



LUXRA Code of Business Ethics and Sustainability Handbook

LUXRA ESG & IMPACT HANDBOOK

Comprehensive Corporate Responsibility Framework for Sustainable Solar Energy & Storage Solutions

Swiss Luxra Holding AG

Building Tomorrow's Clean Energy Infrastructure Today.

Version 1.0 | 2025

This handbook is reviewed annually and updated to reflect evolving standards and regulatory requirements.

EXECUTIVE SUMMARY

Swiss Luxra Holding AG stands at the forefront of the global renewable energy revolution, combining cutting-edge solar panel manufacturing with innovative energy storage solutions. Our commitment extends far beyond delivering high-quality products—we are dedicated to creating lasting positive impact for our planet, communities, and stakeholders.

This handbook represents our comprehensive approach to Environmental, Social, and Governance (ESG) excellence. It serves as both our internal roadmap and external commitment to transparent, ethical, and sustainable business practices across all operations of Swiss Luxra Holding AG and its subsidiaries, including Luxra International B.V. and our Luxra Storage Solutions B.V. division.

This handbook serves as a living framework guiding all our business activities. Policies we already fully comply with are being integrated directly into our Employee- and Policy Handbooks, while we work systematically with third-party partners to achieve complete implementation of all commitments over time.

As we pursue B Corporation certification, this framework demonstrates our unwavering dedication to using business as a force for good, ensuring that every decision we make contributes to a more sustainable and equitable future.



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PART I: Foundation

Chapter 1: Our Purpose & Vision

1.1 Mission Statement

At Luxra, our mission transcends traditional business objectives. We harness the transformative power of solar energy to deliver efficient, affordable, and sustainable energy solutions that drive global decarbonization. Through our comprehensive portfolio of solar panels and energy storage systems, we empower individuals, businesses, and communities to dramatically reduce their carbon footprint while building energy independence.

Our commitment extends across three critical dimensions:

- **Innovation Excellence:** Developing cutting-edge photovoltaic modules and storage solutions through continuous R&D investment,
- **Environmental Stewardship:** Leading by example in sustainable manufacturing and circular economy principles,
- **Social Impact:** Creating shared value for all stakeholders while fostering inclusive economic growth.

1.2 Vision for 2030

Our vision positions Luxra as the global benchmark for responsible renewable energy leadership. By 2030, we aspire to:

- **Technological Leadership:** Be recognized as the premier provider of integrated solar and storage solutions that maximize energy efficiency and grid stability,
- **Climate Impact:** Enable the displacement of 50 million tons of CO₂ equivalent annually through our products and solutions,
- **Circular Economy Pioneer:** Achieve closed-loop manufacturing with 95% material recovery and reuse,
- **Social Value Creation:** Generate measurable positive impact for 1 million individuals across our global value chain,
- **Governance Excellence:** Maintain best-in-class ESG performance while delivering superior financial returns.

1.3 Core Values

Integrity: We conduct business with unwavering ethical standards, transparency, and accountability in every interaction.

Innovation: We continuously push technological boundaries to deliver superior solar and storage solutions that exceed customer expectations.

Sustainability: We integrate environmental and social considerations into every business decision, from product design to end-of-life management.

Collaboration: We build lasting partnerships with customers, suppliers, communities, and stakeholders to create shared value.

Excellence: We pursue operational excellence across manufacturing, quality assurance, and customer service while maintaining the highest safety standards.

Chapter 2: ESG Framework & Governance

2.1 ESG Governance Structure



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Our ESG governance operates through a three-tier structure ensuring accountability and effectiveness:

Board Level: The Board of Directors maintains ultimate oversight of ESG strategy, risk management, and performance. The Board reviews ESG metrics quarterly and approves annual sustainability targets.

Executive Level: The ESG Steering Committee, chaired by the Chief Executive Officer, comprises senior leaders from Operations, Finance, Legal, and Sustainability. This committee ensures strategic alignment and resource allocation for ESG initiatives.

Operational Level: Dedicated ESG coordinators within each subsidiary and business unit implement policies, monitor performance, and report progress through established channels.

