

MILLER INDUSTRIES, INC. CODE OF CONDUCT

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TABLE OF CONTENTS

POLICY STATEMENT	3
APPROVALS AND WAIVERS	3
BUSINESS PRACTICES	4
CONFLICTS OF INTEREST.....	4
Activities Outside the Company	4
Financial Interests in Third Parties.....	4
Competitor Relationships	5
Corporate Opportunities & Resources.....	5
Indirect Interests and Relationships.....	5
Loans and Advances to Directors and Executive Officers	5
BUSINESS RELATIONSHIPS.....	6
Customer Relationships.....	6
Suppliers and Distributors.....	6
Contracts and Commitments	6
Employees.....	7
FAIR COMPETITION AND ANTITRUST	7
ANTI-CORRUPTION, ANTI-BRIBERY, AND ANTI-MONEY LAUNDERING	7
Anti-Corruption Laws	7
Anti-Bribery and Fraud.....	8
Gifts.....	8
Meals, Entertainment, and Travel	9
Investment Activities.....	9
Anti-Money Laundering.....	10
INTERNATIONAL TRADE LAW, EXPORT AND IMPORT CONTROLS, SANCTIONS, AND EMBARGOES.....	10
Anti-Boycott Compliance	10
POLITICAL CONTRIBUTIONS AND LOBBYING.....	10
ACCURACY OF REPORTS, RECORDS, AND ACCOUNTS	10
INSIDER TRADING AND COMMUNICATIONS WITH THIRD PARTIES	11
Insider Trading.....	11
Full and Fair Disclosure: Communications with the Media and the Financial Community	11
Confidential Information	11
GOVERNMENT INVESTIGATIONS.....	12
GOVERNMENT CONTRACTING	12
SUPPLY CHAIN POLICY	13
Counterfeit Parts	13
CONFLICT MINERALS POLICY.....	13
QUALITY ASSURANCE	14
LABOR AND EMPLOYMENT PRACTICES	14
HUMAN RIGHTS.....	14
FORCED LABOR, SLAVERY, AND HUMAN TRAFFICKING.....	14
Policy Prohibiting Human Trafficking as a Government Contractor	14
CHILD LABOR	15
WAGES, BENEFITS, AND WORKING HOURS.....	15
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	15
HARASSMENT AND DISCRIMINATION POLICY.....	15
DIVERSITY, EQUITY, AND INCLUSION	16
EMPLOYEE HEALTH AND SAFETY.....	16

RETALIATION POLICY	16
VIOLENCE PREVENTION POLICY	16
SUBSTANCE ABUSE POLICY.....	16
COMMUNITY INVOLVEMENT	17
INFORMATION TECHNOLOGY AND DATA GOVERNANCE	17
INTELLECTUAL PROPERTY AND DIGITAL ASSETS	17
TECHNOLOGY USE AND PERSONAL PRIVACY	17
ARTIFICIAL INTELLIGENCE (AI) POLICY	17
ELECTRONIC INFORMATION SYSTEMS POLICY	18
ACCEPTABLE USE POLICY.....	18
DATA PROTECTION.....	19
SOCIAL MEDIA	19
ENVIRONMENT	19
ENVIRONMENTAL COMPLIANCE AND SUSTAINABILITY	19
GREENHOUSE GAS EMISSIONS.....	20
ENERGY.....	20
WATER.....	20
WASTE	20
USE OF CHEMICALS	20
ENVIRONMENTAL MANAGEMENT SYSTEMS	20
COMPLIANCE AND REPORTING.....	21
COMPLIANCE.....	21
REPORTING PROCEDURES AND OTHER INQUIRIES	21
SUMMARY	21

MILLER INDUSTRIES, INC.

AMENDED AND RESTATED CODE OF BUSINESS CONDUCT AND ETHICS

POLICY STATEMENT

The Board of Directors of Miller Industries, Inc. has adopted this Amended and Restated Code of Business Conduct and Ethics (the “Code”). The purpose of the Code is to reinforce and enhance the commitment of Miller Industries, Inc. and its subsidiaries (collectively, the “Company” or “We”) to an ethical way of doing business. The Code defines business procedures and practices that are consistent with the Company’s corporate values. It does not cover every situation that could arise; instead it provides guiding principles that apply to all employees, officers, and directors.

These guiding principles hold everyone in the Company to the highest standards of business conduct. The Company respects human, cultural, and legal rights around the world and works systemically to uphold these values throughout our operations and value chain, in line with the spirit of internationally-recognized human rights. We believe that unsafe or unfair labor practices have no place in a global society. Our suppliers, contractors, customers, distributors, and end users (“Business Partners”) should also be committed to these values. All employees, officers, and directors are expected to read the Code carefully and comply with the policies set forth herein. This Code constitutes the Company’s “Code of Ethics” as defined in Item 406 of Regulation S-K and its “Code of Business Conduct and Ethics” in accordance with Section 303A.10 of the New York Stock Exchange (“NYSE”) Listed Company Manual.

The Company is committed to providing excellent value and service to its customers and end users. Adherence to the policies set forth in the Code will help achieve this goal. This Code also applies to any third parties that work with, on behalf of, or are associated with the Company. This Code must be considered when dealing with third parties in contact with the Company. These third parties include actual and potential Business Partners.

In some areas, the Company has prescribed rules for behavior of employees, officers, and directors that are more detailed than the general requirements of this Code. Compliance with those other Company policies is mandatory.

The Company employs people and conducts business in the United States and around the world. Its employees are citizens of different states and countries, and, as a result, its operations may be subject to many different laws, customs, and cultures. Although the Company’s values will not change, application of this Code may vary from one state to another and one country to another to ensure compliance with applicable law. No Company policy in this Code or elsewhere has any force to the extent that it would conflict with an applicable legal requirement.

