



CODE OF CONDUCT POLICY

This Code of Conduct Policy (“COC”) covers a wide range of business practices and procedures. It does not cover every issue that may arise, but it sets out basic principles to guide all employees, officers, directors, contractors, consultants, agents, and representatives of PARTS iD (“PARTS iD Representatives”). All PARTS iD Representatives must conduct themselves accordingly and seek to avoid even the appearance of improper behavior. The COC should also be provided to and followed by PARTS iD’s agents and representatives.

If a law, rule, or court order conflicts with a policy in this COC, you must comply with the law, rule, or court order. If there are any questions about these conflicts, employees should immediately ask their supervisor or Human Resources how to handle the situation. Contractors, consultants, agents, or representatives should contact their primary point of contact. PARTS iD Representatives are responsible for understanding the legal and policy requirements that apply to their jobs or services. Employees must report any suspected violations of law, this COC, or PARTS iD policy, to their supervisor or Human Resources. Contractors, consultants, agents, and representatives should contact the legal/compliance department. Individuals may report any concerns or potential violations to their supervisor or primary point of contact, Human Resources, or the legal/compliance department.

Acting with integrity serves as a driving force behind PARTS iD’s success. From the very beginning, PARTS iD has been committed to conducting its business in an ethical manner - doing right by our employees, customers, vendors, suppliers, communities and stockholders. PARTS iD requires its PARTS iD Representatives to conduct themselves and PARTS iD's business in the most ethical manner possible. We share the responsibility for protecting and advancing PARTS iD's reputation, and ethics and values must drive our business strategies and activities. This COC provides you with the guidelines for meeting your ethical and legal obligations at PARTS iD.

1. Compliance with Laws, Rules, and Regulations.

Obeying the law, both in letter and in spirit, is the foundation on which PARTS iD’s ethical standards are built. All PARTS iD Representatives must respect and obey the laws, rules, and regulations of all relevant jurisdictions, including but not limited to, the cities, counties, states, and countries in which we operate. Although employees, officers, and directors are not expected to know the specific details of each of these laws, rules and regulations, it is important to know enough to determine when to seek advice from supervisors, managers or other appropriate personnel. Contractors, consultants, agents, and representatives are expected to know and comply with applicable laws, rules, and regulations applicable to the services they provide. If you are uncertain about any law, rule, or regulation, you should contact your supervisor or primary point of contact, Human Resources, or the legal or compliance department.

2. Conflicts of Interest.

While this is covered in greater detail in its standalone document and PARTS iD Employee Handbook, generally, a conflict of interest exists when a person’s private interest interferes in any way, or even appears to interfere, with the interests of PARTS iD. A conflict situation can arise



when a PARTS iD Representatives takes actions or has interests that may make it difficult to objectively and effectively perform his or her Company work or services. It is immaterial whether the PARTS iD Representatives was originally aware of the conflict. A PARTS iD Representatives that discovers a conflict during or after-the-fact must report it and discontinue the arrangement or activity.

Conflicts of interest may also arise when a PARTS iD Representatives (or a member of his or her family) receives improper personal benefits due to his or her position in or service to PARTS iD. Loans to, or guarantees of obligations to, a PARTS iD Representative or their family members by PARTS iD may create conflicts of interest.

It is a conflict of interest for a PARTS iD Representatives to work for a competitor, customer, or supplier (except where such arrangements are specifically authorized by applicable law for contractors, consultants, agents, or representatives). You should avoid any direct or indirect business connection with our customers, suppliers or competitors; except as required on our behalf. Such work and/or activities shall include, but is not limited to, directly or indirectly competing with Company in any way, or acting as an officer, director, employee, consultant, stockholder, volunteer, lender, or agent of any business enterprise of the same nature as, or which is in direct competition with, the business in which Company is now engaged or in which Company becomes engaged during the term of your employment with Company, as may be determined by Company in its sole discretion or as otherwise specifically authorized under applicable law for contractors, consultants, agents, or representatives.

