



Last Amended: March 2020

**PURPOSE**

It is the policy of Commercial Vehicle Group, Inc. to comply with all applicable anti-bribery and corruption laws of all jurisdictions where CVG does business, such as those based on the OECD Convention, the U.S. Foreign Corrupt Practices Act, and the U.K. Bribery Act of 2010. This includes compliance with all applicable laws, domestic and foreign, prohibiting improper payments, gifts or offers of any kind to and received from any person, including officials in the private or public sector, customers and suppliers.

**SCOPE**

This policy applies to all directors, officers and employees (“collectively, “employees”), of Commercial Vehicle Group, Inc., including its subsidiaries, affiliates, partnerships, ventures and other business associations that are effectively controlled by CVG, directly or indirectly (“CVG” or the “Company”), unless otherwise specified or as required by applicable law or collective bargaining agreement.

**DEFINITIONS**

**Anything of Value:** Includes, but is not limited to, cash, cash equivalents (such as gift cards), gifts, entertainment, travel, accommodations, expenses, reciprocal favors, educational or employment opportunities, or political or charitable contributions. For purposes of this Policy, a “thing of value” has no minimum value.

**Bribe:** An offer of, request for, promise of, authorization to pay or payment or receipt of “anything of value” to or from any “government official” or any other person or entity, including persons or entities in the private sector, where it is intended to induce the recipient to misuse his or her position or to obtain an improper “business advantage”.

**Business Advantage:** Includes, but is not limited to, obtaining or retaining business, influencing the procurement process, obtaining preferential treatment on regulations, taxes or penalties, or securing other political or business concessions.

**Facilitation Payments:** Small payments made to Government Officials to facilitate or expedite performance of routine and non-discretionary government action, such as obtaining official documents, processing governmental papers or providing postal or utility services. Facilitation payments are sometimes referred to as “expediting” or “grease” payments.

**Government Official:** Includes any official or employee of any department, ministry, agency, instrumentality or enterprise that performs a government function; any employee or other person acting for or on behalf of any entity that is wholly or partially government owned or controlled; any political party, officer, employee or other person acting for or on behalf of a political party, or any candidate for public office; any employee or person acting for or on behalf of a public international organization; or any officer, employee or person acting for a regional or local authority.

**Intermediary:** Any third party who represents CVG, acts with discretion on its behalf, or acts jointly with it, including joint venture partners, distributors, agents, sales representatives, brokers, consultants, lobbyists, transportation or logistics providers, customs clearing agents, and any non-Company third parties operating under a power of attorney granted by CVG.

**Kickbacks:** The return of a sum already paid or due as a reward for awarding of furthering business.



**STATEMENT OF POLICY**

CVG, its directors, employees, and any third parties acting on its behalf shall not offer, promise, authorize or pay Anything of Value to any Government Official or any other person or entity including those in the private or commercial sector, where it is intended to induce the recipient to misuse his or her position or to obtain an improper Business Advantage.

No Company employee shall request or accept a Bribe. Unless specifically authorized by CVG policy, no gift of cash or any cash equivalent is ever permitted to be given to or for the benefit of any third party, or requested or accepted by any Company employee. Employees must avoid any action that creates even the appearance of impropriety.

No employee will suffer adverse consequences for refusing to engage in bribery, even if such refusal may result in the Company losing business or suffering other detriment.

Violation of this policy will be regarded as a serious matter by the Company and is likely to result in disciplinary action, including termination, consistent with local law. Additionally, bribery is a criminal offense. Punishment for violating the law may include imprisonment, probation, mandated community service and significant monetary fines which will not be paid by CVG.

**GIFTS, ENTERTAINMENT, AND HOSPITALITY**

As a general rule, CVG employees and business partners should not provide gifts or hospitality to, or receive them from, a Government Official, their family members, or business associates. While gifts, entertainment, and hospitality (including transportation, accommodations, and meals) may be appropriate in some situations, they shall not be given or accepted in violation of the Company's prohibition on Bribery. Any and all gifts, hospitality and entertainment provided on the Company's behalf to any recipient, or received by any Company employee, must be:

- Reasonable in value and appropriate to the recipient's position and the circumstances, and not lavish;
- In accordance with customary courtesies;
- Related to a legitimate business purpose, such as the promotion, demonstration, or explanation of products or services, or the execution or performance of a contract;
- Permitted under applicable law; and
- In compliance with the "Gifts and Gratuities" section of the CVG Salaried Employee Handbook.

To ensure that applicable law is not violated and that there is no appearance of impropriety, in each case the Company will consider the frequency with which any gifts or hospitalities are provided by the Company to a single recipient, or received by any Company employee from a single donor. Due to special rules that apply when the intended recipient is a Government Official, employees must obtain prior approval by the Legal Department before any gift or entertainment is provided to any such individual.

