

SUPERIOR



Code of Conduct

SUPERIOR INDUSTRIES INTERNATIONAL, INC.



Thank you for your continued dedication to Superior Industries and your commitment to upholding the standards set forth in our Code.

Message from the Chairman of the Board, CEO & President



Dear Superior Employees:

In recent years, we have seen a lot of change here at Superior Industries. As our Company grows into a global business and evolves to meet the needs of today's marketplace, one thing that can never change is our commitment to operating according to the highest ethical standards and leading with integrity.

Superior's Code of Conduct sets forth the standards by which we conduct our operations. It applies to all directors, officers and employees, setting a clear expectation of the standards we must follow in all of our job-related activities. Our Code will be enforced fairly and consistently, regardless of our position in the Company.

This Code is not a substitute for your good judgment and cannot cover every situation you may encounter in your daily work. Our Company's basic principles and standards are listed here for you to understand and apply. Our intent is that this Code of Conduct, together with our Company policies, will help guide each of us as we work toward delivering our products with integrity. When in doubt, ask your manager, the Legal Department, or anyone else listed in these pages for guidance. You can also make a report anonymously by contacting our Integrity Hotline by phone, intranet, or on the Web. Contact information is located within this Code. If you make a report in good faith, you will always be protected from retaliation.

Thank you for your continued dedication to Superior Industries and your commitment to upholding the standards set forth in our Code.

Best Regards,

A handwritten signature in black ink that reads "Steve Borick". The signature is written in a cursive, flowing style.

Steven J. Borick
Chairman, Chief Executive Officer & President

OUR COMMITMENTS

OUR COMMITMENTS

We have each made a commitment to operate ethically and to lead with integrity. This commitment is embedded in our values. Our Code of Conduct (“Code”) shows us how to uphold this commitment every day as we work together.

OUR COMMITMENT TO FELLOW EMPLOYEES

We treat one another fairly and with respect, valuing the talents, experiences and strengths of our diverse workforce.

OUR COMMITMENT TO OUR CUSTOMERS

We maintain the trust of our customers providing the best products on the market and adhering to honest market practices.

OUR COMMITMENT TO THE MARKETPLACE

We deal fairly with our business partners, competitors and suppliers, acting ethically and upholding the law in everything we do.

OUR COMMITMENT TO STOCKHOLDERS

We act honestly and transparently maintaining the trust our stockholders have placed in us.

OUR COMMITMENT TO THE GLOBAL COMMUNITY

We comply with all global trade laws, protecting our natural resources and supporting the communities where we live, work and do business.

Every day provides new opportunities to do the right thing. Let this Code and good judgment be your guide.



MESSAGE FROM THE CHAIRMAN OF THE BOARD, CEO & PRESIDENT.....	1
OUR COMMITMENTS.....	2
TABLE OF CONTENTS.....	3
GETTING STARTED.....	4
Why Do We Have A Code.....	4
Who Must Follow This Code.....	4
What Are Our Responsibilities.....	4
How Will I know If There Is A Problem.....	4
How Do I Seek Guidance And Report Concerns.....	5
What If I Would Like To Make An Anonymous Report.....	5
What If I Am Worried About Retaliation.....	5
What Are The Consequences For Violating The Code.....	5
OUR COMMITMENT TO FELLOW EMPLOYEES.....	6
Respect And Promote Diversity.....	6
Maintain A Safe And Healthy Work Environment.....	6
Safeguard Employee Information.....	6
Health, Safety And Security.....	6
OUR COMMITMENT TO OUR CUSTOMERS.....	7
Produce Products Our Customers Can Trust.....	7
Market Our Products Ethically.....	7
OUR COMMITMENT TO THE MARKETPLACE IN WHICH WE COMPETE.....	8
Comply With Competition And Antitrust Laws.....	8
Gather And Maintain Third-Party Information Appropriately.....	9
OUR COMMITMENT TO STOCKHOLDERS.....	10
Maintain Accurate Financial Records.....	10
Manage Records Properly.....	11
Safeguard The Company's Assets.....	11
Avoid Conflicts Of Interest.....	12
Giving And Accepting Gifts And Entertainment.....	12
Doing Business With And Supervising Family Members.....	13
Participating In Outside Business Interests And Employment.....	13
Accepting Corporate Opportunities.....	13
Obey Insider Trading Laws.....	14
RESPOND TO EXTERNAL REQUESTS APPROPRIATELY.....	15
OUR COMMITMENT TO THE GLOBAL COMMUNITY.....	15
PROTECT THE ENVIRONMENT.....	16
BUILD SUSTAINABLE SUPPLY CHAINS.....	16
SUPPORT OUR COMMUNITIES.....	16
AMENDING AND WAIVING THE CODE.....	17

GETTING STARTED

WHY DO WE HAVE A CODE?

