



Code of
Conduct

FORVIA




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Code of Conduct

Equal rights is one of FORVIA HELLA's basic principles. For better readability, where the following text refers to a specific gender, it should be understood to address all genders.

Dear Colleagues,

FORVIA HELLA's reputation and long-lasting success is based on a corporate culture which was established over 100 years ago and continues to be lived. It forms the foundation for the trust that customers, suppliers, other business partners and third parties have in FORVIA HELLA. FORVIA HELLA's corporate culture is based on six values: drive, accountability, teamwork, agility, respect and open-mindedness. These six corporate values serve as a benchmark for our daily actions and work within the global FORVIA HELLA network.

This Code of Conduct embodies FORVIA HELLA's corporate values and frames the behavioral expectations of every single FORVIA HELLA employee. It helps to determine right from wrong behavior and to master legal challenges that arise in our daily work with colleagues, customers, suppliers, other business partners and third parties. Consequently, it can be understood as a kind of compass that provides direction in daily cooperation and actions.

The FORVIA HELLA Code of Conduct must be upheld and is binding on all FORVIA HELLA Group employees worldwide. This is important for FORVIA HELLA as well as for each individual. Therefrom arises the expectation that each of us at FORVIA HELLA feels personally responsible for upholding the Code of Conduct and always acts lawfully and ethically.

Lippstadt, January 2024

Bernard Schäferbarthold
CEO

Dr. Frederik Born
Group General Counsel & Chief
Compliance Officer



“Compliance is a duty for all of us – for everyone, everywhere, every day at FORVIA HELLA. But Compliance is more than that. It is our conviction and aspiration. It guides our daily actions.”

Bernard Schäferbarthold
CEO



“Compliance with laws and rules is at the heart of our daily activities. Acting with accountability is a core FORVIA HELLA value and means, especially, making the right decisions, ethically and lawfully.”

Dr. Frederik Born
**Group General Counsel & Chief
Compliance Officer**



Acting Lawfully and with Integrity

“FORVIA HELLA’s continued success and reputation depends on each of us always behaving lawfully and honestly.”

1. ACTING LAWFULLY AND WITH INTEGRITY

FORVIA HELLA’s continued success and reputation depends on each of us always behaving lawfully and honestly.

We must obey and comply with all laws and regulations, wherever we do business, as well as FORVIA HELLA’s internal rules in our daily work. Violations are not tolerated and can result in severe consequences for the FORVIA HELLA Group and those involved.

Furthermore, we must uphold FORVIA HELLA’s values in all of our actions.



Scope of Application

“This Code of Conduct applies to and is binding for all of us... regardless of our position, function or level of employment.”

2. SCOPE OF APPLICATION

This Code of Conduct applies to and is binding for all organizational units and holding companies in which HELLA GmbH & Co. KGaA directly or indirectly holds shares of more than 50 % (FORVIA HELLA Group). In the case of minority shareholdings and memberships in organizations, those of us who represent the FORVIA HELLA Group on the respective decision-making bodies shall take all necessary measures to ensure compliance with the principles set forth in this Code of Conduct.

This Code of Conduct applies to and is binding for all of us, as employees of the FORVIA HELLA Group and members of the corporate bodies of the FORVIA HELLA companies, regardless of our position, function or level of employment.



Labor and Social Principles

“We cultivate an environment where teamwork and respect are self-evident.”

3. LABOR AND SOCIAL PRINCIPLES

We cultivate an environment where teamwork and respect are self-evident.

So, we treat our employees, business partners and other third parties with dignity, respect and in observance of the internationally recognized human rights standards and we act in accordance with the following principles.

3.1. Diversity and Inclusion

We value diversity and we encourage an inclusive work environment.

We respect all employees, business partners and other third parties regardless of gender, ethnic origin, social background, nationality, skin color, sexual orientation, religion or belief, union activity, age, disability and other characteristics protected by law.

Employees are recruited and promoted based on their qualifications and skills.

We reject any behavior that creates an offensive, hostile or intimidating work environment as well as all forms of harassment, including sexual harassment and mental or physical abuse.

3.2. No Child Labor

We reject all forms of child labor and we adhere to the minimum age requirements for employment stipulated by the applicable local law.

3.3. No Forced Labor

We reject all forms of forced labor, which includes slavery and human trafficking.

