



Code of Business Conduct and Ethics

integrity

1 the quality of being honest and upright; soundness of moral character.

2 the state of being whole and undivided.

- * the condition of being unified and consistent.

- * internal consistency or lack of contradiction; Middle English (sense 2)

CEO Message

Auria Colleagues:

We have established Auria as a respected global organization that holds itself to the highest performance standards. We take pride in the reputation we have built for our Company around the world and we strive to maintain its reputation in the eyes of our customers, suppliers and colleagues in all regions where Auria conducts business.

The Auria Code of Business Conduct and Ethics is one very important way we put our values into practice. It's built around the recognition that everything we do in connection with our work at Auria will be, and should be, measured against the highest possible standards of ethical business conduct.

We hold ourselves to high standards for practical, as well as aspirational reasons. Our commitment to the highest standards helps us attract the best people who build great products. Trust and mutual respect among employees, suppliers and customers are the foundation of our success, and they are something we need to earn every day.

Read the Code and follow it. Always bear in mind that each of us has a personal and professional responsibility to incorporate the principles of the Code into our work. If you have a question or ever think that a fellow employee, or the Company as a whole, may be falling short of our commitment—don't be silent. We want—and need—to hear from you.

Who Must Follow Our Code?

We expect all of our employees, including Auria's leadership, contractors, temporary employees, and anyone who conducts business on behalf of Auria to know and follow the Code. Failure to comply with the Code can result in disciplinary action, including termination of employment.

What If I Have a Code-Related Question or Concern?

If you have a question or concern, we encourage you to act on it. You can make a report of a suspected violation or concern by telephone (864-612-4809), email or by regular mail to your supervisor, your local Human Resources representative or the Auria HR Department. Your identity will remain anonymous.

No Retaliation

Auria prohibits retaliation against any employee who makes a good faith report of a possible violation of our Code. If you believe you are being retaliated against, please alert your supervisor, your local Human Resources representative or the Auria HR Department.

I write this with the intent of making clear our commitment to upholding and fully enforcing the Company Code of Business Conduct and Ethics. We firmly believe Auria employees hold themselves to the highest ethical standards in business, and that no one would knowingly take actions with the intent of compromising this Company's reputation or good standing in the industry.

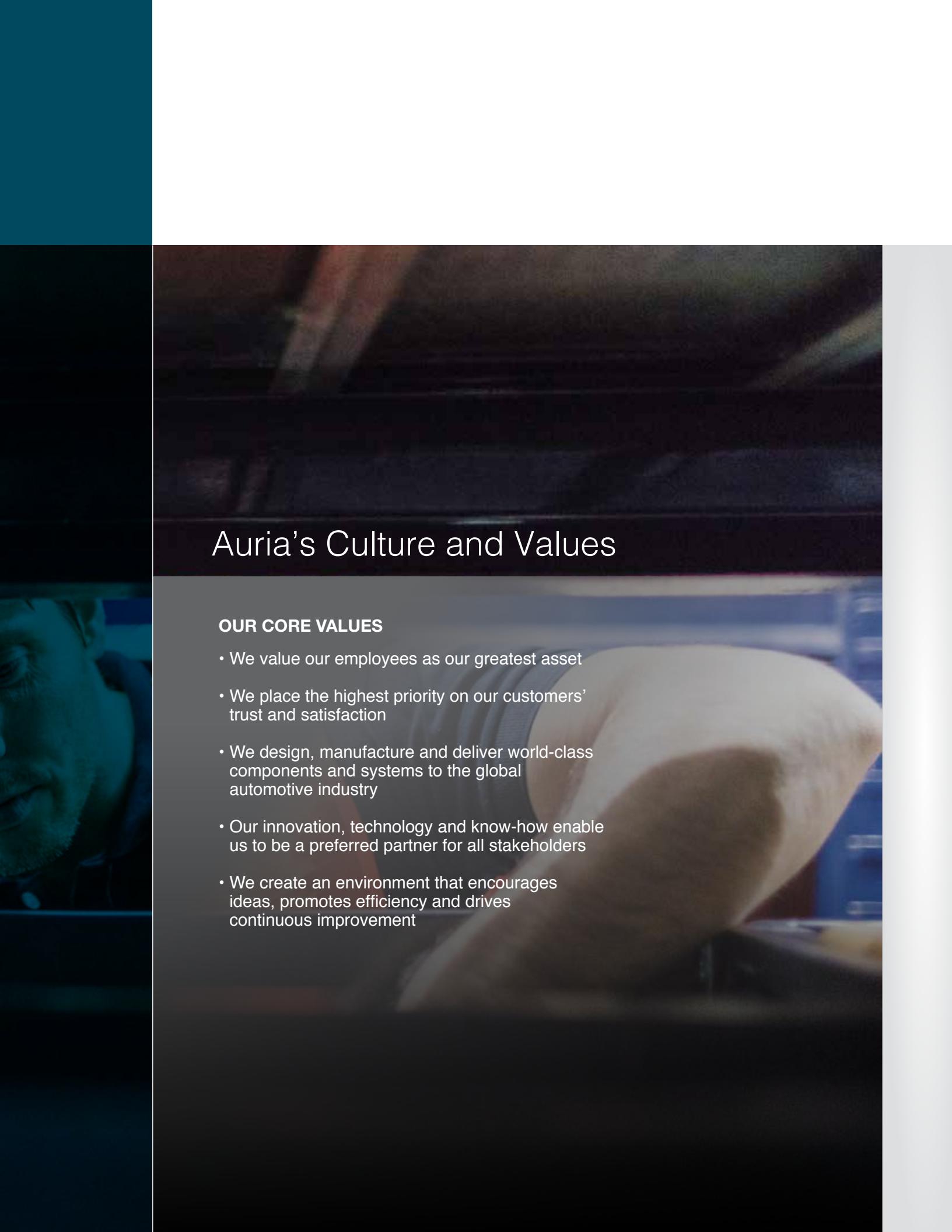
Thank you for giving the necessary level of attention and commitment to this important matter.

Sincerely yours,



Brian Pour
President & Chief Executive Officer, Auria





Auria's Culture and Values

OUR CORE VALUES

- We value our employees as our greatest asset
- We place the highest priority on our customers' trust and satisfaction
- We design, manufacture and deliver world-class components and systems to the global automotive industry
- Our innovation, technology and know-how enable us to be a preferred partner for all stakeholders
- We create an environment that encourages ideas, promotes efficiency and drives continuous improvement

