

Code of Conduct

**WE.
MOVE.
FUTURE.**

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INTRO- DUCTION

J. WOLFGANG KIRCHHOFF
CHAIRMAN AND CEO
KIRCHHOFF AUTOMOTIVE

Dear Colleagues,

Every day at KIRCHHOFF Automotive and in our private lives we make choices. Most of the decisions we make seem small and insignificant but it's precisely those choices that define who we are. That requires us to think beyond the moment.

At KIRCHHOFF Automotive we are proud of our strong values and core principles that guide the conduct of day-to-day business. In everything we do, we are committed to upholding the highest standards of ethical conduct. This is our culture and simply our way of doing business in a responsible and sustainable way.

The KIRCHHOFF Automotive Code of Conduct is based on our values and guides us in conducting business in the right way. The Code provides expectations for our everyday behavior as employees when we interact with our colleagues, customers, suppliers, and other business partners. Everything we do should reflect our values.

But there's more to the Code than merely rules. It's also a question of adopting the right attitude and reacting when someone engages in misconduct. As such, all employees, as well as our business partners, are requested to report violations of law, regulation, or our company policies. We all share the responsibility of protecting KIRCHHOFF Automotive's integrity and reputation. Together we must ensure that our working environment is safe, and everyone feels welcome and valued.

Our success is driven by everyone working here – colleagues who make choices every day. Therefore, we ask you to continue our joint journey to ensure that our culture of integrity is never compromised.

Thank you,
J. Wolfgang Kirchhoff



BUSINESS INTEGRITY

We comply with laws and internal regulations

At KIRCHHOFF Automotive we comply with all laws and regulations applicable to our operations and corporate regulations that govern in more detail the topics covered by this Code. Our employees are required to act in accordance with the legal requirements as well as standards of

ethical behavior when performing professional duties. If the provisions of this Code of Conduct exceed applicable legislation, stricter requirements prevail, as long as our standards do not conflict with local laws.

Anti-corruption

KIRCHHOFF Automotive does not tolerate any forms of corruption, bribery, or fraud. While performing our duties, employees and those representing our company shall never directly or indirectly engage in offering, promising, requesting, or accepting any illegal or improper benefit or advantages that are intended to or may be perceived as attempting to obtain inappropriate influence.

All forms of corruption are strictly prohibited at KIRCHHOFF Automotive. We will not work with business partners that engage in or tolerate any corrupt activities.

Gifts & hospitality

Although acts of appropriate hospitality and gifts are common gestures of building good business relations, they must be applied legitimately. KIRCHHOFF Automotive expects its employees to refrain from accepting or granting hospital-

ity or gifts if they are inappropriate and unacceptable within the scope of usual business transactions and relationships or are not compliant with the policies of KIRCHHOFF Automotive or the third party.

What does it mean for you?

- Never offer, promise, request, or accept, either directly or indirectly, anything of value to or from a third party to gain improper benefits or advantage, or influence a business decision
- Never improperly influence or bribe a public official, including foreign public officials
- Exercise your good judgment in your decisions and actions
- Ensure that gifts and hospitality are always reasonable and appropriate under the circumstances, and act with maximum transparency and in accordance with the Hospitality and Gifts Policy
- Refuse to work with business partners if you know or suspect they are engaged in illegal or inappropriate actions that are inconsistent with our Code



Conflict of interest

KIRCHHOFF Automotive employees are expected to always act in the best interest of the company and shall not engage in any relationships or activities which might conflict with the interests of KIRCHHOFF Automotive or their roles and duties at KIRCHHOFF Automotive.

In addition, employees shall try to avoid any associations, including close personal relationships, which may create a conflict of interest. Such conflicts should be avoided, if possible, or disclosed and managed properly.

What does it mean for you?

- Avoid engaging in activities or situations that create or appear to create a conflict or a perceived conflict between your personal interests and KIRCHHOFF Automotive's interests
- Report existing or potential conflicts of interest in accordance with the Conflict of Interest Policy



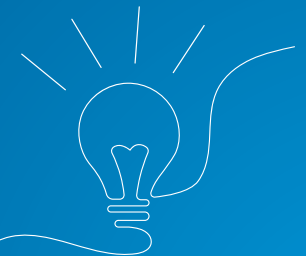
Anti-money laundering

KIRCHHOFF Automotive strives to build business relations only with reliable business partners for whom ethical and legal compliance is a fundamental issue. Therefore, we diligently verify our partners to

ensure they are involved in legitimate business activities, with funds derived from legitimate resources, and we will take appropriate actions in the event any improper course of business is detected.

