

Performance Seats ETHICS POLICY

Effective July 2025

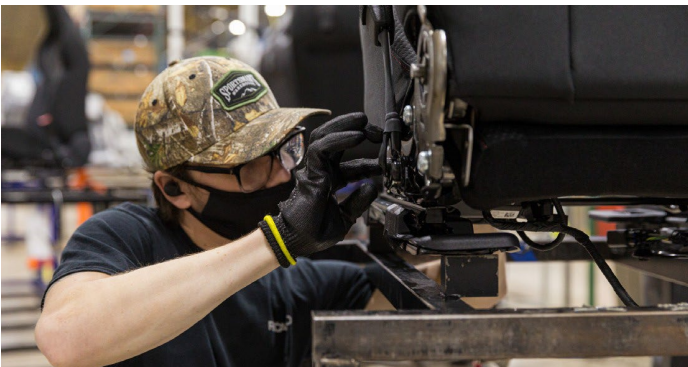
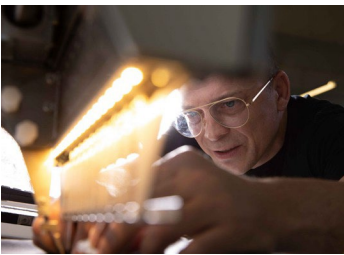
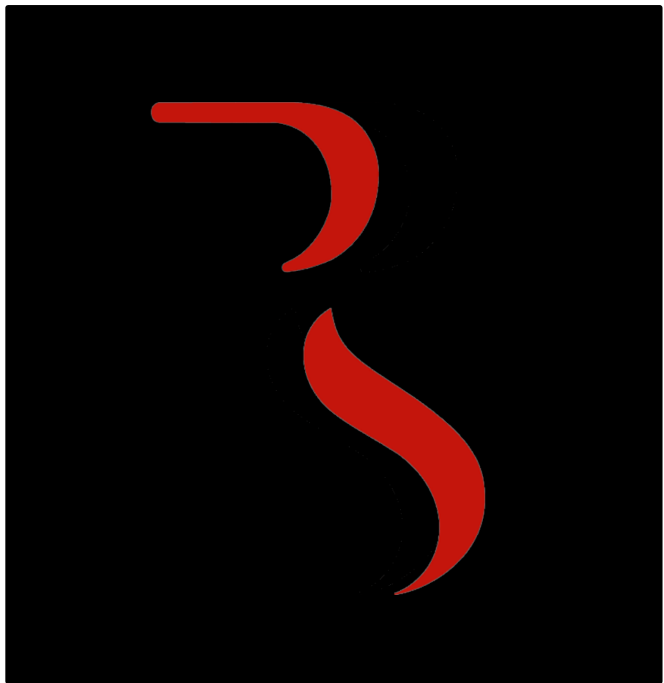
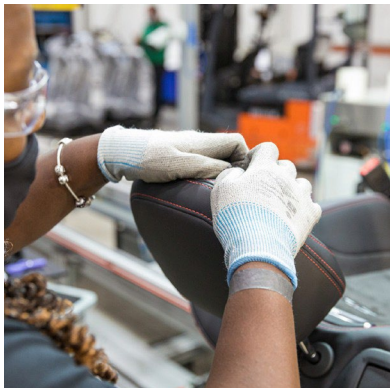


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REPORTING CONCERNS, ASKING QUESTIONS

We are all responsible for protecting our culture of Integrity. A potential violation is a serious matter. If you see something or are unsure if something potentially violates the Ethics Policy, speak up! We expect everyone to let us know about any suspected violation of our Ethics Policy. We do not tolerate retaliation against anyone for raising good-faith concerns.

HOW DO I MAKE A REPORT OR RAISE A CONCERN ABOUT POTENTIAL VIOLATIONS OF THE ETHICS POLICY?