APPROVALS AND WAIVERS

Certain provisions of this Code require acting with, or refraining from acting, unless prior approval is received from the designated channels as set forth below. Any waivers of provisions of this Code will be

granted only when justified by unusual circumstances. Such approvals or waivers of provisions of this Code may only be granted through the following:

- Approvals or waivers of the provisions of this Code for any of the Company's employees may only be granted by the Company General Counsel and Chief Compliance Officer.
- Approvals or waivers of the provisions of this Code for any of the Company's executive officers or Board members may only be granted by the Company's Board of Directors or an authorized Board committee.

Any waiver relating to executive officers and Board members is required to be promptly disclosed pursuant to the rules and regulations of the U.S. Securities and Exchange Commission ("SEC") and the New York Stock Exchange ("NYSE"). Changes in this Code may only be made by the Board of Directors and will be disclosed as required by the rules and regulations of the SEC and NYSE.

BUSINESS PRACTICES

CONFLICTS OF INTEREST

A conflict of interest arises when your personal interests interfere with your ability to act in the best interests of the Company. Conflicts of interest may arise in many situations. They occur most often when a director, officer or employee or his/her family members obtain some personal benefit at the expense of the Company. Employees, officers, and directors must perform their responsibilities on the basis of what is in the best interest of the Company independent of personal consideration or relationships. Non-employee Board members must perform their fiduciary duties as directors of the Company. Any conflicts of interest, both real and perceived, must be approved in advance.

You should disclose any potential conflicts of interest relating to the Company to our General Counsel and Chief Compliance Officer, who can advise as to whether or not the Company believes a conflict of interest exists. You should also disclose potential conflicts of interest relating to the Company involving your spouse, siblings, parents, in-laws, children, and anyone residing in your home.

Activities Outside the Company

Although the Company has no interest in preventing employees from engaging in lawful activities during non-working hours, employees must make sure that their outside activities do not conflict or interfere with their responsibilities to the Company. For example, without approval by the Company, employees generally may not:

- Engage in self-employment or perform paid or unpaid work for others in a field of interest similar to those of the Company;
- Use proprietary or confidential Company, customer, or end-user information for personal gain or to the Company's detriment; or
- Appear to represent the Company as the participant in an outside activity unless the Company has authorized the employee to represent the company.

Financial Interests in Third Parties

No director, officer, or employee should have a significant financial interest, either directly or

indirectly, in any Business Partner, competitor of the Company, or in any business transaction involving the Company, without full disclosure to and written clearance by the Board of Directors. The definition of significant financial interests depends on the facts of your individual situation, but generally includes your being an officer, director, partner, owner, or employee of any entity, or having stock ownership of one (1%) percent or more in a publicly-traded organization.

Competitor Relationships

You should avoid even the appearance of a conflict of interest in your relationships with competitors. You may not:

- Provide compensated or uncompensated services to a competitor, except for services rendered under a valid Company contract with the competitor;
- Disclose any Company proprietary information to a competitor, unless a nondisclosure agreement executed by the Company and the competitor is in place; or
- Utilize for any unauthorized purposes or disclose to a competitor or other third-party any proprietary data that has been entrusted to the Company by a Business Partner.

Corporate Opportunities & Resources

You are prohibited from taking for yourself personal opportunities that are discovered through the use of the Company's property, information, or position. You may not use Company property, information, or position for personal gain. Company resources may be used for minor personal uses, so long as such use is reasonable, does not interfere with your duties, does not conflict with the Company's business, and does not violate any Company policy.

You should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on the Company's profitability. All Company assets should be used for legitimate business purposes.

You may not compete with the Company, directly or indirectly, except as permitted by Company policies.

Indirect Interests and Relationships

A conflict of interest can also arise because of the business activities of your close relations. For example, you may have a potential conflict of interest whenever a close relative has a significant relationship with, or has a significant financial interest in, a Business Partner, or competitor of the Company. You may not make or attempt to influence any decision of the Company that could directly or indirectly benefit any of your close relatives. To protect you and the Company from the appearance of a conflict of interest, you should make appropriate disclosure of the interest to our General Counsel and Chief Compliance Officer or, if you are an executive officer or board member, to the Board of Directors.

Loans and Advances to Directors and Executive Officers

The Company is prohibited from extending or maintaining credit, or arranging for the extension or

renewal of an extension of credit in the form of a personal loan to any director or executive officer. Extensions of credit for non-executive officer employees shall be made in accordance with any other Company policy related to these matters.

BUSINESS RELATIONSHIPS

The Company seeks to outperform its competition fairly and honestly. The Company seeks competitive advantages through superior performance, not unethical or illegal business practices. When acting on behalf of the Company, you must endeavor to deal fairly with the Company's Business Partners, competitors, and employees and must not take advantage of them through manipulation, concealment, abuse of confidential information, misrepresentation of material facts, or any unfair-dealing practice.

Customer Relationships

Our customers and end users are of the utmost importance to the Company. When acting on behalf of the Company, you must always treat customers, potential customers, and end users according to the highest standards of business conduct.

It is the Company's policy to sell our products and services on their merits and to avoid making disparaging comments about the products and services of competitors unless they can be substantiated. When acting on behalf of the Company, you should be careful in this regard in commenting upon the character, financial condition, or potential legal or regulatory problems of competitors.

Suppliers and Distributors

The Company's suppliers and distributors - companies and individuals that sell products and services to the Company or distribute our products on to customers and end users - are important to our business. When acting on behalf of the Company, you should always treat current and potential suppliers and distributors in accordance with the highest standards of business conduct.

Suppliers and distributors must be selected on the basis of objective criteria, such as quality, price, technical excellence, service reputation, and production/service capacity. The Company must understand the qualifications and associations of its suppliers and distributors, including the entity's business reputation, and relationship, if any, with foreign officials. The degree of scrutiny should increase if red flags surface. Additionally, refer to the Supply Chain Policy in this Code (pg. 13), and, separately, the Company's Supplier Code of Conduct (the "Supplier Code") for additional requirements associated with suppliers.

