

CORPORATE POLICY: Global Antibribery Policy



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GLOBAL ANTIBRIBERY POLICY

1. Purpose, Scope, & Applicability

1.1 Purpose

We at Sonova know it is in the best interest of our customers, consumers, employees, business partners and the company if we all work together to conduct business in an ethical way.

Our Code of Conduct states that we do not bribe anyone.

This Global Antibribery Policy ("Policy") sets forth the respective principles and how they must be implemented.

This Policy explains Sonova's rules with respect to ethical conduct in business, in particular preventing Bribery and corruption in our business dealings; and it provides guidance on how to act in a variety of situations.

This Policy asks you take accountability in all your business dealings and to act with integrity, that is, to do the right thing for the right reason, true to Sonova's core values.

1.2 Scope & Applicability

This Policy applies to all Sonova entities and its affiliates on a worldwide basis ("Sonova Group") and to all of its employees.

Some countries and local jurisdictions have more stringent applicable laws and regulations that supersede the principles set out in this Policy. Business Units (BUs) and local Sonova Group Companies (GCs) may establish more restrictive practices to help ensure compliance with applicable local regional laws and regulations. All Sonova Group personnel, including employees and Third Parties who act on our behalf, are required to comply with applicable regional and local restrictions.

This Policy was approved October 2022 and in effect as of October 24th. It replaces the existing version of the Global Antibribery Policy dated July 1st, 2018.

2. Principles & Basic Rules

2.1 Basic Rules

No employee or person who is acting on behalf of Sonova in any capacity may offer or provide a Bribe to any person, whether that person is in the private sector or a Government Official.

QUESTIONS & ANSWERS

Note: Definitions of capitalized terms, e.g. Health/Hearing Care Professional, are provided in the [Compliance Policies Glossary](#) and assigned the specific meaning for Sonova as written there.

Q1 Why does this Policy refer to the "appearance" of bribery?

A1 Customers, vendors, suppliers, shareholders and employees know that being reliable and acting with integrity is essential, particularly in the important space where medical care and business interests intersect. The image and perception of Sonova's activities in the market can impact the trust of stakeholders in our products. In short, perception matters and should be considered in business interactions.

Q2 Much of this Policy addresses Sonova's interactions with HCPs/HCOs. Do roles that don't interact with HCPs/HCOs need to know and follow this policy?

A2 Yes. Sonova endeavors to conduct its business ethically and in a way that protects the perception of the company in the market. Some examples of business interactions not involving HCPs/HCOs that could create misperceptions include:

- Inviting a delegation of public officials and their spouses to a factory visit in Switzerland;
- Inviting a delegation of public officials to a factory visit in Switzerland with a side trip to Paris;
- Offering an internship to the daughter of the head of a tender commission where the company is bidding for the tender; or
- Selecting a vendor who promises to "throw in" an iPad for personal use if selected.

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It is prohibited to try to do the same through Third Parties, such as Agents or Distributors. At Sonova, we will reject any requests for a Bribe. We will also not request, accept, or initiate Bribes ourselves. Sonova does not permit making Facilitation Payments.

As a medical device manufacturer, much of this Policy provides guidance for interactions with Health/Hearing Care Professionals (HCPs) and Healthcare Organizations (HCOs), consistent with industry guidelines, including:

- *AdvaMed Code of Ethics on Interactions with U.S. Health Care Professionals*;
- *MedTech Europe Code of Ethical Business Practice*;
- *Medical Device Manufacturers Association Code of Conduct on Interactions with Healthcare Providers*.

This Policy applies in all of Sonova's business dealings, whether or not an HCP/HCO is involved. Bribery, or the appearance of Bribery, can occur in situations outside of interacting with HCPs/HCOs. Always ask yourself before offering, giving, or promising anything of value to any person if what you are considering could appear as having an illegitimate purpose. If the answer is yes, you must not proceed. If you are in any doubt, consult the Global Compliance function before proceeding.