If you have a question about the Ethics Policy or you are concerned about a potential violation of the Ethics Policy, you have a number of options:

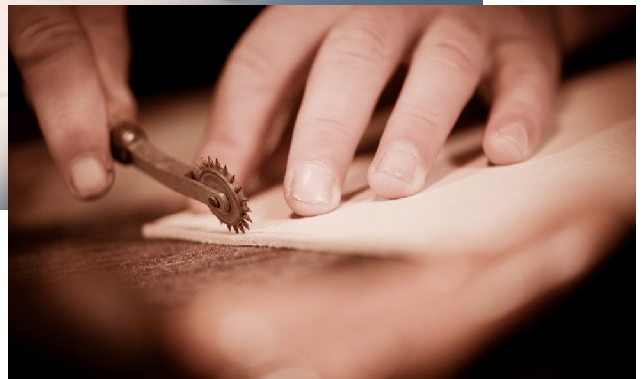
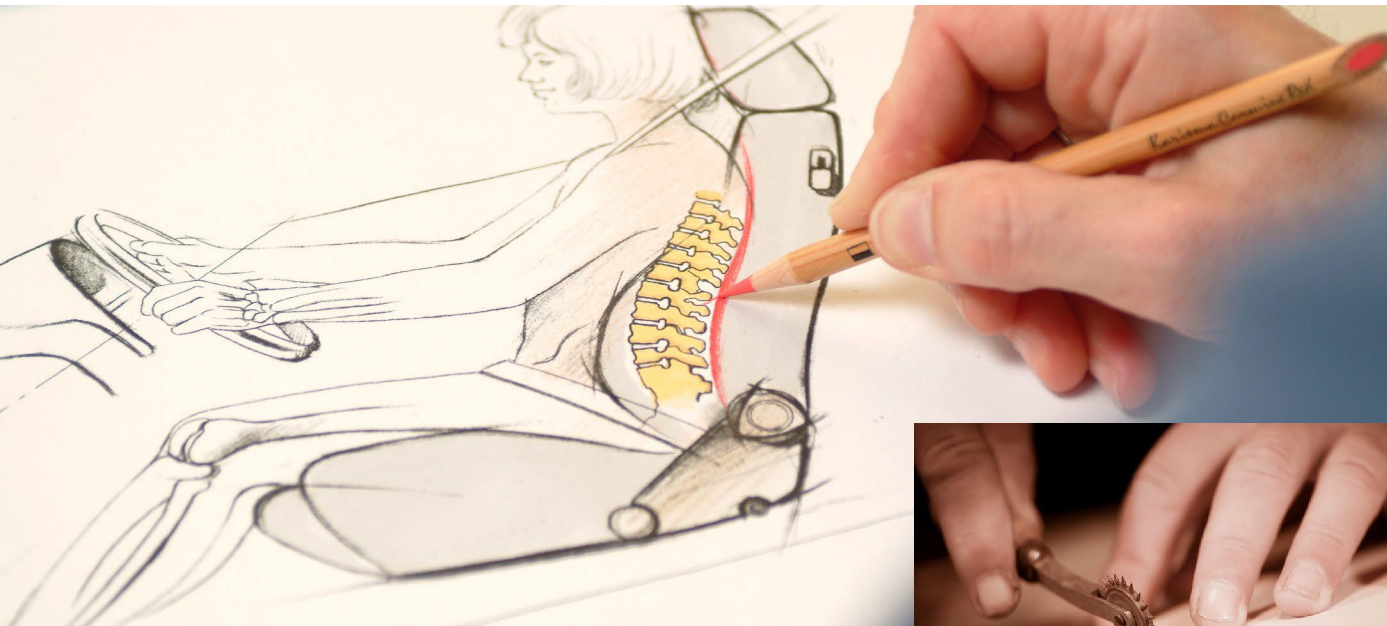
1. Discuss the issue with your supervisor.
2. Discuss the issue with another supervisor or manager.
3. Contact Human Resources
4. Email complianceconcern@performanceseats.com
5. Go to <https://performanceseats.speakup.systems> for anonymous reporting.
6. Call +1 800-873-2276 , option 7.

NO RETALIATION POLICY

Performance Seats does not tolerate retaliation for asking questions or raising good-faith concerns about possible violations of the Ethics Policy.

VIOLATIONS OF THE ETHICS POLICY

Your concerns are taken very seriously. We will investigate reports of possible violations of the Ethics Policy. All employees are expected to fully cooperate with investigations conducted by the Company. Violations of the Ethics Policy are subject to disciplinary action up to and including termination.



GUIDING PRINCIPLE

Our Ethics Policy applies equally to all.

APPLYING THE PRINCIPLE.

