

Corporate Compliance Policy Guideline

The management hereby adopts the following guideline on corporate compliance as part of their strategy:

Corporate Compliance

Preamble

IDEAL AUTOMOTIVE aims to compete successfully through innovation, quality, reliability and fairness. We adhere to legally compliant and socially responsible corporate management.

Principles

IDEAL AUTOMOTIVE respects applicable law and expects the same from its employees and business partners. This policy specifies areas of particular practical relevance.

Fair Competition

IDEAL AUTOMOTIVE is fully committed to securing and maintaining fair competition in compliance with the statutory requirements.

Integrity in Business Transactions

Our company does not tolerate corruption and the undue granting of advantages. Personal gain may neither be demanded nor accepted, offered or granted.

Commitment to Sustainability

The health and safety of people and the protection of the environment are an essential part of responsible behaviour in our company.

Legally Compliant Conduct

IDEAL AUTOMOTIVE undertakes to observe and comply with applicable laws and regulations.

Proper Reporting

Business processes shall be adequately documented. Reports and records shall be accurate and truthful. The principles of proper accounting and balancing shall be adhered to.

Social Responsibility

We respect and protect the dignity of each individual. We expect our employees to treat their colleagues as well as third parties in a friendly, objective, fair and respectful manner. No discrimination and harassment of any kind will be tolerated.

Non-disclosure

Trade and business secrets may not be disclosed to third parties. This obligation continues to apply even after the employment relationship has ended. This applies equally to the industrial property rights of third parties.

Conflicts of Interest

Conflicts of interest between official tasks and private interests shall be avoided. Personnel decisions or decisions on business relationships with third parties shall be based on factual criteria only.

Cooperative Interaction with the Authorities

IDEAL AUTOMOTIVE undertakes to maintain a cooperative relationship with all competent authorities. Information provided shall be complete and accurate.

Implementation

To avoid violations of laws and regulations, employees have the opportunity to use the necessary information resources and seek advice.

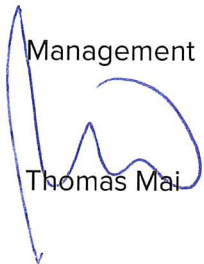
Each supervisor is responsible for ensuring compliance with the rules of the Corporate Compliance Policy, the Company's internal rules and statutory requirements.

Each employee has the right and the duty to report violations of the Corporate Compliance Policy. This can also be done anonymously.

Bamberg, 29-05-2018

Management

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