

CODE OF CONDUCT

Preamble

This Code of Conduct applies to all employees of Huber Automotive AG as well as members of the Executive and Supervisory Board. It covers the entire scope of business activities and all related values, principles, and procedures. In the interest of a sustainable corporate policy, equal importance shall be attached to law-abiding conduct, integrity, and respectful and fair treatment of colleagues and external parties.

The rules of this Code of Conduct are binding for all members of the company. Any breaches of the Code of Conduct will be dealt with appropriately. The Code of Conduct was approved by the Executive Board of Huber Automotive AG and ratified by the Supervisory Board.

Fair & Ethical Business Practices

Our employees are central to the company. The success of the business hinges on their commitment and dedication. Therefore, in addition to career development, the HR policy also supports personal development. Participation in the company's success increases enjoyment in daily working life. An open sharing of opinions, constructive criticism, and ideas are integral to the Huber Automotive AG philosophy. Employees are treated equally, fairly and respectfully. A harmonious working environment is encouraged through impartial, unbiased, and objective cooperation. We respect the personalities, characters, and background of all of our employees. Disrespectful behaviour, harassment in any form, shaming, underhandedness or disparaging remarks will therefore not be tolerated. We talk to and not about one another, we are sincere, honest, and ethical in our behaviour toward others. Even in case of conflict, we ensure respectful and timely communication at all times. By treating employees with respect and as equals, we strengthen their affiliation with the company.

Handling sensitive data

All members of Huber Automotive AG are expected to facilitate the smooth and proper handling of internal knowledge throughout the company in full compliance with confidentiality obligations. All necessary information must be forwarded to the relevant persons at the required time and in the appropriate manner with no undue withholding, falsification, or selective transmission. Dishonest reporting inside or outside the company is strictly prohibited. Data managed by Huber Automotive AG are protected against manipulation, loss, destruction, or access by unauthorized third parties or unauthorized disclosure.

Transparent information and decisions are essential for honest communication. Successful communication also relies on listening constructively and objectively as well as providing feedback at the right time across company hierarchies.

Compliance with applicable laws and rules

In all business matters, Huber Automotive AG observes the applicable national and international laws, and other relevant provisions. Integrity and sincerity are the basis for sustainable cooperation with our business partners, customers, and suppliers. Our commitment to act in an economically, socially, and environmentally responsible manner means not only observing and complying with applicable laws, bans on cartels, and competitive constraints, but also actively promoting fair competition.

Corruption and bribery will not be tolerated. Prompt action will be taken following any reported case of corruption or bribery. Company employees are prohibited from offering or accepting gratuities of any kind.

Business relationships and invitations arising out of such relationships must remain within the bounds of customary hospitality and not bring any personal or financial gain for any of the parties. Any real or

potential conflict of interest must be reported and discussed with the responsible line manager.

Confidentiality and the protection of confidential or proprietary data are a prerequisite for all of our activities. Confidentiality obligations extend, in particular, with regard to intellectual property (trade secrets, patents, trademarks and copyrights as well as business and marketing plans, designs, business papers, salary data and any other unpublished financial data and reports). Huber Automotive AG does not endorse the use, further processing, or placing on the market of counterfeit products. Except as where prescribed by law or regulation, the publication of information requires prior approval.

Our employees behave in a loyal manner and treat assets and all company property with due care and respect.

They have a duty to protect the company against loss, damage, misuse, theft, embezzlement, or destruction, and shall notify the responsible line manager immediately upon becoming aware of such.

Health, safety & the environment

Huber Automotive AG is part of an international group of companies and specializes in the development and production of automotive electronics. Protecting the environment has always been of fundamental importance to the company and is therefore an integral part of our corporate philosophy. Back in the late 1980s, Huber was already working on reducing diesel engine emissions. In 1991, a Golf II that had been retrofitted by Huber using its retrofit kit became the first vehicle to meet the so-called „Töpfer standard“, the precursor to the Euro standards. This was followed by many other emissions reduction projects at a national level and, from 2000, also for international vehicle and engine manufacturers.

Compliance with the pertinent environmental regulations is guaranteed by senior management through regular reviews and evaluation of applicable laws and regulations. Moreover, their goal is to continuously improve environmental performance of the Huber Group, to prevent environmental impact, and to actively protect the environment.

We therefore give special importance to an ecological life cycle for our products and processes (development-production-logistics-use-disposal).

This is achieved in particular by:

- An efficient use of materials and energy
- Environmentally-friendly manufacturing processes using the latest technologies
- Informed, motivated, and committed employees
- Health and safety at work for the early prevention of hazards and risks
- Suppliers and partners that comply with generally applicable environmental standards

We consider the early identification of environmental trends one of our most important challenges. We see significant economic and, above all, ecological potential in our current developments in the field of e-mobility; a plug-in hybrid transporter and a fully electric Toyota Land Cruiser whose use in mines and mining is greatly improving health protection in underground mining. Besides using our innovations to advance new technologies, safeguarding jobs is another important goal.

In the interests of ensuring a safe, healthy working environment and preventing accident and injury, every employee has a duty to comply with the existing safety regulations.

Working conditions

Workers will only be authorized to work if working conditions are not in violation of applicable laws. The individual's age and all other relevant details will be recorded prior to hiring and kept in the relevant personnel file. All workers are equally entitled to a written employment contract containing the terms of employment. Only workers who have a legal work permit will be hired.

The pre-agreed remuneration will at least be equal to the statutory minimum wage and will be set down in writing prior to the start of an employment relationship together with any additional benefits. Wages may not be withheld for any reason and no deductions are allowed for disciplinary reasons. In addition to the employment contract, the current working time regulations apply.

There must be no discrimination in recruitment, pay, training, promotions, or other employment practices. The only basis for decision in regard to these criteria must be the employee's qualification for the work in question.