Table of Contents

Section 1

Overview of the Auria
Code of Business
Conduct and Ethics

PAGES 6–9

**WHO IS REQUIRED TO
FOLLOW THE CODE**

**MANAGERS' AND SUPERVISORS'
RESPONSIBILITIES**

WHOM YOU SHOULD CONTACT

COMPLYING WITH THE LAW

MAKING GOOD DECISIONS

Section 2

Respect
for Each
Other

PAGES 10–13

**PROMOTING A POSITIVE WORK
ENVIRONMENT**

PROTECTING PERSONAL DATA

**HEALTH AND SAFETY IN
THE WORKPLACE**

SUBSTANCE ABUSE

Section 3

How We Work
in the Best Interest
of Auria

PAGES 14–19

CONFLICTS OF INTEREST

OUTSIDE EMPLOYMENT

FINANCIAL INTEREST

BUSINESS WITH FRIENDS AND FAMILY

REVIEW OF CONFLICTS OF INTEREST

GIFTS AND BUSINESS ENTERTAINMENT

CORPORATE OPPORTUNITY

**SAFEKEEPING AURIA PROPERTY
AND INFORMATION**

PHYSICAL PROPERTY

CONFIDENTIAL INFORMATION

INTELLECTUAL PROPERTY

RECORDS MANAGEMENT

**COMMUNICATIONS AND PROPER
USE OF COMPUTERS**

SOCIAL MEDIA AND NETWORKING SITES

NO INSIDER TRADING

Section 4

How We Do
Business with
Our Customers

PAGES 20–23

**COMPLIANCE WITH INTERNATIONAL
COMPETITION LAWS**

EXPORTING OUR PRODUCTS

Section 5

Doing Business
Openly and
Honestly

PAGES 24–31

ANTI-CORRUPTION

RESPECTING CUSTOMER PROPERTY

**HOW WE DO BUSINESS WITH
OUR SUPPLIERS**

PROTECTING SUPPLIER ASSETS

**HONEST AND ACCURATE
BOOKS AND RECORDS**

FINANCIAL DISCLOSURES AND FRAUD

INQUIRIES FROM THE MEDIA

AUDITS AND INVESTIGATIONS

PROTECTING THE ENVIRONMENT

YOUR COMMITMENT TO OUR CODE

**AURIA'S CODE OF BUSINESS CONDUCT
AND ETHICS COMPLAINT REPORTING**

Section 1

Overview of the Auria Code of Business Conduct and Ethics

Auria has adopted this Code of Business Conduct and Ethics to reflect its commitment to appropriate business behavior and to managing all areas of ethical risk. This Code provides guidance to Auria employees and affiliates to help you recognize and deal with ethical issues, report unethical or illegal conduct and maintain a culture of integrity, honesty and accountability at Auria. The Code is an integral element of Auria's business conduct.

WHO IS REQUIRED TO FOLLOW THE CODE

This Code establishes a basic set of principles to guide all employees, officers, directors, agents and contract workers, including those of our subsidiaries and/or controlled affiliates (collectively referred to in this Code as "employees"). This also includes any appropriate business partners working on Auria's behalf, namely suppliers and contractors. While this Code covers a wide range of business practices and procedures, it cannot possibly cover every issue that may arise. We may adopt more specific or restrictive practices and procedures with respect to particular activities or situations. In accordance with this Code, all employees of Auria must conduct themselves with honesty and integrity, and must seek to avoid even the appearance of improper behavior.

MANAGERS' AND SUPERVISORS' RESPONSIBILITIES

Auria managers and supervisors have an additional duty to foster a culture of integrity and compliance. This means they should serve as ambassadors and role models for ethical behavior in all of their interactions. Managers are usually the first people employees turn to with questions and concerns. Every Auria manager is expected to know this Code, model proper behavior on a day-to-day basis and make sure employees know what's expected of them. It also means that managers and supervisors should ensure that colleagues who report to them feel comfortable raising questions and concerns without fear of retaliation, that any issue will be addressed in a professional and timely manner and that we will not compromise our standards to obtain business results.

Auria managers and supervisors should also consider the character and behavior of colleagues whom they are considering for promotion. Promotions are a privilege extended only to those who exemplify Auria's behaviors and values in a manner consistent with this Code.

"Auria managers and supervisors have an additional duty to foster a culture of integrity and compliance."

WHOM YOU SHOULD CONTACT

If you are in a situation that you believe may violate or lead to violation of the Code, you should contact your supervisor, HR manager or the Auria HR Department right away. A waiver of this Code for any employee may only be made by the Corporate HR Department.

We believe this Code should be an evolving set of business standards, subject to refinement over time as circumstances warrant. Violation of the standards in this Code will be subject to disciplinary action, up to and including dismissal.

You may report violations of this Code or accounting or auditing concerns without fear of retaliation. All submissions to the Auria HR Department will be handled in a responsible manner and in compliance with applicable law. We do not permit retaliation of any kind for good faith reports of violations. However, the wrongful use of these procedures exposes the perpetrator to disciplinary action or prosecution. For reports involving conduct attributable to designated persons, it is preferable if you identify yourself, your identity will be kept confidential.

These reporting procedures are additional methods made available to you and do not replace the channels existing under the applicable law in each country.

If you want to file a complaint under the Code, follow the reporting guidelines on page 30 of this document.



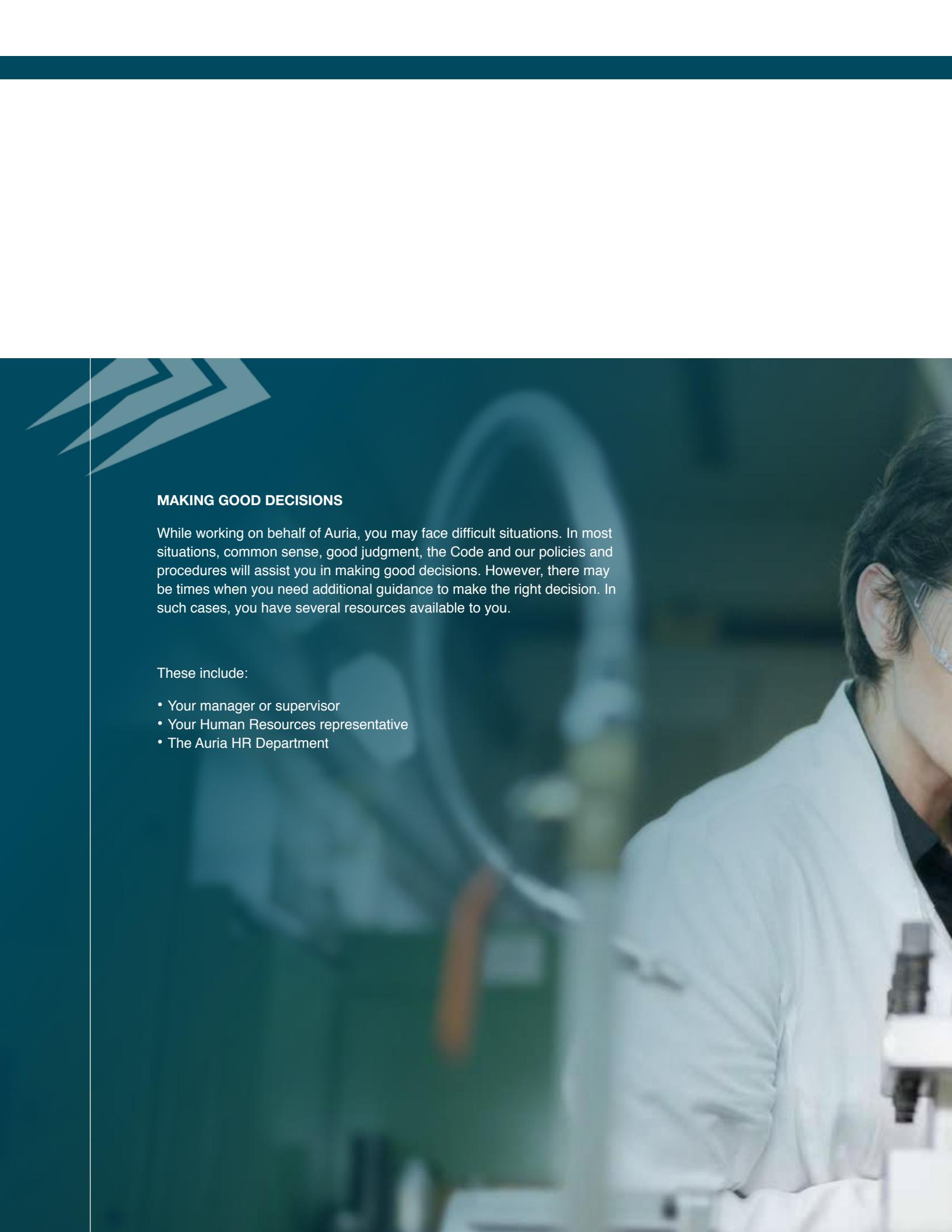
COMPLYING WITH THE LAW

Our business should be conducted in accordance with applicable laws, rules and regulations and in an ethical manner. Obeying the law, both in letter and in spirit, is the foundation on which the Company's ethical standards are built. You must respect and obey the laws of the cities, states and countries in which Auria operates. Although you are not expected to know the details of all applicable laws, it is important that you know enough to determine when to seek advice from a supervisor, a representative of the Human Resources Department or other appropriate Auria personnel. This applies to all transactions whether between Auria and its subsidiaries, between subsidiaries or with third parties.