If you are working with current suppliers on behalf of the Company, you must never intentionally interfere with a supplier's contracts or business relations with a competitor of the Company. Likewise, those working with the Company's distributors must be alert to any deviation from the rules regarding the activity of those responsible for selling our products.

Contracts and Commitments

You may not enter into any agreement binding the Company without authorization. If there are any questions about signature authority for a given contract, contact our General Counsel and Chief

Compliance Officer or such officer's designee.

Employees involved in proposals, bid preparations, or contract negotiations should strive to ensure that all statements, communications, and representations to prospective customers and end users are truthful and accurate.

Employees

The Company is committed to fostering a work environment in which all individuals are treated with respect and dignity. Each individual should be permitted to work in a business-like atmosphere promoting a culture of compliance and integrity. Therefore, the Company expects that all relationships among persons in the workplace will be business-like. All directors, officers, and employees will promote an inclusive work environment by practicing appropriate and fair behaviors towards all individuals.

FAIR COMPETITION AND ANTITRUST

Fair competition laws, including the U.S. antitrust laws, limit what the Company can do with another company and what the Company can do on its own. Generally, the laws are designed to prohibit agreements or actions that reduce competition and harm consumers. You may not enter into agreements or discussions with competitors that have the effect of fixing or controlling prices, dividing and allocating markets or territories, or boycotting Business Partners. U.S. and foreign antitrust laws also apply to conduct when the company is operating in countries outside the U.S. and to imports and exports. Questions regarding fair competition laws should be referred to our General Counsel and Chief Compliance Officer.

ANTI-CORRUPTION, ANTI-BRIBERY, AND ANTI-MONEY LAUNDERING

Anti-Corruption Laws

Many countries in which we do business have specific laws against bribery. The United States Foreign Corrupt Practices Act (the "FCPA") and the United Kingdom Bribery Act are prominent examples of such laws. These laws can apply in both commercial transactions and with governmental officials. For example, the FCPA makes it illegal to promise, offer, or give "anything of value" to a non-U.S. public official, political party, party official, candidate for political office, employee of a public international organization, employee of a government-owned or controlled company or government instrumentality, or any representative or family member of the preceding categories. We abide by all such laws. While these laws vary in some respects, they all provide for far-reaching penalties against companies and individuals who are involved in bribery, including substantial fines and imprisonment of individuals. These laws also commonly require accurate accounting and recordkeeping for transactions. For example, the FCPA's accounting and record-keeping provisions require companies to keep detailed corporate books, records, and accounts, and prohibit the falsification of those materials. The accounting and record-keeping provisions apply to domestic as well as foreign operations of publicly-traded U.S. companies. The Company takes compliance with these laws very seriously.

In some countries, local custom may overlook or even encourage bribes, large or small, to improve business prospects. Simply stated, we do not do it. On occasion, we may have a need to hire outside agents or representatives to assist us with commercial or governmental negotiations. Those representatives are expected to follow our Code when acting on our behalf. We will never ask our

representatives to do what we are prohibited from doing ourselves.

Employees should use special care to avoid improper payments and supply of other items (gift-giving, meals, etc.) to government officials, employees of government-owned or controlled companies, or government instrumentalities. Bribery of any person is forbidden. Be watchful for bribe solicitations and any other indications that there is a risk of corrupt activity, such as a business partner's or proposed business partner's reputation for unethical business practices. Report such circumstances to our General Counsel and Chief Compliance Officer or through the whistleblower hotline.

Anti-Bribery and Fraud

No funds or assets of the Company may be paid, loaned, or otherwise disbursed as bribes, kickbacks, or other payments designed to influence or compromise the conduct of the recipient; and no employee of the Company may accept any funds or other assets (including those provided as preferential treatment to the employee for fulfilling their responsibilities) for assisting in obtaining business or for securing special concessions from the Company.

Company employees should conduct their business affairs in such a manner that the Company's reputation will not be impugned if the details of their dealings should become a matter of public discussion. Employees must not engage in any activity which degrades the reputation or integrity of the Company. To illustrate the strict ethical standard the Company expects every employee to maintain, the following conduct is expressly prohibited:

- Payment or receipt of money, gifts, loans, or other favors which may tend to influence business decisions or compromise independent judgment;
- Payment or receipt of rebates or kickbacks for obtaining business for or from the Company;
- Payment of bribes to government or public officials to obtain favorable rulings, improper advantage, or business; and
- Any other activity that would similarly degrade the reputation or integrity of the Company.

Any employee who is attempting or found to be offering, promising, receiving, accepting, authorizing, or condoning a bribe, kickback, or other unlawful payment or engaging in fraud will be subject to disciplinary action, including termination of employment. All employees have a responsibility to report any actual or attempted bribery, kickback, or fraud to the Company.

Gifts

Use of Company funds or other Company property for illegal, unethical, or otherwise improper purposes is prohibited. The purpose of business entertainment and gifts in a commercial setting must be to create goodwill and a sound working relationship, not to gain personal or business advantage with Business Partners.

Promotional expenses are seen by the Company as essential to showcase and advertise our products and services. Travel expenses are incurred in enabling visits to offices and to assess the quality of the Company's facilities and personnel. However, certain such expenditures may be deemed offenses under anti-corruption and anti-bribery laws.

It is also understood that it is often difficult for our colleagues and agents to know where to draw the line between what is a reasonable, bona fide expenditure and what is an unreasonable or inappropriate expenditure which may be construed to extend undue influence. These activities can also draw a Company representative unwittingly into a situation where improper behavior subsequently results. Furthermore, higher risks exist when the parties involved can be considered a “government official” or “public official.” Therefore, when acting on behalf of the Company, please contact the General Counsel and Chief Compliance Officer in writing before promising, paying for, or giving a gift to a government or public official. The General Counsel and Chief Compliance Officer will review the request and, if approved, will explain which procedures need to be satisfied when considering even a modest gift or gesture to a government or public official, including properly recording the gift in the Company’s books and records, and understanding if the gift or gesture is permitted under local law.