2.2 Integration with Business Strategy

ESG considerations are embedded into our core business processes:

- **Product Development:** Environmental impact assessments and social benefit analysis inform all new product launches,
- **Supply Chain:** ESG criteria constitute 30% of supplier evaluation and selection processes,
- **Capital Allocation:** All major investments undergo ESG risk and opportunity assessment,
- **Performance Management:** Executive compensation includes ESG performance metrics.

2.3 Stakeholder Engagement

We maintain active dialogue with key stakeholder groups:

- **Investors:** Quarterly ESG performance reporting and annual sustainability roadshow,
- **Customers:** Regular feedback collection and co-innovation projects focused on sustainability,
- **Employees:** Annual engagement surveys and continuous improvement programs,
- **Communities:** Local advisory committees and impact measurement initiatives,
- **Regulators:** Proactive engagement on policy development and compliance excellence.

Chapter 3: Scope & Application

3.1 Organizational Scope

This handbook applies comprehensively to:

Swiss Luxra Holding AG: The parent company and ultimate responsible entity for policy implementation and compliance monitoring.

Luxra International B.V.: Our primary manufacturing and distribution subsidiary, managing global operations and supply chain relationships.

Luxra Storage Solutions B.V.: Our dedicated energy storage division, developing and delivering battery systems, energy management software, and grid integration solutions.

All Subsidiaries: Any future subsidiaries, joint ventures, or affiliated entities operating under the Luxra brand.

3.2 Operational Application

These policies govern all business activities including:

- Manufacturing and assembly operations,



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- Research and development activities,
- Sales and marketing initiatives,
- Supply chain management,
- Customer service and support,
- Financial management and reporting,
- Human resources and talent management.

3.3 Extended Value Chain

While directly applicable to Luxra entities, we actively encourage adoption of these principles by:

- Suppliers and Contractors: Through our ESG Code of Conduct for Partners,
- Joint Venture Partners: Via governance agreements and shared KPIs,
- Distribution Partners: Through training programs and performance incentives,
- Customers: By providing guidance on sustainable use and end-of-life management.

PART II: Ethical Business Conduct

Chapter 4: Code of Business Ethics

4.1 Ethical Foundation

Our Code of Business Ethics establishes the non-negotiable standards governing every aspect of our operations. This code ensures regulatory compliance, promotes organizational integrity, and supports sustainable business practices while demonstrating our commitment to all stakeholders.

4.2 Fair Competition & Anti-Monopoly

Commitment: We compete fairly in all markets while strictly adhering to competition laws across all jurisdictions.

Implementation:

- Prohibition of price-fixing, market allocation, or anti-competitive agreements,
- Regular antitrust compliance training for sales and marketing teams,
- Legal review of all significant competitive strategies and customer agreements,
- Clear guidelines for interaction with competitors at industry events.

Storage Solutions Application: Our energy storage business operates under the same rigorous competition standards, ensuring fair pricing and open market access for battery systems and energy management solutions.

4.3 Information Security & Confidentiality

Commitment: We protect confidential information while maintaining transparency appropriate to our stakeholder relationships.

Implementation:

- ISO 27001 certified information security management system,
- Regular cybersecurity assessments and employee training,
- Secure handling of customer data, technical specifications, and business plans,
- Clear protocols for information sharing with partners and suppliers.

4.4 Export Control & Trade Compliance

Commitment: We fully comply with international trade regulations while expanding global market access for clean energy solutions.



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Implementation:

- Comprehensive export control compliance program,
- Regular screening of customers, suppliers, and end-users,
- Documentation and approval processes for all international transactions,
- Ongoing monitoring of changing trade restrictions and sanctions.

4.5 Financial Integrity & Tax Responsibility

Commitment: We maintain accurate financial records and fulfil tax obligations while optimizing shareholder value through legitimate tax planning.

Implementation:

- Annual independent audits by recognized international accounting firms,
- Transparent financial reporting in accordance with applicable standards,
- Tax strategy aligned with business substance and economic activity,
- Prohibition of aggressive tax avoidance or artificial profit shifting.

Chapter 5: Anti-Bribery & Anti-Corruption

5.1 Zero Tolerance Policy

Luxra maintains absolute prohibition against bribery and corruption in all forms. This principle applies universally across all business activities, regardless of location, cultural context, or potential business advantage.