What does it mean for you?

- Conduct appropriate due diligence to understand the business and background of business partners, terms of transactions, and react on any signs of money laundering without undue delay
- Report any suspicious transactions and follow the additional requirements set out in the Anti-Money Laundering and Counter-Terrorist Financing Policy that apply to your job



Trade sanctions and export controls

KIRCHHOFF Automotive observes all relevant export controls and trade sanctions in the course of our business and therefore we have implemented the proper

measures to ensure compliance with all applicable international laws and regulations relating to export / import controls and sanctions.

Fair competition / anti-trust

KIRCHHOFF Automotive is committed to the principles of free market economy and fair competition. We do not accept any form of unfair distortion of competition, including collusive pricing, market

sharing, and bid rigging, as well as other practices with an anti-competition intent or effect. We always compete fairly and do not take any action to improperly hinder competition.

Responsible sourcing of raw materials and minerals

KIRCHHOFF Automotive exercises due diligence with respect to the sourcing and extraction of raw materials and minerals, including conflict minerals. Procuring and using raw materials and minerals that have been obtained illegally or through

unethical means is strictly prohibited. This also refers to the sourcing of raw materials and minerals that breach rules of environmental protection, chemical management, and human rights.

What does it mean for you?

- Undertake or support the due diligence process with the business partners to make sure that we deal with reliable and trustworthy business partners that adhere to the highest ethical standards
- Investigate export license requirements or other required authorization before exporting a product or sharing technical information across national borders
- Uphold standards of fair competition and comply with all applicable anti-trust / competition laws and regulations that relate to your daily work
- Know and follow the trade and sanction restrictions that apply to our business
- Do not engage in any transaction with sanctioned countries, companies, organizations, or individuals
- Do not discuss or exchange confidential or sensitive commercial information with competitors nor make any arrangements in order to restrict competition



Protecting confidential information

KIRCHHOFF Automotive employees with access to intellectual property, data, or other confidential or non-public information relating to KIRCHHOFF Automotive, our employees, business partners, or other third parties must respect and protect all such intellectual property, information and data regardless of their form.

We take all reasonable measures to prevent confidential information and other data from being disclosed to any employee or third party unauthorized to such information in the course of their work or cooperation with KIRCHHOFF Automotive.

Our information security is, in addition, assured through compliance with requirements subject to TISAX certification.

Our employees and suppliers are obliged to immediately report if they become aware of the loss, theft, destruction, or unauthorized disclosure of any intellectual property, data, or other confidential information of KIRCHHOFF Automotive.

What does it mean for you?

- Make sure you are authorized and have a proper business purpose before accessing, using, or storing confidential or non-public information or data
- Do not share any confidential or non-public information or data with anyone who does not have a right to know
- Protect all confidential or non-public information, data, and intellectual property of KIRCHHOFF Automotive, our employees, business partners, or other third parties from loss, theft, or destruction. It also includes protecting your mobile devices, such as mobiles, laptops, and tablets
- Never post confidential company information on social media, discuss in public places, nor leave confidential material unattended, even at your workplace
- Be careful when opening attachments or links in emails or from a source that you do not recognize
- Promptly report the disclosure, loss, theft, or destruction of intellectual property or confidential information of KIRCHHOFF Automotive or any third party
- Do not procure and introduce counterfeit parts and materials into our value chain
- Remember that you are obliged to protect confidential information even after you leave the company
- In case of developing or using artificial intelligence systems, ensure data security and protect data privacy



Data protection and privacy

KIRCHHOFF Automotive ensures that the personal data of our employees, business partners, and other individuals are recorded, processed, and used in accordance with the European General Data Protection Regulation (GDPR) and the respective countries' data protection laws.

Personal data are therefore only processed or used if this is legally permitted or if the data subject has given its consent.

We are committed to the principles of spare use of personal data for specific purposes and transparency in data processing.

We ensure that only persons who need access to personal data in order to perform their job responsibilities have access to such data and we take appropriate technical and organizational measures to protect it.

What does it mean for you?