Conflicts of interest are prohibited as a matter of Company policy, except as approved by senior management. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with your supervisor or primary point of contact, or Human Resources. Any PARTS iD Representative who becomes aware of a conflict or potential conflict must report it immediately to a supervisor, primary point of contact, or Human Resources.

3. Confidentiality.

As more thoroughly described in the PARTS iD Employee Handbook or individual policies and agreements, PARTS iD Representatives must maintain the confidentiality of proprietary information entrusted to them by PARTS iD or its customers or suppliers, except when disclosure is authorized in writing by the Chief Financial Officer or required by laws or regulations. Proprietary information includes all non-public information of PARTS iD and intellectual property such as trade secrets, patents, trademarks and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, and any unpublished financial data and reports. Disclosing such information might be of use to competitors or harmful to PARTS iD or its customers or suppliers if disclosed. This includes information that suppliers and customers have entrusted to us.

Information that has been made public by PARTS iD, such as press releases, news articles, or advertisements, is not considered confidential and does not require protection.



It is the responsibility of each of us to use discretion in handling PARTS iD information so that we do not inadvertently reveal confidential information to competitors, vendors, suppliers, friends and/or family members. If you are unsure about whether certain information is confidential, presume that it is. The obligation to preserve proprietary information continues even after employment or engagement ends.

4. Insider Trading.

All non-public information about PARTS iD should be considered confidential information. PARTS iD Representatives who have access to confidential information about PARTS iD or any other entity are not permitted to use or share that information for trading purposes or for any other purpose except to conduct Company business, or otherwise as described in other policies.

To use non-public information for personal financial benefit or to “tip” others who might make an investment decision based on this information is unethical and illegal. If you have any questions, please consult with PARTS iD’s legal or compliance department or your personal legal counsel when appropriate.

5. Corporate Opportunities.

PARTS iD Representatives are prohibited from taking opportunities that are discovered through the use of corporate property, information, or services for themselves without the consent of senior level management or otherwise the Board of Directors. No PARTS iD Representatives may use corporate property or information for personal gain and no PARTS iD Representatives may compete directly or indirectly with PARTS iD unless expressly authorized under applicable law for contractors, consultants, agents, or representatives. Employees, officers, and directors owe a duty to PARTS iD to advance PARTS iD’s interests when the opportunity to do so arises.

6. Competition and Fair Dealing.

We seek to fairly and honestly outperform our competition, beating them in the market place. We seek competitive advantages through superior work effort—never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner’s consent, or inducing such disclosures by past or present employees of other companies is prohibited and potentially illegal. Each PARTS iD Representatives should endeavor to respect the rights of and deal fairly with PARTS iD’s customers, suppliers, competitors and employees. No PARTS iD Representatives should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other illegal trade practice.

No PARTS iD Representatives is permitted to engage in price fixing, bid rigging, allocation of markets or customers, or similar illegal activities. PARTS iD will fully cooperate with law enforcement and other agencies to pursue anyone engaged in illegal activities to protect PARTS iD’s good name.



The purpose of business entertainment and gifts in a commercial setting is to create goodwill and sound working relationships, not to gain unfair advantage with customers or suppliers and against competitors. No gift or entertainment should ever be offered, given, requested, provided or accepted by any PARTS iD Representatives or family member of a PARTS iD Representatives unless it (1) is not a cash gift; (2) is consistent with customary business practices; (3) is reasonable in fair market value; (4) cannot be construed as a bribe or payoff; and (5) does not violate any laws, regulations or applicable policies of the other party's organization. Please discuss with your supervisor, primary point of contact, Human Resources, or the legal department any gifts or proposed gifts if you are not certain whether they are appropriate or legal.

