

A photograph of four diverse people (two women and two men) smiling and walking up an escalator in a modern, brightly lit building with large glass windows. The scene is captured from a low angle, looking up the escalator. The people are dressed in professional, casual attire. The overall mood is positive and collaborative.

vitesco
TECHNOLOGIES

CODE OF CONDUCT

POWERING THE FUTURE TOGETHER



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DEAR EMPLOYEES

FOREWORD BY THE EXECUTIVE BOARD



We are shaping the future of mobility together. In doing so, we regularly overcome different challenges of our increasingly complex, interconnected, and volatile market environment. However, knowing how to behave correctly and making the right decision in this context is not always easy and straight-forward.

This is why we need a rock-solid fundament that we can always rely on. A fundament that contains our core beliefs and is built on our company values, as well as our vision and mission. A fundament that spells out who we are and serves as the backbone of all our efforts and great achievements to power clean mobility together.

This fundament is our company's Code of Conduct. As the guiding principle for our daily working life, it is our key pillar and signpost for internal and external stakeholders. It states our zero-tolerance approach to any violations of the law as well as to our internal rules and regulations and it sets out our commitment to always act with integrity and fulfill our responsibilities towards various stakeholders including shareholders – to each other and to our business partners, to society and to the environment.

A house can only be built if its fundament is solid. Otherwise, it will eventually collapse – no matter how good the materials used for further construction are. In the same way, we need a solid fundament so that we can only fully live up to our company values and achieve our vision and mission. We truly believe in this.

By acting with integrity, we protect our business success.

The Vitesco Technologies Executive Board

Powering the future together – we act fairly, responsibly and with integrity.

INTRODUCTION

SETTING THE FRAMEWORK FOR OUR COLLABORATION



One thing that is certain is the fast-changing evolution of future mobility and it is up to us to tread new paths with sustainable mobility solutions. This Code of Conduct is intended to help us all make the right decisions and act with integrity. It is addressed to all employees of Vitesco Technologies Group AG and subsidiaries under controlling influence of Vitesco Technologies Group AG (Vitesco Technologies employees). Each Vitesco Technologies group company is requested to implement this Code of Conduct within their area of responsibility and is responsible for ensuring compliance with it.

COMPANY VALUES AND SHARED RESPONSIBILITY

As Vitesco Technologies, we stand out not only through our excellent products and services, but also by how we work together and present ourselves internally and externally. Our daily actions are guided by our company values – Passionate, Partnering and Pioneering. They are the foundation of our company culture and demonstrate the way we reflect, act and engage with each other. We want to drive results with passion and are dedicated to

bringing in our full expertise. We believe in pioneering solutions, which we pursue with curiosity and courage. Our spirit of partnership, collaboration and mutual respect helps us to reach shared success. This Code of Conduct builds on our company values and applies to every Vitesco Technologies employee in the same way. Regardless of position, function, or location: it is our shared responsibility to do what is right. Supervisors act as role models by promoting and living our company values.

GUIDING PRINCIPLES, FRAMEWORK AND INTERNAL GUIDELINES

Different standards are reflected in our Code of Conduct. For instance, we are committed to and fully support the principles stated in the United Nations Global Compact, the United Nations Universal Declaration of Human Rights, and the European Convention, the United Nations Guiding Principles on Business and Human Rights, the core labor standards of the International Labor Organization (ILO) as well as the OECD Guidelines for Multinational Enterprises.





We also ask our business partners to adhere to the existing laws and regulations including our [Business Partner Code of Conduct](#).

This Code of Conduct is the basis of OUR MANAGEMENT SYSTEM which ensures that our business is managed, enabling us to achieve our goals. In turn, OUR MANAGEMENT SYSTEM includes other comprehensive management systems consisting of a set of policies, processes and procedures, such as our legal as well as our technical compliance management systems and our human rights management system.

In addition, this Code of Conduct forms the fundament for all our internal rules and guidelines that detail regulations for specific topics. For more information on these internal rules, please refer to the Intranet pages of the respective functions or to the contacts listed in individual sections in this code. Violations of this Code of Conduct as well as internal and external rules and regulations must be avoided to prevent harm to the company and its reputation. Non-compliance with internal and external rules and regulations can lead to consequences which all of us seek to avoid. In case our company is contacted by authorities, we act with integrity and transparency.

REPORTING VIOLATIONS

We take any violations of this Code of Conduct, our internal rules and regulations, as well as of legal requirements very seriously, clearly condemn those and take action. Early detection and reporting of any (suspected) breaches enable us to react quickly and take action. To this end, we need your support in identifying and resolving violations. If you observe a breach or suspect something is not quite right, we urge you to speak up.

