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SEG Automotive Ethics and Business Conduct Guidelines **Appendix 1: SEG AUTOMOTIVE CODE OF CONDUCT**	Responsible LS / Compliance	Creation date 01.06.2026

SEG AUTOMOTIVE CODE OF CONDUCT

SEG Automotive Code of Conduct contains important rules we shall all follow when doing business; boundaries within which we shall act in compliance with laws and internal policies; and highlights the core values that will guide us in our decisions to uphold the highest standards of ethics, particularly the most essential one – Integrity.

Fundamental to the adoption of this Code of Conduct is the understanding that a company, in all its activities, shall operate in full compliance with the laws, rules, and regulations of the countries in which it does business.

The Code also encourages all Associates and business partners to go beyond legal compliance by acknowledging the relevance of internationally recognized standards and promoting the further advancement of business ethics, social and environmental standards.

It consists of 4 sections. *Section A* outlines standards for *Business Ethics*, *Section B* outlines *Human Rights and Working Conditions*, *Section C* outlines *Health and Safety standards*, and *Section D* outlines *Environmental matters*.

Section A – Business Ethics

SEG Automotive respects the principle of strict legality in all acts, measures, contracts, and other transactions. This also applies to the payment of taxes due, obtaining necessary official permits, and respecting third-party rights. We support this principle not only in view of the considerable business damage that can arise from violations – through prosecution, fines, or compensation claims – but above all because we endorse the principle of unconditional compliance with the law, as well as internal and external regulations, agreements with employees' representatives and voluntary commitments, irrespective of any potential cost or benefits to SEG Automotive.

All associates are personally responsible for compliance with this provision in their field of work and shall pay due regard to the reputation of SEG Automotive when performing their duties. It is strictly forbidden to induce others, to commit, knowingly to collaborate in, or to cover up unlawful acts. Irrespective of any sanctions provided by law, actions contrary to this rule shall lead to disciplinary action.

Speaking Up - Non-Retaliation

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SEG Automotive strongly encourages all Associates and Third Parties to report potential or known wrongdoings – whether a violation of any of the Business Conduct Guidelines or other unethical or unlawful conduct involving our organisation. When there is a reason to believe that misconduct may have occurred (if you see, learn, or suspect this), speak up.

All concerns can be raised via the Compliance email address (compliance@seg-automotive.com) or the Whistleblowing platform (https://report.whistleb.com/seg-automotive), which is available 24/7 and operated by a third party, allowing anonymous reporting. Both channels are open to all Associates, business partners and third parties.

The Compliance department follows-up on the processing of tip-offs until the case has been closed. While doing so, the CO Department strives to maintain the highest level of confidentiality and fairness in dealing with both whistleblowers and persons affected by an allegation. Impartiality and Proportionality shall guide the examination of each case, to determine individually what consequences are suitable, necessary, and appropriate.

In addition, SEG Automotive prohibits threats or acts of retaliation for (i) reporting in good faith potential wrongdoing or inappropriate behavior, (ii) refusing to act in violation of the Business Conduct Guidelines, or (iii) cooperating with an investigation.

No improper Advantage: Anti-Bribery and Corruption

SEG Automotive does not tolerate any and all forms of improper advantage and corrupt practices, such as bribery, kickbacks, facilitation payments, inducements, extortion and embezzlement, fraud, trading in influence, nepotism, etc.

While performing our duties, we shall all pay particular attention to other circumstances where the risk of corruption is more likely to occur, such as conflicts of interest, patronage operations, accounting entries, etc.

Any kind of bribe or other means of obtaining undue or improper advantage are not to be promised, offered, authorized, given, or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise secure an inappropriate benefit.

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Agreements or supplements to agreements referring to the acceptance of bribes or preferential treatment in connection with the brokering, award, delivery, settlement, or payment of orders are forbidden. Commission and remuneration paid to authorized dealers, agents, or advisers shall be reasonable and proportionate to the work performed. It is not permitted to agree to any benefits if it can be assumed that provision of such benefits is, in whole or in part, intended as payment of a bribe.

