

The ALPINUM Code of Conduct



Leadership message



To me, leadership means more than managing the present – it means actively shaping a better future, one built on trust and purpose.

At ALPINUM, our mission is clear: to make a meaningful difference. We bring clarity to complexity, help others succeed, and meet today's challenges with responsibility and focus. To me, leadership means more than managing the present – it means actively shaping a better future, one built on trust and purpose.

I'm proud to lead a company that, with hundreds of supported clients, has provided guidance in situations where simple answers don't exist. Our responsibility lies with those who place their trust in us – our clients and partners.

Creating a culture that can meet these responsibilities and demand excellence doesn't happen overnight. It requires clear, shared values that guide our thinking and our actions every single day. These values define not only what we expect from one another – but also what we expect of ourselves. They are the essence of who we are at ALPINUM.

Our Code of Conduct captures these values clearly. It outlines how we treat each other, how we serve our clients, and how we fulfill our broader duty to society. For me, this Code of Conduct is one of the most important documents we have – it sets a standard we can all stand behind, and one by which we hold ourselves accountable.

In a time of dynamic opportunity and rising societal awareness, a clear sense of purpose has never been more valuable. When we stay true to our values and consistently do what's right – with integrity and intent – we can continue to lead with excellence for generations to come.

Yves Maurer
Managing Director
ALPINUM



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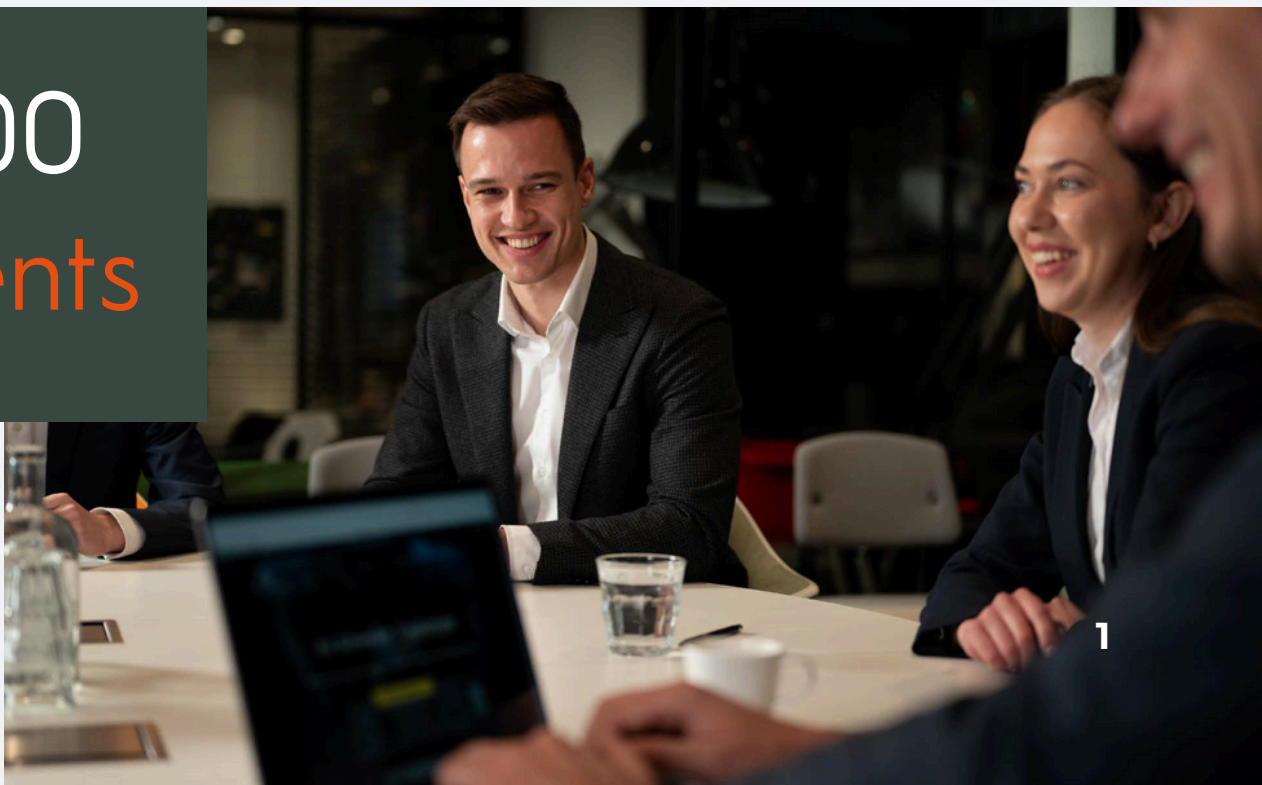
1. Introduction

At ALPINUM, we believe that trust is built through consistent integrity – not occasionally, but always. In a world that is evolving quickly and becoming increasingly complex, this fundamental belief has never been more relevant.

We are dedicated to upholding the highest standards of personal and professional conduct across every part of our firm. Integrity and ethical responsibility are at the heart of our identity, which is why every individual at ALPINUM is expected to embody this commitment to excellence.

Our Code of Conduct sets out the standards that guide how we interact – with one another, with our clients, and with society at large. It reflects how our shared values shape our ambitions and influence our daily decisions. It also defines what it means to be part of ALPINUM – highlighting both the individual and collective responsibilities we carry.