You can report and address the issue to your supervisor, the works council, the Legal Compliance or the Internal Audit department. You also have the option to report via our whistleblower portal ([Integrity Line](#)) which is available in 12 languages at all times. It can also be accessed by our business partners or any other third party. Any concerns you pass on, will, of course, be treated as strictly confidential. Please make sure that any information which is submitted is based on good faith. There will be no negative consequences – for you or any kind of retaliation when you make a report – even if it turns out that there has not been a violation after all. We want to be better safe than sorry!

You will now find further information in the individual sections. In case of any questions or uncertainties in this regard, please don't hesitate to contact the Compliance organization via compliance@vitesco.com.



01

HOW WE PROTECT HUMAN RIGHTS AND EVERYONE'S SAFETY

HUMAN RIGHTS



In a nutshell

We collaborate with various stakeholders and behind each of them are human beings. It is crucial that their fundamental rights are protected. Thus, our company is committed to supporting and respecting human rights and therefore clearly condemns any abuses of these.

Vitesco Technologies' position

It is our goal to pioneer through our technologies and systems. This goal is supported by our company culture which is based on the highest respect for human rights supports. Moreover, fair working conditions and compliance with labor standards contribute to our efforts. We are dedicated to preventing, mitigating, and ending negative impacts on human rights around the world caused by our business. We can only fully achieve this if every single employee is on board.

Your contribution

Act with integrity and always conduct your business activities with honesty, fairness and responsibility. Report situations in which personal or company interests may compromise the protection and promotion of human rights. Be an everyday advocate for human rights: for instance, take responsibility and speak up, ask questions and raise concerns when witnessing misconduct. Your feedback is always valued and taken seriously.

Be respectful and empathetic. We are committed to creating a diverse workplace that fosters respect, dignity and inclusion for all individuals, irrespective of their cultural and social background. In turn, we do not tolerate any discriminatory behaviour, harassment, bullying or victimization. This especially applies to vulnerable groups. We engage in discussions and interactions to ensure a positive work environment and continuously work on improvements. Your willingness and cooperation at all times is the key to a better future.

SUSTAINABILITY

In a nutshell

Being outlined as a core of our Company Mission ‘powering clean mobility’, sustainability is an integral part of our business model and thus sets the frame of our daily work for every employee everywhere we operate.

We gain the trust of our stakeholders, e.g., our employees, customers, or business partners, through solid corporate governance, operational excellence and our respect for environmental and social responsibility. In this way, we can create value for all stakeholders involved and drive sustainability along our value chain in collaboration with our business partners.

Vitesco Technologies’ position

Economic success and sustainability go hand in hand and we can only continue to be successful in business by being sustainable.

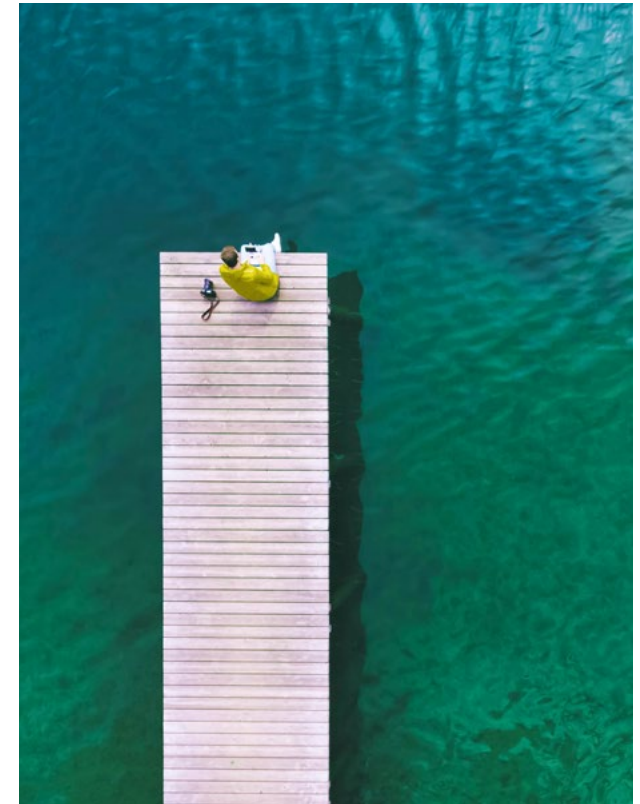
Being a driver of sustainability means that we bring up pioneering solutions to shape tomorrow as a better place for us and future generations. We are aware and sensitive about our dependencies on the global ecosys-

tem. We are mindful of our impact on the environment. This allows us to contribute to producing environmentally aware products considering the products’ entire life cycle starting from sustainable resource extraction, material procurement, design, manufacturing, use and recycling. Thus improving the carbon footprint of our products and achieving the goal of a circular product life cycle.