When acting on behalf of the Company, you may not accept a Business Partner discount for yourself unless it is generally available to all Company employees or to the public. It is never appropriate or permissible in connection with the business of the Company to accept or give cash or a cash equivalent from or to a Business Partner outside the Company’s normal business. Cash equivalents include, among other things, checks, money orders, and vouchers. You may not accept a loan from any person or entity doing business with the Company or seeking to do business with the Company, other than loans from an established financial institution in accordance with its normal lending practices and at interest rates that are generally available to the public.

Meals, Entertainment, and Travel

In connection with Company business, except as delineated below with regard to government or public officials, you may provide or accept meals and entertainment, including attendance at sporting or cultural events, as long as those things are in connection with an occasion at which business is discussed and is consistent with normal commercial custom. The gift-giving must not influence, or appear to influence, and is not intended to influence, selection and purchasing decisions or violate any applicable laws. The value of the activity must be reasonable and permissible under the Company’s expense account procedures. You should express care to ensure that such activities are incidental and that their value and frequency are not excessive under the applicable circumstances.

Please contact the General Counsel and Chief Compliance Officer in writing before promising or paying for any meals, entertainment, or travel for any government or public officials. The General Counsel and Chief Compliance Officer will review the request and, if approved, will explain which procedures need to be satisfied when providing meals, entertainment, or travel for a government or public official, including properly recording the expenses in the Company’s books and records, and understanding if the expense is permitted under any anti-corruption or local laws.

Investment Activities

Unless you have sought and received pre-approval from our General Counsel and Chief Compliance Officer, you may not:

- Participate in so-called “directed shares,” “friends and family,” and similar stock purchase programs of the Company’s Business Partners;
- Invest in non-public companies that are, or are likely to become Business Partners of the

- Company; or
- Invest in non-public companies in which the Company has made or is expected to make an investment.

Anti-Money Laundering

The Company will not facilitate or support money laundering in any form and will be alert for signs of money laundering. Any suspicious transactions must be reported to the General Counsel and Chief Compliance Officer.

INTERNATIONAL TRADE LAW, EXPORT AND IMPORT CONTROLS, SANCTIONS, AND EMBARGOES

The Company will comply with applicable laws and regulations governing international trade, including the import, export, and re-export of goods, software, services, and technology. The Company will make accurate customs declarations and provide all required information regarding supplied goods and services upon request, such as commodity classification codes, country of origin, and export control classifications. Additionally, the Company will comply with all applicable restrictions on trade and economic sanctions and/or embargoes involving certain countries, regions, companies, entities, or individuals. Inquiries regarding whether a transaction on behalf of the Company complies with an applicable sanction and trade embargo programs should be referred to our General Counsel and Chief Compliance Officer.

Anti-Boycott Compliance

United States law prohibits the Company from participating in any foreign boycott or embargo that is not approved by the U.S. government. We must report any requests to participate in boycotts or embargoes to the U.S. authorities. Not doing business with a “blacklisted” company is one example. Another is the Arab League boycott of Israel. Any such request must be reported immediately to our General Counsel and Chief Compliance Officer.

POLITICAL CONTRIBUTIONS AND LOBBYING

No political contributions are to be made using Company funds or assets, or the funds or assets of any Company subsidiary, to any political party, political campaign, political candidate, or public official in the United States or any foreign country, unless the contribution is lawful and expressly authorized in writing by our General Counsel. In addition, you may not make a political contribution on behalf of the Company or with the appearance that such contribution is being made on behalf of the Company, unless the contribution is lawful and expressly authorized in writing by our General Counsel and Chief Compliance Officer. A “contribution” is any direct or indirect payment, distribution, loan, advance, deposit, or gift of money, services, or anything of value in connection with an election or to an organization or group formed to support or defend a referendum or ballot issue.

Nothing in this Code is intended to discourage you from making contributions of your own time or funds to political parties or candidates of your choice. However, you will not be compensated or reimbursed by the Company for any personal contributions. Also, participation in such activities should be done in a way that does not interfere with your responsibilities as an employee of the Company.

ACCURACY OF REPORTS, RECORDS, AND ACCOUNTS

You are responsible for the accuracy of your records, time sheets, and reports. Accurate information is essential to the Company's ability to meet legal and regulatory obligations and to compete effectively. The records and books of account of the Company must meet the highest standards and accurately reflect the true nature of the transactions they record. Destruction of any records, books of account, or other documents, except in accordance with the Company's document retention policy, is strictly prohibited. You must not create false or misleading documents or accounting, financial, or electronic records for any purpose relating to the Company, and no one may direct an employee to do so. Employees are also responsible for accurately reporting time worked.

No undisclosed or unrecorded account or fund may be established for any purpose. No false or misleading entries may be made in the Company's books or records for any reason. No disbursement of corporate funds or other corporate property may be made without adequate supporting documentation or for any purpose other than as described in the documents. When acting on behalf of the Company, you must comply with generally accepted accounting principles and the Company's internal controls at all times. These internal accounting controls are to be sufficient to provide reasonable assurances that transactions are properly authorized and recorded, access to assets is permitted only as authorized, and recorded assets are compared with existing assets at reasonable intervals.

INSIDER TRADING AND COMMUNICATIONS WITH THIRD PARTIES

You are not permitted to use or share the Company's confidential information for stock trading purposes or for any other purpose except to conduct our business.

Insider Trading

Trading in securities with material non-public insider information is prohibited by law. The Company has adopted an Insider Trading Policy, and all directors, officers, and employees of the Company must carefully review and comply with it. Please see the Company's Insider Trading Policy for additional information.