7. Antitrust.

Antitrust laws in the United States and other countries are intended to preserve a free and competitive marketplace. PARTS iD requires full compliance with these laws. PARTS iD Representatives must not discuss with competitors how PARTS iD prices, markets, services or otherwise competes. PARTS iD Representatives must not share confidential business information with our competitors and must not engage in any conduct that could unreasonably restrict our competitors' access to the market. Antitrust laws are complex and can be difficult to understand. Employees, officers, and directors should seek advice from the legal or compliance department when dealing with antitrust issues. Contractors, consultants, agents, or representatives should contact their personal legal representatives and coordinate with the PARTS iD legal or compliance department as appropriate.

8. Political Contributions.

Except as approved in advance by senior management, PARTS iD prohibits political contributions (directly or through trade associations) by PARTS iD. This includes (1) any contributions of Company funds or other assets for political purposes, (2) encouraging individual employees or representatives to make any such contribution, or (3) reimbursing an employee or representative for any contribution. Individual PARTS iD Representatives are free to make personal political contributions as they see fit.

9. Payments to Government Personnel.

From time to time, PARTS iD's business obligates it to interact with officials and employees of (1) foreign governments; (2) U.S. federal, state, and local governments; and (3) U.S. and foreign political parties.

The Foreign Corrupt Practices Act and other similar anti-bribery laws (collectively, the "FCPA") prohibit the making of a payment and/or the promising or offering of anything of value to any foreign government official, government agency, political party, or political candidate (collectively, "Government Personnel") in exchange for a business favor or when otherwise intended to influence the action taken by any such individual or agency or to gain or retain any competitive or improper business advantage. It is very important to know that the prohibitions of the FCPA apply to actions taken by all employees and by all outside parties engaged directly or indirectly by PARTS iD (e.g., contractors, consultants, agents, representatives, professional



advisers, etc.). While the FCPA does, in certain limited circumstances, allow nominal “facilitating payments” to be made, given the complexity of the FCPA and the severe penalties associated with its violation, all employees and outside parties (including all PARTS iD Representatives) engaged by PARTS iD must comply with this policy, the PARTS iD’s FCPA policy and contact the legal department with any questions concerning PARTS iD’s and their obligations under the FCPA or concerning any transaction which may be in violation of the FCPA; any other federal, state, local, or foreign law or regulation; or this Code.

No PARTS iD Representatives may retain a consultant, agent, or other outside party which will have contact with any foreign or U.S. Government Personnel until senior management, in conjunction with legal, has reasonably concluded, after performing sufficient due diligence, that such retained party understands and will fully abide by the FCPA, PARTS iD’s FCPA policy, and this COC.

In addition, the U.S. government has a number of laws and regulations regarding business gratuities, which may be accepted by U.S. Government Personnel. The promise, offer, or delivery to an official or employee of the U.S. government of a gift, favor, or other gratuity in violation of these rules would not only violate Company policy but will also commit a civil or criminal offense. State and local governments, as well as foreign governments, often have similar rules.

10. Discrimination, Retaliation, and Harassment.

The diversity of PARTS iD is a tremendous asset. As a global organization, PARTS iD also recognizes that various laws and regulations require considerations of certain characteristics when making decisions. We are firmly committed to providing equal opportunity in all aspects of employment [and other engagements] in accordance with applicable law and will not tolerate any illegal discrimination or harassment based on race, color, religion, sex, national origin, age, disability, or any other protected class under applicable laws. PARTS iD Representatives must comply with all anti-discrimination, anti-retaliation, and anti-harassment laws whether local, state, federal, provincial, or county-specific.

If any PARTS iD Representatives believes he or she has been harassed by anyone at PARTS iD, he or she should immediately report the incident to his or her supervisor, primary point of contact, or Human Resources. Similarly, supervisors and managers who learn of any such incident should immediately report it to Human Resources. Human Resources will promptly and thoroughly investigate any complaints and take appropriate action.