KEY TERMS (refer to [Compliance Policies Glossary](#))

- Bribe / Bribery
- Distributor
- Facilitation Payment
- Health/Hearing Care Professional (HCP)
- Healthcare Organization (HCO)
- Government Official
- Third Party

2.2 Gifts, Hospitality & Travel

As a general standard, we will not pay for nor accept Gifts or Hospitality (such as meals and travel) or payment of expenses that are not reasonable and appropriate under applicable law and industry standards. Sonova and its employees will never offer, give or accept gifts of cash or cash equivalents. Refer to the [Global HCP Interaction Matrix](#) for applicable limits for gifts, meals, and travel expenses.

2.2.1 Stricter rules in some locations

There are certain countries and local jurisdictions with more stringent requirements, including outright prohibitions, that may apply depending on the recipient (for example, in connection with meetings with Government Officials or HCPs/HCOs from certain countries or states).

QUESTIONS & ANSWERS

Q3 Are Audiologists and Hearing Instrument Fitters/Dispensers considered HCPs?

A3 Yes, under this Policy, these professionals are considered HCPs.

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2.2.2 Educational/Promotional Items to HCPs/HCOs

As a general rule, Sonova does not provide gifts. We may provide HCPs/HCOs modest Educational Items that benefit patients or serve a genuine educational function for HCPs. We may only provide branded, promotional items where expressly permitted by local law. There are narrow exceptions to this rule in certain countries and regions where Cultural Courtesy items are permitted, as set forth in the [Global HCP Interaction Matrix](#).

If a proposed recipient of an item is not an HCP/HCO, such as a Medical Device End-User or patient caregiver, refer to the Medical Device Marketing Matrix or contact the Global Compliance function for guidance on what types and value of items that may be provided.

2.2.3 Meals

We may offer occasional meals and refreshments of modest value when necessary for a legitimate business purpose. Meals must never be lavish, and must not take place in a luxurious or inappropriate, or non-business setting. Meals must not include persons who are not necessary for the business discussion.

2.2.4 Travel & Lodging Expenses

We may fund or reimburse modest and reasonable travel and lodging costs in connection with Sonova meetings and events for which there is an objective, legitimate reason that supports in-person attendance.

We may not pay for the Hospitality or travel costs of anyone who accompanies an invitee to a Sonova business meeting, congress or comparable event. In rare situations where the invitee is unable to travel alone (e.g. patients or minors), travel costs for an accompanying person (e.g. caregiver) may be paid for provided that the rationale for this support is legitimate, documented, and considers applicable data privacy requirements.

2.2.5 Entertainment & recreation is prohibited in any form

This prohibition applies regardless of (1) the value of the activity; (2) whether Sonova engages the individual as a consultant or other service provider; or (3) whether the Entertainment or recreation is secondary to an educational or other legitimate purpose. This prohibition applies to when Sonova is organizing an event and when Sonova is invited to an event.

2.2.6 Transparency Reporting

In some countries and local jurisdictions (e.g., U.S., France,

QUESTIONS & ANSWERS

Q4 May Sonova provide meals or refreshments for Sonova-conducted meetings held virtually?

A4 Yes, modest meals or refreshments may be provided, subject to the limits defined in the Global HCP Interaction Matrix. However, appropriate mechanisms must be used to control the ordering and delivery and to track attendance to ensure that only appropriate participants receive the meal. In addition, meals may be only delivered to a place of business, and may never be delivered to an individual's home or other non-office setting. Contact the Global Compliance function for additional requirements for conducting virtual meals.

Q5 May a field sales representative give a gift to recognize a life event, e.g. wedding, birth, anniversary, or death of a family member, to a HCP/customer?

A5 Generally the answer is no. There may be exceptions where permitted by local law; refer to local limits defined in the [Global HCP Interaction Matrix](#).

Q6 Does this policy apply to Gifts or Promotional Items given to Medical Device End-Users or Consumers?

A6 Yes, however, many countries have local laws restricting or prohibiting the promotion and advertisement of medical devices and accessories. Where the target audience is Medical Device End-Users, consult with the Global Compliance function for advice regarding permissible promotional activities and give-aways.

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Belgium), medical device manufacturers must report payments or transfers of value (e.g., hospitality, travel, speaker fees, etc.) provided to HCPs/HCOs. Sonova complies with these requirements. Refer to country specific requirements for more information.