5.2 Legal Compliance Framework

Our anti-corruption program addresses:

- National Regulations: Including Dutch Penal Code and local laws in all operating jurisdictions,
- International Standards: US Foreign Corrupt Practices Act (FCPA), UK Bribery Act 2010,
- Global Frameworks: OECD Anti-Bribery Convention, UN Convention against Corruption.

5.3 Prohibited Activities

Bribery: Any direct or indirect payment, gift, or benefit intended to influence business decisions or gain improper advantage.

Facilitation Payments: Payments to expedite routine government actions, regardless of local practices or expectations.

Political Contributions: Direct or indirect support for political parties, candidates, or causes using company resources.

Excessive Hospitality: Entertainment or gifts that exceed reasonable business courtesy and could be perceived as influencing decisions.

5.4 Third Party Management

Due Diligence: All agents, distributors, and intermediaries undergo comprehensive background checks and ongoing monitoring.

Contractual Requirements: Anti-corruption clauses in all third-party agreements with termination rights for violations.



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Training and Monitoring: Regular training for third parties on our standards and periodic compliance audits.

5.5 Storage Solutions Specific Measures

Our energy storage business faces unique risks in utility and infrastructure markets:

- Enhanced due diligence for government utility projects,
- Clear protocols for engagement with public officials and regulatory bodies,
- Transparent bidding processes with documented decision criteria,
- Regular compliance review for large-scale storage installations.

Chapter 6: Conflict Minerals & Responsible Sourcing

6.1 Commitment to Conflict-Free Supply Chains

Luxra is committed to responsible sourcing of minerals and materials, ensuring our supply chains do not contribute to conflict, human rights abuses, or environmental degradation.

6.2 Regulatory Compliance

Our conflict minerals program addresses:

- US Dodd-Frank Act Section 1502: Comprehensive reporting on 3TG minerals (tin, tungsten, tantalum, gold),
- EU Conflict Minerals Regulation: Due diligence requirements for mineral importers,
- OECD Due Diligence Guidance: Five-step framework for responsible mineral supply chains.

6.3 Supply Chain Due Diligence

Risk Assessment: Annual evaluation of conflict mineral risks across all product lines and suppliers.

Supplier Requirements: Mandatory conflict minerals declarations and third-party smelter verification.

Traceability Systems: Blockchain-based tracking for critical materials from mine to manufacturing.

Audit Program: Regular on-site audits of high-risk suppliers and smelters.

6.4 Storage Solutions Considerations

Energy storage systems require additional mineral sourcing vigilance:

- Lithium Sourcing: Verification of responsible lithium extraction practices and community consent,
- Cobalt Supply Chain: Enhanced due diligence for artisanal mining and child labor risks,
- Rare Earth Elements: Traceability for magnetic materials used in power electronics,
- Recycling Integration: Closed-loop material recovery to reduce primary mineral dependence.

6.5 Continuous Improvement

Industry Collaboration: Active participation in industry initiatives like the Responsible Minerals Initiative (RMI).

Innovation Investment: R&D programs to develop alternative materials and reduce conflict mineral dependence.



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Supplier Development: Technical assistance programs to help suppliers improve due diligence capabilities.

Transparency Reporting: Annual publication of conflict minerals compliance status and improvement initiatives.

PART III: Environmental Stewardship

Chapter 7: Environmental Management & Climate Action

7.1 Climate Commitment

Luxra recognizes climate change as the defining challenge of our time. Our climate strategy aligns with the Paris Agreement's 1.5°C target and supports global efforts to achieve net-zero emissions by 2050.

Climate Targets:

- Carbon Neutrality: Achieve carbon neutrality across all operations by 2030,
- Net-Zero Value Chain: Reach net-zero emissions across our entire value chain by 2040,
- Renewable Energy: Power 100% of operations with renewable energy by 2028,
- Product Impact: Enable 50 million tons of CO₂ avoidance through our products by 2030.

7.2 Environmental Management System

ISO 14001 Certification: All manufacturing facilities maintain ISO 14001 environmental management system certification with annual third-party audits.

Governance Structure:

- Board-level oversight of climate risks and opportunities,
- Executive Climate Committee with quarterly progress reviews,
- Site-level environmental managers with direct reporting lines,
- Employee environmental ambassadors promoting awareness and improvement.