11. Health and Safety.

PARTS iD strives to provide each employee, officer and director, as well as customers, vendors, or other visitors, with a safe and healthy work environment. Each PARTS iD Representatives has the responsibility for maintaining a safe and healthy workplace for all PARTS iD Representatives by following environmental, safety, and health rules and practices applicable to each jurisdiction and by reporting accidents, injuries and unsafe equipment, practices or conditions.



Any location in which PARTS iD operates must remain in compliance with applicable legal and regulatory requirements, including the Occupational Safety and Health Act (OSHA) in the U.S. Safety issues and violations of regulatory requirements will be promptly addressed. In addition to meeting our obligations, PARTS iD will take proactive initiatives to make safety a top priority. PARTS iD Representatives are charged with the responsibility for maintaining safe practices and conditions in everything they do and report anything that threatens anyone's safety.

PARTS iD Representatives are expected to perform their Company related work in a safe manner, free of the influences of alcohol, illegal drugs or controlled substances. The use of illegal drugs in the workplace will not be tolerated.

12. Environmental.

PARTS iD expects its PARTS iD Representatives to follow all applicable environmental laws and regulations. If you are uncertain about your responsibility or obligation, you should check with your supervisor, primary point of contact, or the legal or compliance department for guidance. You should immediately report to management any emergency situations involving any types of potential environmental harm to persons or property.

13. Record-Keeping, Financial Controls and Disclosures.

PARTS iD requires honest, accurate and timely recording and reporting of information to make responsible business decisions.

All business expense accounts must be documented and recorded accurately in a timely manner. If you are not sure whether a certain expense is legitimate, ask management.

All of PARTS iD's books, records, accounts and financial statements must be maintained in detail; must appropriately reflect PARTS iD's transactions; must be made promptly without false or misleading information; must be promptly disclosed in accordance with any applicable laws or regulations; and must conform both to applicable legal requirements and to PARTS iD's system of internal controls. Any PARTS iD Representatives who becomes aware of any inadvertent or unauthorized disclosure of information discussed in this Section must notify the legal or compliance department immediately.

Business records and communications often become public and we should avoid exaggeration, derogatory remarks, guesswork or inappropriate characterizations of people and companies that may be misunderstood. This applies equally to e-mail, internal memos and formal reports. Records should always be retained or destroyed according to PARTS iD's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation, please consult with the legal or compliance department.

14. Protection and Proper Use of Company Assets.

All PARTS iD Representatives should protect PARTS iD's assets and ensure their efficient use. Theft, carelessness, and waste have a direct impact on PARTS iD's profitability. All PARTS iD



assets are to be used for legitimate or authorized Company purposes. Any suspected incident of fraud or theft, including theft of time, should be immediately reported for investigation. Unless approved by senior management, Company assets should not be used for non-Company business.

The obligation of PARTS iD Representatives to protect PARTS iD's assets includes PARTS iD's proprietary information. Proprietary information includes intellectual property such as trade secrets, patents, trademarks and copyrights, as well as business, marketing and service plans, engineering and manufacturing ideas, designs, databases, records, and any unpublished financial data and reports. Nothing in this COC is intended to interfere with your rights under applicable collective bargaining laws or regulations, including the U.S. National Labor Relations Act, nor will PARTS iD construe this COC in a way that limits such rights. Employees have the right to engage in or refrain from activities protected by the National Labor Relations Act and similar applicable laws and regulations.

Unauthorized use or distribution of this information is a violation of Company policy. It could also be illegal and result in civil or criminal penalties.

15. Trade Issues.

From time to time, the United States, foreign governments, and the United Nations have imposed boycotts and trading sanctions against various governments and regions, which must be obeyed. Advice regarding the current status of these matters must be obtained from the legal or compliance department.

16. Waivers of the Code of Business Conduct and Ethics.

Any waiver of this COC for PARTS iD Representatives may be made only by the Board and will be promptly disclosed as required by law or regulation.

