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# EMPLOYEE *Rules & Regulations*

2025 rev E - Aspivix SA





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# 1. SCOPE & APPLICABLE LAWS

## 1.1. SCOPE

Those Rules and Regulations (the "**Regulations**") constitute an add-on to the individual employment contract (the "**Employment Contract**") entered into between the employee and ASPIVIX SA ("**ASPIVIX**" or the "**Company**"). These Regulations apply to all employees of ASPIVIX, unless expressly provided for in separate written arrangements.

## 1.2. APPLICABLE LAWS

The relations between ASPIVIX and its employees are governed by the rules of the Swiss Code of Obligations on the employment contract (CO 319-362), by each Employee's Employment Contract and by these Regulations. In case of conflict, the imperative rules of the CO and the terms of the Employment Contract shall prevail over the terms of these Regulations.

# 2. GENERAL RULES

## 2.1. CONFIDENTIALITY, LOYALTY AND EQUITY

The employee carefully executes the work entrusted to her/him and faithfully serves the interests of the Company. As part of her/his commitment, she/he has signed a specific contract, through a confidentiality agreement or an Employment Contract, covering the terms and obligations of confidentiality.

The employee must not use or reveal facts intended to remain confidential, such as the manufacturing or business secrets of which she/he became aware in the service of the Company. The employee will be particularly vigilant not to disclose any confidential information in public places (restaurants, trains, airports, telephone conversations or work on laptops in open places, etc.).

The employee is obliged to keep the secrets even after the end of the Employment Contract, as long as it is necessary to safeguard the legitimate interests of the Company.

## 2.2. INVENTIONS

The terms of the Employment Contract apply to any rights and obligations pertaining to inventions.

## 2.3. ATTITUDE

The employee will give the Company and her/his colleagues a positive and dynamic image. She/he will take special care to have a positive attitude and not to criticize the Company, whether internally or externally.

## 2.4. PROTECTION OF THE PERSONS AND MORALITY

ASPIVIX ensures the protection of the employee's personality and dignity at the workplace. Any behavior of psychological harassment (unjustified criticism and denigration, ridicule and humiliation) or any discriminatory behavior that may affect the dignity of the person at her/his place of work is not tolerated and should be reported.

If such behavior occurs and is proven, ASPIVIX will have to draw appropriate conclusions and penalties ranging from a written warning to dismissal with immediate effect for just cause.

# 3. EMPLOYMENT

## 3.1. EMPLOYMENT CONTRACT

The Employment Contract specifies the date of entry into service, the role and the function of the employee and contains an individual job description (specifications) of the work to be performed. The employee is also responsible for performing any other work required by the circumstances (emergencies, sickness, vacations, etc.) within her/his competence.

### 3.1.1. PROBATIONARY PERIOD

Unless a shorter period is specified in the Employment Contract, the first three months of employment are considered to be a probationary period. If it is interrupted because of incapacity for work (sickness or accident) or the fulfillment of a military obligation, it is extended accordingly.

During the probationary period, the employment relationship may be terminated by either party subject to a notice period of one seven days.

### 3.1.2. EMPLOYMENT TERMINATION

Unless specified otherwise in the Employment Contract, termination of employment after the probationary period is done with written notice of:

- 1 month for the end of a month during the first year of service
- 2 months for the end of a month from the 2nd year of service



- 3 months for the end of a month from the 10th year of service

The Employment Contract may also be terminated at any time for just cause without respecting the aforementioned notice periods, both by the employee and the Company.

## 3.2. REMUNERATION

The initial annual salary is specified in the Employment Contract and determined individually, taking into account the qualifications, the position held and the responsibilities.

There is no 13<sup>th</sup> month salary.

For a person who works part-time, the base salary is paid in proportion to the activity rate.

The salary is paid into the employee's bank or postal account by the 27th of each month at the latest.

For the employee taxed at source, ASPIVIX deducts the amount of tax according to the tax authority scale.

