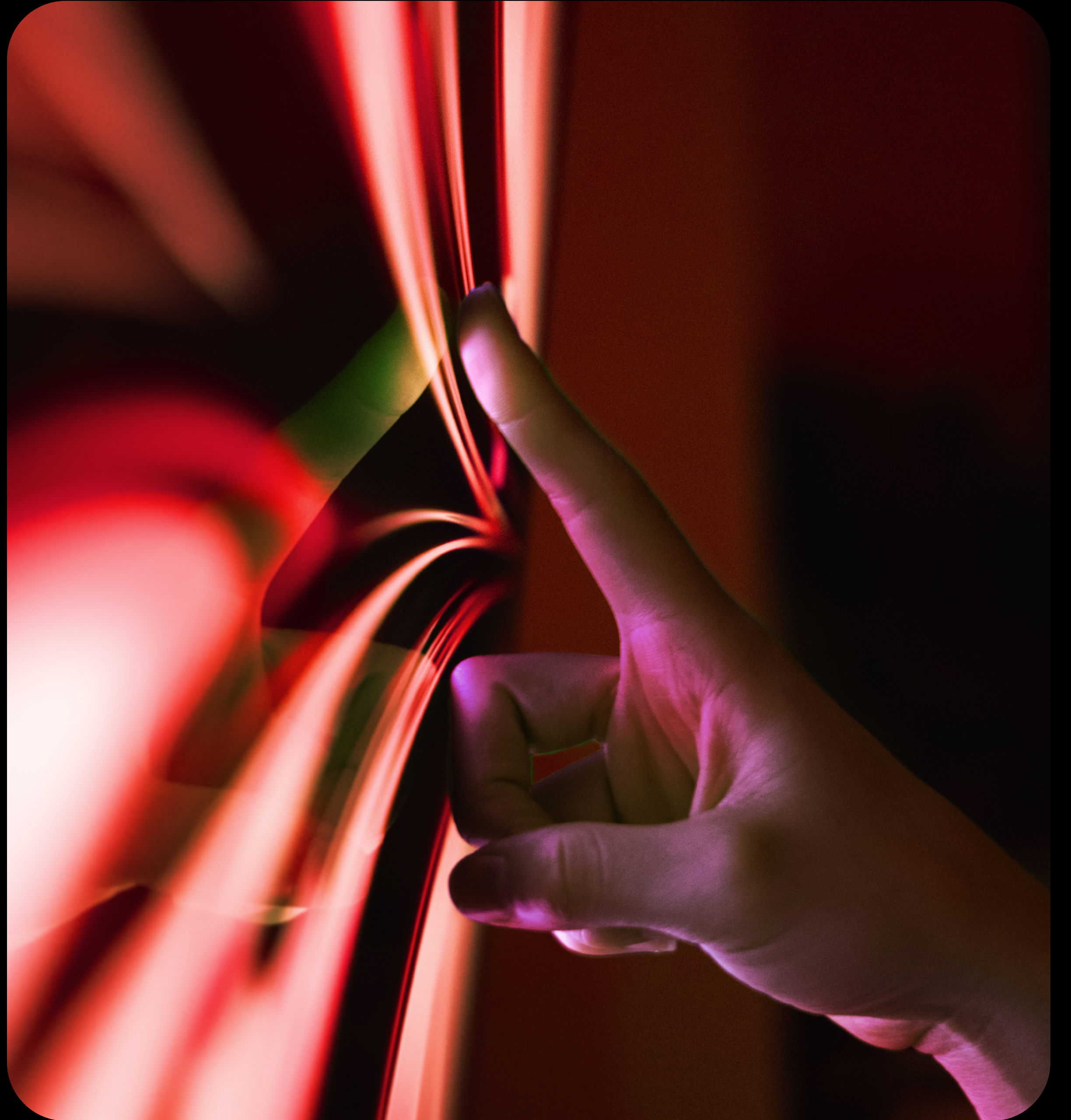


CODE OF ETHICAL CONDUCT

DIRECTORY



DEAR PHINIA TEAM,



Our Code of Ethical Conduct ("Code") sets forth our fundamental commitment to conducting business ethically and honestly. As we embark on our journey as a new company, we are committed to our core values:

- **Product Excellence**
- **Humility**
- **Integrity**
- **Net-Zero**
- **Inclusivity**
- **Accountability**

We have adopted this Code to ensure that everyone at our company has an accessible guide to these values.

The Code outlines the standards that we hold each other and ourselves accountable to, and it defines the behaviors and actions that are expected of us as team members.

It sets the tone for our interactions with each other, our customers, regulators, and the communities we serve. It is critical that all of us – all roles, all levels of responsibility – know the Code and follow it.

At PHINIA we will follow these values and do the right thing, even when the right thing is hard to do. I look forward to working with you. Thank you for your commitment.