If a law conflicts with a policy in this Code, you must comply with the law; however, if a local custom or practice conflicts with this Code, you must comply with this Code. If you have any questions about potential conflicts, please seek assistance from your supervisor or other appropriate personnel. Any questions regarding applicable legal requirements should be referred to the Auria HR Department.

If you become aware of a situation that may involve a violation of this Code, Company policy or any applicable law or regulation, you have a responsibility to report it. Please note that failure to comply with our Code and policies can have serious consequences that may include disciplinary action, up to and including termination, as well as possible civil or criminal penalties. Auria treats all reports with as much confidentiality as permitted.



The background image shows a medical professional, likely a doctor, wearing a white coat. They are looking down at a patient's chart or medical record. The image has a teal overlay on the left side and a blurred effect on the right side.

MAKING GOOD DECISIONS

While working on behalf of Auria, you may face difficult situations. In most situations, common sense, good judgment, the Code and our policies and procedures will assist you in making good decisions. However, there may be times when you need additional guidance to make the right decision. In such cases, you have several resources available to you.

These include:

- Your manager or supervisor
- Your Human Resources representative
- The Auria HR Department



Section 2

Respect for Each Other

PROMOTING A POSITIVE WORK ENVIRONMENT

Auria respects and values the diversity reflected in our various backgrounds, experience and ideas. Together, we provide an inclusive work environment that fosters respect for all of our coworkers, customers and business partners. Our workplace reflects the diversity of the communities in which we do business. We are committed to protecting you from unlawful discrimination, physical, verbal or sexual harassment or personal behaviors not conducive to a productive work environment. If you know or suspect that unlawful discrimination or harassment has occurred, you should report the situation immediately via one of the reporting channels. Additionally, we prohibit the use of any type of forced labor or child labor, or engaging in any abusive business practices.

It is our commitment to provide equal opportunity to every person regardless of race, sex, color, veteran status, national origin, religion, physical or mental disability, age, sexual orientation or any other protected characteristic. However, there is also an obligation for each of you, regardless of your position in the organization. You are expected to ensure that: (1) all decisions related to our business are made on the basis of merit and the facts that are available, and not on discriminatory factors; and (2) Auria treats each of you with the courtesy and dignity that you have every right to expect. In addition, it is the policy of Auria to comply with national, state and local laws governing non-discrimination in employment at each Auria location.

We will make every effort to provide you, regardless of your place of work in the world, age, gender or position, with access, throughout your career with the Company, to the necessary training to enable you to carry out your job responsibilities and to forge your career path. Our policy is not to interfere with your rights to freedom of association. You have the right to choose (or not) to affiliate with legally sanctioned organizations without unlawful interference. Where trade unions are present, it is our policy to deal with them fairly and conduct negotiations in a purposeful and non-adversarial manner.

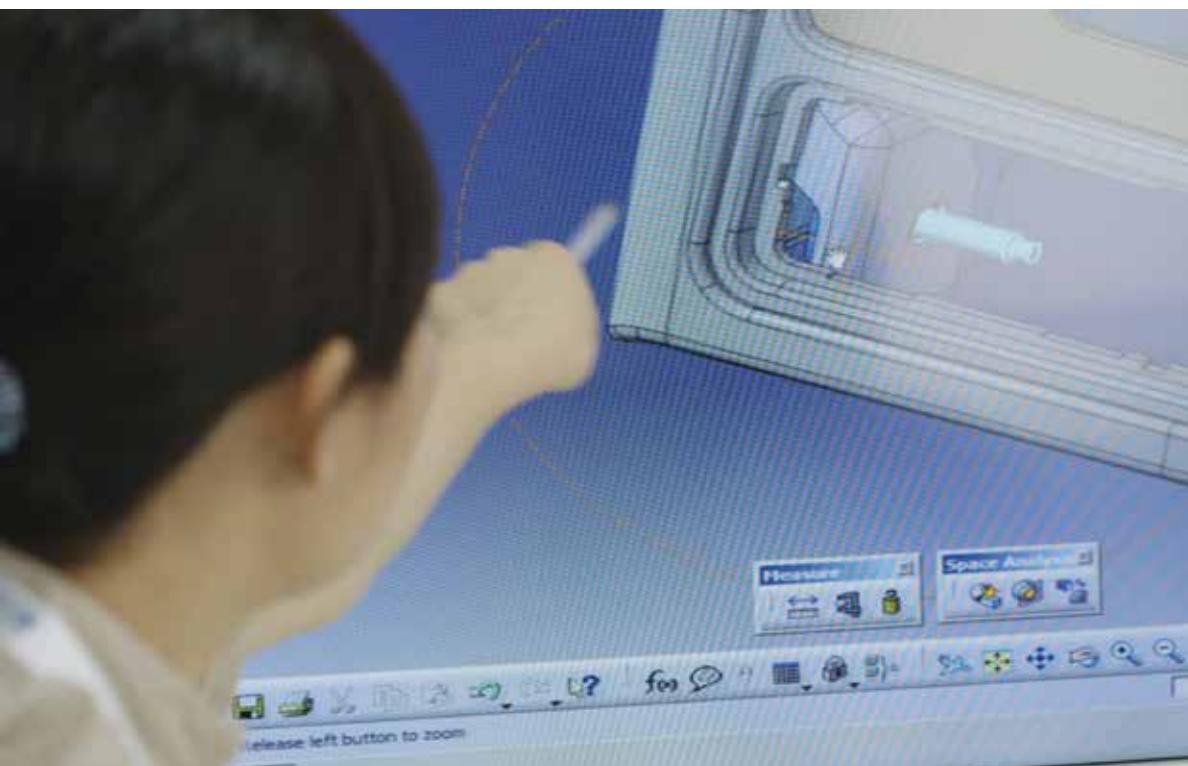
You are free to make a personal political or charitable contribution or engage in related activities so long as such contributions or activities are lawful, do not interfere with your work responsibilities or give the appearance of a conflict of interest. However, you may not make any political contribution of any kind in the name of the Company or by utilizing Auria funds, assets, services or facilities. Furthermore, you cannot require, nor should you request, a supplier or vendor of Auria to make a political contribution of any kind as a condition of doing business with Auria.

PROTECTING PERSONAL DATA

Auria respects the privacy and safeguards the security of the personal information we collect. We are committed to promoting a work environment and operating our businesses in a manner that fosters confidence and trust. To accomplish this goal, we must properly manage the personal data provided to us by

our colleagues, customers, suppliers and others. Personal data includes any information that may identify an individual. Examples of personal data include name, physical address, email address, employee identification number, government issued identification number or any combination of information that might identify someone.

