



AUTOMOTIVE CELLS Co

The background of the entire page is a photograph of a multi-lane highway at dusk or dawn. Long-exposure light trails from vehicles create vibrant yellow and red streaks across the road surface. The road is flanked by green trees and grass. Three large, solid green circles are overlaid on the image, positioned horizontally across the middle section. The title 'ANTICORRUPTION CODE OF CONDUCT' is centered in the lower half of the page, overlaid on the road and circles.

ANTICORRUPTION CODE OF CONDUCT

Date: October 2023

POL-LEG-002

Preamble

As outlined in our Code of Ethic, we maintain a policy of zero tolerance for fraud of any kind.

While not exhaustive, the present anticorruption code of conduct aims to clarify the different areas and circumstances in which this principle applies and the appropriate behaviour to prevent any kind of corruption/influence peddling.

We must understand and strictly comply with these standards in the context of the tasks given to us; a belief that you are acting in the company's interest does not justify any behaviour that contradicts the measures described. Managers must inform their colleagues of the content and issues relating to the code and ensure that the code is observed.



Bribery and corruption

1

It is forbidden to perform, suggest, or promise cash payments, services or individual gifts or invitations to civil servants or public officials. Performing or allowing such payments, services, or gifts through third parties is also forbidden.

2

Abstain from performing, suggesting, promising, soliciting, or accepting cash payments, services, and gifts or invitations for or from an external partner (individual or B2B customers, distributors, importers, suppliers, subcontractors, and so on) in exchange for an unfair advantage (for example, winning a contract illegitimately). Offering or accepting such things via a third party is also prohibited.

3

Abstain from accepting or offering cash, gifts, or invitations before/during calls for tenders or any other type of negotiation.

4

Employees must immediately inform their direct superiors and the Compliance Officer if they find themselves in such a situation.



Q: What exactly is corruption?

A: Corruption is a type of 'pact' between a person offering an advantage (money, gifts, services, invitations) in exchange for favourable treatment (which would involve violating regulations or professional obligations). For example, offering a sum of money or an invitation to a prestigious event for signing a contract. Active corruption consists of offering an advantage. Passive corruption consists of accepting an advantage. Favourable treatment can take the form of a contract, commercial relationship, job, or facility. NB: Even proposing an advantage is already corruption, even if it was never acted upon.



Q: Why does public corruption draw particular attention?

A: Corruption of public officials (elected officials, members of administration or public companies, etc.) is subject to greater fines because it represents misappropriation of public funds. Employees must be particularly vigilant in their interactions with public officials to avoid any behaviour that could constitute or be interpreted as corruption or influence peddling.



Q: What are the consequences of committing corruption?

A: Corruption may result in heavy sanctions – huge fines or prison sentences – for the company, management, and the employee(s) involved. Corruption can, in addition, severely damage a company with damage to the brand's image, commercial sanctions, and particularly exclusion from public contracts and funding. An employee committing corruption runs a risk of disciplinary sanctions including dismissal as stated in point 17.



Facilitation payments

5

Facilitation payments, whether directly made by ACC or indirectly through an intermediary, are a form of corruption.

They are therefore forbidden, except in the case of force majeure where someone's life or health is at risk.



Q: What is a facilitating payment?

A: A payment made to a public official to execute or speed up certain administrative formalities such as permit requests, customs clearance for goods, granting visas, administrative licences, etc.

Gifts and invitations

6

Employees must refuse to give or accept cash gifts.

7

Employees must refuse gifts or invitations from suppliers, distributors, importers, or partners, and must return them to the sender.

Possible exceptions to the rule:

- Lunch, dinner, and refreshments justified by the time and duration of meetings or seminars.
- Invitations to seminars or events for professional reasons, including networking. In the latter case, the employee must consult his/her manager and refuse any request to provide accommodation or transport.
- Gifts or invitations that cannot be refused for obvious cultural or safety reasons. In that case, the employee must inform his/her manager and Compliance Officer, share the gift with their colleagues, or forward the gift to one of the group's departments for donation to charity.

8

Any gifts or invitations received must be declared in accordance with the standards implemented in the departments. The



Q: We have an excellent relationship with the active material supplier's representative. We want to invite him to Roland Garros with his wife. Is this a problem?

A: Yes, invitations to marketing or sport events are exclusively dedicated to people in business relationships with the group without close accompanying people. Note: it is strictly forbidden to invite people working for a public entity.



Q: I am putting together a very small trade delegation in a country where ACC is setting up in. The local authorities have requested a small bonus for installing our phone lines. Should I pay?

A: ACC never pays tips or bonuses to local authorities for performing official duties, no matter how small the amount. If the payment requested does not correspond to a legitimate installation fee, you shall not pay.



Q: What should I do if someone offers me an expensive gift?

A: Insofar as possible you should politely refuse, citing ACC's Code of Ethics and Anti-corruption code of conduct, and, if required, refer to point 7 in the current code.



declaration process must be followed and if in doubt, or in special cases, a contact must be made with the Compliance Officer.

9

If it is of modest value, thank the person who sent you the gift and indicate for future reference that you cannot accept such gifts again. Share the gift with your Employees must ensure that any gifts or invitations they give out are appropriate:

- Prior approval of the manager is mandatory whatever the amount.
- The gift should not exceed 120€ or equivalent.
- Ensure and provide evidence that the gift is consistent with the rules and policies of the recipient's entity.