Full and Fair Disclosure: Communications with the Media and the Financial Community

The Company communicates with the press and with the financial community through official channels only. The Company's policy is to provide accurate and timely information about its business to investors, the media, and the general public. All inquiries received from financial analysts or the media concerning the Company should be directed to the Chief Executive Officer, Chief Financial Officer, or to any other person any of the foregoing may designate. All legal inquiries concerning the Company should be referred to our General Counsel and Chief Compliance Officer.

Confidential Information

You must maintain the confidentiality of information such as patents, trade secrets, and know-how entrusted to you by the Company and its Business Partners, except when disclosure is authorized or legally mandated. Such confidential information includes all non-public information, including information that might be of use to competitors or harmful to the Company and its Business Partners, if disclosed.

You may not use such confidential information for your personal or private benefit, or for the

benefit of anyone else during or after your tenure with the Company.

GOVERNMENT INVESTIGATIONS

It is the policy of the Company to cooperate with all government investigations. You must promptly notify our General Counsel and Chief Compliance Officer of any government investigations or inquiries from government agencies concerning the Company. You may not destroy any record, books of account, or other documents relating to the Company except in accordance with the Company's document retention policy. If you are aware of a government investigation or inquiry, you may not destroy any record, books of account, or other documents relating to the Company unless advised by our General Counsel and Chief Compliance Officer or such individual's designee that you may continue to follow the Company's normal document retention policy.

You must not obstruct the collection of information, data, or records relating to the Company. The Company provides information to the government that the government is entitled to during an inspection, investigation, or request for information. You must not lie to government investigators or make misleading statements in any investigation relating to the Company. You must not attempt to cause any employee to fail to provide accurate information to government investigators. You have the right to consult your own legal counsel at your own expense in connection with any government investigation.

GOVERNMENT CONTRACTING

Detailed laws and regulations govern virtually every aspect of doing business with the U.S. and foreign government and its agencies, as well as doing business with state and local governments and their agencies. Activities that might be permitted when working with the private sector may be improper or even illegal when a national, state, or local government is the customer or end user.

You should seek to adhere to the highest standards of honesty and integrity in your relations with government officials and employees when acting on the Company's behalf. For example, you should observe the following principles when bidding or performing government contracts:

- Do not offer or provide meals, transportation, gifts, or other consideration to government employees except as permitted under applicable law and Company policy.
- Obey the regulations governing current and post-government employee conflicts of interests. Obtain all appropriate government approvals prior to recruiting or hiring current or former government employees.
- Obtain appropriate licenses prior to exporting or even discussing certain technologies with citizens of other countries.
- Obey any requirements that may restrict access to source selection or competitive information.

Businesses owned by foreign governments are subject to the same set of rules under the FCPA and may be subject to similar rules under the laws of that country.

If you deal with government representatives on behalf of the Company or with government owned enterprises, you are responsible for knowing and obeying the laws and regulations applicable to doing business with federal, state, and local government entities.

SUPPLY CHAIN POLICY

Our supply chain plays a fundamental role in achieving the Company's goals and ensuring our products remain competitive and meet our customers' specifications. We aim to conduct ethical and responsible supply chain management which includes selecting suppliers which uphold Company values, international labor standards, and show a commitment to protecting the environment and advancing human rights.

We are committed to sourcing components and materials from companies that share our values. We believe that unsafe or unfair work practices, human trafficking, slavery, and child labor have no place in our global society. Our suppliers should provide a safe and hazard-free work environment, uphold fair labor laws, which includes paying employees with a fair and living wage, and decline to work with partners who engage in corruption. The Company takes proactive steps to ensure these types of risks are not present in our operations, and we expect our business partners to do the same and to alert us whenever an alleged violation occurs. We are aware that our suppliers may come into contact with vulnerable or protected groups, as included in the UN Declaration on the Rights of Indigenous People, and We expect our suppliers to comply with international standards and ensure due care is given to these communities so that their rights are not infringed upon.

In order to effectively implement the Supply Chain Policy, the Company's suppliers are expected to comply with the Company's Supplier Code unless local laws limit or prohibit compliance. The Supplier Code is communicated to all new and existing suppliers. The Company maintains discretion to engage in monitoring activities to assess compliance with the Supplier Code, including on-site evaluation of facilities and accounting records. Suppliers who do not meet the requirements of the Supplier Code will be provided a reasonable timeline to achieve the standards of the Supplier Code. The Company reserves the right to terminate its business relationship with any Supplier who fails to do so or refuses to comply with the Supplier Code.

Counterfeit Parts

The Company is committed to minimizing the risk of introducing counterfeit and/or diverted parts and materials into deliverable products and adhering to relevant technical regulations in the product design process.

CONFLICT MINERALS POLICY

The Company is committed to sourcing components and materials from companies that share its values about human rights, ethics, and environmental responsibility. The Company supports the goals and objectives of Section 1502 of the Dodd-Frank Act, (the "Act") which aims to prevent the use of conflict minerals that directly or indirectly finance or benefit armed groups in The Democratic Republic of the Congo (DRC) or an adjoining country as defined in the Act. Conflict minerals include: columbite-tantalite (coltan) (i.e., tantalum), cassiterite (i.e., tin), gold, wolframite (i.e., tungsten), or their derivatives and could expand to include any other mineral or their derivative determined by the U.S. Secretary of State to be financing the DRC conflict. The Act requires companies to perform due diligence with respect to the sourcing of conflict minerals and to file annual reports relating to use of conflict minerals. The Company is actively working toward complying with the conflict minerals diligence and reporting obligations required under the Act, and ensuring its activities are not contributing to the

armed conflict in the DRC and adjoining countries. Through these actions, the Company expects to support both peaceful negotiations in the DRC and neighboring countries as well as a responsible, sustainable minerals trade and stable economies.