During the term of the Employment Contract, the employee must not perform work, paid or unpaid, for a third party or run a business for her/his own account, without first obtaining written approval from ASPIVIX.

### 3.2.1. PERFORMANCE ASSESSMENT

ASPIVIX has set up an individual performance assessment system. This system makes it possible to define objectives and to assess performance in relation to them. It also assesses performance against essential skills common to all employees.

Targets set at the beginning of the year or at the time of entry into service are reviewed regularly (usually quarterly) and at the end of the year during the performance appraisal process which encourages discussions between the employee and the employee's manager.

### 3.2.2. CONDITIONS OF ELIGIBILITY TO THE INDIVIDUAL COMPENSATION PLAN

Some employees (full-time and part-time) are eligible to participate in the individual compensation plan (the "ICP") in effect as follows:

- The bonus period runs from January 1<sup>st</sup> to December 31<sup>st</sup>.
- The employee entering service between January 1<sup>st</sup> and June 30<sup>th</sup> is eligible to participate in the ICP for the current year prorata the duration of the service during the year.
- The employee entering service from July 1<sup>st</sup> is not eligible to participate in the ICP for the current year. Bonus will be prorata temporis after the first full year.
- An employee who has resigned or whose Employment Contract is terminated at the time of the ICP payment, an employee who is leaving the Company for retirement, due to disability, death or transfer to another position within the Company, remains eligible for the pro-rated bonus payment.
- An employee whose employment is terminated, an employee who has resigned or whose Employment Contract is terminated will receive a prorated bonus if the employee was eligible for at least nine months of the year of the ICP.

### 3.2.3. BONUS CALCULATIONS AND PAYMENT

Depending on the performance of the Company's business and to the extent permitted by the Company's financial situation, the management may, at its sole and absolute discretion and subject to the terms and conditions of the ICP, grant eligible employees a bonus ("*gratification*" within the meaning of Art. 322d CO). The bonus, if any, is calculated and paid as follows:

- The target bonus is the percentage of the annual salary stipulated in the Employment Contract, weighted by the presence during the year.
- This target bonus is weighted by Individual Objective Factor (IO) and Department Objective Factor (DO),
- This result is ultimately weighted by the Company's overall performance, the Corporate Objective Factor (CO) during the year.
- Payment of the bonus is normally made in April of the following year.

## 3.3. WORKING HOURS

### 3.3.1. WORKING TIME

The weekly working time for a full-time employee is 42.5 hours, spread over 5 days, from Monday to Friday.

The full-time employee works an average of 8.5 hours a day, but a minimum of 6 hours and a maximum of 11 hours.

### 3.3.2. WORKING HOURS

The employee freely chooses her/his work schedule in agreement with her/his line manager, while respecting the fixed hours of mandatory attendance: **from 9:00 to 11:30 and from 14:00 to 16:30**.

The employee, in agreement with her/his line manager, and according to individually pre-established and written rules, guaranteeing the suitability of the employee's duties with a homework job, may be eligible to Home Office.

### 3.3.3. OVERTIME



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If circumstances require, the employee must work overtime, to the extent that the rules of good faith permit them to be requested. The weekly hours of work for full-time work, including overtime, may not exceed 45 hours. Overtime is not formally compensated and is deemed to be covered by the employee's salary. In exceptional circumstances, with the agreement of the CEO, overtime can be compensated by a leave allowance of the same duration (report 1/1).

### **3.4. COMPENSATION POLICY FOR WORK HOURS DURING WEEKENDS**

Notwithstanding the above (3.3.3), the compensation policy for accumulated work hours, travel or stay abroad during weekends is as follows:

- The weekend work hours requested by the line manager are at least compensated by a leave allowance equivalent to the requested work. This rule does not apply to management.
- A trip arrival after 1pm on Saturday entitles the employee to half a day of compensation.
- A departure for a business trip on Sunday before 3pm entitles the employee to half a day of compensation.
- A business trip that requires staying abroad on a weekend, away from her/his residence, entitles the employee to 1 day of compensation.
- For working hours on Sunday below 5 hours, time must be compensated. For working hours on Sunday above 5 hours, 1-day allowance is granted and must be taken the week right before or after the worked Sunday. In the latter case, extra-salary is also granted.
- Accumulated days of compensation will be used primarily during holiday periods before counting down the vacation days.
- The employee can only accumulate a maximum of 6 days of compensation over a calendar year.
- The accumulated days of compensation of one year are valid until the 31<sup>st</sup> of March of the following year at the latest. Days not used by March 31<sup>st</sup> will be lost.