7.3 Energy & Emissions Management

Operational Emissions (Scope 1 & 2):

- Transition to renewable energy across all facilities,
- Energy efficiency improvements targeting 3% annual reduction,
- Electrification of company vehicle fleet,
- Implementation of ISO 50001 energy management systems.

Value Chain Emissions (Scope 3):

- Supplier engagement programs with science-based targets,
- Product lifecycle assessments for all solar panels and storage systems,
- Logistics optimization to reduce transportation emissions,
- Customer education on optimal system design and operation.

Storage Solutions Climate Impact:

- Battery systems enable grid flexibility and renewable energy integration,
- Energy management software optimizes clean energy utilization,
- Grid-scale storage projects support fossil fuel displacement,
- Lifecycle assessments demonstrate net positive climate impact.



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7.4 Water & Resource Management

Water Stewardship:

- Water risk assessments for all operational locations,
- Implementation of water recycling and reuse systems,
- Collaboration with local communities on watershed protection via SoPowerful,
- Zero discharge of untreated wastewater.

Resource Efficiency:

- Circular design principles for all products,
- Material intensity reduction targets of 20% by 2030,
- Waste elimination programs with 95% diversion from landfill,
- Supplier collaboration on resource efficiency improvements.

Chapter 8: Biodiversity Conservation

8.1 Biodiversity Commitment

Luxra recognizes biodiversity as fundamental to ecosystem health and human wellbeing. Our approach aligns with the Kunming-Montreal Global Biodiversity Framework and supports nature-positive outcomes.

8.2 Risk Assessment & Site Selection

Environmental Impact Assessments:

- Mandatory biodiversity assessments for all new facilities,
- Integration of ecosystem service valuation in site selection,
- Avoidance of operations in UNESCO World Heritage sites,
- No-net-loss commitment for unavoidable impacts.

Sensitive Area Protection:

- Exclusion of high biodiversity value areas from development,
- Buffer zones around protected areas and critical habitats,
- Partnership with conservation organizations for impact mitigation,
- Support for local biodiversity monitoring and research.

8.3 Nature-Positive Operations

Photovoltaic Plus Initiatives:

- Agrivoltaics projects combining solar generation with sustainable agriculture,
- Pollinator-friendly vegetation under and around solar installations,
- Habitat restoration projects adjacent to operational sites,
- Integration of biodiversity corridors in facility design.

Storage Solutions & Biodiversity:

- Minimal land footprint for energy storage installations,
- Underground battery systems to preserve surface ecosystems,
- Native vegetation restoration around utility-scale storage projects,
- Partnership with land management agencies on habitat enhancement.

8.4 Supply Chain Biodiversity



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Responsible Sourcing:

- Exclusion of materials from biodiversity hotspots,
- Certification requirements for forest-based materials,
- Supplier education on biodiversity conservation practices,
- Traceability systems for high-risk commodities.

Innovation for Conservation:

- R&D investment in bio-based materials,
- Alternative material development to reduce extraction pressure,
- Collaboration with suppliers on nature-positive solutions,
- Support for regenerative agriculture in supply regions.

Chapter 9: Circular Economy & Waste Management

9.1 Circular Design Philosophy

Luxra embraces circular economy principles throughout the entire product lifecycle, from initial design through end-of-life management.

Design for Circularity:

- Modular design enabling component reuse and refurbishment,
- Material selection prioritizing recyclability and renewable content,
- Elimination of hazardous substances and hard-to-recycle materials,
- Durability engineering for extended product lifespans.

9.2 Manufacturing Excellence

Zero Waste to Landfill:

- 95% waste diversion target across all manufacturing facilities,
- Closed-loop material recovery systems,
- Partnership with specialized recycling facilities,
- Employee training on waste reduction and segregation.

Packaging Optimization:

- Minimization of packaging materials through design innovation,
- Transition to renewable and recyclable packaging materials,
- Optimization of logistics to reduce packaging requirements,
- Customer education on packaging disposal and recycling.

9.3 Product Stewardship

Solar Panel Lifecycle Management:

- 30-year performance guarantees with extended service programs,
- Component upgrade and refurbishment services with ZonNext foundation,
- Take-back programs for end-of-life modules,
- Partnership with PV CYCLE for industry-wide recycling.