Sustainability also includes the physical and mental well-being of our employees. A sustainable environment is a healthy one which is of advantage for each and every individual.

Your contribution

As Vitesco Technologies employees, it is you, whom we need on our joint journey towards sustainability. Sustainability is more than just sorting waste and recycling or saving energy by turning lights off. Sustainability is a mindset and about trade-offs that we make ranging from our daily life choices to our decisions and actions at work.



ENVIRONMENTAL AND CLIMATE PROTECTION

In a nutshell

Environmental and climate protection are integral parts of our company strategy and shape almost every decision we take.

With our products, solutions, and processes, we want to make a significant contribution to reducing environmental impacts along the entire value chain and actively promote climate protection. We are aware and sensitive about our dependencies and impact on the global ecosystem and are committed to continuously enhance our climate, energy, water and resource efficiency. We identify environmental risks and opportunities within our own operations as well as in the supply chain and maintain appropriate controls to prevent those risks.





Vitesco Technologies' position

Our environmental goals focus on climate change mitigation and adaptation, sustainable use and protection of water and marine resources, transition to circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems.

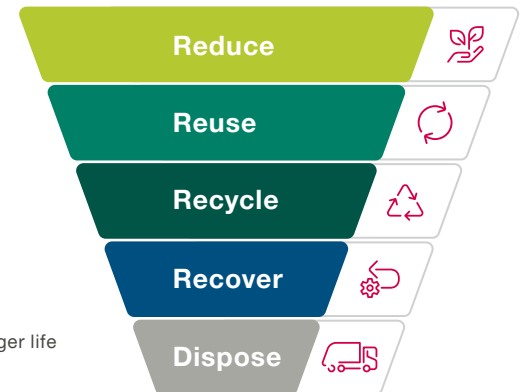
In our understanding ecologically compatible business includes renewable energy deployment and carbon neutrality. Additionally, we aim to minimize any kind of pollutants, emissions and substitute substances of concern which are a danger for the water we use, the soil we walk on and the air we breathe. We strive to keep the earth's natural forests intact by minimizing deforestation and preventing illegal deforestation. We are dedicated to manage water resources with care which contributes to sanitation as well as hygiene and the conservation of this natural ecosystem. The elimination of waste and the application of the r-principles of circularity – from reduce to recover – are vital to the responsibility we have towards our employees as well as the planet we live on.

THE 4RS

- Reduce** waste at the source
- Reuse** goods as much as possible to give them a longer life
- Recycle** to the maximum
- Recover** wastes and transform into resources

Your contribution

Let's act responsibly and support Vitesco Technologies' effort towards environmental and climate protection in our own interest. Ensure environmental compliance in your area of responsibility by considering all corresponding legal, external, or internal requirements and report environmental non-compliance, risks, or suggestions for improvement to your Environment, Safety and Health department.



TECHNICAL COMPLIANCE

In a nutshell

Technical Compliance is of utmost importance as non-compliance might lead to severe consequences for the company as well as for employees. Fulfilling the respective binding obligations is our top priority. These help to reflect and determine the relevant state of the art of our products. Technical Compliance covers the whole product lifecycle, including the disposal of the product.

Vitesco Technologies' position

By complying with these binding obligations, we mitigate potential risks. Simultaneously, we want to ensure a high level of protection for the health and safety of consumers, the environment and assets of our business partners or other third parties. This includes but is not limited to product safety, product integrity and product cyber security. Products must not only be safe and present either no risk or only a minimum acceptable level of risk, taking into account the normal and foreseeable use; they must also conform with the relevant legal and technical regulations. Furthermore, products must also include a state-of-the-art level of protection against unauthorized manipulation.

Your contribution

When developing, manufacturing or supplying a product, be sure that the products comply with the above-mentioned requirements and state-of-the-art technical compliance.

Even if you are not directly involved in this in your daily work, you are the eyes and ears of our company: if you have any indication of potential technical compliance limitations or deviations from applicable regulations, or if you suspect a respective violation, please get active and contact the Technical Compliance department via technical.compliance@vitesco.com. You can also use the [Integrity Line](#).



LABOR STANDARDS (DIVERSITY, CULTURE OF ERROR, PREVENTION OF MOBBING)

DIVERSITY, EQUAL OPPORTUNITIES AND EQUAL TREATMENT

In a nutshell

We promote diversity and inclusion aiming to be a first-choice employer. We do not tolerate any form of discrimination based on age, gender, nationality, skin color, cultural origin, religion and belief, sexual orientation or physical disability.

Vitesco Technologies' position

Every employee at our company plays an important role in cultivating a fair and diverse company culture with equal opportunities, where everyone can develop their full potential.