### **3.5. BUSINESS TRAVELS**

The following travel business expense policy defines the approval mechanisms, air travel class, daily meal budget and other related expenses and should be read by all employees prior their first business travel with the Company: *INS-101-4 Travel Business Expense Policy*.

### **3.6. BUSINESS TRAVEL EXPENSES**

Employees who have to undertake business travels may incur expenses such as for car, train, housing and other. All these expenses are refunded under presentation of the expense report form accompanied by the receipts in accordance with the terms and conditions of the Company's travel business expense policy.

To use the export report form, please refer to:

- The current version of the form: *T-101-6 Expense Report Form*
- The current version of the Expense Guides: *INS-101-2 Expense Reimbursement Guide* and *INS-101-3 and Expense Form Guide For Corporate Cards*

### **3.7. HOLIDAYS, PUBLIC HOLIDAYS AND EXCEPTIONAL PAID LEAVE**

#### **3.7.1. HOLIDAYS**

Each employee has been informed of her/his specific right to vacation days, which is mentioned in her/his Employment Contract.

Vacation entitlement is calculated on a calendar year basis and therefore begins on January 1<sup>st</sup> and ends on December 31<sup>st</sup> of the same calendar year.

In the case of entry in service during the year, the number of days of vacation is prorated to the duration of service. Similarly, part-time employees are entitled to the amount of vacation days prorated to their activity rate.

The duration of the holiday per calendar year is defined as follows:

- 21-35 years: 22.5 working days
- 36-50 years: 25 working days (from the year following the year of the 35<sup>th</sup> birthday to the year of the 50<sup>th</sup> birthday included)
- From 51 years: 27.5 working days
- From the 5<sup>th</sup> year of service completed, 1 working-day per additional year of service is granted

The maximum number of vacation-days is 30 working days. The entitlement starts in the calendar year during which the age or the number of service years is reached.

Whenever possible, the employee will take all her/his vacation-days before March 31<sup>st</sup> of the following year.

#### **3.7.2. OFFICIAL PUBLIC HOLIDAYS IN THE VAUD CANTON (9)**

There are 9 public holidays: 1<sup>st</sup> of January / 2<sup>nd</sup> of January / Good Friday / Easter Monday / Ascension Day / Whit Monday / 1<sup>st</sup> of August / Federal Fast / Christmas Day (25<sup>th</sup> of December).

Public holidays coinciding with days or half-days of leave according to the schedule, as well as absences for sickness, accident or military service, do not give right to any compensation.



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Public holidays falling during the holidays remain a holiday and are not deducted from the vacation-day balance.

### **3.7.3. EXCEPTIONAL PAID LEAVE**

The Company offers paid leave in special circumstances / special events that occur in life. These leaves must be taken at the time of the event.

- Wedding - 3 days
- Birth - 10 days
- Death in the 1<sup>st</sup> circle of the family (parents, brother, sister, children or spouse) - 5 days
- Death in the 2<sup>nd</sup> circle of the family (grandparents, aunt, uncle, cousin) - 2 days
- Moving (maximum 1 time / year) - 2 days
- Support for a sick child or an elderly parent - time to organize, maximum 3 days with medical certificate.

