



AUTOMOTIVE CELLS Co

The background of the entire page is a long-exposure photograph of a multi-lane highway at night. The image shows bright yellow and white light trails from vehicles moving away from the viewer on the left side of the road, and red light trails from vehicles moving towards the viewer on the right side. The road is flanked by green trees and grass. In the distance, a bridge is visible. Three solid green circles are overlaid on the right side of the image, partially obscuring the light trails.

# CODE OF ETHICS

Date : October 2023

POL-LEG-001



## Forewords By Yann Vincent



“ ACC is an innovative company that is carrying out an exciting project ... but also demanding!

As you know, our ambition is to contribute to the energy transition by democratizing access to sustainable, environmentally friendly electric mobility. To do this, ethics must be part of our DNA, our strategy, and must animate us every day.

Regardless of your position, occupation, your status, or membership site within ACC, you have the absolute duty to know and apply the code of ethics, and above all, to be its daily ambassador.

Read it carefully. Be inspired by it. Distribute it. Respect it. And make sure it's applied around you,

As COMEX members and I are committed to applying it!

”

## Introduction

Automotive Cells Company ("ACC") is embracing corporate sustainability through a set of values and rules which are outlined in this code of ethics.

These rules may be summarized by two of our core values that guide everything we do:

- Excellence: Our conduct must be exemplary in every way; and
- Green & Clean.

Without being exhaustive, the code of ethics is a reference document intended for everyone within ACC. Internally, our actions must demonstrate that the code of ethics is being observed and put into practice.

Our code of ethics also applies to our suppliers. They must apply standards equivalent to ours and remedy any shortcoming.

It will also be communicated to all our stakeholders (e.g., local communities, customers, and shareholders) and engages us towards them.





## Excellence

### Most stringent standards

We comply with national and international laws and standards governing our activities, including (i) the principles of the United Nations Global Compact, (ii) ILO declaration of fundamental principles, right at work and associated conventions (e.g., Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) , Right to Organise and Collective Bargaining Convention, 1949 (No. 98) , Forced Labour Convention, 1930 (No. 29) (and its 2014 Protocol ) Abolition of Forced Labour Convention, 1957 (No. 105) , Minimum Age Convention, 1973 (No. 138) , Worst Forms of Child Labour Convention, 1999 (No. 182) , Equal Remuneration Convention, 1951 (No. 100) , Discrimination (Employment and Occupation) Convention, 1958 (No. 111) , Occupational Safety and Health Convention, 1981 (No. 155) , Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187) ), (iii) universal declaration of human rights, (iv) international covenant on economic social and cultural rights, and (v) international covenant on civil and political rights. In the event of a conflict between the laws, standards and our code of ethics, we apply the most stringent one.

### Human Rights

Excellence implies that we treat every person with dignity and equality. We must avoid infringing the rights of others and causing or contributing to adverse human rights impacts through our activities and relationships.

Child labour and all forms of forced and compulsory labour are prohibited. We must also ensure to uphold the freedom of association and the right to representation.

### Respect of each other

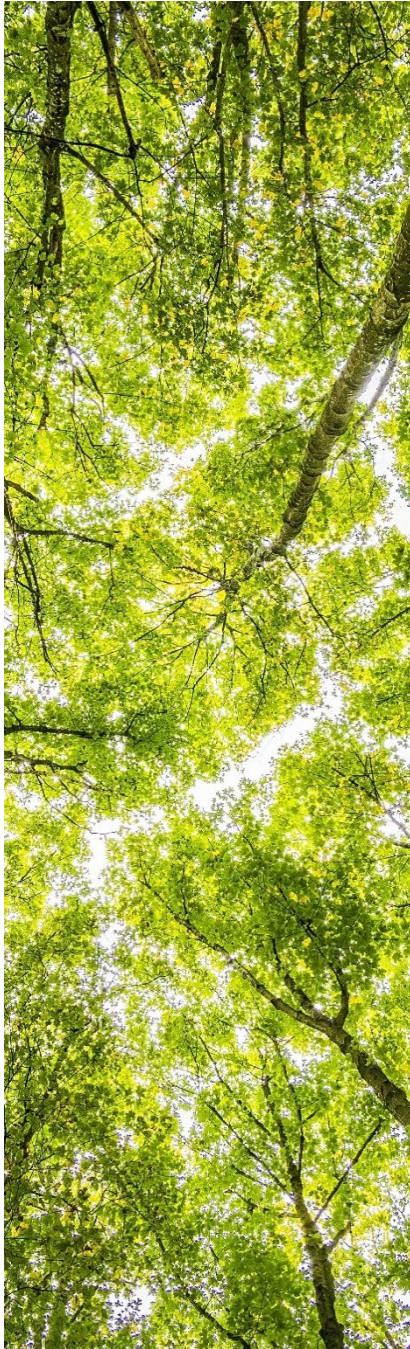
Being the best people means being respectful of anyone with whom we are in professional contact. We must respect their private life and their personal data, and refrain from spreading information. Any kind of harassment or of discrimination in respect of employment and occupation are not tolerated.

### Health and Safety

We must protect personal health and safety and act in putting in place process to avoid accidents of our colleagues or our stakeholders. We strictly apply the safety rules, ensure that our suppliers do the same, remain vigilant to identify and manage health and safety risks and act swiftly.

Health and safety values guide us in the design of our product. We must ensure to deliver a quality and safe product.





## Green & Clean

### Protect the environment

As a responsible business, we are fully committed in continuously improving our environmental management system and environmental performances. As further described in "ACC Environmental Policy", we act to amongst other:

- Reduce the environmental footprint of our activities and products during their lifecycle with a focus on greenhouse gases emissions.
- **Prevent risks and pollution.**
- Design our facilities for ensuring the energy efficiency; renewable energy sources will be used.

### Integrity

We maintain a policy of zero tolerance for fraud of any kind, particularly bribery and corruption, influence peddling and violation of antitrust law.

As an example, the following behaviours are not acceptable:

- Offering a payment or item of value (gifts, travel, hospitality, etc.) to a public official, a member of that official's staff or family, or any person claiming to have influence with that official in return for the issuance of a government permit that is needed to start a project.
- Receiving a gift or hospitality of value from a supplier participating in a call for tenders that could affect the impartiality of the selection process.
- Agreeing concerted practices (e.g., Increase or lower prices at the same time) to prevent or restrict the competition.





## Speaking up

All of us must all take responsibility for applying the Code of Ethics. We encourage a culture of openness that allows everyone to express their concerns about the Code of Ethics and its implementation.

For ACC's employees, to request advice or report a situation of which you are aware that may be a violation of our Code of Ethics, you have several options available and can choose the one you feel is most appropriate:

- Talk to your line manager.
- Contact the human resources manager.
- Contact the Compliance Officer.

For our stakeholders, to report a situation of which you are aware that may be a violation of our Code of Ethics, you can contact the Compliance Officer.

The Compliance Officer details are:

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

