

<i>Department(s)</i>	<i>Compliance</i>
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Scope

All Company-affiliated facilities and branches worldwide including all branches, warehouses, joint ventures and all Corporate departments, Regions, Areas and Markets.

Purpose/Policy Introduction

To promote compliance by all National Seating & Mobility (“NSM”) Employees and Colleagues with the anti-corruption laws that apply to Company operations, including the U.S. Foreign Corrupt Practices Act (“FCPA”), Canada’s Corruption of Foreign Public Officials Act (“CFPOA”), and the applicable provisions of U.S. and Canadian penal law relating to domestic bribery and corruption (“ABC Laws”). This policy addresses interactions with all Public Officials. Anti-bribery and corruption (“ABC”) activities may include money laundering, modern slavery (i.e. sex trafficking and forced labor), tax evasion, or violations of competition law.

Policy

Overview

NSM’s Anti-Bribery and Corruption (“Policy”) prohibits bribes, kickbacks, improper or illegal inducements or other unlawful payments from being directly or indirectly offered, provided or authorized to, or for the benefit of, any Public Official (defined herein to include Family Members of the Public Official), in any way related to NSM’s business. The ABC Policy also prohibits accounting and records-keeping practices aimed at facilitating or hiding the bribery of Public Officials. All Employees and Colleagues must comply with ABC Laws.

ABC Responsibilities

All Employees and Colleagues and Third-Party Representatives are required to comply with this Policy and to help prevent violations of this Policy by those whom they directly or indirectly supervise.

Violations of ABC Laws can subject individuals and NSM to serious criminal and civil penalties, including imprisonment, fines, and exclusion from U.S. and Canadian government programs. Failure to abide by this Policy can also result in disciplinary action by NSM, including possible termination of employment.

Prohibited Conduct

Employees and Colleagues may not give, offer, agree to give or offer, or authorize the provision of Anything of Value to, or for the benefit of, a Public Official, in order to obtain or retain business, to secure any other business advantage, to obtain beneficial governmental treatment, to induce an act or omission by the Public Official in connection with the performance of their duties or functions, to induce the Public Official to use his or her position to influence any acts or decisions of the state or public international organization for which the official performs duties or functions, or to influence the democratic or judicial process in any other way, except as specifically permitted in this Policy.

Employees and Colleagues may not do indirectly what they cannot do directly. Anything of Value that cannot be given directly to a Public Official also cannot be given indirectly through a third party or to a third party at the Public Official's request.

Employees and Colleagues are also prohibited from:

- establishing or maintaining accounts which do not appear in any of the books and records that they are required to keep in accordance with applicable accounting and auditing standards;
- making transactions that are not recorded in those books and records or that are inadequately identified in them;
- recording non-existent expenditures in those books and records;
- entering liabilities with incorrect identification of their object in those books and records;
- knowingly using false documents; or
- intentionally destroying accounting books and records earlier than permitted by law.

Scope of Permissible Expenditures for Meals, Gifts, Entertainment, Travel and Other Items of Value for Public Officials

This section recognizes that it is possible that Employees and Colleagues will interact with persons who would be considered Public Officials, including employees of state-owned enterprises, and that business with Public Officials or government-owned enterprises may be an important part of the Company's business. Neither this Policy nor the ABC Laws prohibit conducting business with governments. However, interactions with individual Public Officials pose a special risk under ABC Laws, and it is extremely important that our dealings with Public Officials are transparent and open.

Any expenditure for meals, gifts, entertainment, travel or other Items of Value must be consistent with the requirements outlined below. Additionally, nothing in this policy permits any business courtesy, gift or other benefit that is understood by either party to be offered or provided as an inducement to refer patients or business or as a reward for such referrals, nor may a business courtesy or gift be extended to a potential referral source *who solicits it*.

Accordingly, before an Employee or Colleague may directly or indirectly give, offer, agree to give or offer, authorize or provide Anything of Value to a Public Official, he or she must first ensure that all of the following requirements are met:

- a. The Item of Value must be provided only for the purpose of lawfully promoting, demonstrating or explaining the Company's services or products, or conducting other lawful and bona fide business activities (usually limited to appropriate travel and lodging expenses);
- b. The Item of Value must be provided openly and in a way that does not create the appearance of impropriety or illegality;
- c. The Public Official must not have directly or indirectly requested from NSM or any third party Anything of Value for any individual's personal benefit;
- d. Payment for the Item of Value must be provided directly to the provider of the Item of Value (*i.e.*, to the provider of the meal, gift, entertainment or travel) and not directly to the Public Official; and
- e. The value of the item or items is reasonable under all of the circumstances.

