating a Safe and Inclusive Workplace**
  We actively prevent harassment, abuse, and discrimination, fostering a respectful and dignified work environment.
- **Encouraging Accountability and Reporting**
  We empower employees to report any incidents of misconduct through confidential and protective mechanisms.

Women on Wings (WoW) Initiative

To further strengthen our commitment to inclusion, SR Technics launched the Women on Wings ("**WoW**") initiative, a dynamic program designed to support the growth of a diverse and empowered female workforce in aviation.

WoW provides:

- A networking platform for current female colleagues
- Increased visibility and recognition of women's contributions across the organization

By nurturing an environment where every voice is heard and valued, WoW helps unlock new possibilities for innovation, leadership, and collaboration.

4.5 Occupational Health and Safety Management System

At SR Technics, we believe that healthy people are the cornerstone of healthy and sustainable growth. Our commitment to Occupational Safety and Health ("OSH") is deeply embedded in our operations and culture. We manage safety as an integral part of our business, ensuring that our processes and facilities uphold the highest standards of safety, integrity, and sustainability.

Our Safety Philosophy

We are committed to providing a safer and healthier working environment for all employees. This includes:

- Minimizing risks through proactive hazard identification and mitigation
- Preventing accidents and incidents by continuously improving safety protocols
- Promoting a culture where safety is non-negotiable, for ourselves and for others

Occupational Safety and Health is a shared responsibility, from the boardroom to the workbench. Everyone at SR Technics plays a role in maintaining a safe workplace.

Zero Accidents Commitment

We are dedicated to achieving **zero accidents** by maintaining a robust and controlled safety network capable of mitigating major risks.

Our approach is guided by a risk-based methodology, which has helped us reach the proactive stage on the Hudson Safety Culture Ladder, a recognized benchmark for safety maturity.

The STOP Campaign

To reinforce our safety culture, we launched the **STOP campaign**, a key feature of our internal safety charter signed by both management and employees. The campaign empowers individuals to:

- Say STOP when encountering hazardous situations or uncertainty in work procedures
- Seek clarification from supervisors before proceeding
- Resume work only after hazards have been addressed and removed

This initiative strengthens our collective responsibility and helps prevent accidents before they occur.

Holistic Health and Wellbeing

Our care for employees goes beyond physical safety. We prioritize mental health and overall wellbeing, encouraging employees to take ownership of their health through:

- Regular exercise and movement
- Balanced nutrition
- Relaxation and stress management

Our health management programs are designed to support long-term well-being and resilience across our workforce.

Safety and health awareness training during 2024 and 2025 in numbers:

- 15 OSHE Initial Training days
- 6 IOSH Managing Safely courses
- 6 Healthy Leadership training sessions
- 3 Resource Management workshops
- 10 Sleep Management workshops
- 19 training days for OSHE Representatives
- 12 welcome day presentations

SR Technics has introduced the ISO45001 Management System in 2021 (OHSAS 18001 from 2011 to 2019). The certification was introduced based on risk assessments and Swiss legal requirements.

Hazard identification, risk assessments and the hierarchy of controls are described in the OSHE guidelines which are revised according to SR Technics standards and made available to all employees on the SR Technics intranet. All tasks and corresponding mitigating measures as well as mandatory occupational safety and health training are described in the corresponding work instructions.

Workers' participation is ensured through regular contact with the workforce, surveys, participation in choosing personal protective equipment, participation in risk assessments and root cause analysis as well as formal representation by the workers' council.

Occupational Safety and Health Audits

Regular internal audits are conducted to provide information on whether the OSH System conforms to SR Technics' own requirements, guidelines and objectives and whether it is effectively implemented and maintained. All results are recorded in a quality management tool, and findings are captured and processed in the tool as well. In accordance with ISO standards, auditors' approach is independent and objective. Employees of the audited area are informed about the results and next steps by the respective managers.

SR Technics is ISO certified and therefore subject to regular external audits by the respective agencies.