Storage Solutions Circularity:

- Battery health monitoring for optimal lifecycle management,
- Second-life applications for automotive and stationary storage,
- Comprehensive recycling programs for battery materials,
- Closed-loop supply chains for critical minerals.



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9.4 Innovation & Collaboration

Technology Development:

- Investment in advanced recycling technologies,
- Research partnerships with academic institutions,
- Pilot projects for innovative circular business models,
- Integration of digital technologies for material tracking.

Industry Leadership:

- Active participation in circular economy initiatives,
- Standardization efforts for recyclable product design,
- Knowledge sharing with industry peers and competitors,
- Policy advocacy for extended producer responsibility.

PART IV: Social Responsibility

Chapter 10: Human Rights & Labor Standards

10.1 Human Rights Commitment

Luxra's human rights approach is grounded in internationally recognized frameworks and implemented through comprehensive policies and monitoring systems.

Foundation Principles:

- Universal Declaration of Human Rights,
- International Labour Organization (ILO) Core Conventions,
- UN Guiding Principles on Business and Human Rights,
- ILO Declaration on Fundamental Principles and Rights at Work.

10.2 Workplace Rights & Standards

Non-Discrimination & Equal Opportunity:

- Zero tolerance for discrimination based on any protected characteristic,
- Equal pay for equal work with regular compensation audits,
- Inclusive recruitment and promotion practices,
- Accessibility accommodations for employees with disabilities.

Freedom of Association:

- Recognition of employees' right to organize and bargain collectively,
- Neutral stance during unionization efforts,
- Open dialogue mechanisms with employee representatives,
- Grievance procedures independent of management hierarchy.

Working Conditions:

- Compliance with maximum working hour regulations,
- Mandatory rest periods and vacation entitlements,
- Safe and healthy working environments,
- Fair compensation exceeding local living wage standards.

10.3 Prohibition of Forced & Child Labor

Zero Tolerance Policy:



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- Comprehensive age verification procedures during recruitment,
- Prohibition of forced labor, human trafficking, and debt bondage,
- Regular audits of recruitment practices and working conditions,
- Immediate remediation and support for any violations discovered.

Supply Chain Monitoring:

- Mandatory human rights clauses in all supplier contracts,
- Regular on-site audits focusing on labor conditions,
- Anonymous reporting mechanisms for workers,
- Capacity building programs for suppliers in high-risk regions.

10.4 Storage Solutions Specific Considerations

Technology Sector Risks:

- Enhanced due diligence for lithium mining and battery manufacturing,
- Artisanal mining monitoring in cobalt supply chains,
- Technology worker rights in software development partnerships,
- Community engagement for large-scale storage installations.

Chapter 11: Occupational Health & Safety

11.1 Safety Philosophy

At Luxra, employee health and safety represents our highest operational priority. Our vision is to achieve zero accidents through comprehensive risk management, continuous improvement, and a culture of safety excellence.

11.2 Management System

Governance Structure:

- Board-level oversight of safety performance and strategy,
- Executive Safety Committee with monthly reviews,
- Site-level safety committees with employee representation,
- Dedicated safety professionals at all major facilities.

Certification & Standards:

- ISO 45001 occupational health and safety management system,
- Regular third-party safety audits and assessments,
- Compliance with local health and safety regulations,
- Integration of international best practices and standards.

11.3 Risk Management & Prevention

Hazard Identification:

- Systematic workplace hazard assessments,
- Employee participation in hazard identification programs,
- Integration of safety considerations in equipment design,
- Regular review and update of safety procedures.

Training & Competency:

- Comprehensive safety orientation for all new employees,
- Job-specific safety training with regular refresher sessions,
- Emergency response training and regular drills,



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- Safety leadership development for supervisors and managers.

Personal Protective Equipment:

- Provision of appropriate PPE for all workplace hazards,
- Regular inspection and maintenance of safety equipment,
- Employee training on proper PPE use and care,
- Continuous evaluation of new safety technologies.

11.4 Health & Wellness Programs

Occupational Health:

- Regular health screenings for employees in high-risk roles,
- Occupational hygiene monitoring and control,
- Ergonomic assessments and workplace improvements,
- Mental health support and counselling services.