In addition, The Company encourages its suppliers to responsibly source conflict minerals and derivative metals within the DRC and neighboring countries from conflict free mines and smelters (those which do not fund armed groups engaged in conflict and human rights abuses) to prevent an embargo and associated worsening of economic conditions and human suffering.

QUALITY ASSURANCE

The Company is recognized as the global leader in towing and recovery equipment. For us to sustain this position, we must ensure that our products and services meet or exceed customer requirements. To help us achieve this objective, we have developed, implemented, and maintain a Quality Management System in accordance with the requirements of the ISO 9001 standard. This system assures quality of design, process, and conformance with a clear focus on continuous improvement. All employees are expected to play an active part in this process by engaging daily in identifying and solving problems. Additionally, all employees are expected to follow procedures, operational controls, and work instructions relevant to their responsibilities.

LABOR AND EMPLOYMENT PRACTICES

HUMAN RIGHTS

The Company acknowledges and respects all internationally-recognized human rights. We support the protection of fundamental human rights, as defined in the United Nations Universal Declaration of Human Rights. We take measures to reduce the risk of potential human rights violations in our operations and throughout our value chain.

FORCED LABOR, SLAVERY, AND HUMAN TRAFFICKING

The Company provides fair compensation to all employees. Forced labor, slavery, and human trafficking are strictly prohibited across all segments of our operations and value chain, whether in the form of prison labor, bonded labor, indentured labor, slavery, or otherwise.

Policy Prohibiting Human Trafficking as a Government Contractor

Human Trafficking is a violation of human rights and refers to the forcing, coercion, or defrauding of people through sexual, physical, and/or psychological violence. As a contractor to the U.S. Government, the Company is required by law to notify all employees who work with our federal customers or end users of the U.S. Government's zero-tolerance policy regarding human trafficking. The Company requires all employees, suppliers, and supplier employees to strictly adhere to this policy. Accordingly, under this policy, which is derived from Federal Acquisition Regulation (FAR) 52.222-50, U.S. Government contracts for acquisitions of goods and services prohibit contractors, contractor employees, suppliers, and supplier employees from:

- Engaging in severe forms of trafficking in persons, which are generally defined to include

- any conduct that involves sex trafficking or involuntary servitude;
- Procuring commercial sex acts, which are defined as any sexual activity on account of which anything of value is given to or received by any person; or
- Using forced labor in the performance of a government contract. Forced labor generally includes any circumstances where labor or services are obtained from a person using acts or threats of serious harm, physical restraint, or abuse of law or the legal process.

Failure to respect this regulation and the principle of opposing human trafficking may result in the Company being barred from work on government contracts and a disciplinary action up to and including termination for any policy violations.

Employees must strictly adhere to this policy and report any actual or suspected violations of this policy to their manager, and our General Counsel and Chief Compliance Officer. Employees shall avoid any situation where their actions could create the appearance of human trafficking. Employees are expected to seek guidance from their manager and our General Counsel and Chief Compliance Officer whenever questions arise regarding this policy, and they are expected to promptly report any actual or suspected violations of this policy.

CHILD LABOR

The Company does not tolerate the use of child labor and complies with all local minimum employment age requirements in our respective locations.

WAGES, BENEFITS, AND WORKING HOURS

The Company complies with all applicable local wage and labor laws that govern employee compensation, benefits, and working hours.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

The Company complies with all U.S. Department of Labor and international regulations governing the rights of employees to join or not join associations and bargain collectively. We encourage our employees to communicate openly with management regarding working conditions and management practices without fear of reprisal, intimidation, or harassment.

HARASSMENT AND DISCRIMINATION POLICY

The Company is committed to providing an environment free of unlawful harassment or discrimination regarding gender, race, disability, ethnicity, nationality, religion, sexual orientation, gender identity, or other protected status under applicable laws in all areas. Because of this commitment, the Company strictly prohibits any employee, including managers and supervisors, from engaging in unlawful harassment or discrimination based on protected status. The term "harassment" may include, but is not limited to, slurs, epithets, threats, derogatory comments, unwelcome jokes, or other verbal, graphic, or physical conduct relating to an individual's protected status. Harassment may also include unwelcome sexual advances, requests for sexual favors, and other verbal and physical conduct of a sexual nature.

Unlawful discrimination and harassment, sexual or otherwise, will not be tolerated by the Company. Employees who violate this commitment will be subject to discipline up to and including

termination. Any employee who feels that they are a victim of such harassment or is a witness to any form of harassment must immediately report the matter using the procedure described in the Employee Handbook. The Company will promptly investigate all reports as confidentially as possible.

Employees have a duty to immediately report harassment, discrimination, or retaliation regardless of whether it is directed at them or someone else. Such reporting must be done in accordance with the Company's reporting procedures described in the Employee Handbook.

DIVERSITY, EQUITY, AND INCLUSION

Diversity, equity, and inclusion align with our core values of respect, integrity, collaboration, innovation, trust, and excellence. To reinforce our values, we strive to foster a company culture that is based on treating others the way we would like to be treated in an environment that is inclusive, diverse, fair, and engaged. We aim to create a working space where all employees are supported to achieve their fullest potential equally.

EMPLOYEE HEALTH AND SAFETY

The Company puts its people first and strives to provide each employee with a safe and healthy work environment, conducting its operations in compliance with all applicable environmental and health and safety laws and regulations. We actively promote a culture of accident prevention and risk awareness through ongoing training and information initiatives. Each employee has responsibility for maintaining a safe and healthy workplace for all employees by following applicable health and safety rules and practices and reporting accidents, injuries and unsafe equipment, practices, or conditions.