We should only collect, access, use or disclose personal data for appropriate business purposes. Many countries have their own legal requirements governing the use of personal data, and Auria must comply with those laws. For example, some countries limit the transfer of personal data to countries that have different rules governing personal data. Contact the Global Privacy Coordinator if you have any questions. Our policies, practices and training programs are designed to assure that only authorized personnel access your personal data. If you believe that personal data has been disclosed or used inappropriately, you should contact the Auria HR Department or the Global Privacy Coordinator. Failure to do so could subject Auria to fines and/or regulatory action.



Q&A

What is personal data?

- Personal data includes any information that may identify an individual. Examples of personal data include name, physical address, email address, employee identification number, government issued identification number or any combination of information that might identify someone.

HOW WE PROTECT PERSONAL DATA

- We give notice that we are collecting personal data
- We provide choices about the collection, use and disclosure of personal data
- We provide access to employees to ensure their information is correct
- We maintain the integrity of personal data to ensure reliability for intended use
- We limit access to personal data
- We ensure that appropriate security and safeguards measures are taken to protect the data
- We provide a means for making inquiries, or filing complaints

HEALTH AND SAFETY IN THE WORKPLACE

We strive to provide a safe and healthy work environment. You are responsible for maintaining a safe and healthy workplace by following all health and safety rules and practices and reporting accidents, injuries, and unsafe equipment, practices or conditions in accordance with the Global Occupational Health and Safety policy.

We strive to protect you from any acts or threats of violence in our workplace. Individuals who engage in violence or threats of violence may be subject to disciplinary action, up to and including termination of employment, as well as possible criminal prosecution. You should report all threats and acts of violence to your supervisor or your local Human Resources representative

immediately. If you feel that someone is in imminent danger, you may also contact local authorities.

SUBSTANCE ABUSE

Substance abuse limits our ability to do our work safely, which puts us all in danger. For this reason, you should never work on behalf of Auria while under the influence of alcohol, illegal drugs, misused prescription drugs or over-the-counter medications. This applies at all times while you are acting in your Auria role or on behalf of Auria even if the use occurs after hours or off Company premises. In addition, you must never use, possess, transfer or sell illegal drugs or alcohol, or misuse prescription drugs or over-the-counter medications during working hours or while on Company premises.



Q&A

What is harassment?

- Typically, harassment is behavior the recipient finds insulting, demeaning, hurtful, threatening or exclusionary. Harassment takes many forms and can include words, gestures or acts. Be aware that behavior that is “acceptable” in your home country may not be acceptable elsewhere.

CONSEQUENCE OF HARASSMENT EXAMPLE

A major auto maker terminated several managers from a Midwest U.S. manufacturing plant after a federal investigator found evidence to support allegations of rampant sexual harassment and racial discrimination against dozens of female employees.



Section 3

How We Work in the Best Interest of Auria

CONFLICTS OF INTEREST

You are expected to avoid engaging in activities that conflict with, or have the appearance of conflicting with, the best interests of Auria. A conflict situation can arise when you take actions or have interests that may make it difficult for you to perform your work objectively and effectively. Conflicts of interest may also arise when you or a member of your family receives improper benefits as a result of your position with Auria. Loans or guarantees of obligations to you and/or your family members by a supplier or customer may create a conflict of interest or the appearance of a conflict of interest and are therefore prohibited.

OUTSIDE EMPLOYMENT

It is a conflict of interest for you to work simultaneously for Auria and be employed by a competitor, customer or supplier of Auria. In addition, you are

not permitted to work for a competitor, customer or supplier as a consultant or serve as a board member (or in an equivalent position). In general, the best policy is to avoid any direct or indirect business connection with significant customers, suppliers or competitors of Auria unless that association is for Company business.

FINANCIAL INTEREST

You may not participate in or seek to influence decisions regarding the selection of a particular vendor or supplier if you or a family member has any financial interest or investment in the vendor or supplier, other than investments of less than 1% of any class of publicly traded securities, investments in diversified mutual funds and other immaterial investments or financial interests. Additional guidelines are available on the topic of anti-corruption.

BUSINESS WITH FRIENDS AND FAMILY

Business relationships with family members and friends can result in a conflict of interest, or the appearance of a conflict. For this reason, you should never be involved with or attempt to influence the bidding, negotiation or contracting process between yourself, a family member or a close friend and Auria. This rule applies even in indirect situations where a family member or close friend owns or works on behalf of another company that has a business relationship with Auria, or is considering doing business with Auria. In addition, you should avoid improper reporting relationships. This means you may not directly or indirectly supervise or work under the supervision of a family member or someone with whom you have a close personal relationship.

Q&A

What is a bribe?

- Bribery is the act of offering, promising or giving a financial or other advantage to another person with the intent to induce improper performance of a business or public function. We tolerate neither giving nor receiving bribes. Anti-bribery laws have severe penalties and often apply outside of the countries that have passed them.

BRIBE EXAMPLE

A local vendor has a contract that is coming up for renewal. An Auria employee who is responsible for reviewing and awarding the contract has a teenage child who is a huge fan of a popular boy band. The band will be in concert soon and tickets are difficult to obtain. During a normal conversation with the vendor, the employee shares his teenager's love for the band and mentions that he would be a real hero in his teenager's eyes if he could get tickets to that concert. The vendor owns a suite at the concert venue and offers it to the employee in exchange for special consideration when the contract comes up for bid later in the year. The suggestion that a gift will be given in exchange for special consideration is a bribe and the employee must decline the offer. Furthermore, the gift offered may exceed the allowable limit of 100 euros.



REVIEW OF CONFLICTS OF INTEREST

A conflict involving an Auria executive officer (other than a President and Chief Executive Officer) will be reviewed by the Auria HR Department. A conflict involving a President, Chief Executive Officer or a member of the Auria Board of Directors will be reviewed directly by the Auria Board of Directors. Conflicts involving any other Auria employee will be reviewed by the employee's supervisor or local Human Resources representative and our Corporate HR Department.

In certain limited cases, activities that may raise potential conflicts of interest may be waived and permitted if they are determined not to be harmful to Auria. Such a determination will be made by the applicable parties noted above, depending on the circumstances.

GIFTS AND BUSINESS ENTERTAINMENT

You should not accept gifts, credits, payments, services, excessive entertainment or anything else with a value greater than 100 euros (or its equivalent in the local currency) from an actual or potential competitor, supplier or customer. You may permit a supplier's or customer's employee to pick up the check at a meal or similar occasions as long as Auria business was discussed and there was no suggestion of undue or unfair influence. If you are offered a gift, service or object with a value greater than 100 euros (or its equivalent in the local currency), you should immediately report the offer to your supervisor or the Auria HR Department. This will ensure that you can respond to the

"You should not accept gifts, credits, payments, services, excessive entertainment or anything else with a value greater than 100 euros or its equivalent in the local currency."

offer appropriately. In addition, there are special rules relating to gifts or payments to government representatives. See the "Anti-Corruption" section of the Code and guidelines.

Conflicts of interest may not always be apparent, so if you have a question, you should consult your supervisor, local Human Resources representative or the Auria HR Department, who will assist in determining if there is a conflict and if so, how to resolve it without compromising our interests. Prompt and full disclosure is always the appropriate first step towards identifying and resolving any potential conflict of interest or problem. If you become aware of a conflict or potential conflict of interest, you should bring it to the attention of a supervisor, local Human Resources representative or the Corporate HR Department.