Company payments and expenditures for all gifts and entertainment, no matter the monetary value, must be accurately recorded in the Company's books and records in accordance with applicable expense reporting procedures and this policy.



### **BOOKS, RECORDS AND INTERNAL CONTROLS**

CVG will maintain books, records and accounts that, in reasonable detail, accurately and fairly reflect the Company's transactions and dispositions of its assets. CVG will also maintain a system of internal accounting controls to provide reasonable assurance that the Company's assets are used for proper corporate purposes. Regardless of the value,

- Transactions must be authorized according to CVG policies and procedures.
- Transactions must be recorded consistent with generally accepted accounting principles.
- There may be no false, misleading or incomplete entries in the Company's books, records and other business documents.
- No transaction should ever be entered into that requires or contemplates the making of false or fictitious records, in whole or in part.
- No payment on behalf of CVG should be approved or made with the intention or understanding that any part of the payment is to be used for purposes other than described by the documents supporting the payment
- Access to assets must be authorized according to CVG policies and procedures.
- No undisclosed or unrecorded funds or accounts may be established for any purpose.

The company shall periodically review its recorded assets with the existing assets and address significant discrepancies. CVG prohibits circumventing or evading, or attempting to circumvent or evade, the Company's internal accounting controls.

### **POLITICAL AND CHARITABLE CONTRIBUTIONS**

Employees may not make political contributions, or otherwise assist political parties or candidates for public office with Company funds, property, services or things of value, without prior authorization by the General Counsel. CVG is not permitted to make political contributions in France, Belgium or Great Britain, and any political contributions intended to influence or obtain a business advantage from a Government Official are prohibited.

The Company may sponsor employee political committees or funds and incur reasonable expenses in connection with their administration, but only as permitted by applicable law and pursuant to by-laws or other governing instruments approved by the General Counsel.

To minimize the risk of third parties acting as conduits for Bribes, contributions made by CVG to charities, community projects, or other civic affairs, including schools, educational funds and infrastructure projects, must comply with this policy and the "Political and Civic Affairs Involvement" section of the CVG Salaried Employee Handbook.

### **FACILITATION PAYMENTS**

CVG prohibits employees from making Facilitation Payments, including in countries where they are permitted. If you are unsure whether certain payments represent facilitation payments, please contact the Legal Department.

If an employee encounters a situation that presents an imminent and serious safety risk to personnel or Company facilities if a payment demand is not met, such a payment would not be a prohibited Bribe under this policy. In such a situation, the individual should exercise his or her best judgment and contact the Legal Department as soon as possible to report the incident. The Legal Department will determine any additional actions to be taken, such as reporting the



occurrence to the U.S. Embassy in the particular country, and will work with the Company's Controller to ensure that the payment is accurately, transparently and fully recorded in the Company's books and records.

**MONEY LAUNDERING**

Money laundering is the process by which one conceals the existence of an illegal source of income and then disguises that income to make it appear legitimate. Use of proceeds tainted by such illegality can give rise to liability in countries in which the Company operates. Employees are required to contact the Legal Department if they become aware of any circumstances leading them to suspect that any transaction might involve the payment or the receipt of proceeds of any unlawful activity.

**THIRD PARTY RELATIONSHIPS**

CVG and its employees are prohibited from making or receiving payments indirectly through an Intermediary any payments that would be prohibited under this Policy if made directly by the Company or an employee.

CVG and an Intermediary may only enter or maintain a relationship in accordance with Company due diligence and contracting procedures. CVG employees must exercise due diligence at all times and take all necessary precautions to ensure that business relationships are formed only with reputable and qualified parties, regardless if the party meets the definition of an Intermediary.

**HIRING GOVERNMENT OFFICIALS**

CVG and its employees must exercise care in retaining as an employee, agent, lobbyist, consultant or supplier of goods or services:

- A Government Official (or former Government Official);
- An individual who is a family member of a Government Official;
- An entity in which a Government Official has a significant investment or other financial interest; or
- An individual previously engaged in military service for a non-U.S. government.

In some circumstances, it is not only illegal to retain the services of such persons while they are serving as Government Officials, but it is illegal even to initiate discussions with them regarding future employment or engagement of their services. Employees who wish to hire or contract with a Government Official in any capacity must contact the Legal Department prior to initiating, negotiating and entering into such a relationship.

**POLICY ADMINISTRATION**

The Chief Compliance Officer shall be responsible for the administration of this policy.

**RAISING CONCERNS**

Employees who or suspect an anti-corruption violation involving CVG should report it immediately to their manager, to any member of the Legal Department or to the CVG Ethics Line. As permitted by law, an employee's failure to alert CVG of known or suspected wrongdoing of which the employee has knowledge may, by itself, subject that employee to disciplinary action. CVG will not permit retaliation of any kind against any employee who reports misconduct in good faith.