RETALIATION POLICY

The Company, its employees, officers, and directors must not discharge, harass, discriminate against, intimidate, or otherwise act wrongfully towards any employee for raising in good faith any concern, question, or complaint. Retaliation in any form against an individual who reports in good faith is a violation of this Code or of law, even if the report is mistaken or who assists in the investigation of a reported violation, is itself a serious violation of the Code and in certain circumstances may constitute criminal violations of law. However, individuals who knowingly submit a false report shall be subject to disciplinary action. Acts of retaliation should be reported immediately and will be disciplined appropriately.

VIOLENCE PREVENTION POLICY

The safety and security of employees is vitally important to the Company. The Company will not tolerate violence or threats of violence in or related to the workplace. If you experience, witness, or otherwise become aware of a violent or potentially violent situation that occurs on the Company's property or affects the Company's business, then you must immediately report the situation to your supervisor or our General Counsel and Chief Compliance Officer.

SUBSTANCE ABUSE POLICY

Substance abuse can pose serious health and safety hazards in the workplace. The Company is dedicated to achieving an environment free of substance abuse for the health and well-being of all of

our employees and for the benefit of the Company.

The Substance Abuse Policy of the Company is incorporated herein by this reference as the Company's formal Substance Abuse Policy. The policy is compassionate but firm. The use of illegal drugs and the misuse of alcohol and over-the-counter or prescription drugs is prohibited in the workplace. The workplace includes anywhere that an employee is conducting the Company's business, regardless of time or location.

COMMUNITY INVOLVEMENT

The Company understands the importance of supporting the communities in which it operates. In particular, it is focused on contributing to the advancement and development of our communities through various involvement initiatives such as philanthropic endeavors, local recruitment, and support of educational opportunities. The Company fosters a culture which encourages employees to volunteer and participate in charitable activities that address pertinent needs of the communities in which it operates.

INFORMATION TECHNOLOGY AND DATA GOVERNANCE

INTELLECTUAL PROPERTY AND DIGITAL ASSETS

The Company considers information we own to be an asset and we protect it accordingly. Some information we communicate publicly, including advertising, product documentation, news releases, and public financial reporting. Everything else – including trade secrets, confidential information, financial information, new product or service development plans, and other corporate and personal information – we protect through appropriate and reasonable safeguards and when applicable, legally-enforceable rights. You may not disclose or use for your benefit any information that is not publicly available.

TECHNOLOGY USE AND PERSONAL PRIVACY

The Company provides various technology resources and authorizations to use those resources to assist in performing your duties on behalf of the Company. You have the responsibility to use the Company's technology resources in a manner that complies with applicable laws and Company policies. The Company allows the incidental personal use of the Company's information systems (generally desktop PCs/laptops/tablets/iPhones/iPads and email), subject to certain restrictions. Except where mandated by law, you are not guaranteed personal privacy for information sent to, sent from, or stored in Company systems. All documents and data, including electronic communications, and technology resources are subject to review, examination, legal discovery, and the like, by the Company at any time.

ARTIFICIAL INTELLIGENCE (AI) POLICY

Use of AI systems, such as ChatGPT and other third-party AI applications that involve the input of Company confidential information, or that could be used to generate work product for The Company, is a violation of Company policy unless such use is authorized by the prior consent of our Chief Information Officer. Without such consent, AI systems may not be used to generate work products or provide services. Company data may not be input into such AI systems. Where applicable, all such services are blocked from Company corporate networks and devices.

The Company does employ the use of some closed-loop AI systems in various vendor products related to network security, endpoint security, email filtering and security, and some user applications that are marketed as AI but are more like robotic process automation (RPA).

Use of other closed-loop AI systems may be permitted on a case-by-case basis to satisfy business needs.

ELECTRONIC INFORMATION SYSTEMS POLICY

All Company business must be conducted using the Company's electronic information systems and devices provided by the Company for that purpose. Personal devices, computers, email or other subscription accounts - including free services - may not be used for Company business with some exceptions listed below. Conversely, except for permitted incidental personal use, as stated above, use the Company's electronic information systems for business purposes only.

This policy applies to all electronic resources that are owned, leased, or authorized by the Company, used on or accessed from Company premises or outside of Company premises, or used for Company business. This policy also applies to all activities, on or off company premises, that use any Company-paid accounts, subscriptions, or other technical services such as Internet and Web access, and any electronic messaging (e.g., email, voicemail, text, etc.). This policy applies to handheld mobile devices that are used for Company business or to access Company information systems or resources, on or outside the Company's premises, whether owned, managed, or issued by the Company or the employee. Employees and all other persons authorized to use or otherwise using the Company's information systems (each a "user" and collectively "users") are subject to this policy.

Employees who violate this Electronic Information Systems Policy may be subjected to disciplinary action, up to and including termination of employment. In addition, the Company may advise appropriate law enforcement agencies of any illegal violations of this policy and cooperate in investigations conducted by those agencies.

ACCEPTABLE USE POLICY

Except for permitted personal incidental use as stated above, users may use Company information systems only for appropriate Company business. No material inappropriate for the workplace should be accessed or transmitted using the Company's information systems, and both the Company's and others' intellectual property rights and copyrights should be respected. All general workplace rules apply, including, without limitation, prohibitions on harassment and the creation of a hostile work environment.

Access to the Company's technology resources is within the sole discretion of the Company and subject to Company policies. Generally, you are given access to the Company's various technologies consistent with your job functions. The Company reserves the right to limit such access by any means available to it, including revoking access altogether. Users are not permitted to access resources which they are not specifically authorized to use and may not use any other user's credentials to circumvent controls designed to restrict access.

You may not use any of the Company's technology resources: (i) for any illegal purpose, (ii) in violation of any Company policy, (iii) in a manner contrary to the best interests of the Company, (iv) for personal gain, (v) in any way that discloses confidential or proprietary information or trade secrets of the Company or third parties on an unauthorized basis.