Brady

Brady Ericson
President and Chief Executive Officer
PHINIA Inc



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SECTION 1

1.1

COMPLIANCE WITH LAWS

PHINIA's¹ overriding policy is to conduct all of its business and operations in complete compliance with all applicable laws and regulations. Employees and directors of the Company are expected to uphold this policy in every aspect of our work for the Company. Compliance with laws is the beginning point of the ethical conduct outlined in this Code. If a law conflicts with a policy, you must comply with the law and notify the Compliance Office of the perceived conflict.

1.2

APPLICABILITY

We expect all of our employees and directors to know and follow the Code. Failure to do so can result in disciplinary action up to and including termination of employment and, if warranted, legal proceedings.

While the Code is specifically written for PHINIA employees and directors, we expect contractors, agents, consultants, and representatives who may be temporarily assigned to perform work or services for PHINIA to follow the Code in connection with their work for us.

PHINIA reserves the right to amend and interpret the Code. Nothing contained in this Code shall constitute a contract of employment with any employee or conflict with PHINIA's right to terminate employment relationships at will.

When certain situations require permission from management or another person before taking action, you must raise the issue promptly to allow enough time for the necessary review and approval. In particular circumstances, we may find it appropriate to waive a provision of the Code. Any waiver of the Code for an employee, including an executive officer or a director, must be approved by the Audit Committee of the Board of Directors. PHINIA will disclose any waiver for an executive officer or a director to the extent and in the manner required by applicable law, regulation, or stock exchange listing standard.

1.3

PHINIA CODE OF ETHICAL CONDUCT

The decisions and choices you make and the actions you take reflect upon you as a person and as a representative of PHINIA.

The reputation of the Company rests on our shoulders and those of our fellow employees. Every employee must strive to practise the highest level of ethical conduct. In this way we ensure that the employees we manage are aware of the requirements of this Code and are adhering to PHINIA policies.

Maintaining high standards of ethics and integrity requires courage, personal strength, and sometimes making difficult choices. It may require forgoing what appear to be personal or business opportunities. This Code provides guidance concerning the ethical standards PHINIA employees and representatives are expected to uphold.

Certain of PHINIA's operations or locations may hold standards of conduct more stringent than those outlined in this Code. Those more stringent standards are to be published by management in local handbooks. Employees subject to those handbooks shall comply both with standards outlined here and with the more strict handbook standards.



¹PHINIA refers to PHINIA Inc. and all of its subsidiaries. It is also called the "Company" in this Code.

SECTION 1

1.4

OUR RESPONSIBILITY

We are personally responsible for observing both the express language and the spirit of each policy statement outlined in this Code.

It is also important that we encourage others to observe this Code. PHINIA can act only through its employees, so it is critical that every one of us does what is right.

Employees and directors have resources available to them and are expected to report any behavior or conduct which may be illegal, unethical, or in violation of this Code. Available resources include the following contact personnel:

- **Supervisors**
- **Managers**
- **Compliance Office**
- **Legal**
- **Internal Audit**
- **Global Security**
- **Global Safety**
- **Other appropriate personnel**