10

In the context of commercial relationships (suppliers, importers, distributors, partners, etc.), the employees must ensure that all parties are aware of ACC's anticorruption policy regarding gifts and invitations. Similarly, all of the group's employees must be familiar with their partners' policies.



Q: What should I do if someone sends me a gift with more than symbolic value in the post?

A:

- If it is an expensive gift, return to the sender, thank them, and politely indicate that you cannot accept the gift due to the group's policy. You should then declare the gift to your direct superior and discuss with him/her, if required, how you could contribute to ACC's decision-making process regarding the sender's company.
- colleagues or send it on to another department for donation to charity.



Q: A supplier has privately offered me a one-off 25% discount on obsolete products. Can I accept?

A: You can only accept if the same discount is offered to all of ACC's employees.



Q: Can I offer to a customer a gift?

A: You can but this gift must respect the maximum amount authorized by ACC and be consistent with the rules of the customer's entity. You must remember that you have to comply with all the rules including your partner's ones. If you do not know the customer's entity rules for gifts and invitations, ask your customer to check the compliance rules of their company.



Conflict of interest

A conflict of interest exists when an employee's personal interests could be in conflict with ACC's interests. A conflict of interest can create ambiguous relations that could lead to questions about the independence of those involved and the objectivity of decision-making.

11

Potential conflicts of interest must be identified and declared to the manager to find the appropriate solution. This declaration must be signed and kept by the employee and his/her manager.

12

Employees must refrain from acquiring any form of interest in a commercial entity controlled by ACC's competitors, suppliers, or customers without prior written authorisation from their manager.

13

Unless local legal contradictory disposal, it is forbidden to be engaged in professional activities outside ACC without prior written authorisation from Human Resources.



Q: My child is looking for an internship as part of their studies and one of my subcontractors offers to take him. Can I accept?

A: You must refuse as your supplier has clearly offered you an undue advantage. This may compromise the objectivity of your actions in the commercial relations that you will have with them by influencing your judgment.



Q: What are the riskiest situations for conflict of interest?

A: Vigilance is required:

- if a family member or close associate has a position of responsibility at a customer company, supplier, subcontractor, or one of ACC's commercial partners or competitors. It is not illegal to have such a relationship, but it could become so if the ACC employee or their close associate acts against the interests of their own employer.
- if an ACC employee, member of their family, or close associate has a close relationship with a public official with supervisory or regulatory authority over ACC and if this relationship could be exploited to obtain some form of favour or facility.



Donations and subsidies for political or charity causes

14

ACC strictly forbids any donations or subsidies for political purposes and/or political parties.

15

Any organisation within ACC that wishes to donate for charity or educational purposes must ensure that such a donation or subsidy is legally and ethically sound in relation to ACC's Code of Ethics and the rules and practices in force in the country concerned.



Q: To conclude a contract, I have been asked to give advance permission for a donation to a charitable organisation in the company's name is this allowed?

R: No, you shall not take part in such practices. Donations are not allowed if the goal is to influence a decision made by a public authority or action by the civil service. In case of doubts or if you suspect that a transaction might involve corrupt payments, immediately report this to the Compliance Officer, or your direct superior.

Relations with public institutions

16

ACC supports responsible relations with public institutions by responding to their requests for information.

Sanctions

17

Any breaches of the code may lead, in accordance with the severity or frequency of such a breach, to disciplinary sanctions including termination.





Warning signs

Employees must demonstrate vigilance and, if in doubt, flag issues to their manager:

- Any unusual payment methods: requests for bank transfers to a third legal or natural person or to an intermediary country, requests to change payment methods without prior written agreement.
- Any hints of a bad reputation associated with the legal or moral person they are interacting with, e.g., mixed up in corruption cases.
- Any lack of transparency in transactions, spending, transaction records, requests to cover costs in cash and/or with insufficient documentation, payments without reference to an invoice or order.
- Any request to go through an intermediary for no obvious reason or explanation.
- If a company's employee or the public official appears to be acting alone outside their structure/organisation.

Employees must demonstrate vigilance and, if in doubt, talk to their manager if any employee at a company or a public official:

- Offers an advantage or requests a cash gift or gift in kind to perform a service.
- Provides forged invoices or other documentation.
- Refuses to provide written proof that they respect the legal anti-corruption provisions v Suggests cash payment to win a procurement contract.
- Requests a side letter to set down remuneration and payment methods, refusing to include such information in contracts and other documentation officially agreed between the parties.
- Requests commission/fees/compensation greater than the going market rate with no objective justification.
- Requests a job for a friend/family member outside the company's official recruitment process.
- Requests a donation to a charity in exchange for concluding a contract.





Speaking up

In case of doubts or if you suspect that a transaction might involve corrupt payments, Immediately report this to:

- The Compliance Officer, or
- Your line manager.

Complaints will be reviewed by the Compliance Officer. Its contact details are:

- Email: ethics@acc-emotion.com
- Mail: Automotive Cells Company SE, Compliance Officer, Morning, 21 rue de Cléry 75003 Paris, France

All complaints will be promptly and thoroughly investigated, and all information disclosed during the investigation will remain confidential, to the extent consistent with conducting the investigation and taking any appropriate remedial action and to the extent allowed under applicable law.