Agents or other intermediaries engaged by SEG Automotive to procure orders or obtain permits shall enter a contractual obligation not to offer or receive bribes. The respective contracts shall include a clause providing for the right of termination without notice in cases of bribery or corruption.
Associates shall refrain from unfairly influencing customers or suppliers and shall under no circumstance allow customers or suppliers to influence them unfairly, immediately informing the executive management of any attempts in this regard.

Extreme caution shall be exercised when accepting and offering gifts, entertainment, hospitality and other benefits (e.g., attending events without any direct business relevance), including invitations (from and to suppliers or customers). Its financial scope shall be such that it does not require the recipient to conceal acceptance, or make the recipient feel indebted. In case of doubt, prior written consent shall be obtained from the executive management.

The occurrence of any of the actions described above could cause irreparable damage to SEG Automotive and its Associates. On the company side, there could be significant fines accompanied by bans, impossibility to go public and serious consequences on its reputation, its activity, and its financial situation (e.g., loss of stock market value, loss of customers and partners, etc.). For Associates, in addition to disciplinary sanctions, there could be substantial fines, confiscation of assets, up to and including possible deprivation of civil rights and imprisonment.

Any act of corruption or influence peddling committed by an Associate and/or Third Party may under no circumstances be considered as having been committed in the interest of and/or on behalf of SEG Automotive.

Avoiding Conflicts of Interest

SEG Automotive is committed to performing all its activities with the highest level of integrity and independence, in a professional and ethical manner, avoiding or eliminating any conflict of interest or situation that may reasonably be perceived as a conflict of interest.

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A conflict of interest could compromise one´s ability to make objective business decisions when working with government officials, competitors, customers, suppliers, business partners, family members and friends. Should such a conflict arise, it shall be disclosed immediately.

- Financial interests

  All of us shall ensure that our financial interest shall not adversely affect or conflict with SEG´s Automotive best interest, by refraining from inappropriately communicating or engaging with potential or current competitors, customers, partners, vendors, suppliers, or other business entities.

  The following activities are prohibited: entering unauthorized business relationships with competitors, working without SEG´s Automotive consent for any individual or organization that competes with our organization, invest in, owning, having an interest in a competing business, assisting any person (including family and friends) in competing activities, and participating in any way in another activity that competes with our organization.

  Practices such as the following shall be avoided: using SEG´s Automotive facilities, equipment, supplies or services to advance personal interest; using confidential information to benefit oneself during or after employment with SEG Automotive; participating in or influencing business transaction such as contracts, licenses, partnerships, purchasing/selling of goods or services from/to any company from which one could benefit directly or indirectly; giving preferential treatment to any supplier or other person doing business with SEG Automotive in order to serve one´s personal interests, accept valuable or an excessive number of gifts from business partners.

- Personal Interests

  All of us shall not use our position or contact at SEG Automotive to promote our personal interest or those of a family member (defined as any spouse, child, parent, sibling, mother or father-in-law, son or daughter-in-law, or any other person living in the employee's household) or any person with whom we have a close personal or professional relationship, take part or attempt to influence any SEG Automotive related decisions or business dealings (including those concerning current or potential customers, partners, vendors or suppliers) that may benefit or appear to benefit a relative, close personal friend or a business enterprise in which a relative or close personal friend is involved or has a direct or indirect financial interest.

  To avoid any perception of favoritism, closely related persons may not be employed at SEG Automotive when such employment creates a situation in which one employee has effective control

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over any aspect of the other's employment, or if the employees share responsibility for control or audit of significant assets.

- Outside Activities
  All of us shall not engage ourselves in outside activities at the expense of SEG Automotive, which could discredit, embarrass, or conflict with our organization's best interests. Unless expressly authorized or sponsored by SEG Automotive, we shall refrain from using company´s name, influence, funds, materials, facilities, staff, or work time – in the performance of any of our outside activities.

Anti-Money Laundering and Terrorism Financing

SEG Automotive strives to prevent Money Laundering as well as Terrorist Financing activities, and to enforce effective internal controls to combat such activities, covering, among other aspects, the performance of a risk assessment on overall activities, including individual counterparty due diligence, as well as cooperation with the competent authorities as required.

