




CIE Automotive

Code of Professional Conduct

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1. Introduction

CIE Automotive, S.A.¹ ("**CIE Automotive, S.A.**", the "**Group**" or the "**Company**", interchangeably) is an industrial group specialising in high value-added processes that operates in the automotive parts business.

CIE Automotive's guiding values are as follows:

- ✓ Commitment to things well done.
- ✓ Innovation as the answer to any challenge.
- ✓ Focus on people, their families and their environment.
- ✓ Diversity, equity and inclusion.
- ✓ Sustainable and profitable growth.
- ✓ Ethics and honesty.
- ✓ Self-criticism and recognition.
- ✓ Climate action.
- ✓ Respect for the law.

In addition to these core values, the Board of Directors, through the Audit and Compliance Committee ("**ACC**") of CIE Automotive, has deemed it appropriate to enact guidelines for conduct comprising our Code of Professional Conduct (the "**Code of Conduct**" or "**Code**"). This Code sets out the corporate values that are to guide our conduct as professionals at CIE Automotive, as well as the guidelines for conduct and general lines of action that are to inform the Group's decision-making.

2. Objectives

The purpose of the Code of Conduct is to **provide ethical guidelines and principles of conduct for all directors, managers, employees and workers of all the companies that comprise the Group ("the people")**, determining the values and commitments that must govern their work activities within the Group.

Likewise, this edition of the Code has been drawn up with the aim of meeting the **demands of both stakeholders and society in general**, in order to continue to be worthy recipients of the commitment and trust they have placed in the Group.

Responding effectively to these demands is one of the keys to our reputation in the market. Each person in the organisation can influence it through the way they carry out their activities and the relationships they establish in their daily work with these groups. It is therefore up to everyone at CIE Automotive to build on that reputation by acting with transparency, objectivity, integrity, accountability, honesty and respect.


General monitoring will ensure that results are obtained in compliance with legal regulations and in accordance with the ethical principles and values that the Group wishes to uphold and transmit internally and externally, becoming a mandatory rule for all persons who, directly or indirectly, act in the name and on behalf of the Group.

3. Scope of application

This Code of Conduct is binding on all members of the Group without exception. All persons have an obligation to know and comply with these rules of conduct, and in no jurisdiction does ignorance of the law exempt one from complying with the law.

¹ Both this company and those in which it directly or indirectly holds more than 50% equity and/or has obtained appointment of more than half of the members of its governing body.

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CIE Automotive will also encourage its business partners or business associates (joint ventures, temporary partnerships, suppliers, customers, contractors and collaborating companies) to act in accordance with this Code and to apply ethical programmes that are consistent with its standards. The Group will take appropriate action if it becomes apparent that they have not complied with its policies or their contractual obligations.

4. Behavioural Guidelines

4.1 Acting ethically and according to the law

CIE Automotive publicly declares its absolute rejection of any type of illicit and/or criminal practice, expressly stating that such practices are totally prohibited, without exception or limit, within the organisation. It therefore agrees to develop internal regulations and procedures that contribute to compliance with the applicable legislation.

All persons forming part of CIE Automotive will:

- ✓ Perform their function in the organisation in strict compliance with applicable legislation, and avoid any practice that is not ethically acceptable under strict criteria of honesty and moral integrity.
- ✓ Adopt, comply with and respect all Group policies, procedures and regulations in their respective areas of operation.
- ✓ Act in a clear and transparent manner, ensuring that none of their actions could be construed as deceptive.

In addition, the Group is committed to fulfilling the 2030 Agenda for Sustainable Development approved by the United Nations in 2015 and has therefore incorporated the Sustainable Development Goals into its business strategy.

4.2 Respect for people and society

○ People

✓ **A working environment free from harassment and discrimination**

CIE Automotive agrees to maintain a working environment free of any form of sexual or sex- or gender-based harassment —whether it is harassment by one employee against another or by an employee against a customer or supplier or vice versa— and is committed to ensuring that everyone is treated fairly and with dignity. Therefore, any discriminatory practice on the basis of race, colour, sex, orientation, age, religion, ideology, ethnic or geographical origin, disability or any other illegitimate ground will not be tolerated. However, differentiating between persons on the basis of their skills or professional qualities required for a particular job does not constitute discrimination.