EXCEPTIONS FOR PERSONAL DEVICES

The following exceptions are allowed for Company employees on their personal devices:

- Installing the Okta Verify app to facilitate their secure access to Company-provided resources;
- Installing the Infor Go app on their personal mobile devices to access the Company's Human Resources (GHR) and Workforce Management (WFM) systems for their personal information;
- Access their personal information in the Company's GHR/WFM systems from other personal devices at home;
- Microsoft Outlook and Microsoft Teams on their personal mobile devices linked to their Company-provided accounts.

DATA PROTECTION

The Company is committed to protecting the data it collects, uses, and stores in accordance with applicable laws and regulations, such as the General Data Protection Regulation (GDPR), California Consumer Privacy Act (CCPA), Virginia Consumer Data Protection Act (VCDPA), and others. Employees and contractors must comply with the Company's Personal Data Protection Policy and its corresponding procedures.

SOCIAL MEDIA

Use of social media presents certain risks and carries with it certain responsibilities. When using social media, except where expressly authorized, employees must: be respectful; be honest and accurate; express only their personal opinions and refrain from speaking on behalf of the Company; and refrain from using social media at work. Additionally, social media activity that includes discriminatory remarks, harassment, or threats of violence or similar conduct will not be tolerated. All employees must read and comply with the Company's Social Media Policy.

ENVIRONMENT

ENVIRONMENTAL COMPLIANCE AND SUSTAINABILITY

The Company is committed to complying with applicable environmental laws and regulations, as well as promoting a culture of environmental protection and sustainability. We aim to limit our environmental impact through sustainable business practices and operational efficiency that reduces waste, emissions, energy intensity, and natural resource depletion. We regularly review our environmental impacts across these areas and look for opportunities to reduce them. Potential impact reduction opportunities are evaluated based on a number of factors, including severity, frequency, and feasibility.

All employees must comply with applicable environmental laws and regulations, as well as internal policies, procedures, and work instructions for processes and activities that have potential environmental impact. The Company internally monitors our environmental compliance through regular inspections and audits.

GREENHOUSE GAS EMISSIONS

The Company strives to take appropriate measures to limit air emissions from our operations that have a negative impact on the environment and human health, including greenhouse gas (GHG) emissions. We are committed to complying with GHG disclosure requirements for our company and our value chain where feasible.

ENERGY

We aim to conduct our operations in an energy efficient manner and take steps to limit energy use and intensity. The Company encourages the continued utilization of renewable energy sources in its delivered power where practical.

WATER

We take a responsible approach regarding water use and strive to conduct our operations in a manner that limits pollution to waterways.

WASTE

The Company is committed to complying with all applicable hazardous waste regulations and international agreements, including the Resource Conservation and Recovery Act, the Minamata Convention for mercury-containing waste, and the Basel Convention for the export of hazardous waste.

Operational efficiency is one of the Company's core goals, and as such, we are constantly striving to limit the amount of waste generated throughout our operations. We also proactively search for methods to divert generated waste from the landfill, such as recycling efforts, reusing spent materials, and energy recovery.

USE OF CHEMICALS

The Company is committed to complying with all applicable regulations governing chemical use and export. We aim to limit or prohibit the use of certain regulated chemicals, including but not limited to Substances of Very High Concern as defined in the EU's REACH regulation, "persistent organic pollutants" as defined in the Stockholm Convention, or per- or polyfluoroalkyl substances as defined in the Toxic Substances Control Act. All employees must comply with applicable laws and regulations regarding chemical use and export, as well as applicable health and safety procedures or precautions.

ENVIRONMENTAL MANAGEMENT SYSTEMS

The Company is committed to following the principles and requirements of ISO 14001 and continual improvement of the Environmental Management System. All employees play an active part in

protecting the environment and improving the Environmental Management System through:

- Continual education and awareness of how to prevent environmental pollution, preserve natural resources, and improve the EMS;
- Operating mindfully to reduce unnecessary waste generation and limit resource and energy usage;
- Following the procedures, operational controls, and work instructions given for each process that affects the environment; and
- Complying with all applicable environmental laws and regulations.

COMPLIANCE AND REPORTING

COMPLIANCE

Any violation of this Code committed by an employee of the Company is considered a material breach of the employee's employment contract, if any, and of the terms of the employee's employment with the Company. In such instance, the Company will be entitled to pursue all remedies allowed by applicable law, including any disciplinary action and termination. Disregard of any criminal statute underlying this Code may require the Company to refer such violation to the appropriate authorities.

Any board member who violates the provisions of this Code will be subject to disciplinary action up to and including removal, as deemed by the Board of Directors with proper approvals from the stockholders when necessary. Disregard of any criminal statute underlying this Code may require the Company to refer such violation to the appropriate authorities.

REPORTING PROCEDURES AND OTHER INQUIRIES

Questions regarding the policies in this Code may be directed to our General Counsel and Chief Compliance Officer. Managers and supervisors are also resources who can provide advice and guidance to employees on ethics and compliance concerns. If you have knowledge of, or questions or concerns about, an actual or possible violation of the provisions of this Code, you must promptly report the matter to your immediate supervisor or to our General Counsel and Chief Compliance Officer. Members of the Board of Directors are encouraged to discuss any issues or concerns with outside counsel. Possible violations may also be reported to the anonymous confidential whistleblower hotline. Accounting or SEC complaints may be submitted directly to the whistleblower hotline in accordance with the Whistleblower Procedure.

SUMMARY

The Code represents only a starting point in assuring that you do your part in fulfilling the Company's commitment to both the law and the highest ethical standards. It is your responsibility to adhere not only to the specific directives of these guidelines, but also to their spirit. This document is not an employment contract between you and the Company, nor does it modify your relationship with the Company. This Code is intended to clarify your existing obligation for proper conduct. The standards may change from time to time at the Company's discretion. Your continued employment acts as your acceptance of any such change and your agreement to comply therewith. The most current version of

this document can be found on the Company's website. The Company reserves the right to revise this policy at any time.