Money Laundering shall be understood herein as the process by which it attempts to conceal and disguise the true origin and ownership of the proceeds of criminal activities, thereby avoiding prosecution, conviction, and confiscation of criminal funds. In turn, Terrorist Financing shall be understood as the provision or collection of funds, by any means, directly or indirectly, with the intent that they be used or with the knowledge that they will be used, in whole or in part, for the commission of any terrorist act.

The consequences for violating anti-money laundering regulations can be severe not only for SEG Automotive, but also for each one of us, including from significant monetary fines, revocation of operating licenses, limitations on engaging in certain business activities, backlisting, and reputational damage, to disciplinary actions and criminal prosecution. Therefore, we all shall refrain from dealing with money, goods, or valuables that we know or suspect to be of illicit or unknown origin, as well as endeavor to avoid carrying out a transaction which we know or suspect or have reasonable grounds to suspect to be related to money laundering, to avoid the potential liability, resulting from such actions.

Financial Integrity

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SEG Automotive upholds orderly processes and procedures for financial, accounting and auditing controls designed to ensure that records, books, and accounts are not used to conceal corruption or influence peddling. This ensures full, fair, accurate and timely disclosures to its shareholders and regulatory authorities and other public communications in keeping with its obligation under applicable law.

- Financial Reporting

All of us shall ensure that all payments and other financial transactions are properly authorized by management and accurately recorded in the Company´s books, consistent with generally accepted accounting principles and established SEG´s Automotive policies and procedures. No undisclosed or unrecorded funds may be established for any purpose, nor may SEG´s funds be placed in any personal or non-corporate account. Any deviation from generally accepted accounting standards and established Company policies is strictly prohibited. Any attempt to fraudulently influence, coerce, mislead, manipulate, or interfere with the auditing of the Company's financial statements represents a violation of this Code.

All of us shall help maintain an adequate system of internal controls by providing reasonable assurance that: (i) assets within our assigned responsibility are safeguarded; (ii) transactions are executed in accordance with management's authorization and are properly recorded; (iii) financial records are accurate; (iv) and violations are addressed and reported. Any agreement with a business partner shall be properly documented in writing, signed by the parties, and contain all terms agreed-upon.

- Travel and Expense Reimbursement

All of us shall maintain accurate and complete records of all transactions in connection with our employment, including any documentation involving personal reimbursement of expenses. Misrepresentation of facts and falsification of records will not be tolerated.

- Forbidden Payments

All of us shall not take or approve any action that requires payment from corporate funds if such expenditures are not authorized or reimbursable in accordance with SEG´s Automotive policies.

Fair Competition – Antitrust

SEG Automotive abides by fair business and avoids unlawfully commercial practices, fostering a well-functioning and free competition market, ensuring adherence to all applicable antitrust and competition laws.

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All of us shall not exchange information or reach agreements on allocation of territories or customers, prices, or components of prices such as terms and conditions of sale and warranty, supply relationships or the conditions governing them, production capacities, or the terms and conditions of offers. This also applies to the exchange of information concerning market strategies and investment strategies. Written or oral agreements to this effect are strictly prohibited.

In addition, an illegal agreement can be inferred from similar conduct or patterns of behaviour. Cooperation in or the exchange of information regarding research and development projects is only allowed in specific exceptional cases. SEG´s Automotive market position shall not be exploited in violation of the relevant laws to engage in price discrimination, the supply of unsolicited products, or the refusal to do business.

Trade Laws and Economic Sanctions

SEG Automotive is committed to obey all applicable trade control laws, rules and regulations when importing, exporting, or re-exporting goods (both tangible and intangible) as well as services, including identifying, managing, and minimizing the risks of violations (e.g., restrictions placed on military goods and civil products that may also be used for military purposes, luxury goods embargoes, etc.).

Furthermore, SEG Automotive complies with national and international sanctions involving certain countries, regions, entities, and individuals, and adopts procedures for screening business partners (including suppliers, customers, service providers and other relevant parties, as well as their beneficial owners, in view of applicable government lists of restricted parties.

Dealing with Information

SEG Automotive is dedicated to promoting full, fair, accurate, timely and understandable disclosure of information in all periodic reports and documents that the company is required to file with regulatory and governmental authorities, or that is contained in communications to the public.
To this effect, we all shall perform our duties and activities with the highest level of professionalism and confidentiality, ensuring and protecting the integrity of all company assets.