3.4. Freedom of Association and the Right to Collective Bargaining

We respect the right of all employees to establish and join trade unions and representative bodies and to engage in collective bargaining in accordance with the applicable local law.

3.5. Working hours

The working hours shall not exceed the maximum set by the applicable local law.

3.6. Remuneration

The remuneration paid to FORVIA HELLA's employees shall accord with all applicable local laws on remuneration, which includes laws on the minimum wage.

“We value diversity and we encourage an inclusive work environment.”



Environment, Health & Safety, Product Safety

"The greatest priority of work safety consists of ensuring the safety of employees in their workplace."

4. ENVIRONMENT, HEALTH & SAFETY, PRODUCT SAFETY

Our responsibility for the health and safety of our employees, customers and suppliers and controlling our environmental impact is paramount.

4.1. Environment, Health & Safety (EHS)

4.1.1. Health & Safety

A safe and healthy work environment contributes to improving the quality of goods, services and workforce morale. The greatest priority of work safety consists of ensuring the safety of employees in their workplace.

To this end, we comply with all legally required precautions to ensure a safe and secure workplace. We are responsible for promoting a safe and healthy work environment, for example, by always using the provided safety equipment, detecting and reporting unsafe conditions and knowing emergency procedures.

4.1.2. Environmental Protection

We place great value on innovation and are committed to ensuring sustainability. This means continuously optimizing products and technologies in keeping with responsible resource management, preventing negative impacts on the environment, compliance with environmental laws and standards in development and production and continuously seeking new potential for environmental protection.

In product and technology development we strive to reduce consumption of resources and increase efficiency. In addition, we have an individual responsibility to minimize environmental impact by using environmentally conscious practices as a regular part of daily business.

4.2. Product Safety

Our highest priority is top quality products that are safe and meet legal requirements. FORVIA HELLA products are evaluated and monitored by strict quality management systems. They undergo a safety monitoring process throughout production and after market launch. We are responsible for identifying, reporting and escalating suspected safety issues. Where necessary we report shortcomings to the relevant authorities and take the necessary measures to ensure products safety.

“Our highest priority is top quality products that are safe and meet the legal requirements.”



Fair Business Practices

"We do not resort to unfair or illegal methods to win in the market."

5. FAIR BUSINESS PRACTICES

We are confident that we can win business based on the quality and value of our products.

We do not resort to unfair or illegal methods to win in the market.

5.1. Fair Competition

We are committed to competing fairly and respecting all international and local competition and antitrust laws.

Any agreement, understanding or coordinated behavior which intends to restrict or results in a restriction of competition is prohibited. This includes, in particular, that we:

- » do not agree on prices with competitors.
- » do not submit sham offers for tenders or allocate tenders, customers or territories; and

- » do not disclose to or discuss with competitors competitively sensitive information (such as any price-related information, costs, market strategies, sales conditions).

We are mindful of what we discuss with business partners, especially competitors, and how we get competitive information. When we attend meetings of industry associations or other working groups we must take special care to respect competition law. The same applies to benchmarking activities where we participate.

Even casual, informal conversations or exchanges may violate anti-trust law. It is important to avoid even the appearance of anti-competitive conduct which may especially arise out of a contact with a competitor.

5.2. Anti Corruption

5.2.1. No Corruption

We comply with the local and international laws which prohibit corrupt business practices in dealing with third parties (public officials and private sector companies).

FORVIA HELLA does not tolerate corruption. Transparent and correct business practice is mandatory and always possible. We do not give or take bribes – neither directly nor indirectly by involving a third party.

Offering or giving anything of value (including cash money or cash-in-kind, gifts, or services) to a third party with the aim of winning business or getting any other improper advantage (e.g., keeping a customer from raising legitimate claims) is prohibited. Even the appearance of impropriety must be avoided. In turn, we shall not use our position or role within the company to demand, accept or obtain any personal benefit.

5.2.2. Offering and Receiving Benefits

Benefits in the form of gifts, invitations to meals, business or entertainment events, which may influence decisions of business partners may be interpreted as corruption and, as such, a violation of criminal law.

Even the impression of the potential exertion of influence should be avoided.

Benefits shall, therefore, only be granted or accepted if they are in accordance with local law and FORVIA HELLA's internal rules, in particular if they are:

- » appropriate in value and with regard to the recipient's position and the circumstances of the benefit (these are the typical criteria used to examine the legal requirements);
- » in line with customary and reasonable business practices.

