

Gurta code of ethics

General Principles

Gurta prioritizes suppliers who adhere to the Ethical Trading Initiative (ETI) and enforces the following principles at its Swiss headquarters:

- Respecting and valuing diversity, and rejecting discrimination.
- Rejecting all forms of harassment, including moral and sexual.
- Ensuring health, safety, and decent working conditions for employees and partners.
- Fostering skill development and professional fulfillment of employees.
- Guaranteeing constructive social dialogue.
- Refusing all forms of corruption, both active and passive.
- Rejecting all forms of child labor and forced labor among our suppliers.
- Supporting sustainable development goals (SDGs) of the United Nations by committing to reducing CO2 emissions and investing in green technologies.
- Promoting a lifecycle approach to minimize the environmental impacts of operations and services.

Employment

- Working hours adhere to national laws or collective agreements, providing the best protection.
- Employees are not regularly required to work over 48 hours a week; they are entitled to at least one day of rest per seven-day period. Overtime, capped at 12 hours per week, is not mandatory, not regular, and is compensated at a higher rate.

Working Conditions

- A safe working environment is maintained, considering industry knowledge and specific hazards.
- Employees receive regular health and safety training, documented and refreshed for new or reassigned employees.
- Measures are implemented to actively prevent injuries and occupational illnesses by eliminating hazards and reducing risks wherever possible.
- Employees are engaged in safety management processes to foster a culture of prevention and continuous improvement.

Freedom of Association and Collective Bargaining

- Employees, without discrimination, have the right to join or form trade unions of their choosing and engage in collective bargaining.
- Employers are open to the activities of trade unions and their organizational activities.

- Employee representatives are not discriminated against and are allowed to perform their representative functions at the workplace.

Human Rights

- Physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and any other forms of intimidation are prohibited.

No Discrimination is Practiced

- There is no discrimination in hiring, compensation, access to training, promotion, termination, or retirement based on race, caste, origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation.
- Gurta actively promotes diversity and inclusion as integral components of its corporate culture.

Fight Against Corruption

- Gurta is committed to combating corruption, influence peddling, embezzlement, and the abuse of power. All national anti-corruption laws are enforced.
- Additionally, to ensure transparency and combat corruption, Gurta has adopted the Middlednext Anti-Corruption Code of Conduct¹, guiding business behaviors.

Data Confidentiality

- The company ensures the confidentiality of its employees' and stakeholders' data in accordance with Swiss and European data protection laws.

Suppliers

- Suppliers are selected based on objective criteria, treated respectfully, and are expected to adhere to human rights charters.
- Suppliers are encouraged to adopt environmentally friendly practices and adhere to sustainable development principles.

Clients

- Client specifications are respected, ensuring equal treatment and price transparency.

Competition

- Fair competition is maintained with similar companies, which could also be suppliers or clients. Confidential information is protected.

¹ [Code middlenext anticorruption](#)

Innovation and Sustainability

- Gurta adopts advanced technologies to enhance operational efficiency and reduce errors.
- Investments are made to align with green energy initiatives and reduce environmental impacts.
- Sustainability principles guide every stage of the company's decision-making process.

Employees, collaborators, and partners are encouraged to uphold these values and contribute to their continuous improvement.

Lugano, 20th March 2026