### **3.7.4. TERMS FOR HOLIDAYS, PUBLIC HOLIDAYS AND EXCEPTIONAL PAID LEAVE:**

- Employees must submit a written leave request (*T-101-7 Leave Request Form*) to their line manager as soon as possible and in any case before the date of departure or absence. The agreement of the person in charge must also be rendered as soon as possible and the latter will render a corresponding decision based on the organizational constraints of the Company while considering, to the extent practicable, the wishes of the employee. ASPIVIX reserves the right to determine the periods of leave of the employee.
- It is essential that the employee obtains the approval of her/his line manager before making any arrangements or commitment for vacations. The Company will reimburse any cancellation costs incurred by an employee in the event of the withdrawal of a previously granted leave request.
- Line managers are required to provide employees with a minimum of 2 consecutive weeks of vacation at least once a year.
- The employee leaving the Company must generally take the full balance of her/his vacation-days before the termination of her/his employment. An exception to this rule can only be granted with the agreement of the line manager.
- Reduction of the right to vacation-days:
  - If the employee's work is interrupted by unjustified absences or unpaid leave by a total of more than one month during one year of service, the Company reduces the duration of vacation by one twelfth per complete month of absence.
  - In case of absence due to sickness / accident, military service, etc. with no fault of the employee, the reduction is one twelfth per full month of absence from the 2<sup>nd</sup> full month and for each additional full month. It makes no difference whether the absences had different causes or were consecutive or non-consecutive as long as sick days exceed 40 working days of absence when accumulated.
  - During pregnancy, a reduction of holidays is applicable from the 3<sup>rd</sup> month of absence. This provision does not apply to an absence in the exercise of compulsory maternity leave of 14 weeks (Article 329b paragraph 3 CO).

## **4. ABSENCE FOR CAUSE OF SICKNESS/ACCIDENT**

### **4.1. ABSENCE ANNOUNCEMENT**

In the event of incapacity for work due to sickness or accident, in order to be entitled to benefits, the employee must absolutely inform her/his line manager and the human resource department as soon as possible.

On the first day of an unplanned absence, the employee must phone to her/his line manager: before 8:00 am for planning the day. The employee indicates to her/his line manager the nature of the absence (sickness, accident, etc.), the expected date of return to work and any obstacles to return.

In case of prolonged incapacity for work beyond 3 days, due to sickness or accident, to be entitled to benefits, the employee is required to produce a medical certificate, to be sent to the human resource department.

### **4.2. MEDICAL CERTIFICATE**

The employee must send to her/his line manager a medical certificate attesting his/her incapacity for work as of the 4<sup>th</sup> day of absence. It has to indicate the starting date, the degree and the estimated end of the incapacity to work. ASPIVIX reserves the right to request a medical certificate from the 1<sup>st</sup> day.

### **4.3. DECLARATIONS OF ACCIDENT**

In the event of a professional or non-professional accident, the employee (or her/his family) must contact ASPIVIX management as soon as possible in order to complete an accident report for the insurance.

### **4.4. MEDICAL EXAMINATION AND OTHER ACCOMPANYING MEASURES**

The Company reserves the right to have the employee who is ill or who has suffered an accident examined by a medical consultant.

The Company ensures that, to the extent possible and with the help of the loss-of-earnings insurer or social insurances, it provides the necessary means to reinstate a disabled employee to work.



The employee must participate, within the limits of what it may be required, in the measures of professional reintegration reasonably required and susceptible to significantly improve her/his work capacity. Otherwise, the insurer may reduce or cancel its benefits.

## 5. OTHER ABSENCES

- Absences due to military service or civil protection: As soon as the employee becomes aware of the dates of military service or civil protection he/she shall perform, he/she informs his/her line manager of the schedule.
- Private absences
  - All medical and dental consultations should take place, as far as possible, outside normal working hours (9am to 11:30 am and 2pm to 4:30 pm). The Company reserves the right to request a justification (a medical certificate or a convocation).
  - Any absence for private causes during working hours shall be subject to a prior request to the line manager.
  - When the employee requests for a leave that is not usual, the line manager is not obliged to grant it. If she/he grants the leave, she/he may agree with the employee that the lost hours will be compensated.
  - Part-time employees should schedule appointments outside working hours.