A diverse and inclusive mindset fosters new perspectives, new ideas, creativity and even more innovative solutions. Acknowledging the importance of diversity of thought in our company culture allows us to engage in critical debate, learn from each other, adopt different viewpoints and be present and successful in diverse market environments.



Your contribution

Treat every employee with respect and fairness, understanding that different people may have different needs.

Further, treat everyone with respect, politeness and fairness. Listen and acknowledge each other's needs. Promote and live diversity, equal opportunity and equal treatment in your daily business and in every interaction you have with colleagues, business partners or third parties.

In a leadership position, offer equal opportunities for everyone and make hiring decisions solely based on individual qualifications, skills, experience and performance.



CULTIVATING A SPEAK-UP CULTURE AND OPEN ERROR CULTURE

In a nutshell

Nobody is perfect! Mistakes give us the opportunity to learn from them and to develop ourselves and our organization further.

Vitesco Technologies' position

It is very important to us that we foster a culture of an open dialogue. Every employee should feel comfortable pointing out mistakes without fear of negative consequences. As a company, we want to support employees, business partners and third parties alike to speak up. We strongly encourage everyone to raise concerns in case of wrongdoings even if some time has passed already.

Our overall goal is to establish a constructive and solution-oriented error culture in which mistakes are allowed and seen as an opportunity so that we can do better next time. We want to utilize such experiences as valuable learning opportunities for our organization and each employee.

Your contribution

It's not about being right all the time but talking about the right things. When a mistake happens, speak up, discuss, correct it transparently and learn from it. Actively promote and live a culture in which we talk openly about mistakes and lessons learned, share our experiences and take responsibility for our actions and decisions.

PREVENTION OF MOBING AND HARASSMENT

In a nutshell

We will not tolerate any form of mobbing or harassment at work.

Vitesco Technologies' position

We trust that every employee at our company knows that discrimination or offensive behavior towards others can be defined as harassment and has to be avoided.

Supervisors are expected to act as role models and to convey clear messages without ambiguity. If a direct supervisor takes unfair advantage of their role as a disciplinary or functional supervisor, for example by showing favoritism to a co-worker, this can be a misconduct of power and is yet another form of harassment.

Your contribution

Actively live and foster a respectful work environment. Treat others fairly and report any bullying, harassment or form of discrimination you may witness immediately to your direct supervisor, Human Relations and/or the Vitesco Technologies [Integrity Line](#). The Office of Diversity, Equity and Inclusion and Employee Resource Groups can be alternative means to channel the complaint.



OCCUPATIONAL SAFETY AND HEALTH



In a nutshell

The health and safety of our employees is of utmost importance for us as an organization. Thus, we foster a work environment that prioritizes the wellbeing and safety of all individuals.

Vitesco Technologies' position

Our goal is to create a work environment in which our employees can thrive both personally and professionally while maintaining their physical and mental health. Everyone is responsible to contribute to occupational safety and the wellbeing of their colleagues. Only a healthy and safe work environment leads to a successful outcome. Since this is such a vital aspect, we promote the overall wellbeing and performance of employees, encompassing physical, mental and social aspects. This also includes the creation of safe, health-promoting and motivating working conditions, as well as encouraging health-conscious behavior. Our goal is to facilitate long-term ability to work and support healthy aging for all our employees. A healthy work-life balance is crucial to us

since it enhances personal and professional fulfilment. Therefore, we foster a culture of mutual respect, appreciation and collaboration.

Your contribution

Take personal responsibility for your own health and safety, as well as the health and safety of others. The same applies to all occupational accidents so that timely intervention and prevention of future incidents can be ensured. We count on your active participation in safety training programs and initiatives to enhance knowledge, skills and awareness regarding occupational safety and health. Your active support and feedback are important and needed to enhance safety and build a healthy work environment. Engage in open and constructive communication regarding safety concerns, suggestions and initiatives to foster a continuous improvement culture.



02

**HOW WE PROTECT FAIR COMPETITION
AND ACT AS A TRUSTFUL, RELIABLE
BUSINESS PARTNER**

FAIR COMPETITION



In a nutshell

We are committed to fair, honest and respectful competition in full compliance with applicable antitrust laws which are designed to protect competition. These laws allow fair competition by prohibiting business practices that prevent, restrict or distort competition. Such anti-competitive practices can not only damage our reputation but can also result in severe fines and penalties.

Vitesco Technologies' position

Our success is based on efficiency, quality and innovation. We believe in fair, honest and respectful treatment. Therefore, we do not tolerate any price fixing, bid rigging, territory or customer allocation and any other anti-competitive agreements with competitors. We also do not condone the exchange of competitively sensitive information with competitors, agreements with business partners that restrict competition, the abuse of a leading market position and unlawful mergers. Please be aware that we are competitors with all companies that actually do or potentially could sell or buy the same type of products as we do.