KEY TERMS (refer to [Compliance Policies Glossary](#))

- Consumer
- Cultural Courtesy
- Educational Item
- Entertainment
- Gift
- Government Official
- Health/Hearing Care Professional (HCP)
- Healthcare Organization (HCO)
- Hospitality
- Medical Device End-User
- Promotional Item

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs
- SOP: Sonova Conducted Programs & External Event Sponsorships
- Global HCP Interaction Matrix

2.3 Sonova Product Training Events, Business Meetings, Joint Marketing Events, & Event Sponsorships

Sonova may conduct or support a variety of training, education, and business meetings. Refer to the SOP: Sonova Conducted Programs and External Event Sponsorships for more specific details. Across different event types, these general principles apply:

- Attendees must have an objective legitimate need to participate.
- Location or setting for the meeting must reflect the business purpose and be conducive to the effective exchange of information.
- Modest meals, travel, and lodging expenses may be provided in specified circumstances as further detailed below.
- Entertainment and recreational activities are prohibited.

2.3.1 Sonova-Conducted Product Training

Sonova may offer training and education for HCPs to train HCPs on the safe and effective use of our products. Programs providing hands-on technical training and instruction on Sonova's products should be held at training facilities, medical institutions, laboratories, or other appropriate facilities. Sonova shall only engage faculty that

QUESTIONS & ANSWERS

Q7 The clubhouse for the local golf course offers great meeting facility rates. Can we host an HCP training event there?

A7 Generally, no. Using this event space could create an appearance of inappropriate recreation or entertainment, and make it appear as if the company is hosting the meeting at that venue so that participants can golf after the meeting. This could create a perception that recreation is a secondary purpose to the meeting. In limited circumstances (e.g. off-season) and with pre-approval from the Global Compliance function, use of such a venue may be permitted.

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have the proper qualifications and expertise to conduct the training or education.

2.3.2 Business Meetings

Sonova may also hold business meetings with HCPs and HCOs in cases when a legitimate need has been identified, such as to discuss product features, sales terms, product line offerings, health economics information, or purchase contract arrangements. Other examples could include Sonova plant or facility tours, meetings to explore product development or clinical testing needs, or meetings to discuss value-based solutions, services, or arrangements.

2.3.3 Jointly Conducted Educational & Marketing Events

Sonova may also partner with HCPs/HCOs to jointly conduct education and marketing programs to educate patients and other HCPs on medical conditions and the range of testing or treatment options available. There must be a bona fide, legitimate need for Sonova to engage in the activity for its own educational or marketing benefit.

Sonova and the HCP/HCO should serve as bona fide partners in the program, should make equitable contributions towards the activity and costs (e.g., developing content, invitations, space rental, AV needs, and other production costs), and the arrangement should be documented in a written agreement following the defined template.

2.3.4 Sponsorships

Sonova may participate in congresses or other third party organized events where in exchange for a commercially reasonable fee, Sonova receives space and opportunity to exhibit products, prominently to place its trademarks in event brochures, or other relevant marketing or promotional opportunities.

KEY TERMS (refer to [Compliance Policies Glossary](#))

- Entertainment
- Health/Hearing Care Professional (HCP)
- Healthcare Organization (HCO)
- Sponsorships

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs
- SOP: Sonova Conducted Programs & External Event Sponsorships
- Global HCP Interaction Matrix

QUESTIONS & ANSWERS

Q8 As part of the sponsorship package for a local conference, Sonova has an exhibit booth. Can we give away a raffle prize at the booth?

A8 In the case where the conference target audience is HCPs, prize draws and give-aways, such as promotional items are not permitted. Generally, only educational items that benefit patients or serve a genuine educational function for HCPs, such as a Demonstration Product, may be provided to HCPs.

As above, limitations on promotion and advertisement of medical devices to Medical Device End-Users varies by country. In this case, consult with the Global Compliance function for advice regarding permissible give-aways. These regulations generally do not apply however, to the promotion of consumer (non-medical device) products.

Q9 A wholesale customer asks Sonova to sponsor the golf outing benefiting the customer's charitable foundation. In exchange for the sponsorship fee, Sonova will receive exhibit space at the health care expo at the event, prominent placement in relevant advertising, along with covered entrance fee to golf. Is this ok?