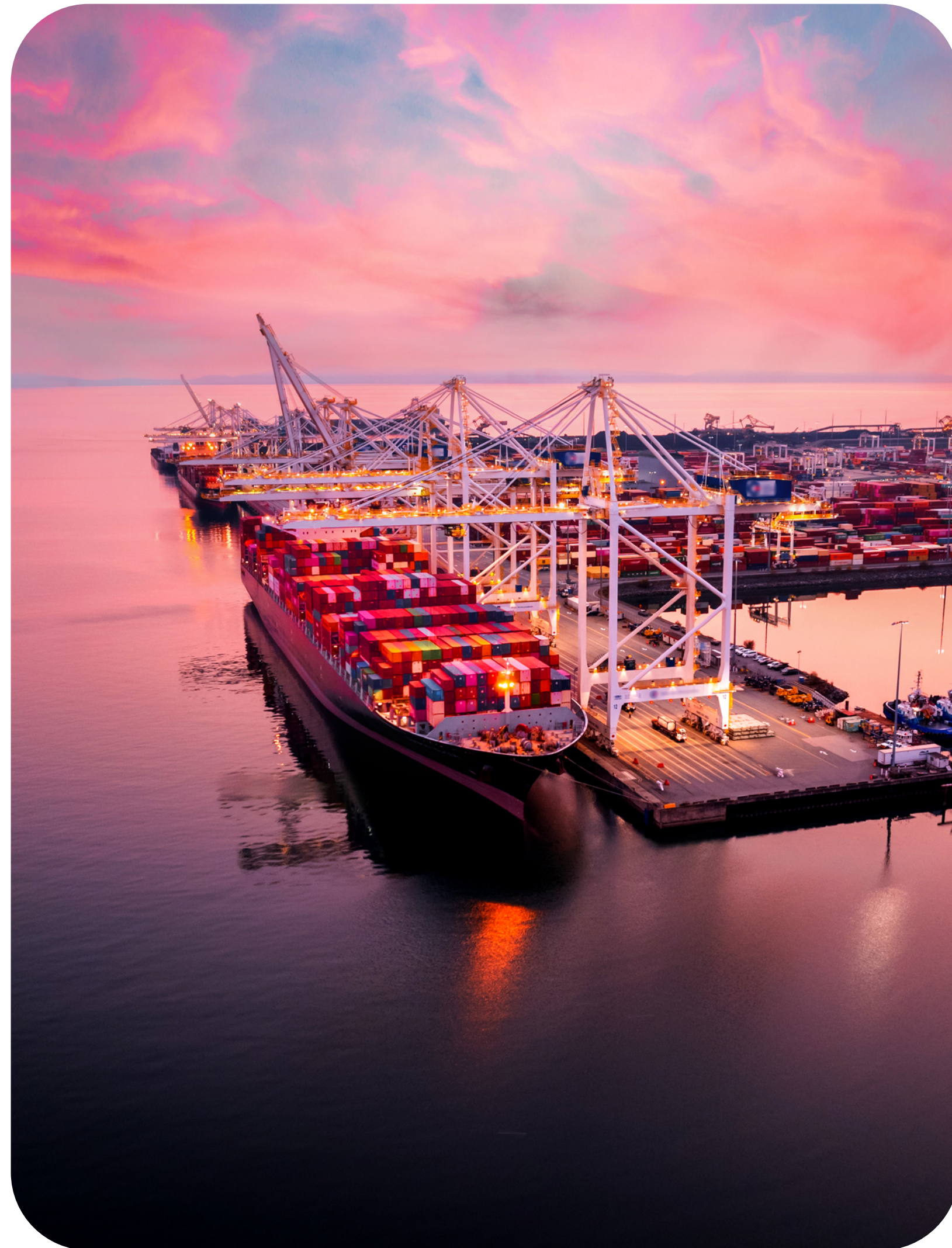
If there is any question as to the appropriateness of a course of action, or if you are in a situation that is not covered by this Code and you are not certain what you should do, you are encouraged to seek assistance:

- **complianceoffice@phinia.com**
- **compliance.phinia.com**
- **You may report to an independent party by calling 1-800-461-9330 in the United States. From outside the United States, go to <http://www.convercent.com/report> to find your country's toll-free number, or collect call / reverse charge call to +1-720-514-4400 (operator assistance may be required and local charges may apply).**

The Company prohibits retaliation and threats of retaliation against an employee who reports, makes a complaint, raises a concern, provides information, or otherwise assists in an inquiry regarding any activity by others that he or she believes in good faith to be an ethical lapse, misconduct, or violation of this Code, PHINIA's policies or applicable laws, rules, or regulations. Employees are expected to cooperate honestly in internal investigations of suspected violations and misconduct.



SECTION 2



2.1

THE WORKPLACE

The PHINIA workplace is anywhere that PHINIA's business and activities are conducted. In all those places, PHINIA expects every one of its employees and directors to be treated with respect and likewise to treat one another, our customers, suppliers, and others with whom we work, with respect. This applies to all employees regardless of race, gender, ethnicity, religious affiliation or lack thereof, age, disability, sexual orientation, gender identity, or membership in any other legally protected class. PHINIA will not tolerate illegal discrimination or harassment of any person in the conduct of PHINIA's activities. The Company expects that all relationships among persons in the workplace will be professional and free of bias, harassment, or violence.

2.2

CONFLICTS OF INTEREST

PHINIA expects all employees and directors to conduct themselves in accordance with the highest standards of integrity, honesty, and fair dealing to prevent any conflict between our personal interests and the interests of the Company.

A conflict of interest is any activity that is not consistent with or is opposed to the best interests of the Company.

This means that you must avoid all activities, interests, associations, or relationships that could impair your ability to work objectively and effectively or that could give the appearance of interfering with your ability to carry out your responsibilities. Conflicts can arise in many ways. The following may assist you in identifying situations to avoid. If you are concerned that you are involved in a situation where your interests appear to conflict with those of the Company, discuss the situation with the Compliance Coordinator² at your location.

OUTSIDE BUSINESS ACTIVITIES

It is expected that you will not engage in any private business activities that interfere with your PHINIA assigned duties or that compete with or may compete with PHINIA.

PERSONAL GAIN

You are not to engage in any personal financial activities which could influence your judgment or actions in performing work for PHINIA.

You and members of your family³ may not ask for or accept gifts, services, or personal benefits from actions taken, information received, or associations made as a result of your employment with the Company.

You may not accept bribes.

You need not reject normal business courtesies which will not affect your judgment, or actions in performing work for PHINIA, but you are expected to follow standards of ethics and good judgment, advising your manager and Compliance Coordinator of any questionable matters.