- Always protect and handle personal data as strictly confidential
- Use the personal data only for the purpose it was collected
- Grant access to those who need it on a strictly need-to-know basis

Financial and non-financial reporting

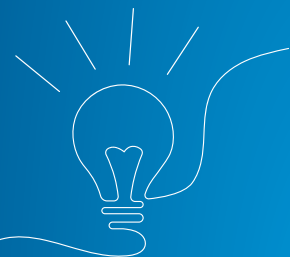
At KIRCHHOFF Automotive business information is fully and accurately recorded and reported. It means that our records and financial and non-financial reporting faithfully reflect the actual state of our business. Employees who, in the course of their duties, record or submit business data, must ensure that this information is always accurate and fair.

Business responsibility

KIRCHHOFF Automotive is committed to taking necessary measures or cooperating with third parties to provide remediation in case of business activities that may contribute or cause adverse impacts on society or environment.

What does it mean for you?

- Ensure that all reports and records are complete and accurate. Never create false or misleading entries
- You never destroy or alter any information or data that must be kept for legal or contractual purposes, or that is required for any subsequent audits or investigations



HUMAN RIGHTS AND WORKING CONDITIONS

A smiling woman with braided hair, wearing a blue t-shirt and yellow work gloves, is operating a black forklift in a warehouse. The background is filled with blue and green storage racks. The text 'HUMAN RIGHTS AND WORKING CONDITIONS' is overlaid in large white letters on the left side of the image.

Respect for human and labor rights

KIRCHHOFF Automotive is committed to respecting internationally recognized human rights. We comply with applicable laws and agreements on employment conditions including working and resting hours, compensation, and benefits.

KIRCHHOFF Automotive does not tolerate any forms of modern slavery, including human trafficking or forced, compulsory, or bonded labor in our workplace and our supply chain. We prohibit the use of child labor, and we respect children's right to personal development and education and the applicable laws relating to young workers. Our employees must be above the national legal age of compulsory schooling and statutory minimum working age, but never under the age of 15.

KIRCHHOFF Automotive respects employees' right to freedom of association, the right to representation, and collective bargaining.

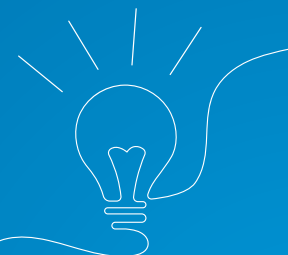
Employees are expected to respect and promote human rights and require the same level of respect from our business partners.

Our commitments towards human rights and working conditions are expressed in the Human Rights Policy and the corresponding Policy Statement on Human Rights.

Any forms of retaliation against stakeholders are prohibited.

What does it mean for you?

- You have the right to be treated with respect and dignity. In return, you should respect the human rights, privacy, and dignity of all our stakeholders in line with our human rights commitments
- Never employ anyone under the age of 15, even if it is permitted by local law
- Do not use or support forced labor or modern slavery in any form
- You are free to seek guidance and support in all employment-related matters from recognized employee representation bodies
- As the manager, do not interfere with employees' decisions related to their representation or membership in the employee representation bodies
- You have the right to receive adequate information regarding your employment terms and conditions
- Raise a concern if you become aware of any violations of working conditions at KIRCHHOFF Automotive or in our supply chain



Diversity and equity

KIRCHHOFF Automotive values and promotes a culture of diversity, equity, and inclusion where we are open and fair, showing trust and respect for each other. Diversity among our employees strengthens our creativity, drives innovation, and enriches organizations while inclusion encourages individuals to share their unique views, perspectives, and opinions that are valued. Being diverse and inclusive enables us to deliver the best solution.

We respect all individuals and foster open, straightforward, and respectful communi-

cation. KIRCHHOFF Automotive does not tolerate any acts of discrimination, harassment, bullying, or disrespectful behaviors. We provide equal treatment and opportunities to everyone, without regard to their race, age, gender, gender identity, ethnicity or national origin, social background, disability, sexual orientation, pregnancy, marital status, religion or belief ideology, political views or affiliation, union association, veteran status, genetic information or any other characteristics protected by law.

What does it mean for you?

- Promote and contribute to a positive work environment where everyone feels appreciated, respected, and valued
- Promote teamwork and encourage new ideas and opinions from others
- Do not participate in or tolerate any form of harassment, bullying, or discrimination, and speak up and react if you experience it in the workplace



Occupational safety and health protection

Occupational health and safety management is a fundamental priority at KIRCHHOFF Automotive. We believe in all employees going home the same way they came to work.