Our Code outlines the behaviors we must follow to uphold our Company's ethical standards. It shows us how to resolve ethical dilemmas and provides the contact information we should use when we have questions or concerns.

For the purposes of this Code, our "Company" or "Superior" includes all wholly owned entities and affiliates of Superior Industries.

WHO MUST FOLLOW THIS CODE?

All employees, officers and directors must act according to the principles set forth in our Code. We expect everyone working on our Company's behalf, including consultants, agents, suppliers and business partners, to adhere to our ethical standards. We may never ask a third party to engage in any activity that violates these standards.

WHAT ARE OUR RESPONSIBILITIES?

As employees, officers and directors of Superior, we have made a commitment to understand and follow the principles set forth in this Code. In addition, we are required to:

- Familiarize ourselves with and follow all policies, laws, and regulations that apply to our jobs,
- Conduct our business according to the highest ethical and legal standards,
- Report concerns and known or suspected misconduct immediately,
- Cooperate with any investigation into any suspected wrongdoing or misconduct, and
- Respect and protect Superior's confidential and proprietary information.

We annually certify our commitment to these principles. At that time, we promise we will disclose any misconduct we know of and have not previously reported, and that we are not aware of any violations of our Code.

Superior managers face additional responsibilities. Superior expects its managers to "walk the walk" and managers are required to:

- Act as role models, holding themselves to the highest standards of ethical business conduct,
- Reinforce our Code and make sure employees understand the behaviors expected of them,
- Create a positive work environment where employees are comfortable raising questions and concerns, and
- Monitor employees' business conduct to ensure compliance with our Code.



Managers must immediately report any known or suspected ethical or legal misconduct and never retaliate or ignore acts or retaliation against others. Managers who fail to report a violation they know about – or should have known about – are subject to discipline, up to and including termination.

We must immediately report any known or suspected ethical or legal misconduct. Seeing a violation and remaining silent is almost as damaging as committing the violation yourself.

When you face an ethical dilemma, think through the issue and reference available resources, such as Company policies and procedures, which are available on the Company intranet, or call for help.

HOW WILL I KNOW IF THERE IS A PROBLEM?

Our Code attempts to address the most common legal and ethical issues that we might encounter. However, it cannot address every question that may arise. When you face an ethical dilemma, think through the issue and reference available resources, such as Company policies and procedures, which are available on the Company intranet. You can also assess the situation by asking yourself the following questions:

- Does it feel like the right thing to do?
- Do I think my action complies with the law?
- Does it follow our Code and all other Superior policies?
- Would I feel comfortable if others knew about it?

If you cannot answer "yes" to all of these questions, STOP. Do not take the action. Seek guidance if you have any additional questions about the situation.

You may also come across situations that pose ethical dilemmas while conducting business internationally. If another country's local law, custom or practice conflicts with U.S. law, Company policy, or this Code, seek guidance from the Legal Department. In such circumstances, we must always obey the law, custom, or practice that is the most stringent.

HOW SHOULD I SEEK GUIDANCE AND REPORT CONCERNS?