Characteristics of normal business courtesies are:

- **it does not violate any law, regulation or policy;**
- **its value is low;**
- **it is for a valid business purpose;**
- **it is not requested;**
- **it is infrequent and could be reciprocated;**
- **it is not cash or a substitute for cash;**
- **it is open and transparent;**
- **it imposes no sense of obligation;**
- **it is documented and recorded appropriately.**

It is your personal responsibility to ensure that your acceptance of a business courtesy does not create the perception that favors were granted to obtain special treatment.

² You can find the name of the Compliance Coordinator at your location by checking the list on the Legal Department Intranet site or by asking Human Resources.
³ As used herein, members of the employee's family means the dependent members of his/her immediate family - a child, spouse or parent - but a more remote relationship is included if it will materially affect a decision relevant to the Company.

SECTION 2



2.3

INTERACTIONS WITH OTHER COMPANIES

The Company depends on its reputation for quality, service, and integrity. The way we deal with competitors and companies with which we do business molds our reputation, builds long-term trust, and ultimately determines our success. Employees and directors must deal fairly with the Company's competitors and their employees and other companies with which we do business and their employees. We must never take unfair advantage of others through manipulation, concealment, abuse of confidential information, misrepresentation of material facts, or any other unfair dealing practices.

The selection of suppliers, vendors, consultants, contractors, and other third-party providers must be based on objective criteria, not personal or financial relationships between them and any employee. Employees selecting suppliers, vendors, consultants, contractors, and other third-party providers must not have any financial or personal interest in or relationship with them.

In the usual course of business with suppliers to and customers of PHINIA, questions concerning the receipt of gifts, services, meals, and entertainment often arise.

Generally, these items offered in the context of courteous business relationships are acceptable if they are not of a kind which would be expected to influence the judgment of the recipient. If you are faced with a questionable circumstance, discuss it with your manager and Compliance Coordinator.

Employees should not use their relationship with PHINIA suppliers to obtain discounted pricing, rebates, or related benefits with respect to services or goods obtained from PHINIA suppliers for their personal use. However, it is permissible for employees to obtain services or goods from PHINIA suppliers for their personal use where such suppliers generally make their goods or services available to the general public at prices available to the public, including publicized discount and rebate programs. If you have any questions in this regard, please contact the Compliance Office or Legal Department.

SECTION 3

3.1

IMPROPER PAYMENTS

The use of corporate funds, property, or resources for any unlawful or improper purpose is prohibited. Just as we do not accept bribes, we do not offer or give bribes.

Not all bribery takes the form of cash payments. It can take many forms, including gifts, travel, employment (including paid and unpaid internships), entertainment, charitable contributions, or anything of value or benefit. Giving or promising to give payments, loans, offers of money, services, gifts, or anything else of value to or for a government employee or official for the purpose of influencing any decision of that person is prohibited whether they are given to gain a business advantage or not. Payments made indirectly or through an intermediary are also prohibited.

Actions taken by PHINIA, its subsidiaries, and their employees on behalf of the Company are strictly regulated by anti-corruption laws in every country in which PHINIA is located and by U.S. laws and regulations, including the Foreign Corrupt Practices Act and antiboycott and international trade laws. Offering gifts and entertainment beyond good business practice in ordinary commercial transactions is not permitted.

If you are involved in transactions outside the U.S., you should be familiar with and observe the provisions of local anti-corruption laws, the U.S. Foreign Corrupt Practices Act, and international trade regulations.

This instruction is particularly directed to non-U.S. subsidiaries' employees, because conduct that is lawful in your country might trigger legal action against PHINIA in another country under certain circumstances. Please contact the Legal Department with any questions and for additional information.

DEALING WITH GOVERNMENT OFFICIALS⁴

Employees may not give, promise, or authorize any payments, either directly or indirectly to government officials of any country. Employees may not allow such payments to be made by third parties on the Company's behalf. Ask questions and report issues when something does not seem right. Never ignore such payments. If you suspect such a payment has been made, contact the Compliance Office or Legal Department immediately.