All employees are responsible for working safely by complying with legal requirements and company standards while at work or conducting business-related activities. These same requirements and expectations apply to visitors and contractors while on our sites.

KIRCHHOFF Automotive provides a safe work environment, training and safe work instructions to enable employees to work safely. Personal protective equipment is also provided and required to be worn for certain hazards that cannot be fully eliminated.

We recognize work conditions can change and we encourage employees to identify and report health and safety risks. All employees have the right to refuse work they believe endangers their health and safety.

Each of our production facilities operate under the ISO 45001 Health and Safety Management system.

What does it mean for you?

- Work safely and follow the safety rules / instructions
- Know the hazards associated with your work and the controls / actions to be used to protect your safety. If unsure, ask your manager
- If you SEE a hazard, SAY something and DO something to prevent an injury or incident. This can include reporting the hazard or incident to your manager, Health and Safety staff, or someone in authority on site
- If you have an idea to improve health and safety, communicate it
- Report any occupational related injuries / illnesses immediately to your manager



ENVIRONMENTAL RESPONSIBILITY

We comply with all relevant environmental legal and regulatory requirements

KIRCHHOFF Automotive is committed to conducting responsible and environmentally sustainable business activities based on preventing pollution and protecting and respecting ecosystems and natural resources.

Our actions are aimed at protecting the environment and are designed to minimize our overall environmental impact throughout the value chain.

We actively work to improve the environmental performance of our business activities, products, and services during their entire life cycle by developing and implementing innovative technical solutions that minimize environmental impacts and maximize the safety of our operations.

All our production plants follow an environmental management system that is certified to meet the international ISO 14001 standard.

KIRCHHOFF Automotive is committed to implementing an energy management system in all plants, aligned with ISO 50001 standard, as part of our ongoing efforts to improve energy efficiency and reduce environmental impact across our operations.

What does it mean for you?

- Understand the environmental risks and impacts associated with your daily work and actively look for opportunities to reduce them
- Demonstrate responsible care for the environment, including by complying with the environmental protection and energy management laws and regulations, and company requirements that apply to your job
- Minimize resource use, emissions, and waste
- Improve continuously the environmental performance of operations in your area of responsibility





**SEEKING
ADVICE AND
RAISING
CONCERNS**

We speak up if we experience or suspect wrongdoing

At KIRCHHOFF Automotive, we promote a speak-up culture that allows every employee and any third party to ask questions and report misconduct without fear of retaliation.

Our employees and other stakeholders are encouraged to raise concerns if they become aware of any known or suspected violation of our Code, corporate regulations, or applicable laws or regulations.

If you require advice on this Code of Conduct or want to raise concerns, please

contact your head of department, local HR, or the local Compliance Delegate in the first instance.

Alternatively, you may contact our

Compliance Officer at compliance@kirchhoff-automotive.com

or **Business Ethics Ombudsman** (external independent lawyer) at hinweis@park-wstr.de or call +49 231 9580 6850.

We protect identity

KIRCHHOFF Automotive takes appropriate measures to protect the identity of the reporters and persons affected by an investigation to the fullest extent possible.

Concerns may be reported anonymously to the Business Ethics Ombudsman. How-

ever, KIRCHHOFF Automotive encourages reporters to identify themselves in order to create the best possible base for an efficient investigation.

Integrity of our investigations

Suspected or known violations of the Code are always investigated by the independent and specialized compliance team that must follow the corporate procedures to protect the integrity of the investigation.

What does it mean for you?

- Seek advice if you feel uncertain about the appropriate professional conduct, using dedicated communication channels, and refrain from taking action until relevant advice is obtained
- You are protected from any retaliation for making a good-faith report
- Report any known or suspected violation of our Code, corporate regulations, or applicable laws or regulations at the earliest possible stage



OUR CODE OF CONDUCT

Followed by all

Driven by leadership

J. WOLFGANG KIRCHHOFF
CHIEF EXECUTIVE OFFICER

HAGEN RECK
CHIEF FINANCIAL OFFICER

DR. JOCHEN LUFT
CHIEF OPERATING OFFICER

DR. THORSTEN GAITZSCH
CHIEF TECHNOLOGY OFFICER





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