17. Reporting Any Illegal or Unethical Behavior.

PARTS iD Representatives are encouraged to talk to supervisors or other appropriate personnel such as the legal or compliance department, Senior Management, Human Resources, or our Complaint Hotline, about observed behavior that they believe may be illegal or a violation of this COC or PARTS iD policy or when in doubt about the best course of action in a particular situation. PARTS iD will promptly and thoroughly investigate all such concerns as appropriate and take appropriate action. PARTS iD will not allow retaliation for reports made in good faith by employees of misconduct by others. PARTS iD Representatives are expected to cooperate in internal investigations of misconduct.

18. Improper Influence on Conduct of Auditors.

PARTS iD prohibits any PARTS iD Representatives to directly or indirectly take any action to coerce, manipulate, mislead or fraudulently influence PARTS iD's independent auditors for rendering the financial statements of PARTS iD materially misleading. Prohibited actions include, but are not limited to, those actions taken to coerce, manipulate, mislead or fraudulently influence



an auditor (1) to issue or reissue a report on PARTS iD's financial statements that is not warranted in the circumstances (due to material violations of generally accepted accounting principles, generally accepted auditing standards, or other professional or regulatory standards); (2) not to perform an audit, review or other procedures required by generally accepted auditing standards or other professional standards; or (3) not to communicate matters to PARTS iD's Audit Committee.

19. Compliance Procedures.

All PARTS iD Representatives have the responsibility to report observed or suspected violations of law, this COC and any activity that might constitute financial fraud or financial misconduct. We must all work to ensure prompt and consistent action against violations. However, not all situations are clear-cut. Since we cannot anticipate every situation that will arise, it is important that we have a way to approach a new question or problem. These are the steps to keep in mind:

(a) Make Sure You Have All the Facts. To reach the right solutions, we must be as fully informed as possible.

(b) Ask Yourself: What Specifically Am I Being Asked to Do? Does It Seem Unethical or Improper? This will enable you to focus on the specific question you are faced with and the alternatives you have. Use your judgment and common sense; if something seems unethical or improper, it probably is.

(c) Discuss the Problem with Your Supervisor, Your Primary Point of Contact, Human Resources, or, for Compliance Issues, with the Legal or Compliance Department. This is the basic guidance for all situations. In many cases, these contacts will be more knowledgeable about the question and will appreciate being brought into the decision-making process. Remember that it is your supervisor's or point of contact's responsibility to help solve problems. If you are uncomfortable discussing the problem with your supervisor or primary point of contact, you can talk to Human Resources. If your question relates to any compliance issues addressed in this Code, you can talk to PARTS iD's legal or compliance department. PARTS iD encourages PARTS iD Representatives to raise concerns directly so PARTS iD can engage in follow-up as needed. As an alternative, PARTS iD has created a compliance hotline, which will allow PARTS iD Representatives to report concerns confidentially, and even anonymously if desired.

(d) Seek Help from Company Resources. Anonymous reports can be made through the internet at <https://partsid.ethicspoint.com> (if desktop) or <https://partsid.navexone.com/> (if from mobile) or for calls originating in the United States (844) 980-2963.

(e) You May Report Violations in Confidence and without Fear of Retaliation. If your situation requires that your identity be kept secret, your anonymity will be protected to the fullest extent possible, consistent with the company's need to identify and address any issues. PARTS iD does not permit retaliation of any kind against employees, officers or directors for good faith reports of suspected violations.

(f) Always Ask First, Act Later. If you are unsure of what to do in any situation, seek guidance before you act.



(g) All PARTS iD Representatives Are Subject to PARTS iD's Code, Which Describes Procedures for the Internal Reporting of Violations of the Code. All PARTS iD Representatives must comply with those reporting requirements and promote compliance with them by others. Failure to adhere to this COC by any PARTS iD Representatives will result in disciplinary or adverse action up to and including termination of employment or engagement.