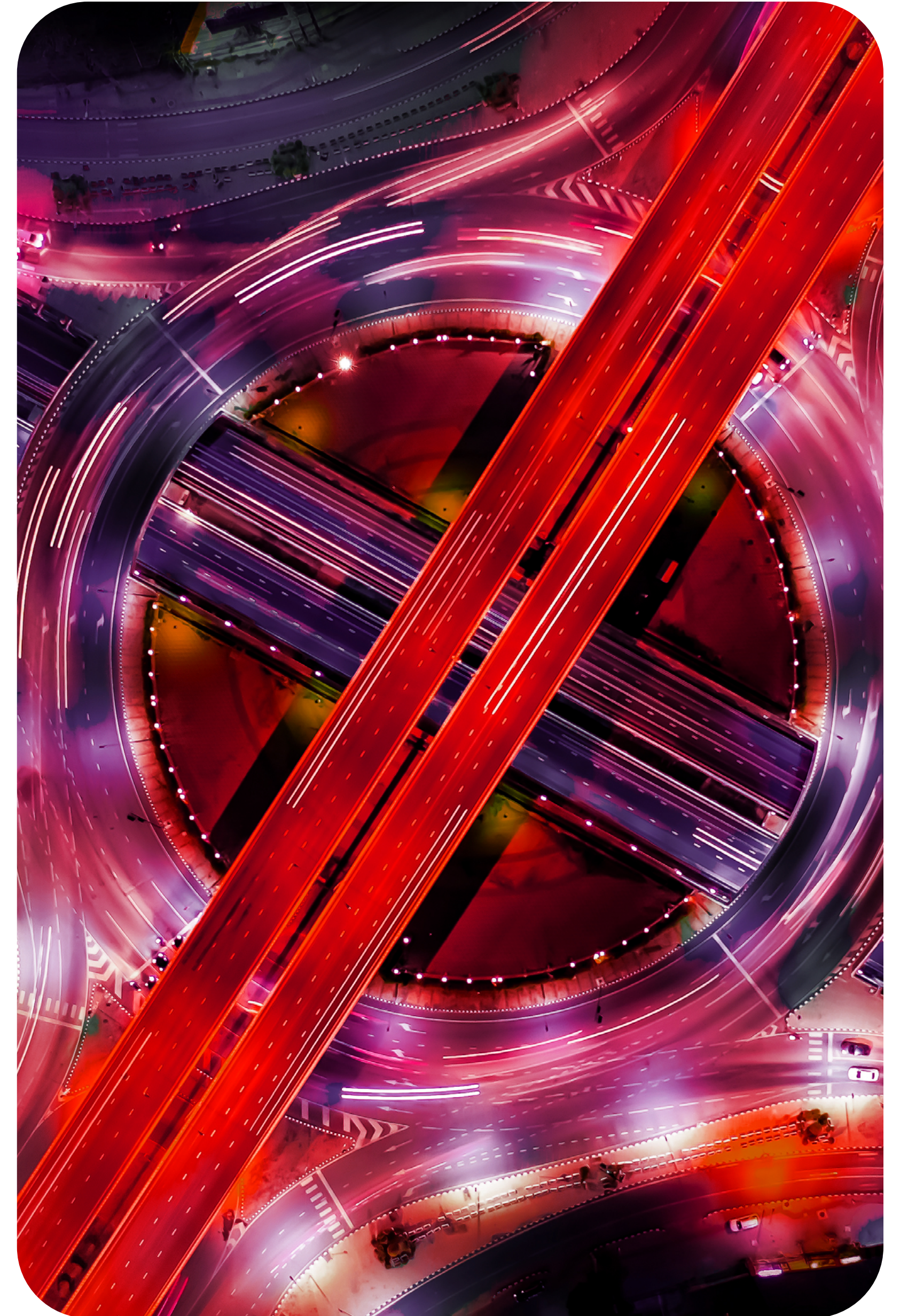
PAYMENTS TO OTHERS

Payments of money, property, or services for the purpose of obtaining business or special consideration are prohibited. Questions should be directed to your Compliance Coordinator.

POLITICAL CONTRIBUTIONS

Contributions of money, goods, services, or anything of value by the Company to any candidates for office, office holders, or party officials are generally prohibited. Some U.S. states allow corporate contributions to be made under specific circumstances. Consult with the Legal Department if any contribution is to be made before making it.

Employees may make personal contributions. Reimbursement of such political contributions by the Company is prohibited.



⁴ All of the following could be considered to be government officials: any officer or employee of, or any person acting in an official capacity on behalf of, a department, agency or instrumentality of a government; officers and employees of state-owned entities and officers of public international agencies, including, for example, the International Monetary Fund and World Bank.

SECTION 3

3.2 ASSETS

Employees are expected to protect the Company's assets and to use them for proper business purposes.

You have a responsibility to protect PHINIA property and property of others in the care of PHINIA against theft, loss, and improper and unauthorized use. Property includes all types of assets including, but not limited to, cash, land, buildings, machinery, tools, supplies, computers and accessories, and intellectual property, including proprietary and confidential information, trademarks, patents, and Company logos.

CONFIDENTIAL INFORMATION AND 'INSIDE' INFORMATION

Employees are trusted with protecting PHINIA's confidential information which includes designs, technology, processes, business and marketing plans, existing and future product and commercial information, internal communications, and designated customer, supplier, and other external information. We are expected to protect PHINIA's information in accordance with the Company's Confidentiality of Proprietary Information policy.

Non-public information related to PHINIA, its operations, products, and plans may be considered inside information and is confidential. Inside and confidential information is to be held in confidence and is not to be shared or used in any way that would give anyone an unfair advantage.