✓ **Respect for Human Rights**

In addition to complying with the legislation in effect applicable to it in all the territories in which it operates, CIE Automotive is committed to respecting internationally recognised human rights, including the rights set out in the International Bill of Human Rights and the principles relating to the rights set out in the Declaration of the International Labour Organisation. In addition, CIE Automotive complies with the 10 principles of the Global Compact.

✓ **Work-life balance**

The Group respects the personal and family life of its employees and will promote policies on work-life balance to facilitate the best possible balance between such things and one's work responsibilities within the Group.

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✓ **Equal opportunities**

It is a basic principle for the Group to encourage and offer equal opportunities in access to employment and career advancement, promoting a merit-based corporate culture.

○ Customers

CIE Automotive's policy is to offer its customers high quality products and services at appropriate prices and in compliance with agreed delivery time commitments.

Therefore, all professional relationships that are established must be based on trust and mutual respect. In accordance with this principle, actions and decisions will be carried out in accordance with procedural requirements, standards and objective criteria, always acting impartially and with integrity, avoiding the adoption of unjustified or arbitrary decisions that violate equal opportunities. All of this is with the aim of achieving the highest levels of quality, excellence in services rendered, and the long-term development of relationships based on trust and mutual respect.

Contractual relations with customer companies will promote transparency and ensure sufficient, truthful, timely and appropriate information.

○ Society

✓ **Donations and social projects**

CIE Automotive, as part of its commitment to the progress and well-being of the communities with which it interacts, actively contributes to their development through donations and social and cultural projects.

All donations must be authorised and recorded in the Group's accounting records, while donations or financial contributions of any kind to organisations engaged in or in any way connected with unlawful activities are strictly prohibited.

✓ **Respect for the environment**

Respect for and protection of the environment are fundamental values to which CIE Automotive adheres, as it must comply at all times with the environmental legislation applicable in each of the countries in which it operates, remaining committed to conducting its activities in such a way as to minimise negative environmental impacts.

As a result, all persons who comprise the Group must respect the environment, make rational use of natural resources and put all control mechanisms in place to minimise the environmental impact of the various processes involved in CIE Automotive's industrial activities.

✓ **Construction**

At CIE Automotive, S.A. we are committed to sustainable management. In this respect, we agree to carry out our construction works in accordance with current legislation.

For these reasons, we must all make sure that any construction works that may come about are in compliance with local, municipal, provincial, autonomous or state regulations.


✓ **Fight against smuggling**

At CIE Automotive, we are committed to respecting the legislation and regulations in effect regarding the import and export of products, promoting good practices among everyone.

○ Shareholders

CIE Automotive's aim is to create value continuously and sustainably for all shareholders and to reconcile the interests of all shareholders. It therefore agrees to provide appropriate information to

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all shareholders in a transparent, complete, truthful and accurate manner, and to establish dynamic communication tools with this group.

The actions of the people who make up CIE Automotive aim to protect and maximise the value of our shareholder's investment, obtaining a reasonable return on that investment.

o **Sector**

CIE Automotive is committed to strict compliance with antitrust legislation. The Group also agrees to achieve its business objectives by ethical, lawful and legally irreproachable means and to apply a fair and equitable competition regime, complying with applicable laws and regulations at all times.

CIE Automotive will not engage in discussions, agreements, arrangements, projects or alliances with current or potential competitors regarding prices, commercial conditions, offers, market sharing or any other activity that restricts or may restrict free and open competition.

4.3 Health and Safety

CIE Automotive is firmly committed to complying with internal health and safety regulations and protocols, ensuring the protection of all persons who may be affected by the Group's activities.

In this respect, the Group conducts its activities with a view to achieving a high level of safety in its processes, facilities and services, paying special attention to protecting not only the people who are part of the Group, but also its partners, contractors, suppliers, customers and the local environment. In addition, the Group adopts the preventive measures established in the legislation in effect in each country and assumes the commitment that all persons who are required to work in its facilities and work centres do so in the safest and most healthy conditions.