CORPORATE OPPORTUNITY

You are responsible for doing your part to advance Auria's legitimate interests whenever possible. You are prohibited from appropriating or taking for yourself personally (including for the benefit

of family members or friends), or on someone else's behalf, opportunities that are discovered through the use of Company assets, property, information or position without the consent of the Auria HR Department. You may not use Auria assets, property, information or position for improper personal gain (including for the gain of family members or friends), and you may not compete with Auria directly or indirectly.

SAFEGUARDING AURIA PROPERTY AND INFORMATION

PHYSICAL PROPERTY

Theft, damage, carelessness and waste have a direct impact on Auria's success. We must all commit to protecting the Company's physical assets from theft, damage, loss or misuse. This includes our facilities, vehicles, business equipment, customer tooling, merchandise and supplies.

Authorized occasional personal use of certain Auria equipment is sometimes appropriate. However, you must ensure that your personal use is limited, does not interfere with your ability to do your work for Auria and does not violate Company policy and law. The use of Company property for personal gain or that of another person is forbidden. You must also return any Auria property you possess at the end of your employment.

CONFIDENTIAL INFORMATION

You may be privy to confidential Company information. You must protect this information at all times. This includes nonpublic information that may be used by competitors or

others, which may be harmful to the Company if disclosed or if it falls into the hands of someone with ill intent. Examples include business or marketing strategies, supplier information, pricing information, product designs, manufacturing processes and employee information. You must never allow others to access Auria's confidential

"You must never allow others to access Auria's confidential information."

information. You must take care not to lose, misplace or leave confidential information (or technologies containing such information, including computers, laptops, cell phones and software) unattended. When your Company equipment or an item containing confidential Auria information is lost or stolen, you should report the loss immediately to your supervisor and local IT Department. In addition, you must not discuss confidential information where

it might be overheard by those who do not have a need to know. This includes public places such as airport terminals, trains and restaurants, as well as open areas at Auria, such as Company restrooms, elevators and break rooms. You should only grant access to Auria confidential information to coworkers who have a legitimate business need to know it. You must never use confidential information about the Company or our employees for personal gain or disclose it to others for their gain.

INTELLECTUAL PROPERTY

We must work diligently to protect Auria's intellectual property. This includes any of our patents, trademarks, copyrights, know-how or other intangible assets, such as ideas, inventions, processes or designs created on Company time, at Company expense, using Company resources or within the scope of our job duties or that is within the scope of Auria's current business. You must identify any new ideas, inventions, process or designs you make and direct them to the Auria HR Department for

review for patent, copyright or trade secret protection. You should report any suspected misuse of Auria's confidential information and/or intellectual property to the Auria HR Department.

RECORDS MANAGEMENT

Our records should always be retained or destroyed according to our Records Management Policy and Records Retention Schedule. It is our shared responsibility to retain Auria's business records as long as they are needed for business purposes or longer, if required by tax, regulatory or other standards, or to dispose of them when appropriate. We encourage you to review your records on a regular basis and to purge old documents in accordance with the Records Management Policy. The Records Management Policy includes the Records Retention Schedule, which provides guidance regarding the length of time various records should be retained. If you know that documents in your control may be relevant to a lawsuit or government investigation, do not alter, conceal or destroy them. You

Q&A

What are examples of confidential information?

Examples include, but are not limited to:

- Sales, marketing and other corporate databases
- Marketing strategies and plans
- Pricing information
- Customer and employee records
- Manufacturing techniques
- Research and technical data
- New product development, ideas or projects
- Inventions, trade secrets and know-how
- Salary, wage and benefits data and all other personnel information

should consult the Auria HR Department for instructions related to the handling of these documents.

COMMUNICATIONS AND PROPER USE OF COMPUTERS

Business records and communications often become public; therefore, you should avoid exaggeration, derogatory remarks, guesswork or improper characterizations of people, events and companies. This prohibition applies equally to email, internal documents, formal reports and business letters. Electronic messages (such as emails, instant messages and text messages) are permanent records of communications even if you think you have deleted them. Email systems and information technology systems provided by Auria should be used only to advance the legitimate business purposes of the Company, although incidental personal use may be permitted. You may not view, download or send inappropriate, sexually explicit, illegal or offensive material via these resources. You may not use these resources to conduct outside work. To the extent permitted by local law, you should not have an expectation of privacy when using Company resources, as Auria may monitor personal use.

SOCIAL MEDIA AND NETWORKING SITES

Social media has changed the way we share information on a daily basis. While social media creates new opportunities for communication and collaboration, such media also brings additional responsibilities that we must understand and follow. Social media encompasses

a vast array of web sites and online resources. These include social networking sites (such as Facebook, Twitter and LinkedIn), blogs, photo and video sharing sites, forums and chat rooms, among others. If your role requires posting on such sites, you must only post information for authorized Auria business purposes and only information that complies with the Code. In your personal social media interactions, act responsibly and be careful to protect Auria's reputation at all times. Never post confidential information about

"In your personal and social media interactions, act responsibly and be careful to protect Auria's reputation at all times."

Auria or Auria's colleagues, customers, suppliers or business partners on any such sites.

NO INSIDER TRADING

Insider trading, insider dealing and stock tipping are criminal offenses in the United States and most countries where the Company does business. Insider trading or dealing means personally buying or selling securities of any Company while in possession of material, nonpublic information about the Company.

Stock tipping means disclosing inside

information about a company, for example, to a family member or friend, to enable the person to buy or sell that company's securities on the basis of such information.

If you become aware of material information about Auria or any other company which has been available to the public for less than two full business days, you are prohibited from: (a) using that information for securities trading purposes or for any other purpose except for use in the regular conduct of Auria business; (b) directly or indirectly disclosing such information to any other person (including family members or friends) so that they may use that information for securities trading purposes (whether debt or equity) or for any other purpose; or (c) recommending or suggesting that anyone else buy, sell or retain securities of Auria or any other company, as the case may be.

It is difficult to describe exhaustively what constitutes material information, but you should assume that any information, positive or negative, which might be of significance or important to an investor in determining whether to purchase, sell or hold a security would be material. Information may be significant for this purpose even if it would not alone determine the investor's decision. Examples include, without limitation, a potential business acquisition, sales information, loss of a major contract or an important financing transaction. If you have questions, please consult the Auria HR Department.



Section 4

How We Do Business with Our Customers

At Auria, we seek to outperform our competition fairly and honestly. We seek competitive advantages through superior performance, never through unethical or illegal practices. Stealing or illegally appropriating proprietary information, possessing trade secret information improperly obtained, or inducing such disclosures by past or present employees of other companies is prohibited. If you obtain proprietary information from competitors, suppliers or other third parties, you should treat that information as confidential and not use it for improper business purposes and promptly report the situation to the Auria HR Department.

You should respect the rights of our customers, suppliers, competitors, as well as your colleagues. To maintain Auria's valuable reputation, compliance with our quality processes and safety requirements is essential. In the context of ethics, quality requires that our products and services be designed and manufactured to meet customer requirements. All inspection and testing documents must be handled with appropriate confidentiality restrictions and in accordance with all applicable regulations and Company procedures.

Auria only purchases products from reputable and qualified individuals or firms based on appropriate commercial considerations. You should also not give the impression to a third party that you have the authority to legally bind Auria when you are not authorized to do so. All agreements with customers, suppliers and other third parties should be documented in writing and should follow Company policy. If oral agreements

are the local custom in the country in which you work, you should contact your supervisor or the Auria HR Department to determine the appropriate course of action.