No employee may trade PHINIA stock or direct others to trade PHINIA stock if the employee has material information that has not been publicly disclosed. If you have any questions as to whether a piece of information has been made public, contact PHINIA's Marketing Department.

PERSONAL INFORMATION

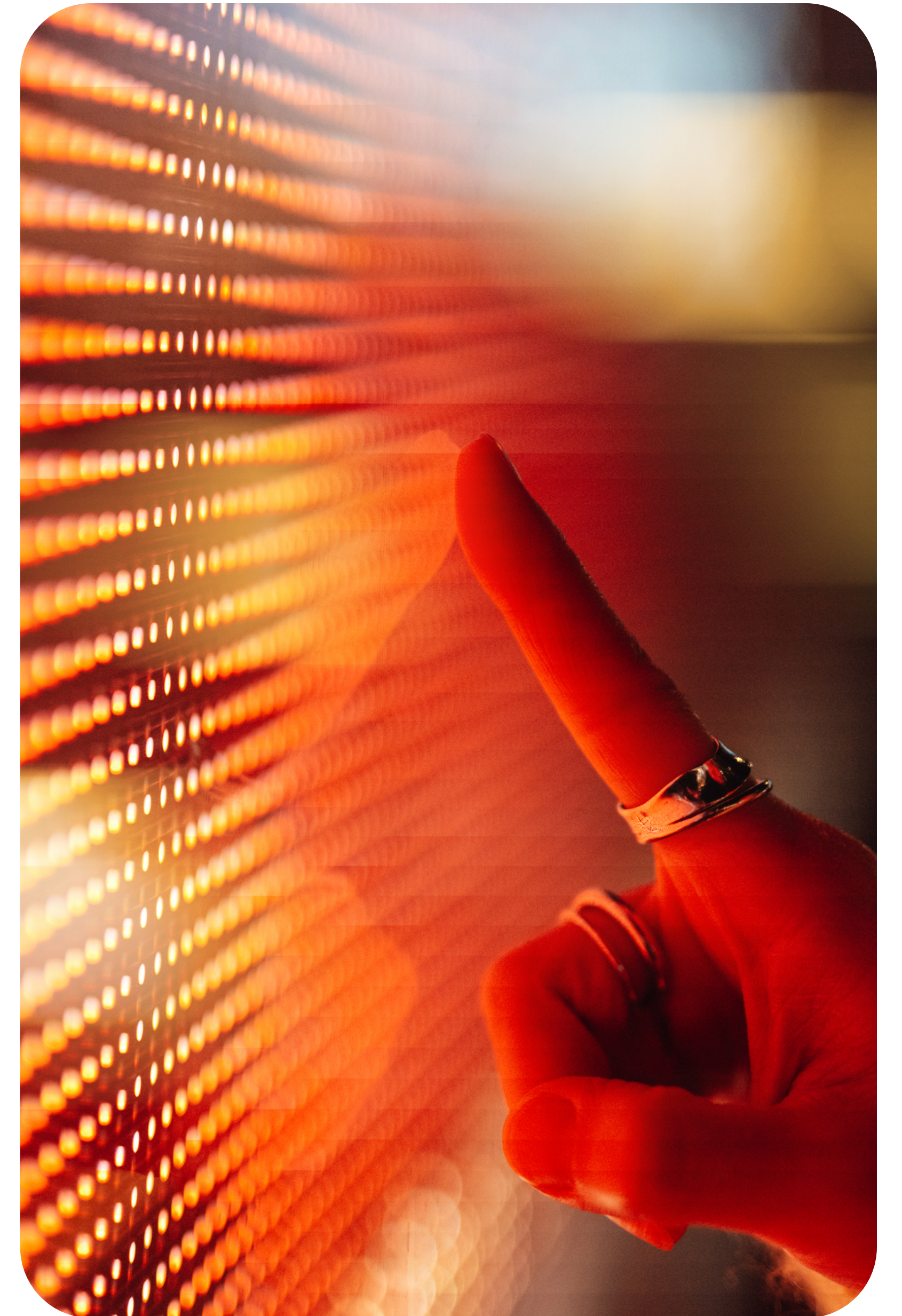
We are entrusted with personal information by our employees, directors, business partners, and others. We must protect this sensitive data, keep it confidential, and secure it in accordance with all applicable laws, our policies, and applicable agreements. You must never use personal information for any purpose for which it was not intended, and where permitted, it should only be shared on a need-to-know basis. If you believe personal information has been improperly gathered, used, or disclosed, contact your local Data Privacy Delegate, the Compliance Office, or Legal Department promptly.

COMPETITIVE INFORMATION

Effective competition requires an understanding of the Company's competitors. PHINIA uses only legitimate information sources to gather information concerning its competitors. Illegal and unethical practices may not be used to obtain competitive information. If you have reason to believe that the receipt or release of any information is unauthorized, or if other questions arise in this area, contact the Legal Department.