Your contribution

We have set up a comprehensive antitrust compliance program. Everyone dealing with competitors must understand the basic principles of antitrust laws and the importance of complying with such laws. If an answer to a specific antitrust question is not clear, you must seek help and advice. You can always contact us at compliance@vitesco.com.

CORRUPTION PREVENTION

In a nutshell

We trust that the excellence and best quality of our products and services are key to winning over business partners. In that sense, we refrain from improperly influencing our business partners by gifts or any other benefits, and vice versa.

Vitesco Technologies' position

We firmly believe that our company thrives best in a business environment based on fair competition and strict compliance with the law. We create outstanding products and services. Thus, we do not seek to unfairly influence or win over our business partners by providing gifts or any other kind of socially inadequate advantages. Similarly, we do not accept such gifts or socially inadequate advantages from business partners. Not only does this behavior protect Vitesco Technologies' reputation in the market and the integrity of each of us but also that of our business partners. Ultimately, it protects fair competition itself.

Your contribution

Gifts can certainly show our appreciation and help foster our business relationships. However, when making business decisions or engaging in any other activities that have an economic impact on Vitesco Technologies, keep the following in mind: for instance, when handing out gifts or any other kind of personal favors to business partners they may never aim to influence the recipient in their decision making. Likewise, refrain from expecting or accepting any such gifts or personal favors that might influence the way you go about your business and make decisions as a Vitesco Technologies employee. This is particularly important when dealing with public officials.

Staying out of trouble is easier than you might think. First and foremost, always be transparent in your actions. Stick to applicable laws and internal rules to make sure you are on the safe side. In addition, be aware that your business partners are also subject to

internal rules and local jurisdiction that may differ from your situation. Finally, if you ever are unsure of how to handle certain situations, do not hesitate to ask your supervisor and/or the compliance officer responsible who can support you in finding a solution together.



CONFLICT OF INTEREST



In a nutshell

We all work together in the best interest of our company. Therefore, we do not let personal interests influence our business decisions or actions. Honesty and transparency help us to avoid conflicts of interest.

Vitesco Technologies' position

To support our company in thriving further, it is important that we all perform our duties responsibly and with loyalty. However, it is crucial that we make business decisions or take business actions that are not affected by our personal interests but based on objective criteria. In cases where we are uncertain whether we can make an unbiased decision alone, we reach out to our supervisor to challenge our reasoning prior to the final decision. This will help us to avoid making decisions that could potentially cause financial harm to our company or raise concerns in relation to non-objective treatment.

Your contribution

When making business decisions, be sure to always act with objectivity to achieve the best outcome for Vitesco Technologies. It is important to avoid even the appearance of any conflict of interest. If you ever have doubts about your objectivity in the decision-making process, reach out to your supervisor, the Human Relations department, or the Legal Compliance department (compliance@vitesco.com). You can make sure to avoid conflicts of interest by disclosing the personal interests that could potentially influence your business decision and by ensuring that transparent documentation is in place.

EXPORT CONTROL AND CUSTOMS

In a nutshell

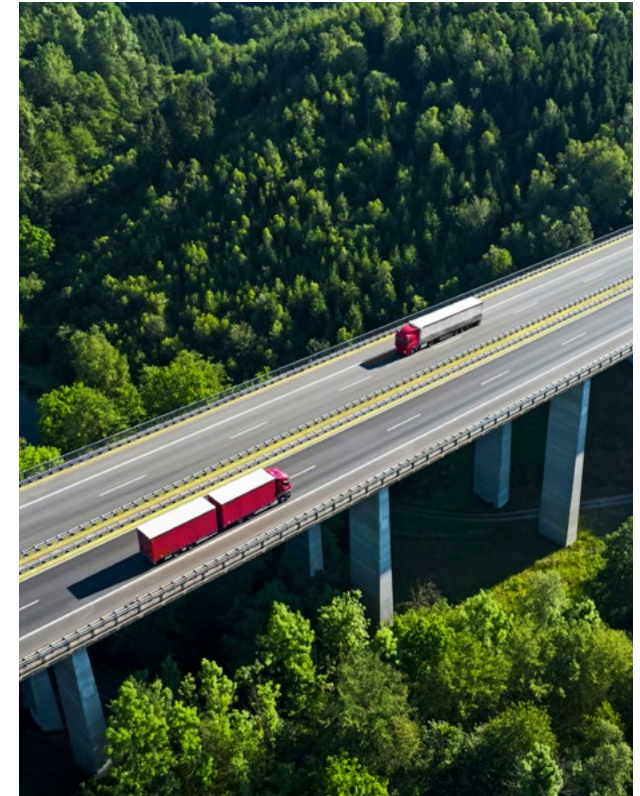
We are obliged to always comply with all applicable laws and regulations in all relevant jurisdictions, including, but without being limited to laws governing the import and export of goods as well as the export control of goods, services or technology.