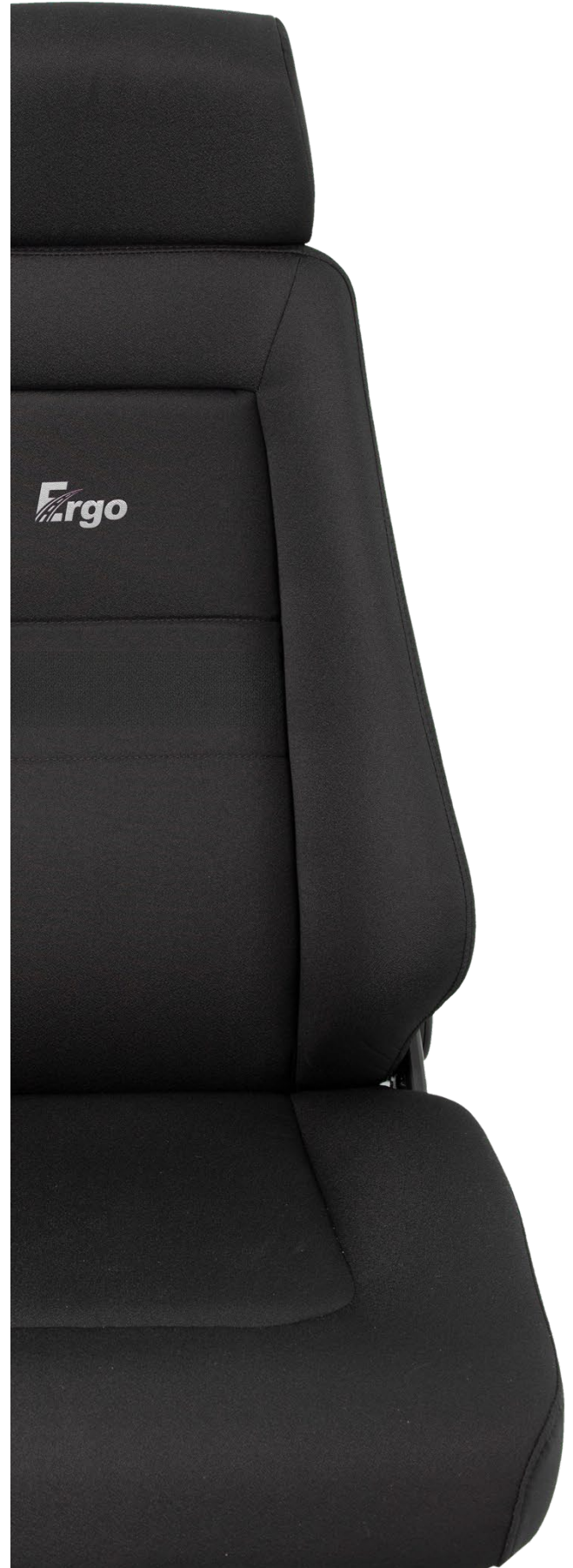
The Ethics Policy applies to everyone at Performance Seats – including the Board of Directors, Company officers, employees, agents and contract workers.

Remember:

- Raise a concern if you believe there has been a violation of the Ethics Policy or of any law or regulation under which we operate.
- Do not tolerate threats or retaliation. Performance Seats does not tolerate threats, intimidation or retaliation against anyone who in good faith raises a concern or reports a possible Ethics Policy violation.
- Communicate to contractors, agents and other business partners that they are expected to uphold the standards of the Performance Seats Ethics Policy when working with or on behalf of Performance Seats.

ENSURING COMPLIANCE AND ACCOUNTABILITY.

- Employees are expected to follow the Ethics Policy and assist their fellow employees and Performance Seats partners in understanding and complying with the Ethics Policy.
- Supervisors will help make their employees aware of the Ethics Policy's importance and requirements and help to implement programs and procedures to promote 'integrity every day, everywhere'.



GUIDING PRINCIPLE

We safeguard the health and safety of our global team members.

APPLYING THE PRINCIPLE.

It is essential that our employees work in healthy and safe environments.

HERE'S HOW YOU CAN HELP:

Always follow safety procedures and guidelines.

- Understand and follow the safety policies and procedures related to your work.
- Regularly look for ways to improve workplace safety.
- Do your best to avoid accidents and to help others avoid them.
- Report all accidents, near misses and safety issues.
- Help to create a physically and emotionally safe workplace.