## 6. NON-COMPLIANCE WITH REQUIREMENTS

Failure to comply with the rules on work incapacity due to sickness or accident set out in this guide is likely to trigger sanctions. An unjustified absence may be considered as abandonment of position.

## 7. INSURANCES AND OTHER SOCIAL BENEFITS

### 7.1. SCOPE

This section 7 provides an overview on insurances and other social benefits, which are subject to the imperative rules of the CO, the LAA (including its directives) and the insurance conditions with the respective insurer.

### 7.2. FAMILY ALLOWANCES (2025)

- Birth / adoption allowance CHF 1'617.-  
The allowance is doubled in case of multiple birth or the simultaneous reception of more than one child for adoption.
- Allowance for children under 16 years of age
  - For the 1st and 2nd child, per child CHF 322.-/month
  - From the third child, per child CHF 365.-/ month
- Allowance for child in vocational training or studies, from the month in which the child starts the training, until the end of the training or at the latest until 25 years old
  - For the 1st and 2nd child, per child CHF 425.-/month
  - From the third child, per child CHF 468.-/month

### 7.3. ACCIDENT INSURANCE (ANTI-ACCIDENT LAW, LAA)

#### 7.3.1. INSURANCE COVERAGE

In compliance with the Anti-Accident Law, are compulsory insured all employees in Switzerland, homeworkers, apprentices, trainees and volunteers as well as persons working in trade schools or sheltered workshops.

| Summary of insured benefits   |   |
|---|---|
| Note: LAA and Invalidation pensions may not exceed, together, 90% of the insured income.<br>The maximum insured income is CHF 148'200.- |   |
| Outpatient treatment and hospitalization in a shared room   | Abroad, full reimbursement, without deductible, hospitalization costs are limited to twice the Swiss rate   |
| Daily allowance for <b>temporary</b> incapacity for work  | 80% of the last insured salary, payable from the 3 <sup>rd</sup> day following the accident (in case of partial disability, the benefit is reduced accordingly) |
| Invalidity pension in the event of <b>permanent</b> disability  | 80% of the last insured earnings (in the event of partial disability, the pension is reduced accordingly)   |
| Survivors' pension  |   |
| Note: the accumulation of the Anti-Accident Law related annuities for all survivors cannot exceed 70% of the insured earnings.          |   |



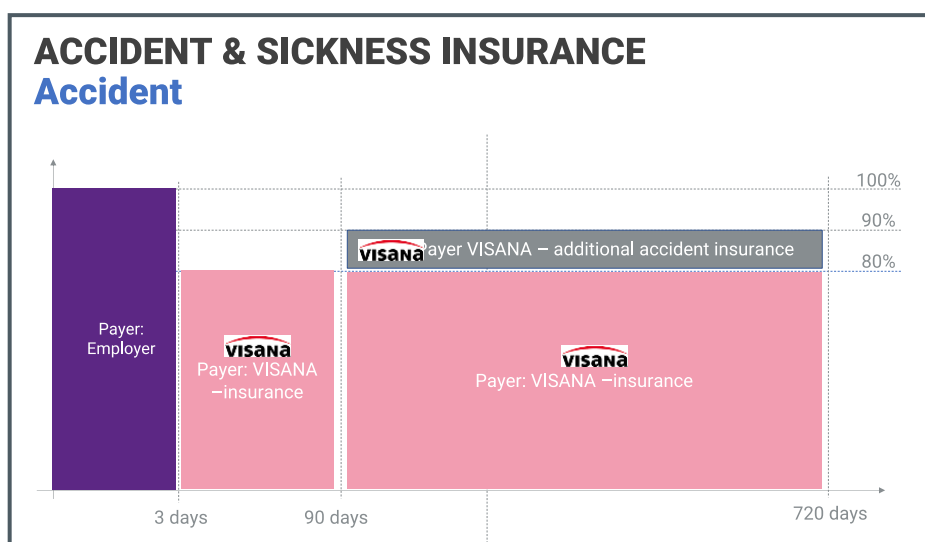
|   |  |
|---|--|
| The combination of Anti-Accident Law (LAA) and the pension insurance (AVS) annuities cannot exceed 90% of the insured earnings. |  |
| Widow   | 40% of the last insured earnings               |
| Widower   | 40% of the last insured earnings               |
| Orphans   | 15% per child; 25% if mother and father orphan |

