

Global Code of Ethics

1. Purpose and Scope

At **A.L. Group**, as a global leader in automotive filtration, our mission is to provide advanced, high quality and efficient solutions for the automotive industry and users. The Group's Code of Ethics serves as a compass for our day-to-day business conduct and guides the way we make decisions and operate. The principles set out in this Code are supported and reinforced by the relevant policies, procedures, and work guidelines across the organization.

This Code applies to every employee, officer, and director in our headquarters in **Israel** and our production sites in **Bulgaria, China, and the USA**. We also expect our business partners and suppliers to uphold these same principles.

2. Our Values

The Group values are at the core of everything we do and stand for. We see these values as the foundation of our corporate culture, and expect our employees to fully embrace them to further our success and that of our customers.



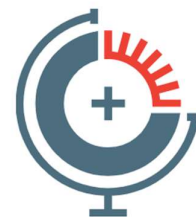
PERSONAL

We believe in partnering with our customers to build long-lasting relationships, honor our commitments, and go beyond expectations. As a result, we continue to provide innovation solutions that help our customers succeed in the global automotive industry.



PROFESSIONAL

We continue to learn, improve and strive to exceed the highest industry standards. It is our duty to perform according to the highest standard of professionalism and deliver outstanding results.



GLOBAL

With a global mindset, we have facilities in the US, China, Europe and the Middle East. This enables us to rapidly deliver shipments of any size to wherever our customers are in the world.

3. Our People – Human and Labor Rights

As a global employer, we respect the diverse legal landscapes of our operating regions while maintaining a high universal standard.

- **Zero Tolerance for Harassment:** We maintain a workplace free from physical, verbal, or psychological harassment.
- **Fair Labor Practices:**
 - **Child & Forced Labor:** We strictly prohibit any form of forced, bonded, or child labor in all jurisdictions.
 - **Working Hours & Compensation:** We comply with all local laws regarding wages, overtime, and benefits. We ensure that our employees in all regions receive a fair living wage that reflects local economic conditions and supports the well-being and financial security of our employees.
 - **Freedom of Association:** We respect the right of employees to communicate with management regarding working conditions without fear of reprisal.
- **Diversity and Inclusion:** We celebrate the multicultural nature of our team—from Ruse Bulgaria to Shanghai China, Greenville S.C USA to Rishon Le Zion Israel. We provide equal opportunity regardless of race, gender, religion, age, or nationality.
- **Empowering Our People:** We are committed to nurturing and empowering our people by creating an environment where everyone feels valued, heard, and encouraged to grow. We listen to our employees, welcome their ideas and perspectives, and provide constructive feedback as an opportunity for learning and development. We believe that open dialogue and continuous feedback strengthen individuals, teams, and the organization as a whole, creating a culture of mutual empowerment, trust, and growth.
We support our employees through training, mentoring, and one-on-one guidance, particularly during onboarding and throughout their professional development, helping them build the knowledge, skills, and confidence needed to succeed.

4. Health, Safety, and Environment (HSE)

At AL Group, the health and safety of our employees and the protection of the environment are fundamental to the way we operate. We place the highest priority on maintaining safe workplaces across our manufacturing sites, minimizing our environmental impact, protecting the health and well-being of our customers, and ensuring the quality and safety of our products.

- **Safety First:** We identify and mitigate risks associated with our production, chemical handling, and heavy machinery. No production target is more important than the life and health of a worker. Safety is non-negotiable. We are committed to preventing work-related injuries and illnesses through proactive risk management, compliance with applicable health and safety requirements, employee training and engagement, and the continuous improvement of our health and safety practices.
- **Climate Action and Net Zero:** Recognizing the urgency of climate change, AL Group is committed to reducing its greenhouse gas emissions and achieving Net Zero across its entire value chain by 2050, in alignment with global climate goals. This includes responsible waste management, adherence to emissions standards, energy efficiency and water conservation. We are committed to continuously advancing our climate action and embedding emissions reduction into our business decisions and operations.
- **Customer Health and Safety:** AL Group is committed to delivering high-quality, safe, reliable, and sustainable products while maintaining the highest standards of customer service. We continuously improve our processes and products in accordance with recognized quality, environmental, and occupational health and safety standards. We consider the environmental and health impacts of our products throughout their lifecycle, promoting durability, efficient use of resources, recyclability, responsible materials selection, and reduced waste and emissions. We provide customers with clear and accurate information to support the safe, responsible use, maintenance, disposal, and recycling of our products, and ensure compliance with applicable product and material requirements.