The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantages with customers or suppliers. No gift or entertainment should ever be offered or provided by you, a family member or agent unless it: (a) is consistent with customary business practices; (b) is not excessive in value (i.e., equal or greater than 100 euros or its equivalent in local currency); (c) cannot be construed as a bribe or payoff; and (d) does not violate any laws or regulations. You should discuss any gifts or proposed gifts with your supervisor and the Auria HR Department if you are not certain if the gift is appropriate or if a governmental official is involved.





Q&A

What is considered inappropriate or culturally insensitive forms of entertainment or hospitality?

- Certain venues or activities are not in good taste—for instance gentlemen's clubs, venues that exclude women, hospitality involving excessive luxury and illegal activities. This is true whether an Auria employee initiates the event or someone else does. Always consider how your activities could reflect on Auria if they were made public.

COMPLIANCE WITH INTERNATIONAL COMPETITION LAWS

Antitrust laws in the United States, the European Union and other countries in which we do business govern permissible dealings with our competitors. Severe criminal and civil penalties may be imposed on Auria and you if you authorize or participate in activities that violate applicable anti-competition laws. Therefore, it is important to understand and strictly comply with Auria policies governing unethical and illegal anti-competitive practices. You may not reach a formal or informal understanding or agreement with a competitor to limit competition by setting price levels or terms/conditions of sale, limit production or establish joint procedures relating to distribution, sales territories or customers.

Certain arrangements that involve exclusive dealing, tie-in sales or other restrictive agreements with customers or suppliers and certain communications with competitors that relate to pricing, quoting, production, customer information, product development, sales goals and certain other matters may also violate the law. You are encouraged to contact the Auria

HR Department with any questions or concerns regarding the nature or application of applicable anti-competition laws.

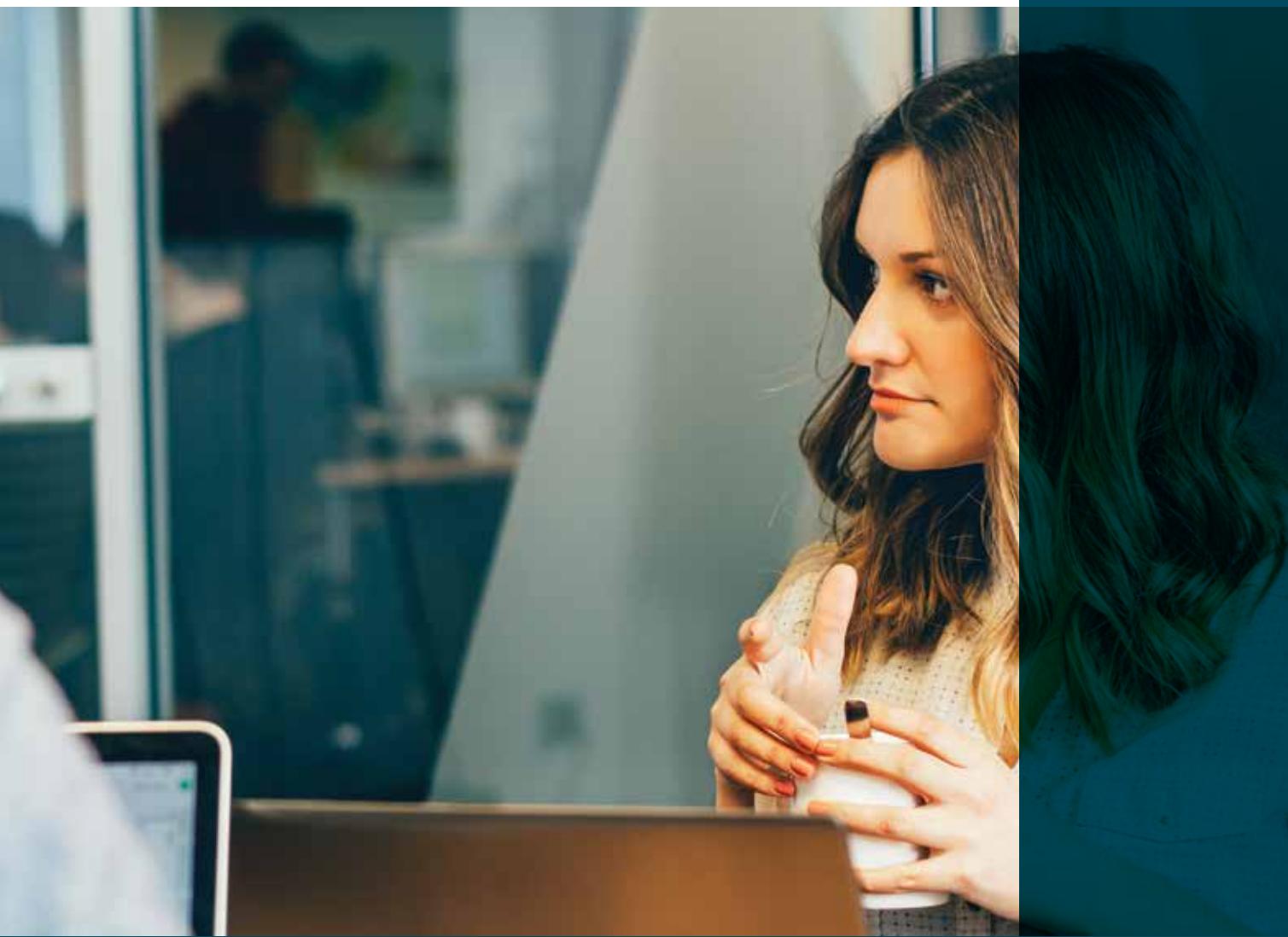
EXPORTING OUR PRODUCTS

Any activity that involves exporting commodities or transmitting technical data or software to another country may require a valid export license. An “export” is defined as any method of conveying products or data to foreign individuals or companies, verbally or in writing, including sales, training and consulting, and product promotion, even if the activities occur in the United States. Regardless of the country in which you are working, United States Export Control Regulations apply to the following:

- Direct exports from the U.S.
- Re-exports of certain U.S.-origin commodities and technical data from countries outside the U.S. to third countries
- U.S.-origin parts and components used in the manufacture of a non-U.S. end product for export or re-export
- Non-U.S.-produced direct products that result from U.S.-origin technical data

Various countries worldwide, as well as the European Union and the United States, maintain strict embargos prohibiting, and lesser sanctions limiting, commercial transactions with specified countries, business entities, organizations and individuals. There are various embargo laws that place restrictions on trading with certain countries. It is your responsibility to ensure that we are not violating any of these laws or restrictions.

If you become aware of possible violations of applicable export control or embargo laws or have a concern regarding a particular country, individual or organization with which we conduct business, you should seek advice from the Auria HR Department.



Q&A

What are Trade Restrictions?

- Trade restrictions, including sanctions or embargos, seek to prevent or omit trading with one or more specific countries, persons or entities. A boycott is a country's refusal to do business or to prohibit others from doing business with one or more countries.

Section 5

Doing Business Openly and Honestly

ANTI-CORRUPTION

Auria is committed to conducting business fairly, honorably, with the utmost integrity and in compliance with all applicable laws. Bribery is illegal and can expose the Company and its personnel to fines and other penalties, including imprisonment. Bribes and corruption payments are strictly prohibited. A detailed guideline has been established to address the various components of anti-corruption compliance.

The U.S. Foreign Corrupt Practices Act (FCPA), prohibits giving anything of value, directly or indirectly, to officials of foreign governments or foreign political candidates in order to obtain or retain business. Auria prohibits making illegal payments to government officials of any country and requires that you carefully review each potential transaction and conduct the appropriate due diligence to ensure that there is not a potential FCPA violation. While FCPA allows certain facilitating or expediting payments for obtaining permits, processing visas, providing police services or providing utility or cargo services, the Corporate HR Department must assess any potential expediting payment to ensure that it will not create a potential violation of the FCPA or the law of another country.

