

# ATMUS FILTRATION TECHNOLOGIES

## FRAUD REPORTING 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.

### POLICY

**1. The Company prohibits all types of fraud.**

Fraud is any intentional act or omission intended to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain.

Examples of fraud include but are not limited to:

- Theft, including theft of company information;
- Misappropriation of tangible and intangible assets;
- Personal use or other misuse of Company credit cards, falsifying expense reports and/or documentation related to expenses;
- Intentional manipulation, misrepresentation, or inappropriate destruction of financial statements or other records;
- Failure or intentional evasion to comply with internal controls;
- Corruption, including bribery, kickbacks, and prohibited gratuities;
- Cyber-crime; and
- Aiding and abetting fraud by others.

**2. The Company will investigate promptly all reports of fraud and take appropriate action, which may include reporting incidents of fraud to law enforcement.**

### 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; and/or
- Criminal persecution.

### 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**

Non-Retaliation Policy

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