A9 Yes. Sonova may provide support of a charitable fundraiser, separate from a charitable donation. As with any Sponsorships, the level of financial support provided by Sonova should reflect a commercially reasonable fee in exchange for the marketing and promotional benefits received by Sonova, such as advertising, signage, display/exhibit space, or other promotional opportunities. The golf entrance fee may be accepted as part of the sponsorship package as long as the Company does not pay for or provide entrance tickets to any HCPs or their spouses or guests to attend the golf outing.

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2.4 Grants & Donations

Sonova may provide funding or other support to external organizations in the form of Charitable Donations, Educational Grants, and Research Grants. Sales personnel should not control or unduly influence the Company's decisions with regard to these funding decisions. All funding arrangements must be reviewed and approved by committee, as well as transparently documented in and provided pursuant to written agreements. Refer to SOP: Grants and Donations for further detail of Sonova's grants and donation processes.

2.4.1 Charitable Donations

Sonova may wish to support legitimate charities and charitable causes that are broadly available to the community and not narrowly focused on HCPs. We may also make Charitable Donations of product for indigent patients, provided that these donations serve exclusively to benefit patients and are permitted under applicable laws.

Monetary and in-kind Charitable Donations are permitted if the recipient and the cause are appropriate, the donation is used only towards charitable or philanthropic purposes, the donation is permitted under applicable law, and you have received the requisite approval under Sonova's Delegation of Authority.

Sonova personnel should exercise diligence to ensure the charitable organization or charitable purpose is bona fide, such as reviewing the entity's tax status and whether the organization has a charitable mission or purpose. In addition, sometimes the company receives tickets to events that are supported by its charitable donations. In those cases, we may not pay for or provide tickets to HCPs or their spouses or guests to attend charitable events, such as galas and golf outings.

Please note that Sonova prohibits donations to political parties.

2.4.2 Educational Grants

Sonova may consider supporting legitimate educational events and activities for many valid reasons, such as raising patient and public awareness on important health care topics, and supporting legitimate HCP conferences, congresses and meetings.

Sonova must adhere to all standards established by the Third Party organizer, including those that relate to Sonova's activities at the event.

QUESTIONS & ANSWERS

Q10 Can free products / services be provided to an individual in need?

A10 In most cases, the answer is no. Donations shall be for bona fide charitable purposes, and may be made only to charitable organizations or other non-profit entities with bona fide charitable and/or philanthropic purposes.

Q11 May a Sonova Employee submit a request for a Grant or Charitable Donation on behalf of a customer?

A11 It is not unusual for a customer to send their request for a Grant or Charitable Donation directly to the Sonova Sales representative with whom they have an established relationship. The Sonova Employee may complete and submit a Grants & Donations Approval Request Form to the applicable review committee, but that submission must include appropriate documentation from the original requestor (e.g. Request Letter) regarding the nature and purpose of the Grant or Charitable Donation. Also, once the request is submitted, the Sonova Employee may no longer communicate with the customer regarding the request; any communication regarding the status of the request review and approval should instead be according to the applicable review committee processes.

Q12 May a Sonova Employee make a personal donation to a Customer's fundraiser?

A12 While personal donations are not strictly in scope for Sonova policies, it is important to remember the potential perception of a donation by a Sonova employee where it could appear to the Customer that a payment was made by Sonova to inappropriately influence the Customer's purchasing decision. Of particular concern are contributions that benefit an individual HCP or customer, which should be avoided.

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Sonova must provide any grant funds to bona fide educational institutions and organizations, and may not provide any funding directly to an individual HCP or pay directly for an individual HCP's registration, fees, or travel or lodging expenses. We also may not select or influence the selection of the individual HCPs who might benefit from Sonova's support.

2.4.3 Research Grants

Sonova may also support third-party research programs and partner with HCPs to advance independent research that provides valuable scientific and clinical information, improves clinical care, leads to promising new treatments, promotes improved delivery of health care, and otherwise benefit patients. Research Grants may include in-kind or monetary support for legitimate, study-related, documented expenses or services and/or reasonable quantities of no-charge product for the limited duration of the research.

KEY TERMS (refer to [Compliance Policies Glossary](#))

- Charitable Donation
- Educational Grant
- Research Grant

REFERENCES

- SOP: Grants and Donations

2.5 Engaging Health/Hearing Care Professionals and Organizations for Services

Sonova engages HCPs/HCOs to provide a wide-range of valuable, bona fide consulting services. Some examples include arrangements for an HCP to provide education and training, speaking services, participation on advisory boards or focus groups, and product development and research services arrangements (such as research and development, clinical studies, clinical investigator services, collaborative research, and post-market research).