CIE Automotive provides all employees with the necessary resources and training to enable them to perform their duties safely and in a healthy environment. All persons performing their duties at CIE Automotive's centres (whether in-house or outsourced) are obliged to be aware of and comply with the occupational health and safety regulations in order to prevent and minimise occupational risks.

Finally, the manufacture, consumption, purchase, sale, trafficking or possession of substances such as alcoholic beverages, stimulants, intoxicating substances or other narcotic drugs is prohibited on company premises.

4.4 Relations with the Administration and third parties

o **Government Entities and regulatory bodies**


CIE Automotive's professional relations with any public or official entity or authority, or representative thereof, whether national or international, must be governed by the principles of institutional respect, transparency, integrity, collaboration and ethical compliance.

The Group encourages maximum collaboration and diligence of all persons in any inspections, requests or interventions deemed necessary by the Government Entities.

CIE Automotive declares its political neutrality and declares that it does not finance, directly or indirectly, in Spain or abroad, political parties or their representatives or candidates. Those who wish to participate in political or public activities must do so exclusively in a personal capacity and outside of business hours.

As a general rule, facilitation payments to civil servants and public authorities are prohibited. However, as facilitation payments may be considered lawful in certain jurisdictions depending on the particular country in which they are made, the Compliance Body should be consulted in advance.

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o Preventing corruption and fraud

CIE Automotive strictly prohibits any behaviour or practice of corruption, bribery or influence peddling in relation to customers, suppliers, business partners and national or international civil servants or public institutions, including those related to money laundering.

Accordingly, in their relations with third parties, CIE Automotive employees may not offer or accept gifts or hospitality (that go beyond the purely symbolic) or that could be considered an attempt to unduly influence a commercial, professional or administrative relationship.

This prohibition does not include expenses or services that can be considered as usual or customary in the market, in reasonable amounts taking into account their nature, frequency and amount. In any case, they must be communicated in writing and authorised by a superior.

Likewise, it is not permitted to directly or indirectly give gifts, hospitality or advantages to public representatives for the purpose of exerting influence in favour of CIE Automotive. It is also strictly forbidden to take advantage of a personal relationship with the aim of unduly influencing an authority or official.

It is prohibited not only to offer, promise or give anything of value but also to ask for, accept or receive any such thing as consideration for the performance or non-performance of any act for the benefit or advantage of any third party.

Other types of conduct are also included within the scope of these offences, such as:

- "Disguised" payments: where a third party receives something of value that is in fact intended for an official, and the third party serves as a conduit for that something of value to be ultimately delivered to the official.
- Payments to expedite processes (facilitation payments): small payments which functionaries may require in order to expedite or ensure the performance of their normal duties. Such payments are common in some countries, although in general they are strictly prohibited by CIE Automotive, so in the event of such a circumstance, the Compliance Body must be consulted beforehand.

Any agreement with third parties giving rise to any payment obligation for a Group company must be in writing, sufficiently describe the service in question, and be authorised by the appropriate person in accordance with that company's systems and procedures.

Any payment to be made by the company must be made by cheque or bank transfer, and payments in cash or by cheque to bearer without a receipt are expressly prohibited. The use of the latter two payment methods should be kept to a minimum and limited to insignificant amounts.


Any direct or indirect payment of commissions or any other form of remuneration for the purpose of obtaining orders or any other commercial advantage is expressly prohibited. Exceptions to this are payments to CIE Automotive's commercial agents or representatives made as a result of their work for the Group, provided they comply with prevailing legislation.

o Personal gifts and benefits

Under no circumstances may monetary or in-kind gifts, loans, individual benefits or actions be accepted from third-party individuals or entities in connection with CIE Automotive's activities that could lead to a loss of independence and fairness in relations with the various stakeholders.

Any individually advantageous relational elements such as non-institutional gifts, commissions or professional promises will be considered as gifts.