Do not commit or permit violence.

- We do not tolerate violent behavior, threats to people or property, or physical intimidation or coercion.

Never be under the influence of drugs or alcohol at work.

- At work, you must remain free from the influence of illegal drugs, alcohol or any substances that may impair your ability to work safely and effectively.
- You must cooperate with any legal company searches of you or your workplace for alcohol or illicit drugs.
- Report team members who work under the influence of alcohol or other substances that may impair their ability to work safely and effectively.



GUIDING PRINCIPLE

We are inclusive, value diversity and support team members in realizing their potential.

APPLYING THE PRINCIPLE.

Performance Seats provides equal opportunity in hiring, salary, benefits, advancement, discipline, termination and retirement.

HERE'S HOW YOU CAN HELP:

Respect equal opportunity.

- Focus on the value that people add. We do not discriminate on the basis of race, gender, sexual orientation, age, pregnancy, caste, disability, union membership, ethnicity, religious beliefs or any other factors protected by law.

Oppose harassment.

- Do not tolerate physical or mental harassment or any other harmful behavior.
- Harassment includes language or conduct those others may find derogatory, intimidating or offensive.
- Immediately report all incidents of harassment to your supervisor or Human Resources.
- Do not tolerate retaliation against anyone for raising a good-faith complaint of harassment or discrimination.

GUIDING PRINCIPLE

We protect the privacy of all individuals.

APPLYING THE PRINCIPLE.

We use personal data only to support Performance Seats operations and to provide employee benefits. We inform individuals about the collection and processing of their data, as well as their rights towards their personal data. We have safeguards to protect personal data; we limit data access to employees who need it for business purposes; and we follow local data protection and privacy laws. Here is how you can help:

Follow data protection policies.

- You're required to follow Performance Seats policies to protect data and privacy. If you don't understand a policy or procedure, you're responsible for getting an explanation.

Be careful not to breach privacy.

- Gather only the information that you need for your work.
- Unless you have authorization, do not access any system or database containing private information, such as employee or personnel records, customer forms, email or your co-workers' personal messages.
- Use data for the original business purpose only.
- Make sure that you don't disclose personal data by accessing or sending it.
- Do not keep personal data for longer than required for the business purpose.

WHERE CAN I FIND MORE INFORMATION?

If you have any questions or concerns about data protection or privacy, talk with a contact listed on page 3,

'Reporting Concerns and Asking Questions' of PERFORMANCE SEATS ETHICS POLICY
this policy.