4.6 Sustainable Supply Chain

As a leading Engine MRO (Maintenance, Repair, and Overhaul) provider in the aviation industry, SR Technics continues to recognize its pivotal role in promoting sustainable development and shaping a responsible supply chain. Our commitment extends beyond operational excellence to ensuring that our procurement practices contribute positively to environmental responsibility, social equity, and economic resilience.

We firmly believe that the development of a sustainable supply chain is intrinsically linked to our strategic pillars. By integrating sustainability criteria, location-based considerations, and ESG risk assessments into our supplier qualification processes, we foster long-term growth and financial prosperity while honoring our responsibilities to the environment and our stakeholders.

SR Technics is dedicated to implementing sustainable procurement practices. We prioritize the selection and contracting of eco-conscious suppliers, ensuring that purchasing decisions are based not only on price and quality but also on environmental, social, and economic impacts. These considerations form the foundation of the three pillars of sustainable procurement. Each procurement decision is evaluated on a full life-cycle basis, encompassing production, distribution, usage, and end-of-life disposal.

Environmental issues	Social issues	Economic issues
• Emissions to air (GHG) • Use of raw materials • Use of energy • Water use • Waste and by-products • Pollution • Impacts on biodiversity	• Promoting fair employment • Promoting workforce welfare • Fairtrade and ethical sourcing practices • Encouraging a diverse base of competitive suppliers • Prevention of child labor	• Job creation • Life-Cycle-Costing • Achieving value for money • Ensuring supplier agreements are competitive and fair

We also recognize the significant socioeconomic benefits of sourcing locally. SR Technics is committed to engaging with indigenous and local community suppliers, ensuring they have equitable opportunities to participate in our operations and benefit from our procurement activities.

To support the implementation of our sustainability goals across the supply chain, we have developed a **Supplier Code of Conduct**, which outlines our expectations and standards for ethical, responsible, and sustainable business practices, serving as a foundation for the collaboration with our suppliers.

4.7 Supporting Education

SR Technics is aware that building a strong partnership with the local community starts from an early age. With its commitment to practical education, SR Technics prioritizes the collaboration with local schools and establishes long-term educational partnerships. Our goal is to employ our apprentices after a successfully completed apprenticeship. This is an excellent foundation for a career within SR Technics.

This approach emphasizes not only technical skills but also communication, self-confidence, and other essential competencies.

Through apprenticeship programs (three to four years), SR Technics provides young individuals with opportunities to gain hands-on experience, complementing academic learning and practical skills training in addition to receiving a federal certificate, after passing the final theoretical and practical exams.

4.8 ESG Communication

As part of its ongoing commitment to ethical conduct and transparent communication, SR Technics ensures that accurate, relevant, and consistent information related to ESG matters is shared across all applicable internal and external channels. This is carried out in alignment with the SR Technics Code of Ethics and established communication guidelines.

The Executive Leadership Team continuously evaluates the need for both internal and external updates and proposes communication topics that reflect current ESG priorities.

In all communications, SR Technics carefully considers diversity-related factors, including language, cultural context, literacy levels, and accessibility requirements. Furthermore, SR Technics carefully considers ESG-related feedback from all stakeholders.

Governance

5 Governance

5.1 Compliance

Compliance lays the foundation: SR Technics conducts its global operations in accordance with all applicable laws and regulations, complying with the highest and most stringent international and national standards. SR Technics will not engage in unfair business practices and will be fully compliant with competition, trade, financial and other international laws and accepted standards.

5.2 Board Governance

To promote ethical governance, SR Technics maintains a uniform guideline for board composition and director governance, which regulates key aspects of board structure, responsibilities, and oversight, reinforcing transparency, accountability, and integrity across all levels.

5.3 Code of Ethics

SR Technics has established a Code of Ethics outlining the core values and commitment to lawful and ethical conduct in every aspect of the business.

The Code of Ethics applies to all employees, managers, officers and directors of SR Technics and there is a zero tolerance for non-compliance in adherence with the Code of Ethics. All employees are therefore trained and in a suitable manner on the contents of the Code of Ethics.