If all of the above preliminary requirements are met, then the Employee or Colleague must then obtain prior express written approval (written letter or email) of the appropriate Regional Vice President ("RVP"), Executive Sponsor, and Chief Compliance Officer (or designee). Note that some Public Officials may be prohibited by their own internal policies from accepting or receiving Anything of Value, and this should be confirmed when relevant.

Mergers, Acquisitions, Consortia and Joint Ventures

When considering a merger, acquisition, consortium or joint venture that could involve a Public Official or Counter-party that likely engaged in business activity with a Public Official, Employees and Colleagues must comply with the procedures for Mergers, Acquisitions, Consortia and Joint Ventures provided in The Procedures Section of this Policy (below). Under certain circumstances NSM can be held liable for activities of joint venture partners related to NSM's business or for the anti-corruption violations of entities that it acquires, even where the violations occurred before NSM acquired the entity.

Mandatory Reporting

NSM provides for an Ethics Line ("Hotline") that enables anonymous reports of potential violations of this Policy or ABC Laws. Anyone who becomes aware of or receives a reasonably credible report of a violation of this Policy or ABC Laws must promptly report such concerns to one's supervisor, an Employee or Colleague higher in the reporting chain, the Compliance Department, or via the Hotline at 1-855-252-7606. Any Employee or Colleague who fails to report any such warning signs or violations may be subject to disciplinary action, including termination.

Training Requirements

Employees and Colleagues shall receive ABC training commensurate with their respective positions and duties with the Company.

Procedure

Obtaining Prior Approval

When approval of the RVP, Executive Sponsor, General Counsel and/or Chief Compliance Officer is required for hiring, meals, gifts, entertainment, travel and other Items of Value for Public Officials (see above sections), Employees and Colleagues must request approval in writing by providing the following information:

- The name, title, organization and country of the Public Official;
- A description of the Item of Value proposed to be given to the Public Official;
- The dollar value of the Item of Value, in U.S. and local currency;
- Any available documentation and/or receipts substantiating such value;
- The business purpose of the proposed offer or provision; and
- The proposed date and circumstances of the offer or provision.

Record-Keeping and Notification Requirements

Except as noted below, any Employee or Colleague who provides Anything of Value to any Public Official regardless of the value of what is provided must, after providing the Item of Value, promptly provide documentation and/or receipts substantiating the value to the RVP, Executive Sponsor and Chief Compliance Officer (or designee). The documentation and/or receipts must identify the following:

- Who: the name, title, and organization of each person involved (including each Employee or Colleague and each Public Official), and the person or entity to whom Anything of Value was provided;
- What: the benefit provided to the Public Official (*e.g.*, dinner, tickets, etc.) and the amount of the benefit;
- When: the date the benefit was provided and any pertinent circumstances;
- Where: the location where the benefit was provided and;
- Why: the business purpose of the benefit conferred.

The RVP, Executive Sponsor, and Chief Compliance Officer (or designee) shall maintain a log of all Items of Value offered or provided to any Public Official (the "Public Official Log") that are reported to the RVP, Executive Sponsor, and Chief Compliance Officer (or designee), as well as any communication to the RVP, Executive Sponsor, and Chief Compliance Officer (or designee) requesting permission to offer or provide an Item of Value to a Public Official.

The Public Official Log shall identify each such request; the Employee or Colleague that made the request; the date of the request; the Item of Value; the date of its provision and/or offer; the value of the provision or offer; documentation and/or receipts substantiating the value; the business purpose of the offer or provision; any business of the Company which the Public Official was in a position to influence; and any action taken regarding the request. RVP, Executive Sponsor, and Chief Compliance Officer (or designee) may delegate the collection of the information required by this procedure to designees so long as the information is periodically incorporated into the Public Official Log. The requestor shall also maintain a copy of his or her request, and any response, for five years.

There is an exception to these requirements for Company-branded promotional items of a value generally less than \$20 (U.S. dollars or the equivalent in Canadian dollars). In addition, nominal refreshments, such as a cup of coffee, need not be recorded in the Public Official Log so long as they are of a value generally less than \$10 (U.S. dollars or the equivalent in Canadian dollars) and not provided to a Public Official more than four times per year. However, Employees and Colleagues must document on the corresponding expense report the name, country, and title of any Public Official to whom such nominal refreshments are provided.

Hiring

The following persons may not be offered any position or hired by the Company without prior written approval of the NSM General Counsel and Chief Compliance Officer (or designee): anyone who is a current or former Public Official (including Family Members); and anyone who a Public Official requested the Company to hire.