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○ Conflicts of interest

Professional decisions and actions must be based on the best interests of CIE Automotive and must not be motivated by personal considerations or relationships.

Conflicts of interest arise when the personal interests of persons forming part of CIE Automotive, directly or indirectly, are contrary to or conflict with the interests of the Group, interfere with the performance of their professional duties and responsibilities, or involve them personally in any transaction or economic operation of the Group.

To this end, any person who believes that they are potentially in a situation of conflict of interest due to other activities outside the Group, their family relationships, personal assets or any other reason, must immediately notify the Compliance Body so that it may analyse whether or not such a conflict exists and, if appropriate, exclude the person in question from any involvement in the matter in relation to which there is a conflict of interest.

Likewise, Executive Directors and related persons (related persons are considered to be the spouse or persons with an analogous relationship of affection, ascendants, descendants, and brothers and sisters of employees and their spouses, the spouses of ascendants and descendants, and companies controlled directly or indirectly by employees or intermediaries) by an employment relationship with CIE Automotive may not, for their own account or for the account of others, perform tasks or work or provide services for the benefit of companies in the sector or companies that carry out activities that may compete directly or indirectly with those of CIE Automotive.

Any person forming part of CIE Automotive who has financial relationships, either directly or through a family relationship, with suppliers, customers and/or competitors must notify the Compliance Body using Appendix I.

○ Business partners

Strategic alliances enable CIE Automotive to better understand and adapt to the local market. Partner companies are selected following completion of due diligence in an objective and impartial selection process.

CIE Automotive employees are required to comply with internal regulations regarding the selection of business partners; help such partners understand the Group's expectations and act in accordance with applicable regulations; report any suspicions about a business partner regarding the possibility that it may not be meeting the Group's standards or its contractual obligations; and cooperate with all audits and investigations in which they are involved.

○ Supplier companies

Relations with CIE Automotive's suppliers are based on mutual respect and equal opportunities.


Accordingly, the selection processes for CIE Automotive suppliers, contractors and collaborators will be carried out impartially and objectively, applying criteria of quality, cost and social responsibility, avoiding any conflict of interest or favouritism in such selection.

The Group will require its suppliers to sign the "Supplier ESG Commitment". It will also promote the development of audits that may be necessary to identify and correct deficiencies or weaknesses in the internal control systems of suppliers, contractors and collaborating companies.

○ Funders

CIE Automotive agrees to negotiate the best terms in accordance with investment needs and market conditions, allocating financing and economic resources to projects proportionally and in accordance with the nature of the project, while rigorously complying with the conditions established in the financing agreements.

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4.5 Transparency, integrity and confidentiality of information

Everyone at CIE Automotive must act in a clear and transparent manner and ensure the reliability and rigour of financial and non-financial information both for internal use and to be shared with the market, providing truthful, complete, understandable and timely information.

No person at CIE Automotive will knowingly provide incorrect, inaccurate or imprecise information that could mislead the recipient and/or affect the Group's stock market value.

To this end, a series of specific rules are described below for all those involved in the process of preparing CIE Automotive's **financial and non-financial** information:

- ✓ Act with honesty and diligence while preparing information.
- ✓ Ensure that all information recorded is derived from transactions and operations that were actually carried out and that it has been collected at the appropriate time.
- ✓ Ensure that information is recorded accurately, reflecting the totality of the operations.
- ✓ Record and prepare information in accordance with applicable laws and regulations, and in the case of financial information, in accordance with generally accepted accounting principles.
- ✓ Comply with the Group's policies and procedures and follow an effective system of internal control.
- ✓ Update and maintain all knowledge necessary for the performance of the activities carried out while preparing information.
- ✓ Correct or report for correction any errors detected that affect the reliability of the information.
- ✓ Inform the Compliance Body of any situation that involves a breach of the rules specified in this document.

Compliance with the rules described here does not exempt one from complying with all other guidelines contained in the Code of Conduct.

Individuals must not engage in improper use of privileged information and must not use privileged information for their own benefit or for the benefit of others. In particular, until information about the Group's financial results, activities, plans, contacts, product introductions or planned transactions is publicly disclosed, it is considered privileged information belonging to the Group and is confidential.