The general rule to remember is that Sonova must strictly **separate** sales activities from the engagement of HCPs/HCOs for legitimate services to our company. We must **document** properly their services to us and ensure that their services and any related compensation and expenses are provided pursuant to a written agreement. We must not pay them more than the **fair market value** of their services. We must be **transparent** about our collaboration with them.

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs

QUESTIONS & ANSWERS

Q13 Does this apply to engagements with Medical Device End Users, Consumers, Brand Ambassadors, and the like?

A13 In principle, yes. Where a non-HCP is asked to provide services to Sonova, that arrangement must be documented and value of the payment for such services, whether in the form of a fee or in-kind compensation (e.g. free product), must be reasonable and reflect commercially reasonable terms and fair market value of such services.

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2.6 Free of Charge Demonstration / Evaluation Products, Discounts, and Rebates

Sonova may provide reasonable quantities of our own products at no charge for demonstration and evaluation purposes (referred to as “Free of Charge Demo/Eval Products”). This allows HCPs to familiarize themselves with the safe and effective use of Sonova products, to assess the appropriate use and functionality of the products, and determine whether and when to use, order, purchase, or recommend the products in the future. This also supports Medical Device End-User education on the functionality and benefit of our products.

Free of Charge Demo/Eval Products are not intended for sale and are generally identified as such through use of “Demo” or “Not for Sale” on product, packaging, or documentation accompanying product. The number of Free of Charge Demo/Eval Products provided should not exceed the amount reasonably necessary for the adequate evaluation or demonstration of the products under the circumstances.

Free of Charge Demo/Eval Products, and the transfer of such products, must be clearly documented in Group Company books and records. In addition, provision of Free of Charge Demo/Eval Products must be disclosed in writing to the receiving HCP or HCO customer no later than when the product is provided. We must also provide the recipients of such products with appropriate documentation to allow them to address any reimbursement reporting obligations, including providing information on the no-charge status of these products.

Separately, Discounts and Rebates may be provided in the context of the sale of Medical Devices to HCP or HCO customers. As a general matter, Discounts and Rebates are not considered inappropriate when they are set out in advance of the sale, documented properly, transparently listed on invoices, and reported in accordance with applicable law. All Discount and Rebate structures must be approved by Legal before being offered to customers.

KEY TERMS (refer to [Compliance Policies Glossary](#))

- Demonstration Product
- Evaluation Product
- Sample Product
- Discount
- Rebate

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs

QUESTIONS & ANSWERS

Q14 Do Demonstration Products, Discounts, and/or Rebates need to be disclosed in Transparency reporting?

A14 Transfers of value which are subject to transparency reporting requirements varies depending on applicable law.

Q15 Does the guidance regarding Discounts and Rebates also apply to waivers of fees (e.g. free shipping) and write-offs?

A15 Yes. Any waivers of fees should not be should be commercially reasonable, must not be based on volume or value of business generated between and its business partners, and must not be offered as an award or inducement to an HCP/O or other customer for future business, and adhere to the guidance provided in this Policy.

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2.7 Providing Health Economics and Reimbursement Information

In many jurisdictions, government health service or health insurance policies provide coverage for Sonova's products and related services. Sonova may provide information about coverage and reimbursement of Sonova products, as well as health economic information associated with Sonova products.

Sonova may provide this information regarding its products if it is accurate and objective. In addition, we must never suggest mechanisms for billing for services or items that are not medically necessary, or for engaging in fraudulent practices to achieve inappropriate payment.

Sonova may also collaborate with HCPs/HCOs, Medical Device End-Users, and organizations representing their interests to achieve government and commercial payor coverage decisions, guidelines, policies, and adequate reimbursement levels that allow Medical Device End-Users to access Sonova's products.

In doing so, however, Sonova must not interfere with an HCP's independent clinical decision making or provide coverage, reimbursement and health economics support as an unlawful inducement to purchase or recommend Sonova products.