### 7.3.2. SUPPLEMENT INSURANCE TO THE ANTI-ACCIDENT LAW (LAA) INSURANCE

Coverage insured: This insurance supplements the coverage of the compulsory LAA by means of improved benefits (in particular for employees whose annual salary is higher than the max. insured ceiling of CHF 148,200). The maximum insured income is CHF 250'000.-

Insured persons: All employees compulsorily insured under the LAA (see section 7.2.1).

| Benefits for all staff                                  |   |
|---|---|
| In the case of gross negligence or reckless undertaking | Support for deductions made in the mandatory LAA    |
| Processing fees   | Private division                                    |
| Share of salary up to CHF 148'200.-                     |   |
| Daily allowance   | 10% of the LAA salary from the 91 <sup>st</sup> day |

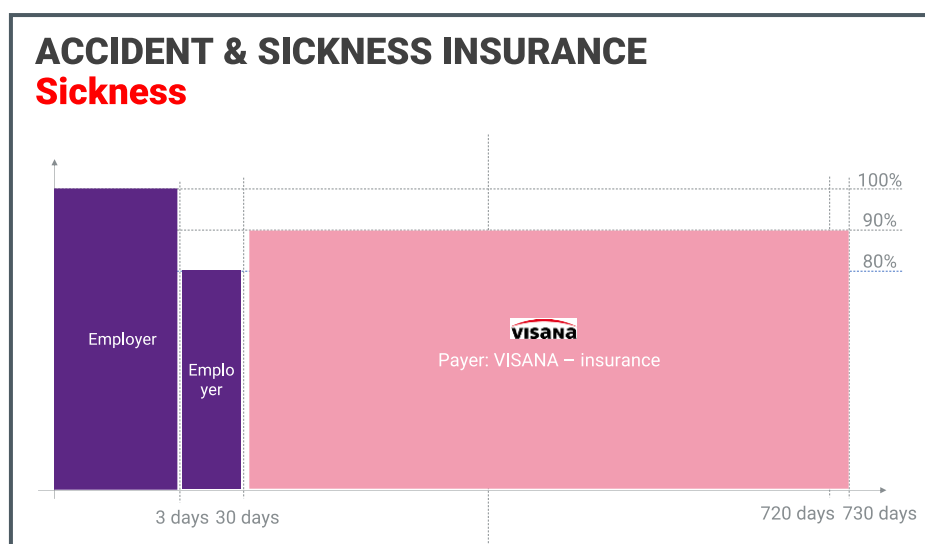


### 7.3.3. HEALTH INSURANCE FOR LOSS OF GAIN

| Benefits for all staff       |  |
|------------------------------|--|
| Daily Allowance              | 90% of the insured salary                    |
| Waiting period               | 30 days (per case)                           |
| Duration of benefits         | 730 days (per case) minus the waiting period |
| Daily Allowance for Delivery | Not insured                                  |
| Maximum insured salary       | CHF 250'000.-                                |







**Insured persons:** All insured personnel belonging to the categories of personnel designated in the insurance policy and who shall be included on the pension plan (AVS) salary list. People who are totally or partially unable to work at the inception of the work relationship are not insured. They obtain insurance, as soon as they have had their full working capacity for at least a month.

#### 7.4. MATERNITY & DELIVERY

To be eligible for the maternity allowance, the woman must have been subject to compulsory pension insurance (within the meaning of the AVS Act) for the nine months immediately preceding the birth of the child and have been gainfully employed for at least five months during that period. Entitlement to benefits begins on the day of delivery and expires at the latest after 14 weeks. The maternity allowance is paid as a daily allowance. It amounts to 80% of the average income of the activity carried out before delivery. The maximum insured gain is CHF 88'200.-.