Only authorised persons may have contact with analysts and the press. Any information given to the media that is of a financial or non-financial nature, or of a nature that could influence the opinion of the persons to whom it is addressed on the value of the company, must be approved in advance by an authorised person.

4.6 Tax obligations and use of public funds.


CIE Automotive ensures compliance with the tax and social security obligations applicable to it under prevailing legislation (filing of tax returns, payment of taxes, recording of taxable transactions, payment of social security contributions, etc.).

Consequently, the unlawful avoidance of payments or the obtaining of undue benefits to the detriment of the tax authorities on behalf of the Group is prohibited, as well as the avoidance of payment of social security and other jointly collected contributions, the undue obtaining of refunds thereof or the taking of undue deductions for any reason whatsoever.

Furthermore, it is expressly forbidden to apply, on behalf of CIE Automotive, for subsidies, relief or aid from public authorities by falsifying data or conditions of any kind for the benefit of CIE Automotive. If such action is proposed directly by a civil servant or public authority, it will be rejected and immediately communicated to the hierarchical superior.

CIE Automotive must operate within a framework of transparency and truthfulness specifically in the application for, use of, and justification of subsidies, providing truthful and accurate information in all

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cases, and monitoring the use of the subsidy requested. It is also forbidden to use a public subsidy or public funds for a purpose other than that for which it was granted.

4.7 Use of resources and assets

Everyone at CIE Automotive has a responsibility and commitment to protect the Group's assets from damage, loss, theft and misuse.

Assets made available by the Group to its members will not be used for personal or non-professional purposes and/or for activities not directly related to the interests of the Group.

✓ **Disposal of assets**

CIE Automotive employees must safeguard the integrity of the Group's assets in the performance of their duties in order to preserve them and prevent harm to potential creditors.

To this end, they will protect and take care of the assets in their possession or to which they have access in the performance of their duties and use them in a manner appropriate to the purpose for which they have been entrusted. In particular, the disposal, transfer, assignment, concealment, etc. of any asset owned by CIE Automotive for the purpose of evading its liabilities to creditors is prohibited.

✓ **Use of electronic media**

In particular, without prejudice to other rules and prohibitions contained in the specific instructions for use of each device, CIE Automotive employees must make responsible use of the IT resources and equipment made available to them in accordance with criteria of security and efficiency, excluding any use, action or IT function that is unlawful or contrary to CIE Automotive's rules or instructions.

Likewise, it is forbidden to install or use programs or applications whose use is illegal, which do not have the relevant licence for use, or which may damage, destroy, alter, disable or harm CIE Automotive's systems or those of third parties.

When, in the performance of their duties, persons need to access a third party's computer system or application, they will comply with the rules of use established for this purpose by that party, and unauthorised access to third-party computer systems is strictly prohibited.

4.8 Protection of information

CIE Automotive employees are obliged to maintain strict confidentiality in relation to the information obtained as a result of their professional practice, except with the consent of the persons concerned and in those cases in which they are obliged to do so as a result of a legal obligation or a judicial or administrative decision. Under no circumstances may such information be used for purposes other than those legally or contractually provided for.


The collection, storage, use or disclosure of personal data to third parties must be carried out in a manner that is respectful of the individual and complies with the provisions of law.

The obligation to maintain confidentiality will survive even if a person ceases to provide services to or be associated with the Group. In particular, the Board of Directors of CIE Automotive and its subsidiaries will observe the duty of confidentiality intrinsic to their position, insofar as they perform activities, functions and powers in the name of, on behalf of, for the account of, or for the benefit of the Group.

With regard to personal data, CIE Automotive takes special care to ensure the right to privacy by protecting the personal data entrusted to it by its employees, customers, partners, suppliers, collaborators, contractors, institutions and the general public.

In this respect, all persons are obliged to respect and comply with data protection regulations and to actively contribute to ensuring that personal data are not accessible by third parties.