- Accurate Business Records

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Documents and records in the normal course of business, whether in electronic, paper, or other format, internal or external, shall be created and maintained using care and good judgment, to avoid inaccuracies or offensive language. Records are to be kept in forms that enable efficient retrieval of this information whenever necessary.

All business documentation, including, but not limited to, financial and accounting records, quality reports, time records, proprietary and personal information, e-mails, and correspondence, and/or any other information created, collected, processed, or stored shall be recorded accurately, timely and reliably, reflecting the nature of all transactions correctly and in a non-misleading way, and allowing accurate statements to be prepared and audited.
It is strictly prohibited to tamper with, manipulate, alter, remove, and/or destroy records prior to the retention periods established by law, as well as to sell, transfer, or dispose of SEG´s Automotive assets without proper documentation and authorization.

- Confidentiality

Confidential information of the company shall serve solely the interests of SEG Automotive and shall not be disclosed to third parties, unless otherwise expressly permitted.

Confidential information is herein understood as information that SEG Automotive has or will develop, acquire, create, compile, discover or own, that has value in or to the Company's business, that is not generally known and that SEG Automotive wishes to maintain as confidential. It includes information disclosed by SEG to all Associates / Third Parties, information developed or learned by all Associates during their relationship with SEG, as well as information whose unauthorized disclosure could be detrimental to the interests of SEG, whether such information is identified as Company Confidential Information.

Without limitation, SEG´s Automotive Confidential Information includes any and all non-public information relating to company's plans, earnings, financial forecasts, business forecasts, research or development, technical data, IP assets, know-how, products or services and markets therefor, inventions, discoveries, ideas, processes, formulas, technology, designs, drawings, engineering, marketing, actual or anticipated bids/awards, customers, supply chain and other business information disclosed by SEG to associates / external consultants either directly or indirectly in writing, orally or by drawings or inspection of premises, parts, equipment, or other Company property. As well as anything that pertains to the internal management of the company, enabling full administrative functioning, such as articles of incorporation /bylaws, insurances, registrations

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and permits, payroll and benefits records, employee performance and evaluations, claims information, regulatory data, and other essential Company information. The contents herein may only be shared with those who have a legitimate business need or as required by law.

Any disclosure of SEG´s Automotive proprietary or confidential information will be shared only with those who have a legitimate business need or as required by law and shall be preceded by a confidentiality agreement.
Any person having access to such records shall safeguard them and maintain its confidentiality, which obligation of secrecy to Associates shall remain in effect even after Associate´s employment ends.

- Insider Trading

The disclosure or use of any information obtained at the course of our employment shall be avoided for trading purposes, personal profit or for the advantage of any other person, for example, by benefiting others in making decisions, which would not occur without prior knowledge of such privileged information.

Insider information is herein understood as information which, if known, could reasonably be expected to affect the value of the shares of SEG Automotive, or to affect the investment judgment of a person deciding to buy or sell shares / securities of SEG Automotive, or to enter any business deal with the SEG Automotive, or who may play an important role in the deliberations of the third party.

- Data Privacy and Security

Privacy and protection of Personal Data against loss and unauthorized access or use, including confidential, proprietary and personal information, shall be ensured through the use of clearly defined mechanisms, on the one hand taking privacy into account, defining what types of Personally Identifiable Information can be collected, from whom, to what extent and what can be done with it, and on the other hand taking security into account, ensuring the confidentiality, integrity and availability of all data (from collection, storage and processing to transmission and sharing).

Corporate Communication, Marketing and Advertising

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SEG Automotive is dedicated to responsible marketing and good advertising practices. It is our duty to ensure that all internal and external corporate communications are lawful, decent, honest, and truthful, as they enhance an accurate and appropriate representation of SEG´s Automotive image.

They should always reflect a due sense of social and professional responsibility, not mislead, or impair public confidence, remain objective and not include subjective opinions, where all data and statements can be verified and substantiated.

The design of all promotional communications produced for or accessed by an external audience shall be adapted in accordance with internal policies prior to any publication to avoid any damage to SEG's reputation.

Product Quality & Safety / Counterfeit parts

SEG Automotive is committed to designing and manufacturing its products to the highest product quality and safety standards and to ensuring that they meet all relevant legal, regulatory, and contractual requirements and are consistent with all other internationally recognized standards.

