

# ATMUS FILTRATION TECHNOLOGIES

## ANTI-BRIBERY POLICY

### SCOPE

This policy applies globally to the employees of the Company's entities in which the Company has a controlling ownership interest or management responsibility, including our subsidiaries, joint ventures, affiliated companies and distributors. If the Company does not have a controlling ownership interest or management responsibility, the Company will take reasonable steps to require compliance with this policy and the law.

### DEFINITIONS

**Anything of value** - includes, but is not limited to, cash, cash equivalents (such as gift cards), gifts, travel, meals, entertainment, use of vehicles, accommodations, or favors such as educational and employment opportunities for friends and relatives, loans and use of vacation property. There is no minimum threshold for a "thing of value."

**Bribe** - is an offer, request, promise, authorization to pay or payment or receipt of "anything of value" to or from any "government official" or any other person or entity, including persons or entities in the private or commercial sector, where it is intended to induce the recipient to misuse his or her position or to obtain an improper "business advantage."

**Business advantage** - is broadly defined and includes obtaining or retaining business, obtaining preferential treatment or securing political or business concessions.

**Finders** - third parties that identify potential business opportunities to the attention of the Company. Finders do not act on behalf or under the direction, supervision, encouragement or coordination of the Company.

**Government** - is defined to include all levels and subdivisions of government (i.e., local, provincial, state, regional, national, and the administrative, legislative, judicial and executive branches).

**Government Official** - is any elected or appointed government official or employee, no matter what level (for example, local, state, or national) or branch (for example, legislative, executive, or judicial); any employee or other person acting for or on behalf of a Government Official, agency, instrumentality or enterprise that performs a government function; any employee or other person acting for or on behalf of any entity that is either controlled by or more than 50% beneficially owned by a government (including through state-owned entities and sovereign wealth funds); any political party, officer, employee or other person acting for or on behalf of a political party, or any candidate for public office; any employee or person acting for or on behalf of a public international organization (e.g., United Nations, World Bank); or any officer, employee or person acting for a regional or local authority.

**Intermediary** – includes agents, representatives, brokers, and any other individual or organization that is formally engaged by the company conduct business on its behalf.

## **POLICY**

The Company is a global company and must comply with the laws and regulations of all the countries where it does business, including laws regarding bribery and corruption. The Company competes on a straight commercial basis and will not act unethically or illegally to obtain or retain business anywhere in the world.

The Company is committed to conducting business in accordance with our values and the highest standards of ethics and integrity. No employee will suffer adverse consequences for refusing to pay a Bribe, even if it results in the Company suffering a loss of business or a negative impact on schedules.

### **1. The Company prohibits all bribery while doing business.**

No employee may offer, promise, authorize or transfer any payment, gift of any kind, or anything of value to any person or entity for the purpose of improperly influencing the recipient to take (or refrain from taking) action that would provide a commercial advantage to the Company or its related entities. Commercial advantages include, but are not limited to, a sale/purchase decision or a regulatory approval. This applies to individuals and entities in both the public (government) and commercial (private) sector.

### **2. The Company prohibits facilitation payments.**

Many countries where we do business prohibit facilitation payments, which are payments given to Government Officials to secure or expedite routine actions. The Company prohibits facilitation payments unless they have been reviewed and approved in advance by Legal or Ethics and Compliance.

### **3. The Company will review transactions relating to interactions with Government Officials.**

The Company often interacts with governments and Government Officials during business. Transactions involving Government Officials present increased risk. Consequently, the Company requires more stringent reviews and pre-approval of such transactions. Regardless of the dollar amount, all transactions involving Government Officials must be pre-approved by Legal or Ethics and Compliance.

### **4. The Company will keep books, records and accounts with reasonable detail to accurately and fairly reflect transactions and dispositions of assets and use internal**

**accounting controls (such as management authorization of transactions) to ensure proper recordkeeping.**

The Company's Corporate Accounting Department has specified account codes titled 'Expenditures Relating to Government Officials' that must be used to record all expenditures related to Government Officials. The entries must also include reasonable detail and be fully transparent about the purpose and nature of the expense.

Employees must also avoid:

- Entering false, misleading, or incomplete entries in the Company's books, records, and other business documents;
- Omitting or not disclosing funds or assets;
- Mischaracterizing payments made to a third party; and
- Creating off-the-books funds or assist any third party for this purpose.

**5. Expenses related to non-Government Officials must comply with the Conflicts of Interest Policy.**

**6. Third parties engaged by the Company must comply with this policy and all applicable anti-bribery laws and must be approved by our third party management process.**

The Company regularly engages third parties such as logistics providers, consultants, and other suppliers, vendors, etc. to support our business objectives. The Company may be held liable for the actions of others who act on its behalf, even if the Company did not have direct knowledge of the third party's illegal action. The Company expects that we use our employees and distribution channels in the sale of our products and discourages the use of Intermediaries and Finders.

Compliance risks are especially high when the third party will interact with Government Officials on behalf of the Company. All third parties, especially those that have any interaction with Government Officials, must be entered and approved through the third party management process to help to ensure:

- We conduct appropriate, risk based due diligence;
- The third party is reputable and serves a legitimate business purpose;
- An appropriate contract is put in place;
- The third party is trained or otherwise made aware of our ethical expectations; and
- Appropriate approvals and oversight measures are put in place.

**7. The Company requires approval for political and charitable contributions.**

Company political contributions are governed by the Company's Political Contributions Policy and Political Action Committee Guidelines. Political contributions cannot be made without the approval of Government Relations.

Charitable contributions that could be seen as influencing a Government Official cannot be made without the approval of Legal or Ethics and Compliance.

**8. Employees must exercise good judgement in situations where safety is at risk.**

Payments made under the following conditions generally would not violate this policy because the payment would not have corrupt intent:

- Payment is demanded under circumstances when health and safety are at immediate risk;
- You fear imminent physical harm or imprisonment; or
- There is no safe, alternative way to comply with the demand.

In such a situation, we should exercise our best judgment and contact Legal or Ethics and Compliance as soon as possible to report the incident. Legal or Ethics and Compliance will determine any additional actions to be taken and will work with the Finance team to ensure the payment is recorded accurately and transparently in the Company's books and records.

**CONSEQUENCE FOR POLICY VIOLATION**

Individuals who violate this policy may be subject to the following consequences which may include but are not limited to:

- Disciplinary action up to and including termination;
- Serious civil and criminal penalties;
- Fines; and/or
- Lengthy prison terms.

Company consequences may include:

- Serious civil and criminal penalties;
- Fines; and/or
- Loss of future business opportunities.

**CONTACT FOR MORE INFORMATION**

**For questions or concerns relating to this policy or to report possible violations, you may contact:**

- Your supervisor or business leader
- Human Resources
- Internal Audit
- Legal
- Ethics and Compliance
- Ethics Line

The Ethics Line is a 24-hour, toll-free hotline available to all employees and third parties anywhere Atmus does business to report suspected illegal or unethical activity. You can contact the Ethics Line by web or phone at:

- Web: [ethics.cummins.com](https://ethics.cummins.com)
- Phone: 1-800-671-9600 (US)
- For non-U.S. numbers, visit [ethics.cummins.com](https://ethics.cummins.com)

You may raise your concerns anonymously where allowed by law.

**The Company does not tolerate retaliation.**

Atmus prohibits retaliation against employees who raise concerns in good faith or who cooperate with an investigation. Refer to the Non-Retaliation Policy for more information.

**ASSOCIATED DOCUMENT AND RESOURCE LINKS**

Conflicts of Interest Policy  
Non-Retaliation Policy

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