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4.9 Intellectual and industrial property

All persons forming part of CIE Automotive must respect and preserve the intellectual and industrial property rights of both the Group itself (owned by the Group or the use of which has been assigned to them for any reason) and of third parties.

Consequently, it is prohibited to make copies of patents, registered industrial designs and/or distinctive signs whose owner is a third party; as well as to reproduce, plagiarise, distribute or publicly communicate a literary, artistic or scientific work, without the authorisation of the persons holding the corresponding intellectual property rights.

5. Interpretation

Any doubts that may arise from the interpretation of this Code of Conduct will be resolved by the Compliance Body.

The Compliance Body is also responsible for the maximum supervision of compliance with this Code of Conduct, promoting its development and updating it whenever necessary or appropriate.

6. Breach

No person within CIE Automotive is authorised to breach the guidelines and provisions of this Code of Conduct, even in response to an order from a superior. Failure to comply with the rules of this Code of Conduct may result in the application of penalties in accordance with the applicable legislation.

7. How can I report a suspected breach or make an enquiry about the provisions of the Code of Professional Conduct?

In close connection with this Code of Conduct, and as an integral part of the Compliance Management System ("**CMS**"), the Group has an Internal Reporting System. This system is organised, firstly, in accordance with the Internal Information System Policy, approved by the Audit and Compliance Committee.

The Chief Compliance Officer, as head of the Group's Compliance Body, has been expressly designated as Manager of the Information System and will therefore be responsible, among other duties, for receiving and processing communications received through the **Ethical Channel** regarding possible legal violations and/or queries regarding this Code of Conduct.


The **Ethical Channel** is the vehicle that the Group has created and made available to all persons at the Company, as well as to its stakeholders, so that they can report potential legal violations and/or breaches of this Code and of other aspects of our CMS, with utmost confidence in their confidentiality and anonymity.

In this regard, alleged breaches or queries may be reported through the fully secure and confidential IT platform available on the Group's corporate website, at the following link available on the corporate website in the "Ethical Channel" section: <https://cieautomotive.com/en/ethical-channel>

Our entire Group is committed to treating communications received through the Ethical Channel with the utmost confidentiality, with due respect in the handling of personal data, and in accordance with a clear and regulated procedure which is defined in the Ethical Channel Regulations.

Any kind of retaliation, direct or indirect, towards those who have made due use of the Ethical Channel in good faith is prohibited, and retaliation attempted or consummated against those who have reported in good faith will ultimately be penalized.

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The prohibition of retaliation will not prevent the adoption of appropriate disciplinary measures when the internal investigation determines that the information communicated through the internal channel is false and that the reporting person has made the report knowing it to be false and acting in bad faith.

8. Terms and definitions

For purposes of this document, the following terms and definitions will apply:

- Stakeholder: all persons or organisations that can affect, be affected by, or be perceived as being affected by, a decision or activity. For CIE Automotive, the stakeholders are the following: shareholders, staff, clients, suppliers, financiers, public-sector bodies, the industry, analysts and investors, and the community.
- Compliance Body: persons from the Compliance Department with responsibility and authority for operation of the CMS.
- Compliance Management System (CMS): an organisation’s set of interrelated or interacting elements used to establish policies and objectives, along with the processes used to achieve those objectives.
- Internal Reporting System: comprehensive set of corporate ethical tools, fully compliant with European Union regulations and the highest standards in this area. This includes, among other aspects, the existence of an internal information channel, known as the Ethical Channel, channeled through the corresponding online platform, and the implementation and dissemination of an Ethical Channel Regulation. These instruments play a fundamental role in promoting an organizational culture based on ethics, integrity and transparency.

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ANNEX I

CIE AUTOMOTIVE, S.A.

[or respective Group company]

To the Compliance Body

In *[place]*, on *[date]*

I, Mr. / Ms.: _____

of CIE Automotive, S.A. *[or of the respective Group company]*, declare that with the supplier/customer/competitor:

_____ I have the status of (*) _____ which I notify for the appropriate purposes.

[signature]

*Owner

*Shareholder

*Kinship

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