This responsibility extends throughout the Product Life Cycle, from developing new products, reviewing products in use, and processing any post-sale complaints to meeting public safety expectations, including providing clear information about their use and any associated risks, as well as appropriate field warnings when product anomalies are found.

As such, quality assessment ranges from the management of raw materials, processes, equipment, and facilities, encompassing product design, manufacturing, testing, labelling, packaging, sales and distribution, product service and disposal.

In addition, SEG Automotive is also strongly engaged in minimizing the risk of introducing counterfeit parts and materials into deliverable products, which, if detected, shall be quarantined, with subsequent notification of customers and/or law enforcement as appropriate.

Political Activities

SEG Automotive strives to maintain a productive and harmonious workforce, highly respectful of the rights and differences of co-workers, avoiding a hostile work environment and any kind of harassment, discrimination, or retaliation.

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We shall all ensure that our participation in political activities in no way reflects unfavorably on SEG Automotive. Participation in these activities shall be conducted in our own time and using our own resources and should in no way suggest support from SEG Automotive.

Activities such as, but not limited to, are prohibited from being performed while on duty: demonstrating, circulating petitions, soliciting votes or contributions at any time at any SEG facility, conducting or participating in opinion polls, handing out campaign literature, fundraising and all other activities not considered part of the employee's regular assignment.

We shall all refrain from using company equipment or resources to make, copy or to distribute political materials or messages, nor use SEG´s name for such purposes.

Political messages that are inappropriate or offensive to co-workers are prohibited. Harassment of co-workers, customers or vendors regarding political preferences will not be tolerated.

Furthermore, SEG Automotive is a politically neutral organisation and does not provide financial donations or support to political individuals, representatives, parties or causes in any country in which it operates, nor does it incur in any other political expenditures.

No Associate, regardless of rank, is required or authorized to make direct or indirect financial contributions or any form of inducement or other advantage to political action committees, political parties, individual politicians, or government employees on behalf of the company.

Political contributions are defined herein as any gift, subscription, loan, advance or deposit of money or anything of value (including “in-kind” contributions, such as goods and services) made for the purpose of influencing any election to office, or any period in office or to induce improper performance of a political function or activity.

Intellectual Property

SEG Automotive is fully engaged to protecting its intellectual property (e.g., trade secrets, trademarks, patents, and copyrights) from infringement by third parties. SEG´s IP information should not be disclosed to third parties with whom the company is doing business, nor to independent consultants, contractors, and agents, except when specifically needed for the third party to perform the services or task requested. Such third parties should receive information only on a “need to know” basis to enable them to perform the specific services or task requested.

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Likewise, we shall all respect and avoid at all costs misappropriation of intellectual property owned or maintained by others, such as suppliers, customers, business partners, original equipment manufacturers, etc.

When collecting data on SEG competitors, only legitimate and ethical resources should be used to avoid tainting the company's operations with the improper introduction of third-party proprietary information. This will avoid actions that are illegal, and which could cause embarrassment to SEG Automotive and more serious consequences, such as substantial civil and criminal penalties against associates and SEG itself, for misappropriation of IP.

In furtherance of this, we shall all refrain from:
- Disclosing to others any information received in confidence or protected from disclosure by a supplier, contractor, customer, or other third party.
- Stealing, soliciting, or using the IP information of others without the written permission of the owner of the information.
- Directly or indirectly solicit, obtain, or use IP information belonging to others from job applicants, new or existing company employees, independent contractors or agents, original equipment manufacturers, suppliers, vendors, customers, or other third parties.

Protecting Company Assets

SEG Automotive endeavors to protect its assets and ensure their efficient use and maintenance. Assets shall be understood to mean all company property, whether tangible property such as office premises, furniture, equipment, and consumables (e.g., work areas, storage areas, lockers, filing cabinets, credenzas, electronic devices, office and cell phones, copy machines, household appliances, etc.), or intangible property as IT systems and other technological assets, intellectual property rights and confidential information.