5. Business Integrity and Ethics

We are committed to responsible and ethical business practices across all markets in which we operate.

- **Anti-Corruption:** We prohibit all forms of bribery, "kickbacks," or facilitation payments to government officials or private partners. This is strictly enforced across all international borders. Our Anti-Corruption Policy provides clear guidance on gifts, hospitality, business courtesies, and interactions with third parties, and all employees are expected to understand and comply with these requirements.
- **Anticompetitive Practices:** **AL Group** is committed to conducting its business fairly and maintaining free and fair competition in compliance with applicable competition and antitrust laws. Employees must not engage in agreements or practices that restrict or distort competition, including agreements with competitors concerning prices, markets, customers, production, bids, or other commercially sensitive matters. Employees must also avoid the improper exchange of

competitively sensitive information and seek guidance when in doubt about competition law requirements.

- **Conflict of Interest:** AL Group has established clear policies and procedures to prevent and manage conflicts of interest across all levels of the organization. Employees and executives are required to disclose any potential conflicts, ensuring transparency and integrity in decision-making and safeguarding the Company's ethical standards. Employees must avoid any situation where their personal interests interfere with the interests of A.L Group.
- **Data Privacy:** We protect the personal data of our employees and the intellectual property of our customers according to **GDPR** (Europe) and other local privacy laws.
- **Information Security:** AL Group is committed to protecting the privacy, confidentiality, and security of Company and third-party information. We maintain appropriate policies, controls, and processes to prevent unauthorized access, disclosure, loss, or misuse of information and to safeguard the continuity of our operations. We regularly assess information security risks, continuously strengthen our security measures, and provide employees with training to promote responsible handling of personal and sensitive information. All employees are expected to protect the information entrusted to them and to comply with applicable privacy and information security requirements.

6. Compliance and Global Trade

As a global company, we conduct our business with integrity and in accordance with all applicable laws, regulations, and trade requirements. Compliance is not only a legal obligation - it is an essential part of how we do business and reflects our commitment to acting responsibly, transparently, and with integrity. We ensure that our business practices meet the highest standards wherever we operate:

- **Export Controls:** We comply with all international trade sanctions and export laws applicable to our HQ and our global production sites.
- **Quality Excellence:** Our reputation depends on the quality of our products. We never shortcut quality testing or safety certifications for the sake of speed.

7. Responsible Supply Chain and Procurement

AL Group is committed to responsible and sustainable procurement practices and expects its suppliers to uphold high standards of environmental, ethical, and responsible business conduct. We engage with suppliers to promote sustainable solutions, assess their performance and practices, and integrate

environmental and ethical considerations into supplier selection, evaluation, and ongoing monitoring. We work collaboratively with our suppliers to reduce environmental impacts, manage supply chain risks, and promote the responsible use of materials and resources throughout our value chain.

8. Reporting and "Speak Up" Culture

We encourage an open-door policy. If you witness a violation of this Code:

1. **Contact your supervisor.**
2. **Contact HR.**
3. **Anonymous Whistleblower Line:** We provide a secure, anonymous channel for reporting concerns without fear of retaliation.

Doing the right thing is the only way we do business.

9. Implementation, Governance and Review

The implementation of this policy is subject to ongoing oversight by group senior management ensuring alignment with our values and ethical guiding principles.

The Code of Ethics is communicated and made available to all employees and relevant stakeholders of the Group through the Group's website. Employees are required to acknowledge their understanding of the Code and confirm their commitment to comply with its principles by completing the applicable acknowledgment and signature process. New employees receive training on the Code of Ethics as part of their onboarding process, and all employees receive annual refresher training to reinforce awareness and understanding of its principles.

The Group maintains appropriate channels for employees and other relevant parties to raise concerns or report suspected violations of the Code, without fear of retaliation.

The Code is supported by a comprehensive framework of global and local policies, procedures, and guidelines that provide further guidance on the principles and standards set out herein.

Local sites policies are additional to this global Code, addressing ethics, anticorruption, living wage and health and safety topics to meet local regulation and laws.



Each site management regularly reviews the local regulation and implements changes in the policies as needed.

The Code is reviewed at least every two years and may be updated more frequently, as needed, to reflect changes in the Group's business, applicable laws and regulations, or evolving best practices. Any material updates to the Code are subject to the approval of management and the Board of Directors.

Approved by:	CEO
Effective Date:	July 2026
Review Cycle:	Annual (Mandatory Periodic Refresh & Re-Approval)