RECORDS MANAGEMENT

In the course of its business, the Company produces and receives many documents. Laws require the retention of certain Company documents for various periods of time. The Company is committed to compliance with all applicable laws and regulations relating to the preservation of records. The Company's policy is to identify, maintain, safeguard, and destroy or retain, as applicable, all records in the Company's possession on a systematic and regular basis as described in the Company's Records Retention Policy and Records Retention Schedules. An individual who learns of a subpoena, a pending or contemplated legal proceeding or government investigation should immediately contact the Legal Department. The individual must retain and preserve all records that may be responsive to the subpoena or that relate to the legal proceeding or the investigation until he or she is advised by the Legal Department on how to proceed. The individual must not destroy, but to the contrary, must retain and preserve all relevant records, such as emails and voicemail messages. Destruction of such records, even if inadvertent, could seriously damage the Company. Any questions regarding whether a particular record pertains to a pending or contemplated investigation or legal proceeding or may be responsive to a subpoena or questions regarding how to preserve particular types of records should be directed to the Legal Department.



SECTION 4



4.1

PREVENTION OF WORKPLACE VIOLENCE

PHINIA does not tolerate any type of workplace violence committed by or against employees or visitors. Employees and visitors are prohibited from making threats or engaging in violent activities. Prohibited behaviors and conduct that are prohibited under this Policy, include, but are not limited to the following:

- **causing physical injury or the death of another person.**
- **use of written or verbal threatening, intimidating, offensive, or degrading language.**
- **bullying, physical, or cyberstalking.**
- **engaging in threatening, intimidating, offensive non-verbal conduct, including unwelcome staring, glaring, or use of offensive gestures.**
- **displaying aggressive or hostile behavior that creates a reasonable fear of injury or death to another person or subjects another individual to emotional distress.**
- **intentionally damaging PHINIA property or the property of any PHINIA employee or visitor.**
- **possessing or using any weapon while at any PHINIA facility.**
- **committing any act motivated by, or related to, harassment, sexual harassment, or domestic violence.**

4.2

PREVENTION OF HARASSMENT

It is unacceptable for any employee or contractor to engage in unwelcome conduct that has the effect of unreasonably interfering with an employee's work performance or creating an environment which is intimidating, hostile, or offensive to an employee. Harassment is generally defined as verbal, non-verbal, written, or physical conduct that denigrates or shows hostility or aversion toward an individual because of his or her age, race, color, religion, sex, gender identity, national origin, sexual orientation, disability, veteran, marital status, or any other protected status as described by law.

Depending on the circumstances, harassment may include the following:

- **Verbal conduct - for example certain epithets, derogatory statements, slurs, jokes, pranks;**
- **Physical conduct - for example unwelcome gestures, impeding movement;**
- **Written harassment - for example certain poems, posters, letters, cartoons, drawings, or other visual or physical renderings; or**
- **Stalking or bullying of any kind.**

Even if such actions do not rise to the level of legally actionable harassment, they nonetheless are unacceptable in the workplace and may violate PHINIA's policies.

SECTION 4



4.3

PREVENTION OF SEXUAL HARASSMENT

It is unacceptable for any employee or contractor to engage in conduct that includes unwelcome sexual advances, requests for sexual favors, or other verbal, non-verbal, or physical actions including situations in which:

- **Submission to such conduct is made implicitly or explicitly a term or condition of employment;**
- **Submission to or rejection of such conduct is used as the basis for employment decisions; or**
- **Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creates an intimidating, hostile, or offensive working environment.**

Unlawful sexual harassment includes, but is not limited to:

- **Sexual epithets, foul language, unwanted sexual flirtations, jokes, commentaries about an individual's body**
- **Leering, ogling, staring, or watching with sexually suggestive overtones**

- **Physical contact such as improper touching, patting, rubbing, pinching, or unnecessary contact with another employee's or contractor's body**
- **Displaying sexually derogatory posters, cartoons or drawings, making obscene or lewd gestures (including touching oneself)**
- **Stalking or bullying of any kind**

Even if such actions do not rise to the level of legally actionable harassment, they nonetheless are unacceptable in the workplace and may violate PHINIA's policies.

4.4

NO RETALIATION

PHINIA will not, in any way, retaliate against an individual who makes a good-faith report of any violation of the Code or any other workplace rule or regulation, or who assists in an investigation regarding the same. If you feel that you may have been retaliated against for reporting any violation of the Code, or for participating in an investigation, please report that behavior immediately.

Retaliation is any negative action that would deter a reasonable person from making a report or participating in an investigation. Retaliation may include demotion, firing, pay reduction, an unwarranted negative performance evaluation, or a change in job assignment, among other employment actions.