We are all required to use SEG´s Automotive assets only for legitimate business purposes and not for purposes unrelated to the company's core business unless appropriate prior authorization has been obtained. Limited personal use of assets may be permitted, if this does not prevent the company from implementing its tasks and activities, nor does it infringe on the legality of company's activities. Assets may not be used for personal gain / benefits or for any other improper purpose.

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Carelessness and wastefulness have a direct impact on SEG´s Automotive profitability and therefore property shall be maintained in a proper and orderly fashion manner. Associates who lose or misuse company property may be personally liable for replacing or repairing the item. Misappropriation of company property is grounds for immediate termination and eventual criminal action.

SEG Automotive reserves the right, at any time and without prior notice, to inspect and search all company property for the purpose of determining whether this rule has been violated, or when an inspection and investigation is necessary for purposes of promoting workplace safety or compliance with the law.

Such inspections may be conducted during or outside of business hours and in the presence or absence of the affected associate. To protect the legitimate business interests of SEG Automotive, the company reserves the right to question and inspect or search any Associate or other individual entering, transiting, or leaving SEG premises, with or without notice.

Section B – Human Rights and Working Conditions

SEG Automotive is committed to upholding the human rights of workers, and to treating them with dignity and respect as understood by the international community. No harsh or inhumane treatment, including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, intimidation, public shaming, or verbal abuse of employees, whether in fact or in the form of threats, will be tolerated.

This applies to all employees and all forms of employment.

Forced Labour and Human Trafficking

SEG Automotive rejects all forms of forced or unlawful compulsory labour, as well as all forms of modern slavery and human trafficking and respects the principle of freely chosen employment.

Forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not acknowledged by SEG Automotive. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services.

As part of the hiring process, all workers shall be provided with a written employment agreement that contains a description of terms and conditions of employment. Foreign migrant workers receive the

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employment agreement prior to the worker´s departure from his or her country of origin and no substitution or change(s) are allowed in the employment agreement upon arrival in the receiving country, unless such changes are made to meet local law and provide equal or better conditions.

All work is voluntary, and workers are free to terminate their employment without penalty if reasonable notice is given as per worker's contract. There shall be no unreasonable restrictions on workers' freedom of movement on the premises, other than unreasonable restrictions on entering or exiting SEG´s facilities.

SEG Automotive nor does neither allows agents or sub-agents to hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits, unless otherwise required by law. Therefore, at no time should workers be denied access to their documents. SEG Automotive does not support workers being required in any way to pay employers´ agents or sub-agents' recruitment fees or other related fees for their employment, in which case, if such an event occurs, such fees shall be refunded to the worker.

Child Labour and Young Workers

SEG Automotive does not accept any kind of child labour and respects children's rights. We only employ people to perform work who have reached the corresponding age according to applicable national legislations. Child labor is not to be used in any stage of employment by SEG Automotive. The term "*Child*" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest.

SEG Automotive supports the placement of workers under the age of 18 ("*Young Workers*") in legitimate workplace apprenticeship programs that comply with all laws and regulations. However, in no case they shall perform work that is likely to jeopardize their health or safety, including night shifts and overtime. To this end, proper management of student workers through adequate maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights shall be insured. In the absence of local law, the wage rate for student workers, interns, and apprentices is considered at least the same wage rate as other entry-level workers performing equal or similar tasks.

Non-Discrimination and Anti-Harassment

SEG Automotive is highly compromised in offering a work environment in which all Associates are treated with respect and dignity. Every individual has the right to work in a professional atmosphere

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that promotes equal career opportunities and excludes illegal discriminatory practices, including harassment.

SEG does not tolerate discrimination or harassment on the grounds of race, colour, gender, sexual orientation, gender identity and gender expression, sex, ethnicity or national origin, disability, religion and ideology, age, pregnancy (including pregnancy, childbirth or related medical conditions), genetic information, military or marital status, political affiliation, union membership, etc., in any aspect of employment, whether relating to recruitment, hiring, compensation, promotions, transfers, discipline, demotions, layoffs, access to benefits and training, and all others.

In addition, Associates or potential Associates should not be subjected to medical tests or physical examinations that could be used for discriminatory purposes.