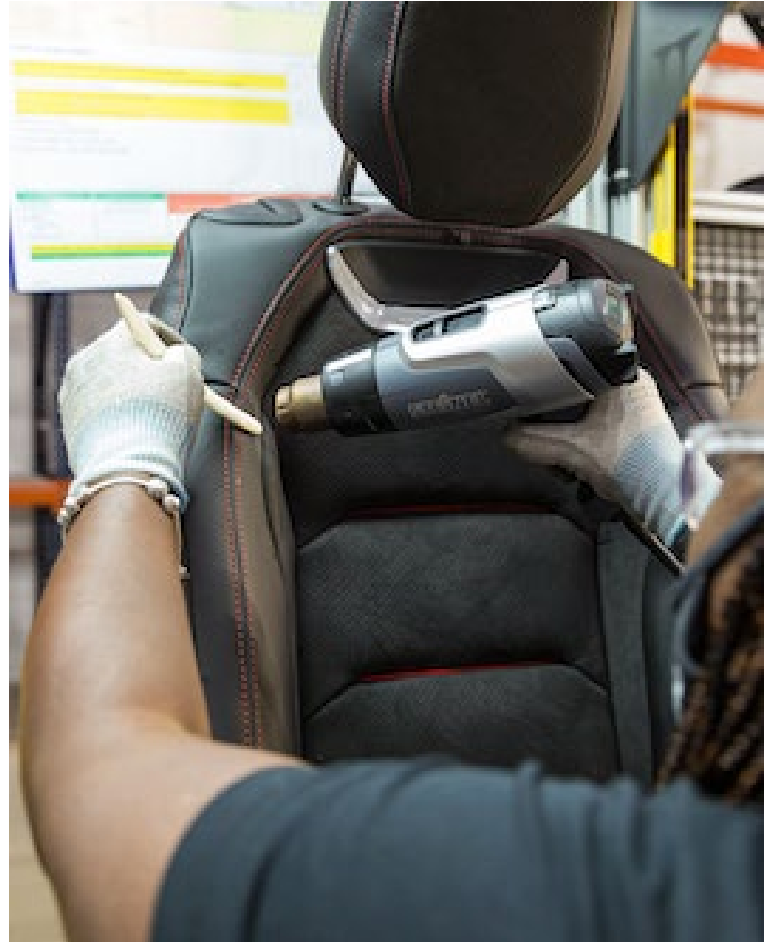
GUIDING PRINCIPLE

We respect freedom of association and obey all the laws on working hours and compensation.

APPLYING THE PRINCIPLE.

Every employee has the right of association and to work within the limits established by law. We fairly compensate our employees. Remember:

- We respect the right to organize and bargain collectively.
- We give workers' representatives the access necessary to carry out their required functions.
- We do not discriminate against workers' representatives.
- Our team members work within the limits established by law, prohibiting forced and child labor.
- When circumstances require you to work beyond normal hours, we provide benefits or overtime compensation as required by law.
- We will pay fairly in the market and meet or exceed all legal requirements related to compensation.
- You will receive at least the legally required minimum wage or the prevailing industry wage, whichever is higher.
- Performance Seats will give you full details on payroll deductions for taxes and benefits.
- Performance Seats's compensation and benefits are designed to enable our employees to meet their basic needs and provide them with the opportunity to improve their skills and capabilities.



GUIDING PRINCIPLE

We obey the laws, rules and regulations of all the countries in which we conduct business.

APPLYING THE PRINCIPLE.

As a global company, Performance Seats must follow the laws and regulations of each country in which it operates. Here's what you can do to help:

Follow Performance Seats's policies and procedures.

- Our policies reflect the laws of the countries where we do business, and they're often more demanding than some laws require.

Follow the laws that apply to your work.

- If you're not sure which laws apply, or you think that the laws of two or more countries conflict, ask supervisor for help straight away.
- Ask questions and report any known or possible violations of the law by Performance Seats's employees or its business partners to your supervisor, another supervisor or Human Resources.
- Do not tolerate retaliation against anyone for asking questions or raising good-faith concerns about possible Ethics Policy violations.

GUIDING PRINCIPLE

We act in Performance Seats's best interests and spend its money solely for Performance Seats business purposes.

APPLYING THE PRINCIPLE.

You may not give or receive anything of monetary value to influence business judgment unduly, or use Performance Seats information, property or authority for personal gain.

Remember:

- Promote Performance Seats's best long-term interests when making business decisions.
- Do not seek or receive personal economic gain, beyond your normal company pay, for being a Performance Seats director, officer, employee or
- Disclose to your supervisor any situation in which your family, friends or business associates might profit based on your relationship with Performance Seats.
- Report financial interests that you and your family have in entities that do business with Performance Seats.
- Do not pursue any business opportunity that you discover through your association with Performance Seats for personal gain or the gain of any entity other than Performance Seats.
- Do not work for a customer, supplier or competitor of Performance Seats while Performance Seats employs you.
 - Think about how it will appear if you accept gifts or entertainment from suppliers or customers wanting to do business with Performance Seats. When possible, seek guidance before giving or receiving things of value. If you personally accept something of more than minimal value, you must keep a record of it and report it promptly to your supervisor.
 - Use company funds prudently.
 - You are personally accountable for your use of company funds in any form.

GUIDING PRINCIPLE

We protect Performance Seats's confidential information and respect that of our competitors.

APPLYING THE PRINCIPLE.

Sharing the Company's confidential information is not allowed. Remember:

Protect confidential information about Performance Seats's products, activities, performance and plans.

- Disclose confidential information only on a 'need- to-know' basis, even with other Performance Seats employees.
- Never disclose confidential information outside of Performance Seats unless you already have a non-disclosure agreement, or a confidentiality agreement approved by Performance Seats.
- Secure confidential information where others cannot see when you are not reviewing it.
- Report all suspected breaches of confidentiality.

Protect third-party, non-public information.