+400
Clients



2. Connecting Purpose to Values

Our purpose is the driving force behind everything we do.

It gives meaning to our work, defines the value we create, and expresses why ALPINUM exists – for our clients, our partners, and ourselves. It motivates us each day and provides direction when it matters most.

While our purpose answers why we do what we do, our strategy defines what we focus on to fulfil it. It is rooted in ALPINUM's core strengths: our deep expertise, our trusted relationships, and our strong presence in the Swiss market.

Our brand reflects who we are. It's how we present ourselves – with professionalism, responsibility, and a clear commitment to those we serve.

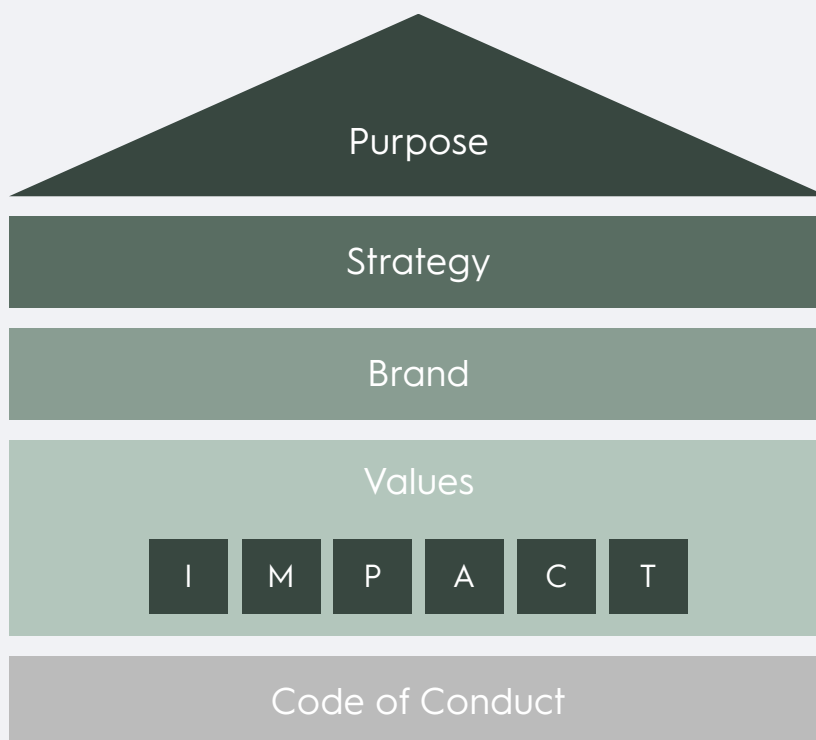
And when it comes to how we act, our values are our compass. They guide our decisions – both in everyday situations and in defining moments – and keep us aligned with what truly matters.

Why we exist

What we do

Who we are

How we act



3. Our values

Our six core values serve as the foundation for how we behave and hold each other accountable.

They shape our culture, extending beyond any individual and standing the test of time. Together, these values enable us to make a real "IMPACT".

I

Inclusion

M

Meritocracy

P

Partnership

A

Accountability

C

Client focus

T

Trust



Inclusion

- Foster a culture where everyone feels they belong
- Embrace and leverage diverse perspectives
- Champion equality and actively challenge bias



Accountability

- Own your actions and responsibilities
- Uphold high standards in compliance and controls
- Doing the right thing in the right way, every day
- Act responsibly toward all stakeholders



Meritocracy

- Strive for excellence in everything we do
- Recognize and reward outstanding performance
- Show commitment and drive engagement
- Address and challenge inequality



Client focus

- Be a trusted and principled partner to our clients
- Think innovatively and act entrepreneurially
- Focus on long-term value and sustainable relationships
- Take responsible, well-considered risks



Partnership

- Be inclusive and collaborative team players
- Work across teams and functions
- Show empathy, respect, and genuine support



Trust

- Be a principled partner to our clients
- Be innovative and entrepreneurial
- Have a long-term view for our business
- Take appropriate risk



4. Applying our Code of Conduct

What does this mean for you?

Our Code of Conduct only has real value when it guides our everyday decisions, actions, and behavior.

Before making any choice – or even choosing not to act – take a moment to ask yourself the following key questions:

- Does this align with our Code of Conduct?
- Is this decision or action in the long-term best interest of our firm?
- Have I considered the potential impact on colleagues, clients, and other stakeholders?

Where to Get Help

Support and guidance are always available – you're not expected (nor should you attempt) to handle complex situations alone.

There are several options available to seek help. Choose the one most suitable for your situation. These may include:

- Your line manager
- Human Resources professionals
- Management Team
- Managing Director



5. Investigation and Accountability

When concerns are escalated, investigations are guided by the principles set out in the Code of Conduct, as well as applicable policies, laws, and regulations.

Our accountability framework ensures that reviews are conducted independently and fairly, giving employees the opportunity to be heard before any disciplinary action is taken.

Disciplinary measures may also apply to:

Employees who:

- Fail to take reasonable steps to identify misconduct
- Withhold relevant information during an investigation

Line managers who:

- Do not adequately supervise
- Approve or ignore misconduct
- Retaliate against individuals who report concerns
- Attempt to uncover the identity of whistleblowers



6. Contacts and Feedbacks

We welcome your suggestions for improving our Code of Conduct. If you notice something missing or have ideas for improvement, please contact us at:

 kontakt@alpinum-accounting.ch

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