Diversity and Inclusion

SEG Automotive is rooted in treating people with fairness, regardless any personal characteristic or status, and promoting an environment where everyone deserves an equal chance to succeed based on their hard work, talent, and engagement with the company. Through a shared commitment to an open and inclusive culture, we strive to promote equity through fair access to workplace resources and benefits, full participation in our organizational culture and elimination of barriers that impede involvement in organizational work life and opportunities.

Wages and Benefits

SEG Automotive employees are fairly compensated, and their compensation reflects all applicable wage rates, including those relating to the minimum wage, overtime and other social benefits, in full compliance with legal provisions as well as collective bargaining agreements.

Deductions from wages are not permitted as a disciplinary measure, and for each pay period, employees receive a comprehensive and timely wage statement that includes sufficient information to verify the accurate remuneration for the work performed.

All use of temporary, dispatched, and outsourced labor is operated within the limits of local law.
SEG Automotive strongly supports and promotes through internal measures that employees have a work-life balance.

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Working Hours including overtime

SEG Automotive strictly adheres to all applicable regulations governing working and resting hours and maximum consecutive days of work. The hours worked beyond the normal work week are voluntary, unless a collective bargaining agreement allows for required time under certain conditions and /or, if lawful in exceptional circumstances. Overtime is paid at pay rates higher than the regular hourly rates. Workers shall be allowed at least one day off every seven days.

Secondary Employment

Secondary employment is only permitted with the prior consent of SEG Automotive, as it could prevent employees from giving their best effort in their position with SEG Automotive or conflict with their duties.

We are all required to report any entrepreneurial activity, commercial work for a third party, or corresponding functions assumed at a third party. This obligation also applies to Associates who take on a public or political function, or undertake social, charitable, or other work, unless the nature and extent of the function or work is such that it is not likely to impair SEG´s interests. The general duty to report secondary employment and the activities outlined above apply regardless of whether the Associate receives remuneration or undertakes the work on a voluntary basis.

Freedom of Association

SEG Automotive respects freedom of association and the rights of Associates to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities.
SEG Automotive is committed to supporting Associates and/or their representatives to communicate openly and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, or intimidation.

Use of private or public security forces

When deploying private or public security forces to protect property or to create a safe working environment, it must be ensured that those affected are protected from extensive violence, torture and the violation of freedom of association and union. Respect for internationally recognized human rights must be always guaranteed.

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Section C – Health and Safety

SEG Automotive remains committed to safeguarding occupational health and safety, whose continuous efforts aim to go beyond minimizing the incidence of work-related injuries and illnesses, as a safe and healthy work environment improves the quality of our products, the consistency of our production and preserves the confidence of our workers.

Occupational Safety

Worker potential for exposure to health and safety hazards (chemical, fire and electrical hazards, falls and falling objects, repetitive motion injury, etc.) shall be constantly assessed and mitigated, with the goal of eliminating the danger, replacing processes or materials, implementing engineering and administrative controls, preventive maintenance and safe working procedures (including lockout/tagout).

When hazards cannot be adequately controlled by such means, SEG´s Automotive Associates shall be provided with appropriate and well-maintained personal protective equipment and educational materials about the risks associated with these hazards.
Reasonable steps shall also be taken to remove pregnant women and nursing mothers from high-risk working conditions, and to reduce any risks to their health and safety in the workplace, including those associated with their daily work tasks, as well as to provide suitable accommodations for nursing mothers.

Occupational Injury and Illness

Internal procedures and systems shall be implemented to prevent, manage, track, and report occupational injury and illness, including provisions to encourage worker reporting, classify and record cases of injury and illness, provide necessary medical treatment, investigate cases, and deploy corrective actions to eliminate their causes and facilitate the return of SEG Automotive Associates to work.

Occupational Hygiene

Worker exposure to chemical, biological and physical agents shall be monitored, evaluated, and controlled or eliminated through appropriate engineering and administrative measures. Where hazards cannot be adequately managed by such means, SEG Associates shall be provided with appropriate and

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well-maintained personal protective equipment and educational materials on the risks associated with these hazards.

Physically Demanding Work

Worker exposure to hazards from physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks, adequate noise emissions shall be monitored, evaluated, and mitigated.

Safeguarding Machinery and Equipment

Production and other machinery shall be frequently assessed for safety purposes. Physical guards, interlocks and barriers shall be provided and properly maintained where machinery and equipment present a risk of injury to workers.