#### 7.5. MILITARY SERVICE

As soon as the employee becomes aware of the dates during which he/she will have to take the courses of military service or civil protection, he/she must inform his/her line manager as soon as possible.

In order to be entitled to benefits, the employee must submit to his/her line manager, as soon as possible, the "APG application" form, delivered at the place of service, which he/she has completed beforehand. The Company will receive a loss of earnings allowance from the compensation fund.

In the case of compulsory military service in peacetime, the salary is paid as follows: 100% of the salary paid by ASPIVIX, the benefits for loss of earnings of the compensation fund going to ASPIVIX.

## 8. PENSION FUND (LPP – 2<sup>ND</sup> PILLAR) - SUMMARY:

This section 8, provides an overview on contributions to and benefits of, the pension fund, which are subject to the imperative rules of the LPP, its directives and the regulations of the pension fund.

The main purpose of the pension fund or provident fund is to provide pensioners with a retirement pension at the old age of the AVS. Other benefits such as death benefit are also planned. The pension fund may alternatively serve an invalidity pension, surviving spouse or children when such annuities are not or only partially covered by other insurance (invalidity insurance, accident insurance, health insurance).

All employees are compulsorily subject to the LPP from the 1<sup>st</sup> of January following their 17<sup>th</sup> birthday, whose AVS salary exceeds CHF 21'150.- / year.

| Benefits for all staff     |   |
|----------------------------|---|
| Insured Salary             | AVS Salary, max. CHF 846'000.-  |
| Savings contributions      | 25 to 34 years <b>9%</b> ; 35 to 44 years <b>9%</b> ; 45 to 54 years <b>11%</b> ; 55 to 64/65 years <b>13%</b>                        |
| Invalidity Pension         | <b>50%</b> of insured salary after a waiting period of 24 months  |
| Invalid children's pension | <b>6.5%</b> of insured salary   |
| Release of Premium Payment | After 3 months of incapacity for work   |
| Death - spouse's pension   | <b>60%</b> of retirement pension if death after retirement or <b>30%</b> of the insured salary if death before retirement             |
| Orphan's pension           | <b>20%</b> of retirement pension if death after retirement or <b>6.5%</b> of the insured salary if death before retirement            |
| Death benefit              | <b>100%</b> of salary and reimbursement of unused retirement assets for widow's / widower's, partner's, cohabiting partner's pension. |



## 9. SUMMARY OF CONTRIBUTIONS TO SOCIAL CHARGER

|  | % Employee | % Employer |
|--|------------|------------|
|  | %          | %          |
| AVS  | 4.350      | 4.350      |
| AI (Invalidity Insurance)                    | 0.700      | 0.700      |
| APG (Gain loss Insurance)                    | 0.250      | 0.250      |
| AC (Unemployment)                            | 1.100      | 1.100      |
| AC2 (Unemployment solidarity)                | 0.500      | 0.500      |
| LAA (Professional Accident Insurance)        | 0.000      | 0.172      |
| LAA NP (Non-Professional Accident Insurance) | 0.923      | 0.000      |
| Accident sup                                 | 0.000      | 0.191      |
| Sickness sup                                 | 0.581      | 0.581      |
| LPP (2nd pilar)                              | 4.000      | rest*      |
| Allocation fam cantonales (ALFA)             | 0.000      | 2.620      |
| Compl. Cantonale fam (PCFam)                 | 0.060      | 0.060      |
| Frais administrative AVS/APG/AI/ALFA         | 0.000      | 0.160      |

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### ACKNOWLEDGMENT FORM

I, the undersigned, acknowledge having received and read the Aspivix SA Employee Rules & Regulations Guide. I understand its contents and agree to comply with all rules and obligations as described.

Name: .....

Signature: .....

Date, Place: .....