The United Kingdom Bribery Act (UK Bribery Act) prohibits anything of value being paid to any person, not just foreign government officials, to induce them to act improperly. Facilitating payments are prohibited under this Act. "Facilitating

payments" are defined as payments made to a government official to facilitate approval of some type of business transaction or activity. The UK Bribery Act applies to UK citizens, residents and companies established under UK law. In addition, non-UK companies can be held liable for a failure to prevent bribery if they do business in the UK.

In addition, governments in regions in which we operate have a number of additional laws and regulations regarding business gratuities to United States government personnel. The promise, offer or delivery to an official or employee of the United States government of a gift, favor or other gratuity in violation of these rules would not only violate Auria policy but may also be a criminal offense.

RESPECTING CUSTOMER PROPERTY

At times, our customers may share their confidential information with us so that we can provide them with products and services. It is our responsibility to use, store and carefully safeguard any such information in a manner that complies with all applicable laws. We each must take the necessary steps to secure this information and ensure that it is used only for the purpose for which it was provided to us.

HOW WE DO BUSINESS WITH OUR SUPPLIERS

Together, we strive to build long-term relationships with our suppliers. We use only legitimate, business-related

criteria when choosing suppliers. Auria will enter into representation or supplier agreements only with companies believed to have demonstrated a record of commitment to integrity. In addition, we never take unfair advantage of our suppliers through abuse of confidential information, misrepresentation of material facts or any other unfair dealing practice.

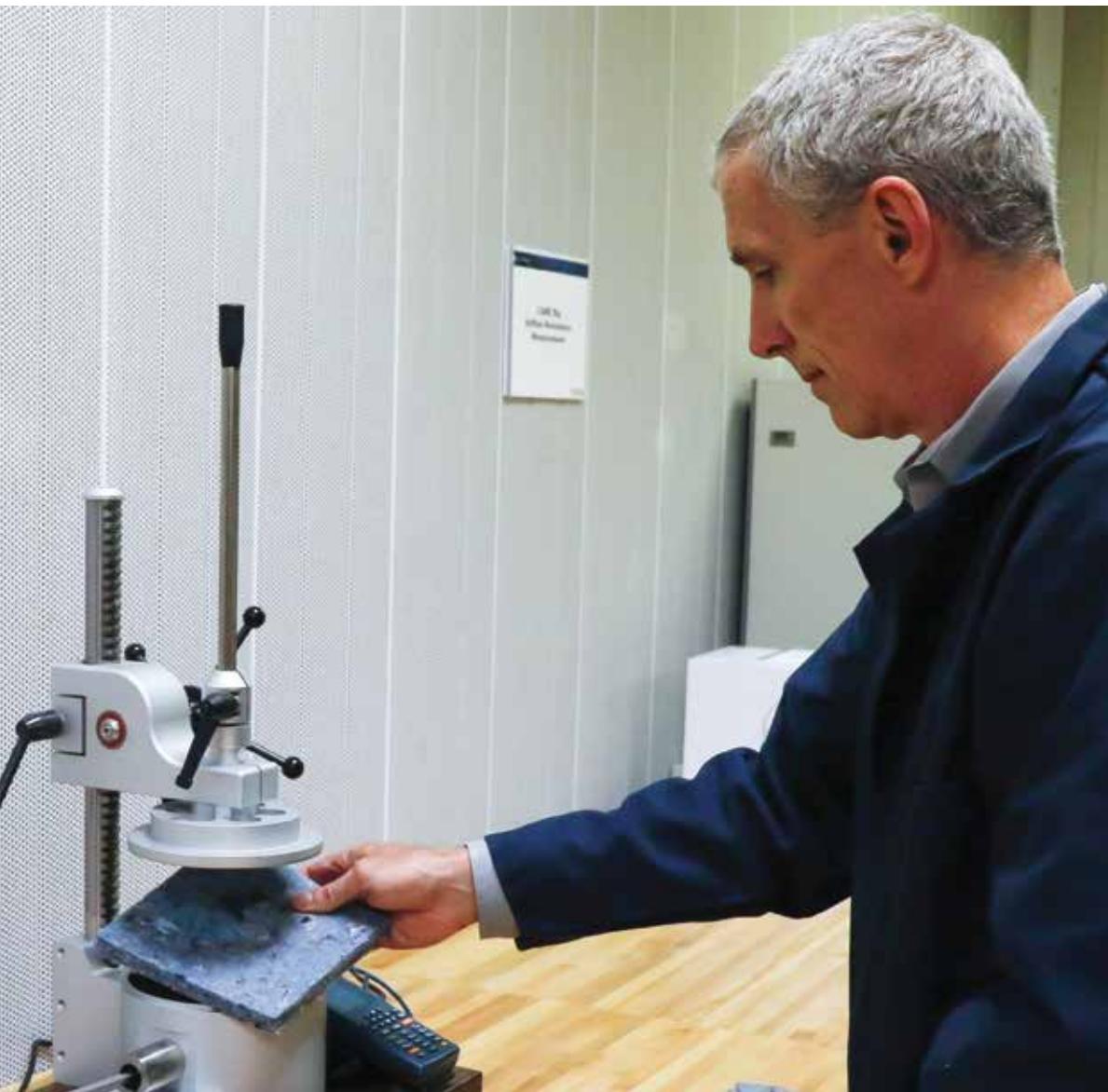
At Auria, we allow suppliers to compete fairly on the quality of their products and services. We will not be influenced by gifts or favors of any kind from our suppliers or potential suppliers. An occasional meal or entertainment in the normal course of normal business relations may be permissible, as long as:

- The representative of the supplier is in attendance
- Such hospitality is not excessive or unusual in nature
- The hospitality complies with the applicable laws and is not otherwise prohibited by the Code

For more information, see the "Gifts and Business Entertainment" section of the Code.

PROTECTING SUPPLIER ASSETS

We must treat confidential supplier information with the same care that we treat Auria's confidential information. We will not reproduce designs or software provided to us by our suppliers, nor will we incorporate either of the foregoing into our own internally developed products or software unless we are expressly permitted to do so by license.



PROTECTING PROPRIETARY CUSTOMER INFORMATION EXAMPLE

Presenting technical papers containing proprietary customer, vendor or Company information at an industry conference or symposium could constitute a violation of our confidentiality agreements with customers or vendors, or could hurt Auria's competitive position in the market.

HONEST AND ACCURATE BOOKS AND RECORDS

Our books, records, accounts and financial statements must be timely, must be maintained in reasonable detail and must completely and accurately reflect the Company's assets, liabilities and transactions. Our shareholders rely on us to maintain these standards. We must conform to applicable legal requirements and the financial policies and procedures of our internal controls system. No transaction shall be carried out in such a way that the substance of the transaction is obscured or recorded improperly. We all have a duty and a legal obligation to make sure the information submitted in all Company records is complete, accurate and understandable. This includes, but is not limited to, all of the information we provide in the following records:

- Accounting and financial records
- Payroll documents
- Timecards and time recording systems
- Travel and expense reports
- Measurement, product testing and performance records
- Customer and supplier records
- Design and engineering records
- Export and import declaration records

Business expense reports must be submitted in a timely fashion and documented and recorded accurately. If you're not sure whether a certain expense is appropriate, you should ask your supervisor or the local controller. Rules and guidelines are available from your local Accounting Department.