Offering or receiving promotional items and occasional (courtesy) gifts of reasonable value as well as offering or accepting invitations to reasonable meals or business events is acceptable. Extra care must be taken regarding public officials and administrative employees. In particular, no benefit may be offered or granted to make them perform or expedite an official process. Benefits must be kept transparent and must be documented correctly (in an understandable, truthful and complete manner and with reasonable detail).

5.3. Conflicts of Interest

It is important to us that our business activities and decisions do not cause conflicts between our private interests and FORVIA HELLA's interests. Such conflicts of interest are not per se prohibited. In any case, they must be made transparent by submitting a declaration. When in doubt contact the line management, the Human Resource department or the Compliance Office. Where the conflict of interest is incompatible with FORVIA HELLA interests, it must be solved.

Typical conflicts of interest scenarios are:

- » Financial Interests and External Engagements, including Outside Employment,
- » Personal relationships at FORVIA HELLA and /or involving other companies, and
- » Public Office-related Conflicts.

5.4. Anti-Money Laundering

We fulfil all our legal obligations to prevent money laundering. We must be attentive to and report to the responsible finance department any unusual financial transactions, especially those involving cash, or behavior that creates a suspicion that the money involved was obtained through illegal means or other money laundering activities that may have occurred.



Handling of Information

“FORVIA HELLA respects the privacy of its employees and business partners and recognizes that healthy relationships are built on trust.”

6. HANDLING OF INFORMATION

6.1. Confidential Information

We shall not disclose business information that is not public. Information is treated as confidential and may not be shared with unauthorized persons unless doing so is required by law. This standard also applies to confidential information that belongs to our customers or other business partners. The obligation to maintain confidentiality continues even after the termination of an employee’s contract of employment or the termination of the contract with the business partner. The direct or indirect use of confidential business information for personal benefit, for the benefit of third parties and/or to the detriment of the FORVIA HELLA Group is prohibited.

6.2. Information Security

An Information Security Management System must effectively counteract the growing variety of potential attacks, both internal and external, and the associated, permanently increasing risks.

Ensuring information security (i.e. preventing confidential data from being accessed without authorization) is not only a management responsibility. All of us and our external service providers contracted by the FORVIA HELLA Group bear responsibility for information security within our respective fields of activity. It is our duty to ensure a high level of information security adapted to the applicable requirements and developments in all our activities.

6.3. Data Privacy

FORVIA HELLA respects the privacy of its employees and business partners and recognizes that healthy relationships are built on trust. Therefore, we protect the individual's right to data privacy. Each individual has the right to determine whether their personal information is disclosed and how it is processed. Our use of personal information is transparent. Further, employees and business partners may, at any time, decide if and how their personal data is used or processed, unless it is otherwise required by law or its use is necessary for FORVIA HELLA's business processes. Personal information is only collected, processed and used to the extent that applicable laws and internal policies permit.

6.4. Insider Information

We deal with and publicize insider information in accordance with applicable laws governing the capital market. Insider information is any FORVIA HELLA-related information that may significantly affect the price of FORVIA HELLA shares (or other financial instruments) and which has not been made public. This information must be treated as strictly confidential, even towards close relatives, and handled with due care. It may not be disclosed internally or externally or used for trading (or making recommendations on the trading) of securities.

6.5. Public Communication

Official statements on behalf of the FORVIA HELLA Group or a FORVIA HELLA company may only be made by people who are authorized to do so.

While FORVIA HELLA respects the right to free speech, as FORVIA HELLA employees, we must ensure that our appearance in public does not damage FORVIA HELLA's reputation. When expressing opinions in private, it must be made clear that the opinions expressed are our own and do not belong to FORVIA HELLA.

6.6. Accurate Record-keeping

Fraud occurs when we alter, falsify or omit information from company records (e.g., in IT systems), either for our own or for someone else's benefit. This can result in a loss of or damage to FORVIA HELLA assets and resources.

At FORVIA HELLA we reject fraud by ensuring that all our records of business information, data, transactions and activities whether in written or electronic form, are always accurate, complete, on time and truthful.

6.7. Correct Reporting

All records and reports such as accounting documents (e.g., financial statements), business reports, audit reports and the like which are prepared internally or are outsourced must be correct and truthful.