Wellness Initiatives:

- On-site fitness facilities and wellness programs,
- Health education and promotion activities,
- Work-life balance policies and flexible arrangements,
- Employee assistance programs for personal challenges.

11.5 Storage Solutions Safety Considerations

Battery Safety Management:

- Specialized training for lithium-ion battery handling,
- Emergency response procedures for thermal runaway events,
- Electrical safety protocols for high-voltage systems,
- Chemical safety management for battery manufacturing.

Installation Safety:

- Certified installer training programs,
- Safety protocols for utility-scale installations,
- Customer education on safe system operation,
- Regular safety updates for new technologies.

Chapter 12: Community Impact & Stakeholder Engagement

12.1 Community Investment Philosophy

Luxra believes in creating shared value with the communities where we operate, investing in long-term partnerships that support sustainable development and local empowerment.

12.2 Local Economic Development

Employment Creation:

- Prioritization of local hiring with comprehensive training programs,
- Support for local supplier development and capacity building,
- Partnership with educational institutions for skills development,
- Apprenticeship and internship programs for young people.

Small Business Support:



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- Local procurement programs with dedicated support for small enterprises,
- Technical assistance and mentoring for local entrepreneurs,
- Access to finance programs in partnership with local financial institutions,
- Market linkage facilitation for local products and services.

12.3 Education & Capacity Building

STEM Education Programs:

- School partnerships promoting science, technology, engineering, and mathematics,
- Scholarship programs for students pursuing renewable energy studies,
- Teacher training programs on clean energy technologies,
- Educational facility improvements and equipment donations.

Community Energy Literacy:

- Public education programs on renewable energy benefits,
- Training programs for local technicians and installers,
- Energy efficiency awareness campaigns,
- Support for community-owned renewable energy projects.

12.4 Infrastructure & Social Investment

Community Infrastructure:

- Investment in local infrastructure improvements,
- Support for healthcare facility improvements and equipment,
- Clean water and sanitation project support,
- Road and transportation infrastructure development.

Cultural & Social Programs:

- Support for local cultural events and preservation initiatives,
- Community recreation facility development,
- Environmental conservation project partnerships,
- Disaster relief and emergency response support.

12.5 Storage Solutions Community Benefits

Grid Resilience Projects:

- Community microgrids for energy security,
- Emergency backup power for critical facilities,
- Grid stabilization benefits for local utilities,
- Integration with community solar projects.

PART V: Governance & Compliance

Chapter 13: Data Privacy & Information Security

13.1 Privacy Commitment

Luxra is committed to protecting the privacy and personal data of all stakeholders, implementing comprehensive data protection measures that exceed regulatory requirements.

13.2 Regulatory Compliance

Global Privacy Standards:



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- European Union General Data Protection Regulation (GDPR),
- Regional data protection laws in all operating jurisdictions,
- Industry-specific privacy requirements and standards.

Information Security Management:

- ISO 27001 certified information security management system,
- Regular security audits and vulnerability assessments,
- Incident response procedures and breach notification protocols,
- Employee security awareness training and testing.

13.3 Data Governance Framework

Data Collection & Processing:

- Lawful basis requirements for all personal data processing,
- Data minimization principles limiting collection to necessary information,
- Purpose limitation ensuring data use aligns with collection purposes,
- Retention policies with automated deletion procedures.

Individual Rights:

- Access rights enabling individuals to obtain copies of their data,
- Rectification procedures for correcting inaccurate information,
- Erasure rights with secure deletion procedures,
- Portability options for data transfer to other services.

13.4 Technical & Organizational Measures

Data Security:

- Encryption of personal data in transit and at rest,
- Access controls with role-based permissions,
- Regular security updates and patch management,
- Secure data backup and recovery procedures.

Vendor Management:

- Data protection impact assessments for all vendors,
- Contractual data protection requirements,
- Regular vendor security audits and assessments,
- Data localization requirements where applicable.

13.5 Storage Solutions Privacy Considerations

Energy Data Protection:

- Customer energy usage data encryption and anonymization,
- Smart grid privacy protection measures,
- Utility data sharing agreements with privacy safeguards,
- Consumer consent mechanisms for data analytics.