All commissions or fees paid or accrued, for agents or other representatives of Auria, shall be in accordance with sound business practice, for legitimate commercial reasons, and reasonably related in value to the services performed. Where there is reason to suspect that all or part of any commission or fee paid by Auria may be for improper reasons, the employee in charge of such commission or fee must promptly report it to his/her immediate supervisor and the Auria HR Department.

FINANCIAL DISCLOSURES AND FRAUD

If you have responsibilities in finance or accounting, you have a special duty to ensure that our financial statements are true and accurate. You must comply with the legal and regulatory requirements that govern those reports, as well as Auria internal controls. Inaccurate, incomplete or untimely records or reporting may result in legal liability for those involved. If you have any concerns with accounting or auditing matters, you should report them to your supervisor or finance manager. Where it may not be appropriate to discuss an issue with the supervisor or finance manager, you may contact the Auria HR Department for further information.

INQUIRIES FROM THE MEDIA

All communications on behalf of Auria must be made through an appropriately designated officer. If you receive an inquiry from the media or other constituents, unless expressly authorized to make a comment or

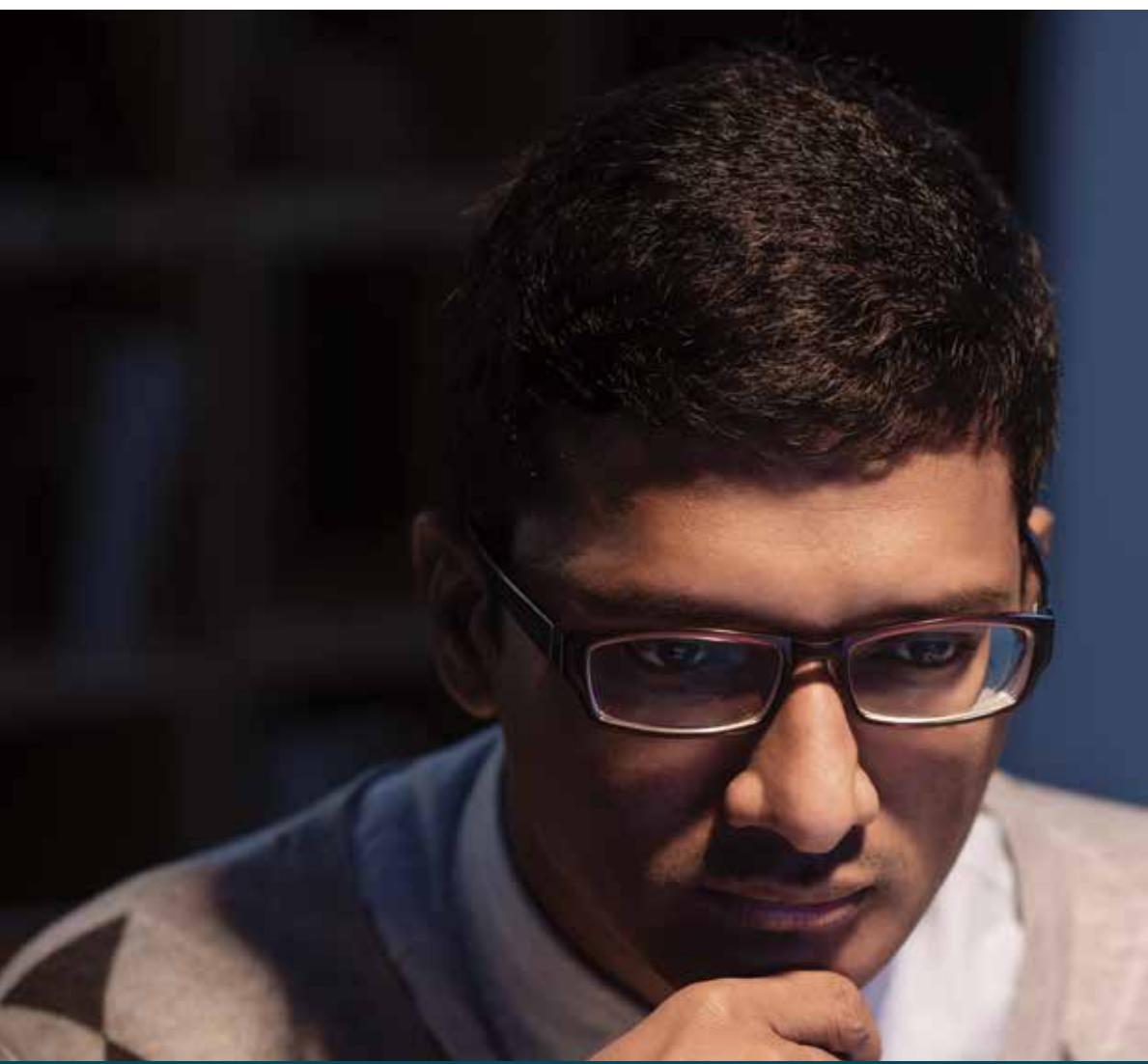
respond, you should not comment and instead refer the inquirer to the Auria Communications personnel in the United States, Europe or Asia as applicable. Please refer to the Auria i-net for the correct contact information. Failure to follow the procedures set forth herein could result in severe penalties to both you and Auria.

AUDITS AND INVESTIGATIONS

We all share responsibility to cooperate with external and internal audits and investigations. This means you must provide auditors and investigators the information they need, and maintain the confidentiality of the investigation. In addition, you must never attempt to interfere with or improperly influence their view. Refusal to cooperate with an internal Auria or government investigation may result in disciplinary action. If you have any questions regarding what information an auditor or investigator is requesting and entitled to obtain, please consult the Auria HR Department.

PROTECTING THE ENVIRONMENT

We are committed to creating sustainable opportunity everywhere Auria does business. We are committed to compliance with all of the applicable health, safety, environmental and legal requirements wherever we operate. Our commitment is an integral aspect of our design of products, processes and services. You are encouraged to support environmental programs in communities where we do business.



Q&A

I've been asked to participate in a public forum on topics related to Auria's business. Can I participate?

- Check with your manager first. In fact, you should check with your manager before agreeing to participate in any public event related to Auria's business. Then check with Auria Corporate Communications to make sure the public forum aligns with the Company's strategic communications and messaging to public stakeholders.



YOUR COMMITMENT TO OUR CODE

Every employee is obligated to abide by the Code. This Code represents a commitment to doing what is right. When you work at or represent Auria you agree to uphold this commitment, understand the standards and guidelines that apply to your job and always follow them. If you fail to follow these standards, or fail to abide with applicable laws, rules and regulations in all regions in which we operate, you put yourself and Auria at risk. Accordingly, we will ask designated employees to annually certify their understanding of this Code and their commitment to abide by it.

To make an ethical decision, ask yourself these questions:

- Is it legal?
- Does it follow Auria policies and procedures?
- Is the action or decision consistent with the letter and spirit of the Code?
(When in doubt, ask—talk to your manager or supervisor, your Human Resources representative or a member of the Corporate HR Department.)
- What would others think of my decision or action?
(How would it make me feel if my action or decision were known to my family? My friends? How would I explain it to those affected by my action or decision?)
- How would I feel if my actions appeared in the news media, on television or on the Internet?



Auria's Code of Business Conduct and Ethics Complaint Reporting

Complaints can be submitted in person, or anonymously,
using the following method:

CALLING

Call your manager or supervisor, or your Human Resources representative, or the Corporate HR Department (864-612-4809).





To report Code concerns or violations, please
speak to your manager or supervisor, your
Human Resources representative.