Vitesco Technologies' position

All involved Vitesco Technologies' employees are complying with the customs regulations during all customs-related activities, and all transactions are complying with the four mandatory export control checks (item, partner, destination, end-use). We are supported by a worldwide network of customs coordinators as well as export control coordinators and state-of-the-art tools.

Your contribution

If you ever are unsure of how to handle certain situations, do not hesitate to ask your supporting Customs Coordinator or Export Control Coordinator at your plant, or the Central Customs and Export Control team.





03

**HOW WE PROTECT THE ASSETS AND
INFORMATION OF OUR COMPANY
AND OUR BUSINESS PARTNERS**

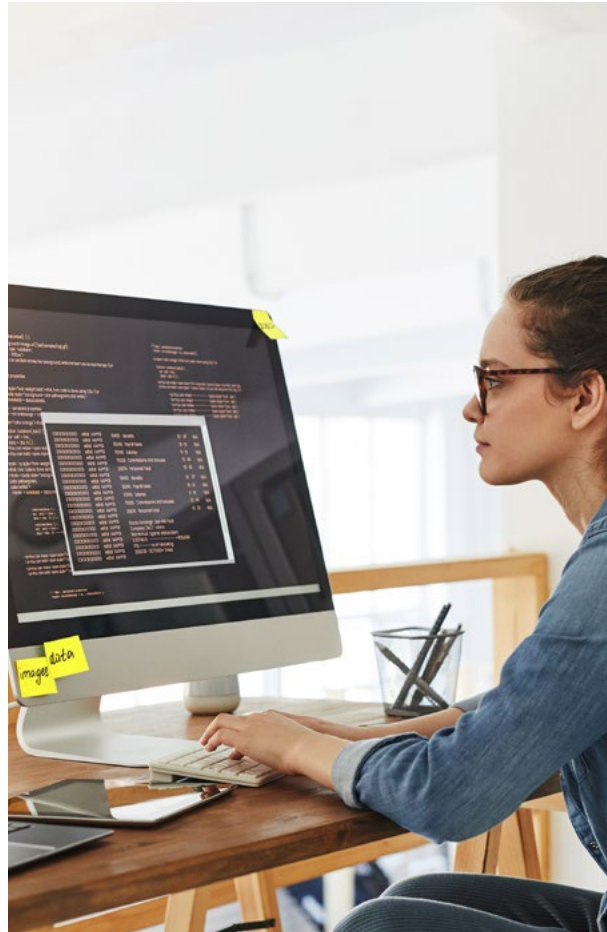
DATA PROTECTION

In a nutshell

Data protection is crucial for fostering trust and maintaining strong relationships with our employees and business partners. At our company we adhere to the core principles of purpose limitation, fairness, lawfulness, transparency and data minimization when handling personal data.

Vitesco Technologies' position

Data protection is a non-negotiable aspect of our operations. We recognize the value of the data entrusted to us by our employees and business partners and it is our responsibility to handle it safely and reasonably. To ensure compliance, we have implemented a robust set of internal rules and learnings. Our Data Protection organization is supported by a network of dedicated data protection coordinators and state-of-the-art tools.



Your contribution

Only collect and use data for specified, explicit and legitimate purposes. Avoid using personal data for unrelated activities. Use it only when reasonably necessary, such as for the employment relationship, for legitimate business interests or to comply with legal requirements. Communicate openly with individuals about how their data will be used. Collect and retain only the necessary data for the intended purpose, avoiding excessive collection or retention. Make personal data available only to individuals and third parties who have a legitimate need to know. When engaging companies to handle personal data on our behalf, ensure that they are bound by appropriate agreements.

If you have any questions or concerns regarding data protection or if you want to exercise your data protection rights, e.g., for access, reach out to your data protection coordinator or contact our central Data Protection team at dataprotection@vitesco.com. Report any actual or potential data breaches promptly. Actively participate in data protection initiatives and raise concerns, as you contribute to responsible data handling.

INFORMATION SECURITY



In a nutshell

Knowledge and information are vital key factors for sustainable success in global markets and therefore are valuable and tradable assets. Protecting our company's business-critical information assets against misuse, loss, destruction, and misappropriation is the fundamental goal of information security.

Vitesco Technologies' position

To achieve an adequate level of information security, our company maintains a state-of-the-art information security management system, to which every employee and partner must contribute. In turn, we ensure that our business partners and suppliers also commit to a state-of-the-art level of information security.