- Do not seek or receive competitors' trade secrets or confidential information unless the disclosure is covered by a non-disclosure or confidentiality agreement approved.
- We compete fairly and honestly. Do not use illegal or unethical means to learn a competitor's confidential information.
- If you have non-public, confidential information from previous employment with a competitor, then you must continue to keep that information confidential, even from Performance Seats.

Protect Performance Seats' confidential information.

- Safeguard all intellectual property, including copyrights, patents, licenses, trademarks, and other trade secrets.
- Protect all of Performance Seats' confidential information even after you stop working with Performance Seats.



What makes information 'confidential'?

Confidential information includes all non-public information that competitors might use, or that could harm Performance Seats' competitive advantages or its customers, if disclosed. This includes information that other companies disclose to Performance Seats in confidence.



GUIDING PRINCIPLE

We are committed to providing safe, good-quality products, and services. We address and do not hide risks or mistakes.

APPLYING THE PRINCIPLE.

The Ethics Policy includes our commitment to providing safe and good- quality products, services and solutions.

HERE'S HOW YOU CAN HELP:

You should immediately contact quality management personnel or your supervisor if you believe there is:

- Any deficiency in product design, installation or maintenance that threatens anyone's health or safety.
- Anything that may harm the quality of our products or services.
- Anything that may harm Performance Seats' reputation.
- Anything that may harm Performance Seats' financial interests.

WHERE CAN I FIND MORE INFORMATION?

If you have any questions or concerns about possible risks talk with a quality management professional or one of the other contacts listed on page 3, 'Reporting Concerns and Asking Questions' of this policy.

Example

I believe that our product's new design has a chance of making it unsafe. I reported this to my boss, who agrees but doesn't want to say anything because we've already manufactured this product, and the risk of causing harm seems small.

What you should do

Do not hide anything that you believe poses a reasonable risk to our quality, services, reputation or interests. Bring this issue to the attention of higher- level management or to

[https://performanceseats.speakup.syst](https://performanceseats.speakup.systems)
[ems](#)



GUIDING PRINCIPLE

We use Performance Seats assets such as email, internet access, telephones and computers responsibly and honorably.

APPLYING THE PRINCIPLE.

Performance Seats computing resources should be used for Company purposes. HERE'S HOW YOU CAN HELP:

Use electronic media properly.

- Information on Company computer systems, including email and other Internet-related systems, is the property of Performance Seats, to be used for Company business.
- Do not use Company resources to offend, harass or threaten others or to access, send or store illegal or generally offensive material.
- While you're at work or using a Company computer or mobile device, do not visit Internet sites with offensive content related to sex, race, religion or other protected categories.
- Do not use Company resources to reproduce, display, distribute, or store materials that violate any party's trademark, copyright, licensing or other intellectual property rights.
- Use assets such as Company vehicles properly and legally, for business purposes and for authorized personal use.

GUIDING PRINCIPLE

We believe in vigorous competition and do not use illegal or unethical means to gain an advantage over a competitor.

APPLYING THE PRINCIPLE.

Using illegal or unethical means to obtain competitive advantage is prohibited. HERE'S HOW YOU CAN HELP:

- Follow all anti-trust and competition laws in countries where Performance Seats operates.
- Do not join Performance Seats competitors or business partners in agreements or understandings that limit competition.
- For example, do not agree to fix prices, rig bids, divide up products, territories, customers or markets, or limit production or sale of products.
- Do not make false, baseless or misleading remarks about Performance Seats, its competitors or their products.

WHERE CAN I FIND MORE INFORMATION?

You can get copies of policies that apply to your work from your supervisor or the General Council.