Any employee found to have violated the above policies prohibiting workplace violence, harassment, or sexual harassment, or is found to have retaliated against another employee in violation of the Code, will be subject to disciplinary action, including possible termination of employment.

SECTION 5

5.1

ACCOUNTING STANDARDS

All Company funds and assets must be properly disclosed or accounted for in the regular books and records of PHINIA. Financial statements published by PHINIA must accurately reflect the Company's financial position. Improper or fraudulent accounting, documentation, and reporting are prohibited, violate Company policy, and may also violate applicable laws. All internal records that support financial reporting must be prepared accurately, completely, and properly. These records include, but are not limited to, expense reports, time cards, production and inventory counts, quality reports, sales records, attendance statements, supplier documents, consolidating entries, and disclosure support. If you become aware of false or misleading entries or are asked to make such entries in the books or records of the Company, contact the Compliance Office or Legal Department immediately.

5.2

CORPORATE SOCIAL RESPONSIBILITY

We are committed to doing the right thing in business and in the communities in which we reside. We value safety, diversity, integrity, and conservation. We strive to be open, accountable, and responsive to our stakeholders.

ENVIRONMENT AND SUSTAINABILITY

PHINIA expects all employees and directors to comply with all applicable environment and sustainability laws, regulations and internal and external standards. This includes those governing the development and manufacture of products, the provision of services and the use, emission, storage, transportation and disposal of potentially hazardous materials. It is our guiding principle to run efficient, sustainable operations and conduct them in a manner which minimizes the risk of injury to people and the environment.

This is not only good for business, it is a natural part of what we do. We also expect our contractors, agents, consultants, and representatives to act accordingly. If nonconformance occurs, you are required to act with integrity to correct and prevent any recurrence of the problem.

Observe all posted warnings and regulations. Use resources efficiently, minimize waste, and reuse or recycle whenever possible. Make environmental responsibility a habit at work and at home.

If you have reason to believe that nonconformance or violation of laws occurs, potentially hazardous materials are not being properly handled by PHINIA, or that environmental control equipment is not being properly monitored and maintained, contact your manager, Compliance Coordinator, the Compliance Office, or Legal Department immediately.

SAFETY

Safety is the responsibility of every PHINIA employee. PHINIA will provide a safe workplace to its employees, and you must work in a safe manner that does not endanger yourself or others by following safety and health rules and practices and reporting any accidents, injuries, and any unsafe equipment, practices, or conditions. If you have concerns about safety practices, contact your manager, Compliance Coordinator, the Compliance Office, Global Security or Corporate Safety.

FAIR EMPLOYMENT PRACTICES

We respect human rights everywhere we work and do business. We comply with all applicable laws relating to freedom of association, privacy, collective bargaining, immigration, working time, wages and hours, and laws prohibiting forced and child labor.



SECTION 5

5.3 COMMUNICATION

PHINIA adheres to the principles of responsible marketing and aligns our communication practices with our business objectives, sustainability practices, and values. Additionally, PHINIA is committed to the timely, orderly, consistent, credible, legal, and respectful dissemination of information regarding PHINIA and any other information communicated by or on behalf of PHINIA. These principles should be employed when communicating orally, in writing or posting on any social media platform. With respect to the use of social media, all employees are expected to comply with PHINIA's policies on social media prohibiting discrimination, harassment, bullying, and violence.

5.4 ASKING QUESTIONS OR REPORTING CONCERNS

This Code summarizes the more detailed policies that are included in the PHINIA Compliance with Laws, Ethics, and Policies Program. The policies are available from your Compliance Coordinator, Human Resources, and on the Intranet under **Policies**.

The Company's Complaint Submission and Handling Policy describes the Company's procedures for the receipt, retention, and treatment of complaints received by the Company or its audit committee.

These complaints may involve suspected or known violations of law or PHINIA policies including suspicion of illegal payments, accounting, financial, internal accounting controls, or auditing matters. Employees and representatives may submit good-faith concerns without fear of dismissal or retaliation.

If you have questions about PHINIA's policies, this Code, or about doing 'the right thing' in a particular situation, contact:

- **The Compliance Coordinator at your location, or**
- **PHINIA's Compliance Office by emailing: complianceoffice@phinia.com**
- **In addition, you may anonymously report any conduct which may be in violation of this Code by calling:**
- **In the United States, +1-800-461-9330**
- **Outside the United States, go to <http://www.convercent.com/report> to find your country's toll-free number, or collect call/reverse charge call to +1-720-514-4400 (operator assistance may be required and local charges may apply)**

These telephone numbers and the website, **compliance.phinia.com**, allow you to report to an independent third party. You may report in the language of your choice.



COMMENTS?

If you have any questions or comments about this code, please contact the Compliance Office via email.

[e complianceoffice@phinia.com](mailto:complianceoffice@phinia.com)

[w compliance.phinia.com](http://compliance.phinia.com)