Your contribution

Always classify and handle information securely. When processing and sharing information, make sure to only do so based on the need-to-know principle. Wherever necessary or required by law, audits, our customers, or internal directives, also ensure that our partners or suppliers meet and execute additional security requirements. Process information only for legitimate purposes.

SECURITY IN INFORMATION TECHNOLOGY (IT)

In a nutshell

Security in IT is crucial for the success of our business. The security of our IT landscape is a core building block for the protection of people, data, systems and networks for our company and its stakeholders.

Vitesco Technologies' position

We apply every reasonable measure to prevent violations of confidentiality, integrity and availability of data under our responsibility. Applying adequate cyber security rules and regulations, technologies and defense processes will contribute to our future success. Additionally, we believe that people will make the difference by being attentive and sensitive when it comes to handling data.

Your contribution

Be mindful and attentive towards cyber security risks and regulations. Keep yourself up to date as much as possible. In today's digitalized world it is essential to keep your eyes and ears open and think twice before clicking a link or downloading information. Ask yourself: can I trust this source?

Don't share confidential information with unauthorized parties on social media or in public places. Ask yourself: can I trust the recipient?

Collaborate with business partners only in trusted environments and with trusted tools recommended by our cyber security department. Ask yourself: can I trust the applications used?

Finally, when observing anything suspicious or anomalous, report it or inform your local or central IT contacts immediately.



PROTECTION AND USE OF COMPANY PROPERTY



In a nutshell

Vitesco Technologies offers several products, services, software and devices to employees for work-related use. This is to guarantee a comfortable work environment in which we can work efficiently for the benefit of our company.

Safekeeping, preventing loss and damage of these assets is our mutual understanding and agreement.

Vitesco Technologies' position

We provide products, services, software and devices for your daily work, which remain within the ownership of Vitesco Technologies. These assets and services are not allowed to be used for any private purpose, unless explicitly allowed.

Your contribution

Electronic devices and products are entrusted to us; thus, use them with care and always protect them from damage and theft.

Use IT and other electronic communication assets and equipment like computers, mobile phones, software and data only for business purposes unless private use is explicitly allowed. Under no circumstances lend, sell or give away those working devices, products or licenses, unless there is an approved exception, like for disposal, exchange or end of rental phase.

Use electronic content from computers, mobile phones, software, hardware and other media with the same care as the device itself and ensure its security. Further, be aware and acknowledge that all information we create, share and download with or to company-owned working devices or products belong to Vitesco Technologies and may be reviewed and processed by Vitesco Technologies to the extent permitted by law.

INTELLECTUAL PROPERTY (IP)

In a nutshell

Every day our colleagues work on new ideas and innovations. These ideas are the basis of our business success. The research and development of new products and technologies and the protection of our intellectual property are crucial to our existence in the market.

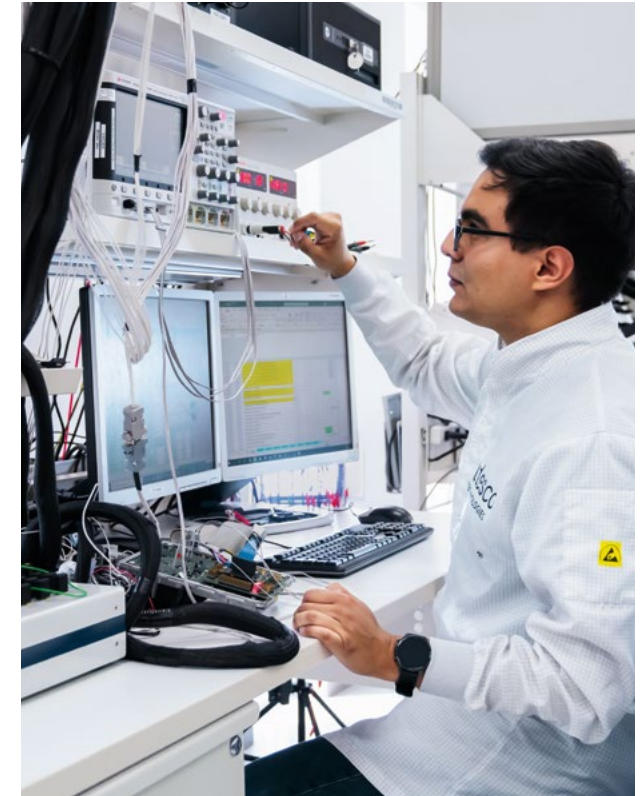
Vitesco Technologies' position

Vitesco Technologies holds various patent applications, granted patents, registered utility models, trademarks and designs worldwide. This also relates to many applications, innovations, company secrets and know-how that are not yet publicly known. In addition, our company holds other extensive trade and business secrets. Our intellectual property represents a major asset of our business. The unauthorized disclosure of such non-public intellectual property can cause considerable damage to our company. The same applies to the intellectual property of our competitors, business partners and other third parties. We respect and acknowledge the intellectual property of all market participants.