5.4 Human Rights

SR Technics follows the UN conventions and agreements pertaining to human rights, including the International Bill of Human Rights and the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, with the objective to secure dignity and equality for all its employees and stakeholders, where SR Technics ensures:

- Fair and equal treatment of all its employees
- Mental and physical health and safety of all its employees
- Procurement practices that take the adherence to human rights principles into account when procuring materials and services
- Right of consultation for its stakeholders

5.5 Anti-Corruption and Bribery

As a measure for implementation of our core values on ethical behavior and integrity we have implemented:

- Mandatory Code of Ethics trainings for every employee regardless of position.
- Delegation of Authority, which is key to SR Technics' operations and provides an overview of delegations of authority across various aspects of the business, including purchasing

and revenue transactions, financial accounting and key personnel policies, in order to promote responsibility, accountability and adequate internal control over the authorization and execution of commitments, and represents an integral component of our efforts to develop and maintain the highest standards of corporate governance and integrity.

- Gift and Entertainment policy to provide guidance for the offering and receiving of gifts and entertainment by its employees with emphasis to "**zero tolerance**" policy when it comes to unethical business behavior, such as bribery and corruption.
- Review of ICOFR (Internal Controls over Financial Reporting) matrix on an annual basis to ensure that controls are up to date.
- Yearly internal audit plan prepared on a risk-based approach.
- With the aim to encourage our employees to raise their hand and report violation of any kind we have established a whistleblower communication channel.

5.6 Data Protection

At SR Technics we recognize that protecting intellectual property, sensitive data, and ensuring cybersecurity is a shared responsibility across all levels of our organization. With the introduction of an Information Security Management System ("**ISMS**"), especially in alignment with aviation safety standards, we commit to the following principles and actions:

- Complying with applicable legislation and considering relevant standards and best practices.
- Applying Information Security Management System requirements throughout SR Technics by integration of ISMS controls into daily operations, project planning and technical workflow, ensuring consistent application across departments.
- Continually improving towards higher levels of information security process maturity by conducting regular attack simulations, internal audits and benchmarking against industry best practices to identify areas for improvement.
- Implementing requirements regarding information security and its proactive systematic management by establishing risk management processes, including incident response procedures and business continuity planning tailored to aviation safety needs.
- Promoting the Information Security Policy through mandatory trainings, workshops, onboarding, and partner briefings to ensure stakeholder awareness.

5.7 Handling Violations, Lawsuits, Whistleblowing & Grievance

Potential lawsuits are solely handled by Corporate Legal Services, as part of Legal & Compliance. The General Counsel or any member of the Corporate Legal Services team must be informed immediately about any threatened or pending litigation as soon as an employee becomes aware of it. Corporate Legal Services must be consulted in case of violations resulting in disciplinary measures for an employee.

The General Counsel is responsible to provide suitable means for employees to directly report violations of any kind, also known as "whistleblowing" i.e. by the dedicated email address (**compliancehelpline@srtechnics.com**). Employees are protected from retaliation for

reporting violations. Every report of a violation will be investigated, and appropriate actions will be taken to the extent required.

External third parties, stakeholders as well as employees may report any concerns or potential violations through the Grievance Mechanism Mailbox (grievance@srtechnics.com) as linked on the SR Technics homepage. All submissions will be treated confidentially and reviewed by Legal & Compliance.

5.8 Internal Audit

The Internal Audit function, as part of Legal & Compliance, reports directly to the General Counsel to maintain the required level of independence.

The Internal Audit role is to provide independent assurance and consulting services designed to assist SR Technics in achieving its objectives by striving to provide a positive impact on the efficiency and effectiveness of its operations. Internal Audit assists SR Technics to accomplish its objectives by applying a systematic, disciplined approach to evaluate the effectiveness and efficiency of internal controls, risk management and governance processes, and making recommendations to improve the same.