Chapter 14: Supply Chain Responsibility

14.1 Supplier Code of Conduct

All Luxra suppliers must adhere to our comprehensive ESG Code of Conduct, ensuring alignment with our values and standards throughout the global supply chain.



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14.2 Supplier Selection & Management

Due Diligence Process:

- Comprehensive ESG risk assessments for all potential suppliers,
- Financial stability and business continuity evaluations,
- Quality management system certifications and audits,
- Regular performance reviews and improvement planning.

Contractual Requirements:

- Mandatory ESG clauses in all supplier agreements,
- Right to audit provisions for compliance verification,
- Termination rights for significant ESG violations,
- Collaborative improvement requirements and timelines.

14.3 Supply Chain Transparency

Mapping & Monitoring:

- Comprehensive supply chain mapping to tier 3 suppliers,
- Regular supplier self-assessments and third-party audits,
- Grievance mechanisms accessible to supply chain workers,
- Public disclosure of key suppliers and risk mitigation measures.

Technology Integration:

- Blockchain-based traceability for critical materials,
- Digital platforms for supplier performance monitoring,
- Automated ESG risk screening and alerts,
- Data analytics for predictive risk management.

14.4 Supplier Development Programs

Capacity Building:

- Training programs on ESG best practices and requirements,
- Technical assistance for process improvements,
- Access to financing for sustainability investments,
- Peer learning networks and knowledge sharing platforms.

Innovation Collaboration:

- Joint R&D projects for sustainable technology development,
- Supplier innovation challenges with sustainability focus,
- Technology transfer and intellectual property sharing,
- Long-term partnership agreements for strategic suppliers.

14.5 Storage Solutions Supply Chain

Battery Supply Chain Management:

- Enhanced due diligence for lithium, cobalt, and nickel suppliers,
- Artisanal mining monitoring and improvement programs,
- Recycled material content targets and verification,
- Alternative chemistry development partnerships.

Electronics & Software:

- Semiconductor supply chain transparency and ethics,



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- Software development partner labor standards,
- Cybersecurity requirements for technology suppliers,
- Open-source technology integration and contribution.

PART VI: Implementation & Continuous Improvement

Chapter 15: Transparency & Reporting

15.1 Public Disclosure Commitment

Luxra maintains comprehensive public reporting on ESG performance, providing stakeholders with regular, accurate, and comparable information on our sustainability journey.

15.2 Reporting Standards & Frameworks

International Standards:

- Global Reporting Initiative (GRI) Universal Standards,
- Sustainability Accounting Standards Board (SASB) standards,
- Task Force on Climate-related Financial Disclosures (TCFD),
- UN Global Compact Communication on Progress.

Industry-Specific Reporting:

- Solar Power Europe sustainability guidelines,
- Energy Storage Association best practices,
- Responsible Business Alliance reporting requirements,
- B Corporation Impact Assessment and reporting.

15.3 Annual Sustainability Report

Comprehensive Coverage:

- Environmental performance data and targets progress,
- Social impact metrics and community investment outcomes,
- Governance improvements and compliance achievements,
- Financial performance integrated with sustainability metrics.

Third-Party Assurance:

- Independent verification of key environmental metrics,
- Social impact audit by recognized assessment organizations,
- Financial audit integration with sustainability data,
- Stakeholder feedback integration and response.

15.4 Digital Transparency Platform

Real-Time Reporting:

- Online sustainability dashboard with regular updates,
- Supply chain transparency portal with supplier information,
- Project impact tracking for community investments,
- Customer access to product sustainability information.

Stakeholder Engagement:

- Regular stakeholder feedback surveys and analysis,
- Public consultation processes for major policy changes,



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- Community advisory committee reports and recommendations,
- Investor ESG briefings and Q&A sessions.

Chapter 16: Monitoring & Measurement

16.1 Performance Management System

Luxra maintains comprehensive monitoring systems to track progress against ESG targets and identify opportunities for continuous improvement.

16.2 Key Performance Indicators

Environmental Metrics:

- Greenhouse gas emissions (Scope 1, 2, and 3),
- Energy intensity and renewable energy percentage,
- Water consumption and wastewater treatment effectiveness,
- Waste generation and diversion rates.

Social Metrics:

- Employee safety rates and near-miss incidents,
- Diversity and inclusion metrics across all levels,
- Training hours and employee development investments,
- Community investment amounts and impact measurements.