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs

2.8 Technical Support in the Clinical Setting

Where requested, Sonova representatives may enter and be present in a clinical, Medical Device End User or patient care setting only at the request of, and under the supervision of, an HCP. In such a setting, Sonova representatives should be transparent that they are acting on behalf of Sonova in a technical support capacity and must comply with the applicable hospital or facility policies and requirements.

In no circumstances should the Sonova representative interfere with the HCP's independent clinical decision making. Sonova representative support in the clinical setting should never be in place of (or providing free) clinical services or eliminating overhead to an HCP/HCO.

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs
- Global HCP Interactions Matrix

QUESTIONS & ANSWERS

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2.9 Communicating for the Safe & Effective Use of Sonova Products

Access to truthful and non-misleading information relating to Sonova's products is critical to HCPs' ability to exercise medical judgment, to provide high-quality care, and to safely use our technology. We will promote Sonova's products solely based on their approved labeling, and through accurate and truthful communications about their efficacy, quality, safety, and price. All information provided to HCPs and HCOs about Sonova products must be truthful, balanced, and supported by data and relevant experience. All materials created for use in promoting our products must be aligned to the appropriate Sonova claims policy.

REFERENCES

- SOP: Hospitality, Travel & Engagements with HCPs
- SOP: Sonova Conducted Programs & External Event Sponsorships
- Global HCP Interactions Matrix

2.10 Third Parties

Sonova is not only responsible for its own actions, but also those of Third Parties whom it has engaged to act on its behalf or to distribute its products. Sonova may be held responsible for the actions of these Third Parties. Therefore our business partners should share our commitment to ethics.

Sonova has a formal approval ("due diligence") process for specific categories of business partners whose activities represent a high risk, namely: independent sales agents, distributors, non-HCP consultants, customs agents, certain logistics partners and other categories, as necessary.

This Due Diligence Process for non-HCP business partners is further described in SOP: Engaging Business Partners which also addresses certain exceptions. Each due diligence submission requires review and approval by the Global Compliance function and each engagement of an approved business partner requires a written agreement.

KEY TERMS

- Third Party

REFERENCES

- SOP: Engaging Business Partners

QUESTIONS & ANSWERS

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2.11 Mergers & Acquisitions

Before entering into an agreement for New Business, adequate antibribery due diligence must be completed.

KEY TERMS

– New Business

2.12 Accurate Books & Records

Sonova maintains complete and accurate financial records, ensuring that all transactions are properly, accurately and truthfully recorded; Sonova further maintains an adequate Internal Controls System.

Under no circumstances will Sonova tolerate records which do not truthfully reflect the business transactions in question, let alone any accounting entry based on such record. For this reason, transactions with cash or cash equivalents (e.g. vouchers) are not desired.

Sonova will not tolerate off-the-books transactions or funds under its control which are not truthfully and completely recorded in its books (so-called “slush funds”).

All accounting records, expense reports, invoices and other business records must be retained, reported and recorded in line with applicable law and regulations. It is prohibited to circumvent or evade Sonova’s internal accounting controls, or attempt to do so.

3. Implementation

3.1 Training

Sonova employees must familiarize themselves with this Policy, and must be trained per the compliance training curriculum.

3.2 Reporting Potential Misconduct / Non-Retaliation

Any violation of this policy should be reported via Sonova’s SpeakUp hotline.

We encourage you to speak up clearly and whenever necessary. Sonova does not tolerate retaliation against individuals who in good faith report (believed) violations.

QUESTIONS & ANSWERS

Q16. Does the limitation on cash transactions apply to gift cards given by Sonova to Sonova Employees?

A16. No. Provision of items of value by Sonova to Sonova Employees is not in scope for this policy.

Q17. How is the SpeakUp hotline accessed?

A17. From any device with an internet connection, visit SpeakUp.Sonova.com. From there, users may submit a report via web portal or phone.

You may also reach the mobile portal by scanning the QR code here.



Rule Name	Global Antibribery Policy
Effective Date	24 October 2022
Level in Rules Hierarchy	Policy level: Key Policy
Scope and target group	All Sonova employees, worldwide
MB Designation	Chief Executive Officer
Rule Owner	Group Compliance Officer

Version control

Version	Description of change / content	Released
3.00	Align to applicable law	25.10.2022
2.00	Restated and re-issued	01.04.2018
1.00	Initial release.	31.03.2013