5.9 Trade Compliance and Export Control

The Trade Compliance and Export Control function, as part of Legal & Compliance, reports directly to the General Counsel to maintain the required level of independence.

SR Technics' business is governed, among others, by international trade and export control laws. It is therefore the responsibility of SR Technics and all its employees to act in full compliance with the applicable export, import and sanctions control laws. For this purpose, SR Technics has established a policy outlining the minimum standards and requirements that its employees must follow to ensure full trade and export compliance.

Trade compliance and export control trainings are considered mandatory, and all SR Technics employees are trained appropriately on the applicable rules and regulations and how they pertain to them.

5.10 Taxes

SR Technics has established a system to ensure advice and planning on national and international tax matters regarding direct and indirect taxes in terms of corporate restructuring (divisions, mergers, reorganizations), company valuations, transfer pricing, tax compliance, negotiations with tax authorities, preparation of tax rulings with the tax authorities, tax reporting, contracting business of SR Technics.

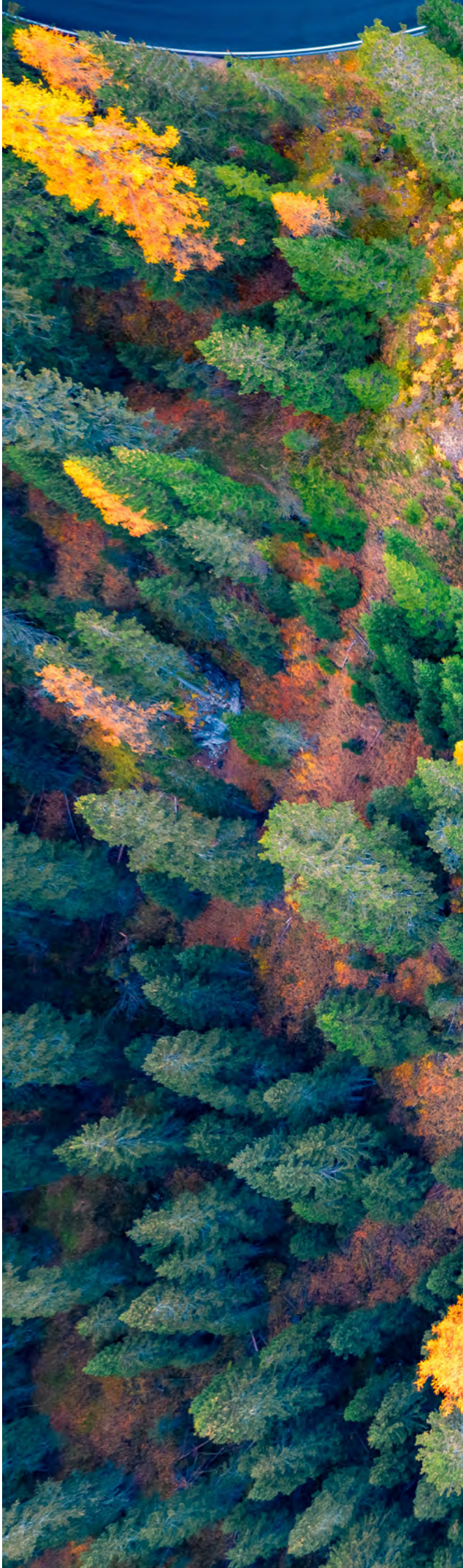
ESG Responsibilities

The Executive Leadership Team is responsible for ESG oversight, strategic direction, and resource allocation. Functional leaders are responsible for implementing ESG requirements within their areas of responsibility. All employees are expected to support the commitments outlined in this Handbook and comply with applicable ESG-related policies and procedures.

This ESG Handbook shall be reviewed at least annually and updated as necessary to reflect changes in business operations, stakeholder expectations, legal requirements, and ESG priorities.

Zurich Airport, December 2026 Edition

Owen McClave	Remo Voehringer	André Huber
CEO	CFO	General Counsel



8058 Zurich Airport
Switzerland

sustainability@srtechnics.com