Handling of Company and Third-Party Property, IP, Assets and Resources

*“FORVIA HELLA Property may only be used
for FORVIA HELLA business purposes.”*

7. HANDLING OF COMPANY AND THIRD-PARTY PROPERTY, IP, ASSETS AND RESOURCES

All tangible and intangible assets and property, including property and resources (“Property”) belonging to FORVIA HELLA and any third-party Property placed into FORVIA HELLA’s care, must be handled with care and protected from loss and misuse to prevent serious harm to FORVIA HELLA.

FORVIA HELLA Property may only be used for FORVIA HELLA business purposes. Private use must be authorized in advance. Third-party Property, particularly intellectual property, may only be used when authorized. Private use of third-party Property is prohibited.



Foreign Trade & Export Control and Tax

"Each of us contributes to adhering to the laws, regulations and internal FORVIA HELLA rules in this field."

8. FOREIGN TRADE & EXPORT CONTROL AND TAX

8.1. Foreign Trade & Export Control

As a global company, we comply with all local and international trade regulations and import and export control laws related to our international business transactions. This includes any economic sanctions or regulations intended to thwart terrorism. Each of us contributes to adhering to the laws, regulations and internal FORVIA HELLA rules in this field.

8.2. Tax

FORVIA HELLA assumes responsibility for its tax obligations. To do so, we comply with all tax laws in force in the countries in which we conduct business. This includes the application of the arm's length principle as the international transfer pricing standard. Here too, each of us contributes to adhering to the laws, regulations and internal FORVIA HELLA rules in this field.



Complying with the Code of Conduct

"We are all required to adhere to the FORVIA HELLA Code of Conduct and adopt its principles as the binding standard for our day-to-day work."

9. COMPLYING WITH THE CODE OF CONDUCT

Each of us and particularly those of us in management shall take personal responsibility for compliance with this Code of Conduct and ensuring that any infringements of this Code of Conduct are reported to be properly dealt with.

9.1. Responsibility

9.1.1. Employee's Responsibility

We are all required to adhere to the FORVIA HELLA Code of Conduct and to adopt its principles as the binding standard for our day-to-day work.

9.1.2. Management Responsibility

FORVIA HELLA managers at all levels are particularly required to model their behavior after this Code of Conduct and to ensure that this Code of Conduct is adhered to in their area of responsibility. Managers must take all necessary steps to ensure that their employees are aware of the principles

contained in this Code of Conduct and to enable them to act lawfully and to follow this Code of Conduct on a day-to-day basis.

9.2. Reporting a Breach of the Code of Conduct

9.2.1. Duty to Report Breach

Whenever we become aware of a breach of this Code of Conduct, we are required to report it to avoid or reduce any possible damage to our company, employees and business partners.

9.2.2. Direct Reporting

Generally, the first point of contact for questions related to this Code of Conduct or potential breach of this code is the direct supervisor. In addition, concerns can be addressed to a member of the management, the Human Resources Department or the Compliance Office.

9.2.3. *tellUS!*

If, for any reason, direct reporting is not possible, serious infringements should be reported through *tellUS!*, the web-based reporting channel, which allows for both named and anonymous reporting at <https://hella.whistleblownetwork.net/>

9.3. Dealing with Reported Breaches


The Compliance Office receives and assesses the report. It may involve further expertise departments for the best handling of the report. They clarify the facts, assess the findings, summarize the results and recommend follow-up measures, as required.

All information received is always treated confidentially. FORVIA HELLA will protect the confidentiality of the reporting person and of other persons named in the report in accordance with the law. Reporting persons are protected against any form of retaliation caused by the report.

9.4. Breaches and Sanctions

Breaches of this Code of Conduct may have serious legal, financial and reputational consequences for FORVIA HELLA. Any infringement of the Code of Conduct may also leave the employee liable to disciplinary actions, up to the termination of the employment contract, without prejudice to any civil and criminal sanctions. Notably prison sentences and heavy fines.

Beyond that, breaches may also lead to incalculable monetary loss for FORVIA HELLA and damage to its reputation. To ensure compliance with the Code of Conduct (and applicable laws & internal rules), when in doubt, seek legal advice from the specialist department before acting.



Code of Conduct

ANY QUESTIONS?

CONTACT:

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