Governance Metrics:

- Ethics hotline reports and resolution times,
- Supplier audit completion rates and corrective actions,
- Data privacy incident rates and response effectiveness,
- Board diversity and independence metrics.

16.3 Data Management & Quality

Data Collection Systems:

- Automated monitoring systems for operational metrics,
- Digital platforms for supply chain data aggregation,
- Employee self-service portals for social metrics,
- Third-party data validation and verification processes.

Quality Assurance:

- Regular data quality audits and improvement processes,
- Standardized calculation methodologies across all sites,
- External assurance for material ESG metrics,
- Continuous improvement of data collection procedures.

Chapter 17: Training & Capacity Building

17.1 ESG Education Framework

Comprehensive training ensures all Luxra employees understand their role in achieving our ESG commitments and have the skills necessary for effective implementation.

17.2 Training Programs



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Leadership Development:

- Executive ESG leadership programs with external experts,
- Sustainability strategy development workshops,
- Board member ESG governance training,
- Cross-functional collaboration skills development.

Employee Training:

- ESG awareness training for all new employees,
- Role-specific training for high-impact positions,
- Regular refresher training and policy updates,
- Incentive programs for ESG performance excellence.

Supplier Capacity Building:

- ESG fundamentals training for all key suppliers,
- Specialized training for high-risk supply chain partners,
- Best practice sharing workshops and conferences,
- Technical assistance programs for improvement implementation.

17.3 Cultural Integration

Values-Based Programs:

- Integration of ESG principles into performance evaluations,
- Recognition and reward programs for sustainability innovation,
- Employee resource groups focused on ESG topics,
- Volunteer programs supporting community sustainability projects.

Chapter 18: Grievance Mechanisms & Remediation

18.1 Accessible Reporting Systems

Luxra maintains multiple channels for reporting ESG concerns, ensuring accessibility, confidentiality, and effective resolution for all stakeholders.

18.2 Reporting Channels

Internal Mechanisms:

- Ethics hotline with 24/7 availability in multiple languages,
- Online reporting platform with anonymous options,
- Direct reporting to supervisors and HR representatives,
- Employee ombudsman program for sensitive issues.

External Channels:

- Community feedback mechanisms for local stakeholders,
- Supplier portal for supply chain concerns,
- Customer service integration for product-related issues,
- Third-party grievance mechanisms for complex cases.

18.3 Investigation & Response

Investigation Process:

- Prompt acknowledgment of all reports within 48 hours,
- Thorough investigation by trained personnel,



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- Regular updates to complainants on investigation progress,
- Documentation of findings and corrective actions taken.

Remediation & Follow-Up:

- Immediate action to address urgent safety or compliance issues,
- Corrective action plans with clear timelines and accountability,
- Monitoring of remediation effectiveness and completion,
- Process improvements to prevent recurrence of similar issues.

18.4 Non-Retaliation Protection

Complainant Protection:

- Strict non-retaliation policies with disciplinary enforcement,
- Confidentiality protection throughout investigation process,
- Support services for individuals making good faith reports,
- Regular monitoring for retaliation attempts or concerns.

Conclusion

This ESG & Impact Handbook represents Swiss Luxra Holding AG's unwavering commitment to responsible business practices, sustainable development, and positive global impact. Through comprehensive policies, robust implementation systems, and continuous improvement processes, we are building a company that not only delivers exceptional clean energy solutions but also contributes meaningfully to a more sustainable and equitable world.

We recognize this handbook as a living document that guides our daily business activities and reflects our ongoing evolution. While we are already fully implementing several of these policies—which will be directly integrated into our Employee- and Policy Handbooks—we collaborate actively with third-party verification bodies like Sinovoltaics and impact-focused NGOs to progressively achieve optimal implementation of all commitments outlined herein.

Our journey toward B Corporation certification and ESG excellence is ongoing, requiring dedication, innovation, and collaboration from all stakeholders. Together, we are not just building a successful business—we are helping to build the clean energy infrastructure that will power our planet's sustainable future.

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This handbook serves as a living document, regularly updated to reflect evolving best practices, regulatory requirements, and stakeholder expectations. We welcome feedback and suggestions for continuous improvement.