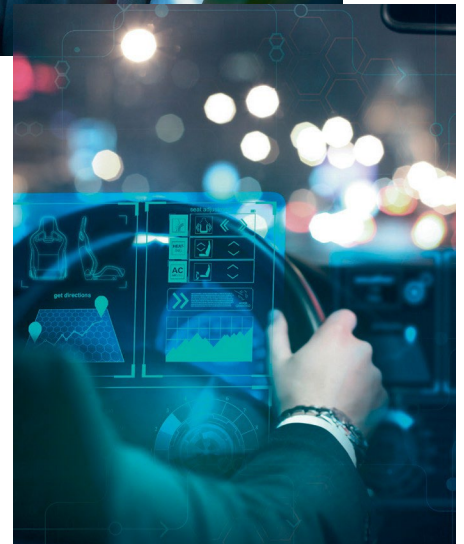
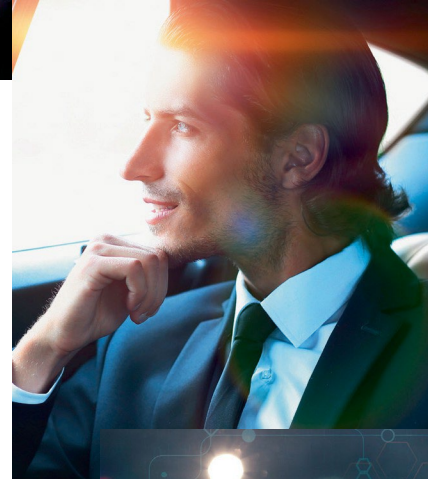
GUIDING PRINCIPLE

We do not tolerate, and we actively oppose, corruption in our businesses.

APPLYING THE PRINCIPLE.

We win business with the integrity of our products, services and personal character. We do not seek business by trying to corrupt the judgment of our customers. We do not tolerate bribery of individuals. We neither provide nor receive lavish or extravagant gifts. Remember:

- Do not offer, pay, give or promise any favor, service, entertainment, meal, gift or any other thing of value to any commercial, or governmental customer to get business, or to any government employees, or political official or their family members to get preferential treatment for Performance Seats.
- Do not pay 'grease' or facilitation payments. These are small bribes to individuals to make them perform a government service to which you are already entitled.
- Before you make a gift or offer, ensure that the value of the gift would not reasonably be seen as an attempt to influence an official decision. Talk with a member of the General Council to see if the recipient is considered a 'government employee or official'. Get the General Council's approval before you act.
- Do not offer employment, benefits or other profitable opportunities to government employees and officials, or to private citizens who can provide Performance Seats with an economic advantage without first consulting with the General Council.
- Obey all local anti-corruption and bribery laws.
- Accurately record in Performance Seats's books all of your expenses and any gifts or entertainment that you provide.
- Do not associate with business partners who engage in corrupt practices. Regularly screen business partners and stop working with them if you reasonably suspect corruption.
- Do not provide gifts, entertainment or other favors to a union representative without consulting the General Council.
- Do not tolerate retaliation for asking questions or raising good-faith concerns about a possible violation of this GUIDING PRINCIPLE.



GUIDING PRINCIPLE

We ensure that our books and records are accurate, complete and maintained according to the law and industry best practices.

APPLYING THE PRINCIPLE.

Keep trustworthy books, accounts and records. Remember:

- Company books and records must be complete, accurate and reliable, following Generally Accepted Accounting Principles.
 - Be precise and complete when you record transactions.
 - Don't make false or misleading entries, or omit or conceal required information, such as the payment amount or its actual purpose.
 - Follow laws, regulations, industry standards and Company policies when you produce, store or destroy records and documents.
 - Do not keep hidden or unrecorded funds, accounts or assets.
- Maintain the supporting documentation required by relevant policies.
- Anyone who falsifies, hides or manipulates records faces disciplinary action, termination and personal liability.
- If you find errors, or can't reconcile an account, notify management so the account can be corrected.
- Follow the law and Performance Seats policies on document and record retention.
 - When destroying records or documents, follow the procedures required by local law and Performance Seats's document-retention policies.

WHERE CAN I FIND MORE INFORMATION?

You can get copies of finance and accounting policies that apply to your work from your supervisor or other members of the Finance Department.

GUIDING PRINCIPLE

We strictly limit the use of Company resources to support political campaigns or causes.

APPLYING THE PRINCIPLE.

Generally, Performance Seats does not get involved in political campaigns or political issues. Decisions on whether the company will support a political candidate or issue must be made at a high level within Performance Seats.

HERE'S HOW YOU CAN HELP:

- Never offer contributions, payments or anything of value from Performance Seats to government employees, officials or political candidates with the intent to influence them or gain an improper advantage for the Company.
- Always get General Council approval before offering or using any Performance Seats funds, services or other resources to support any official, political organization or candidate.
- Accurately document in Performance Seats's records any donation or contribution to any campaign, political organization or candidate.

GUIDING PRINCIPLE

We communicate accurately with the public.