Your contribution

Always ensure that you handle the company's own information and expertise with the utmost care, especially information that is not publicly accessible. Such information should never be passed on without permission. Third-party intellectual property may only be used if it is ensured that we have the corresponding rights of use.

If you have any questions in this regard, please contact the IP department responsible in the Integrity & Law (IL) department of Vitesco Technologies at any time:
vitesco-patent@vitesco.com.



INSIDER INFORMATION



In a nutshell

The way in which unpublished information that could have an impact on a company's share price is handled is specifically regulated by law to protect the capital market and its stakeholders. Adherence to these rules is therefore essential for Vitesco Technologies.

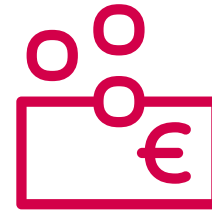
Vitesco Technologies' position

Our company is committed to complying with the applicable laws relating to the capital market and securities trading. As a stock-listed company, it is our responsibility to immediately publish precise information which directly affects our company, is not publicly known and has significant potential to influence the share price in the form of an ad hoc disclosure.

Examples of potential insider information include planned mergers, acquisitions, joint ventures; financial results; earnings forecasts; changes in business relationships or order situations with specific customers or suppliers; new products or innovations; important changes in the management structure.

Your contribution

We need your support in meeting our obligations to the capital market. Therefore, we ask you to keep unpublished insider information to yourself and, at most, use it internally in accordance with the applicable internal regulations. Refrain from sharing it with friends or family members. If you have insider information, it is crucial not to trade, either personally or through third parties, in shares, other securities or financial instruments that may be affected by this confidential information. Ensure that insider information can be disclosed by Vitesco Technologies without delay and in accordance with our internal rules.



04

HOW WE MANAGE FINANCE
FLOWS TRANSPARENTLY

PREVENTION OF MONEY LAUNDERING AND TERRORIST FINANCING



In a nutshell

Transparent and well-documented payment flows are essential for us to build trustful business relationships. This is especially important to prevent money laundering, terrorist financing and when managing financial transactions in general. Hence, we take every caution required to have sufficient information and paperwork on any payment made or received.

Vitesco Technologies' position

To protect our company from being abused for money laundering or terrorist financing, we look into and investigate transactions, which are not immediately transparent to us. This could happen, for instance, if payments are made by unknown third parties. Accepting or granting cash payments is prohibited.

Your contribution

If in doubt regarding a certain transaction, reach out to the Legal Compliance department for guidance via compliance@vitesco.com.

TAX COMPLIANCE

In a nutshell

Vitesco Technologies operates around the globe, and it is our obligation to comply with the tax requirements in any country we do business in.

Tax compliance helps us to build trust with our customers, the tax authorities and the public. With stable processes and responsible tax planning we ensure that our aspiration of a sustainable corporate policy for tax and customs matters is upheld.

Vitesco Technologies' position

We appreciate our social responsibility in the fulfillment of tax and customs obligations and are strongly committed to compliance with national and international legislation. Our business models and transactions are based on economic requirements and on the principle that taxes should be paid where economic value is generated. Our company structures and processes are aligned with the business purpose and are not set up with the intention of avoiding taxes. We cooperate with the authorities in an open and respectful manner. We declare and pay taxes in due time and conduct

intra-group transactions adhering to the relevant guidance issued by OECD regarding international tax matters.

Your contribution

When in contact with tax-related topics, adhere to our tax strategy and principles, follow the tax processes and make sure to involve the tax function timely in any relevant case.

Take all decisions at the right hierarchical level and make sure they are properly documented to highlight the facts, conclusions and risks.

In case you recognize indications of violations of tax and customs regulations in your professional environment, take all possible steps to prevent or remedy these violations.





Securing a successful future together

This Code of Conduct connects our values and expectations regarding compliant behavior. Together, we guard our company from harm by adhering to external and internal rules. In case we notice suspicious or unlawful behavior we speak up and report it to our supervisor or [Integrity Line](#). If we are unsure about something we talk to our supervisor and seek advice from the experts. Additionally, we can always reach out to our Compliance organization: compliance@vitesco.com.

Let's all strive to act together with integrity, fairness and transparency at all times in order to secure a successful future for Vitesco Technologies!



PUBLICATION DETAILS

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Vitesco Technologies Group AG
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Status: November 2023



Legal Compliance online:

<https://vitesco.sharepoint.com/sites/intranet-organizational-units-central-functions-finance-controlling-compliance>

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