Sanitation

Premises shall be kept clean and provided with adequate lighting-heat-ventilation, secure individual accommodations for storage of personal items, prompt access to clean toilets facilities, potable water and eating installations, as well as with appropriate emergency egress.

Emergency Preparedness and Response

Potential emergency situations and events shall be continuously identified and assessed, with the consequent implementation of emergency plans and response procedures to minimize their impact, including emergency reporting, evacuation procedures, and drills, to be carried out annually or as required by local legislation, whichever is more stringent.

Emergency plans include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing damage to life, the environment, and property.

Health and Safety Communication

Associates shall receive appropriate Pro-life training prior to starting work at SEG, as well as ongoing occupational health and safety information and training, in their own language or in a language they can

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understand, on all identified hazards in the workplace to which they are exposed, including but not limited to mechanical, electrical, chemical, fire and physical hazards.
Health and safety related information shall be clearly posted on SEG Automotive premises in locations identifiable and accessible by all Associates.

Section D – Environment Protection

SEG Automotive carries the responsibility for continuously improving the compatibility of its products by identifying environmental impacts and minimizing adverse effects on the community, adequately responding to the demands made on natural resources within its manufacturing operations and safeguarding the health and safety of the public.

Environmental Permits and Reporting

Environmental permits, approvals and registrations shall all be in place, properly maintained and kept current, whose operational and reporting requirements shall be strictly followed.

Air Emissions

Routine monitoring of the performance of air emissions control systems shall be performed. Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations shall be characterized, controlled, and treated prior to discharge.

Water Management

Routine monitoring of the wastewater treatment and containment systems shall be performed, including surveillance of water sources, use and discharge, identification of opportunities for water conservation and control of channels of contamination. All wastewater shall be characterized, controlled, and treated prior to discharge or disposal.

Energy Consumption and Greenhouse Gas Emissions

Routine monitoring of energy consumption and greenhouse gas emissions shall be performed with the objective of improving energy efficiency and minimizing greenhouse gas emissions, with the consequent implementation of a company-wild greenhouse gas reduction target.

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Energy consumption and all relevant scope 1 and 2 greenhouse gas emissions shall be tracked, documented, and reported against the greenhouse gas reduction target.

Commitment to a low carbon future

Decarbonization is achieved by switching to low carbon energy sources, using alternative energy sources based on green electricity and so contributing to a successful transition to a low carbon future.
Reducing carbon intensity will allow net zero emission targets to be achieved sooner and in line with government standards.

Biodiversity

Biodiversity conservation, the practice of protecting and preserving the planet's rich and varied species, habitats, ecosystems and genetic diversity.
Deforestation can lead directly to biodiversity loss when animal species that live in trees no longer have their habitat, leading to their extinction and can also lead to the permanent disappearance of tree species. By choosing recycled or responsibly produced wood products, eating sustainable food, promoting animal welfare, we can contribute to biodiversity conservation and forest protection.

Solid Waste

Solid waste (non-hazardous) shall be identified, managed, reduced, and responsibly disposed of or recycled.

Pollution Prevention and Resources Reduction

Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means.
The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, shall be conserved by practices such as modifying production, maintenance, and facility processes, materials substitution, re-use, conservation, recycling, or by other means.

Hazardous Substances

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Chemicals, waste, and other materials that pose a hazard to humans, to the environment or to the soil quality shall be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal.

Responsible Sourcing of Minerals

Routine due diligence shall be conducted on the sourcing of the raw materials used in our products to avoid dubious supply chains that foment human rights abuse, bribery and ethics violations or negatively impact on the environment.

Particular attention shall be paid to the source and chain of custody of the tantalum, tin, tungsten, and gold, especially when used in manufactured products, to reasonably ensure that they are sourced in a manner consistent with the recommendations of Responsible Supply Chains for Minerals from Conflict-Affected and High-Risk Areas or equivalent recognized due diligence frameworks.

Material Restrictions

Adherence to all applicable laws, regulations, and customer requirements shall be observed regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

Land, forest and water rights and forced evictions

Forced evictions, the withdrawal of land, forests and water during acquisition, development or other use are condemned. We comply with all relevant national and international requirements.

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