APPLYING THE PRINCIPLE.

We ensure that our communications are truthful and accurate. We do not release misleading information.

Remember:

- Do not speak to the media unless you have been specifically authorized by the Marketing Department. Refer media questions about Performance Seats to the Marketing Department.
- Take care when discussing Performance Seats outside the company – in public places, with friends and family, and on the Internet, in public forums, blogs and social-networking sites.
- Never disclose private company information without prior and proper authorization.
- Neither say nor imply that you represent the Company unless you're actually authorized to do so.

- Only those expressly authorized by the Marketing Department may speak on behalf of Performance Seats.
- When speaking at conferences, industry meetings, etc., be sure to clarify that your remarks and comments are your own, unless you have been specifically authorized by the Marketing Department to speak on behalf of Performance Seats.
- If you are authorized by the Marketing Department to speak on behalf of Performance Seats, you must provide accurate information and avoid speculating.

WHERE CAN I FIND MORE INFORMATION?

You can get copies of policies that apply to your work from the Marketing Department or one of the other contacts listed on page 3, 'Reporting Concerns and Asking Questions' of this policy.



GUIDING PRINCIPLE

We comply with international trade laws.

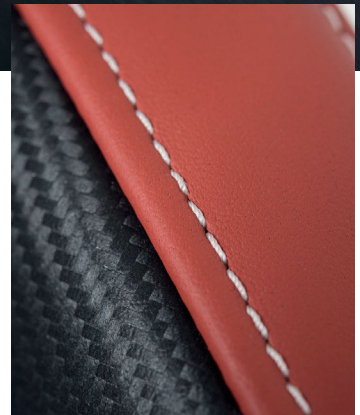
APPLYING THE PRINCIPLE.

We follow the trade laws of all countries where Performance Seats conducts business, including laws concerning:

- Importing or exporting specific goods, services or technology.
- Prohibiting transactions with specific countries, entities or people.
- Participating in international boycotts.
- Government approval, licenses or any other requirements necessary to complete a transaction or sale.
- Product labeling.

HERE'S HOW YOU CAN HELP:

- Keep accurate records of all international transactions.
- Follow all of Performance Seats's policies and processes when selling and delivering products to other countries or when importing anything.
- Make efforts to ensure that customers, business partners, vendors, service providers, agents, consultants and distributors follow Performance Seats policies and procedures.
- Engage companies and business partners that agree to obey international trade laws.



MAKING AN ETHICAL DECISION

To make an ethical decision, ask yourself these questions:

1. Is the action or decision consistent with the letter and spirit of the Ethics Policy?

When in doubt, ask – talk to your manager or supervisor.

2. Is it legal?

If it isn't, don't do it.

3. Does it follow Performance Seats policies and procedures?

4. What would others think of my decisions or actions?

How would it make me feel if my actions or decisions were known to my family?

My friends?

How would I explain to those affected by my actions or decisions?

5. How would I feel if my actions appeared in the news media, on television or on the Internet?

Effective date 1 July 2025. This Ethics Policy supersedes all previous ethics policies. Adherence to this Ethics Policy is a condition of employment with Performance Seats, but this behavioral requirement does not create an employment contract or an offer of employment. The Ethics Policy is not all-encompassing. Bring questions about situations not discussed here to your supervisor or the Human Resources Department.

Waiver: Any waiver of this Policy for anyone covered by the Policy who is not an executive officer or director of Performance Seats may only be made by the Performance Seats Chief Executive Officer or a designated stand-in. Any waiver of this Policy for a Performance Seats executive officer or director shall be made in writing pursuant to the Performance Seats Corporate Governance Guidelines. Performance Seats retains the right to modify this policy or any of its sections at any time, to make it more adaptable to the evolving needs of Performance Seats, its employees, customers or applicable laws. Any alleged violation of the Ethics Policy by Performance Seats executive officers should be reported to the Audit Committee of the Board of Directors. Reports of possible violations of financial or accounting policies may be made to the chair of the Board of Directors.

Version Control: This document version and all printed versions of this policy are for reference only and are considered as uncontrolled. The controlled copy of the policy (latest approved version) is located in the online BOS document library under document number LOS-PY-01. The Policy found at <https://PerformanceSeats.com/ethics> is also considered a reference copy.

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