Mergers, Acquisitions, and Joint Ventures

NSM can under certain circumstances be held liable for the anti-corruption violations of entities that it acquires, even where the violations occurred before NSM acquired the entity. Similarly, NSM can be liable for activities of joint venture partners related to NSM's business. To mitigate these risks, Employees and Colleagues must:

- *Notify Designated Personnel.* The RVP, Executive Sponsor and Chief Compliance Officer (or designee) must be notified before: initiating any communication with a Public Official, directly or indirectly, that relates to any merger, acquisition, consortium or joint venture relationship; or pursuing any merger, acquisition, consortium or joint venture relationship that involves a Counter-party that within the past five years is reasonably likely to have engaged in any business activities with any Public Official.
- *Conduct and Review Reasonable Due Diligence.* The General Counsel (or designee) will determine the scope of due diligence to be conducted on each specific merger, acquisition, or joint venture and must review due diligence findings and approve such transaction before any such transaction may be closed or consummated.
- *Written Agreements with ABC Protections.* Mergers, acquisitions, consortia and joint venture relationships must be governed by a written agreement that contains reasonable ABC provisions addressing such laws in applicable jurisdictions to protect NSM.

References/Resources

U.S. Foreign Corrupt Practices Act (FCPA)

[The Securities and Exchange Commission \(SEC\) and Department of Justice \(DOJ\) Resource Guide to the U.S. Foreign Corrupt Practices Act \(FCPA\)](#)

[International Trade Administration \(Market & Business Partner Research\)](#)

[Canada's Corruption of Foreign Public Officials Act \(CFPOA\)](#)

[Canada's Criminal Code, ss. 119-125](#)

Definitions

Term	Definition
<p>“Anything of Value” or an “Item of Value”</p>	<p>Should be interpreted broadly to mean anything that could benefit the recipient. The values stated in this policy are noted in U.S. dollars. When applying to Canadian activities, the values should be converted to Canadian dollars. Examples can include:</p> <ul style="list-style-type: none"> • Cash; • Stock or stock equivalents, such as options or warrants; • Loans; • Gift cards, vouchers or items similar to cash; • Gifts; • Services; • Use of Company facilities, equipment or property; • Entertainment, event tickets, golf; • Meals, drinks or other hospitality; • Payments or reimbursements of travel expenses, lodging, or vacations; • Offers of employment to the recipient or Family Members; • Discounts or rebates; and • Charitable donations.
<p>“Company”</p>	<p>National Seating & Mobility.</p>
<p>“Counter-party”</p>	<p>The other interested party that participates in a financial transaction.</p>
<p>“Employees and Colleagues”</p>	<p>Refers to employees, officers, Board Members and others acting on behalf of the Company (Contractors, vendors, consultants, etc.).</p>
<p>“Family Member”</p>	<p>includes, but is not limited to, husband or wife, or common law or civil partner; natural parent, adoptive parent or stepparent; child or stepchild; sibling, half-sibling or step-sibling; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and spouse of a grandparent or grandchild; or any</p>

	<p>other relation that could reasonably be considered as part of a family.</p>
<p>“Public Official”</p>	<p>Any individual employed by, or acting on behalf of, a government body (including in Canada or the U.S.), an instrumentality of a government in Canada or the U.S., an entity owned or controlled by a government in Canada or the U.S. (<i>e.g.</i>, a government-owned hospital or manufacturing facility), or a public international organization (<i>e.g.</i>, the World Health Organization). Public Official also means any political party in Canada or the U.S., any candidate for public office in Canada or the U.S., any political party official in Canada or the U.S., or a member of an Indian/First Nations government. An individual can be considered a Public Official even though he or she may not be treated as a Public Official by his or her own government, and even though he or she may expect to be treated like a private businessperson. All references to Public Officials in this Policy include Family Members of the Foreign Official.</p> <p>Examples of persons who should be treated as Public Officials under this Policy include, but are not limited to:</p> <ul style="list-style-type: none"> • Employees of a company owned or controlled by a government, even if the government is not the sole owner; • Embassy employees; • Members of royal families and those acting on their behalf; • Customs, tax, and licensing officials; • Political party officials (even if they do not hold public office); and • Employees of the World Health Organization. <p>If you do not know whether an individual in or from a Foreign Country is a Foreign Official as defined under this Policy, you are required to treat such person as a Foreign Official when acting on behalf of NSM until you have</p>

	confirmed that the individual is not a Foreign Official.
“Sponsor”	The Employee or Colleague who is accountable for the selection and oversight of a Third-Party Representative.
“Third-Party Representative”	means any independent contractor, supplier, distributor, consultant, representative or agent of any kind, other than an Employee or Colleague of the Company, who has a reasonable possibility of interacting with a Public Official on behalf of the Company. It is not intended to apply to any person or entity who, based on all of the circumstances, in no event could ever reasonably be said to act on behalf of the Company.

Policy History

Creation/Revision/Review Date	Author/Reviewer	Approved by	Description
Creation Date 07/14/2022	Matt Pierce	Matt Pierce	Approved by Corporate Compliance Committee.