If you are aware of or suspect unethical or illegal conduct, you have a duty to report it. Consider speaking first to a manager with whom you feel comfortable or to your local Human Resources representative. You may also ask questions or raise issues in any of the following ways:

- Contact the Legal Department at (818) 902-2585
- Contact the Integrity Hotline by telephone at: (888) 821-0769 U.S. or 001-888-821-0768 Mexico

On the web at:

<http://www.supind.com/SupAudit/IntegrityHotline/Verify.aspx>

On the Company intranet at:

Internal Audit related concerns:

<http://www.supind.com/SupAudit/IntegrityHotline/InternalAuditEng.aspx>

Human Resources related concerns:

<http://www.supind.com/SupAudit/IntegrityHotline/HREng.aspx>

Write to the Audit Committee:

Superior Industries International, Inc.
Audit Committee Chair
7800 Woodley Avenue
Van Nuys, CA 91406

Superior will investigate all reports promptly, thoroughly and fairly, and take appropriate action. You are expected to participate in an investigation when asked. Failure to participate or cooperate in an investigation, or interference or obstruction of an investigation is cause for discipline, up to and including termination.



WHAT IF I WOULD LIKE TO MAKE AN ANONYMOUS REPORT?

You may make an anonymous report by contacting the Integrity Hotline, which is available 24 hours a day, seven days a week. If you choose to make an anonymous report, your anonymity will be protected to the fullest extent possible. Keep in mind however, that maintaining your anonymity may limit our Company's ability to investigate your concerns.

WHAT IF I AM WORRIED ABOUT RETALIATION?

Our Company will not tolerate acts of retaliation against anyone who makes a good faith report of known or suspected ethical or legal misconduct. A "good faith" report means that you have provided all of the information you have and you believe it to be true. In addition, our Company prohibits retaliation against anyone who participates in investigations in good faith.

Retaliatory acts may lead to disciplinary action against the person responsible for the retaliation, up to and including termination. If you believe you have experienced retaliation, you should report it immediately.

WHAT ARE THE CONSEQUENCES FOR VIOLATING THE CODE?

Violations of our Code carry serious consequences, including disciplinary action, up to and including termination, and possible civil or criminal liability.

Our Company does not tolerate acts of retaliation against anyone who makes a good faith report of known or suspected ethical or legal misconduct.

WHAT WOULD YOU DO?

Question:

Jim recently overheard his manager talking on the phone to his friend about a new Company acquisition that has not yet been made public. Jim thinks the conversation may have been inappropriate. He wants to report his manager's behavior, but is afraid that if he is wrong, or if his manager finds out who "turned him in," Jim will be passed over for promotions or fired. What should Jim do?

Answer:

Jim should report what he heard. Whether or not his concerns turn out to be valid, he will have made the report in good faith and will be protected from retaliation. He should report the issue by contacting the Integrity Hotline, Internal Audit or the Legal Department. Jim could make his report anonymously if he wished.

OUR COMMITMENT TO FELLOW EMPLOYEES

RESPECT AND PROMOTE DIVERSITY

We must all work to create a positive and diverse workplace that is free from discrimination and harassment.

By working for Superior, we have made a commitment to treating each other fairly and with respect. This means we must not make any employment-related decisions based upon a person's race, color, gender, national origin, age, religion, citizenship status, disability, medical condition, sexual orientation, gender identity, veteran status, marital status, or any other basis protected by law.

We must also ensure that our workplace is free from harassment. While the definitions of harassment and sexual harassment may vary from state to state and one country to another, at our Company, harassment includes any unwelcome conduct that has the purpose or effect of creating an intimidating, offensive, or hostile work environment. It can take many forms, spoken and written remarks, and can include videos or pictures. Sexual harassment can include unwelcome sexual advance or flirting requests for sexual favors or other physical or verbal conduct or a sexual nature. Regardless of the form it takes, harassment negatively affects individual work performance and our workplace as a whole, and it will not be tolerated.

If you experience or become aware of any act of discrimination or harassment, you have a duty to report it. You will not face retaliation for making a good faith report.

WHAT WOULD YOU DO?

Question:

Valerie feels harassed by her coworker Mike. Mike constantly comments on her appearance in a way that makes her feel embarrassed and uncomfortable. It's gotten to the point where she hates coming to work. What should she do?

Answer:

Valerie should report the situation to a manager she feels comfortable with, the Legal or Human Resources Department, the Integrity Hotline, or anyone else listed in this Code. Mike's behavior is creating an intimidating and offensive environment for Valerie and may even be affecting her job performance.

MAINTAIN A SAFE AND HEALTHY WORK ENVIRONMENT

We must follow all safety procedures and report any safety hazards or unsafe behavior.

We must all work to maintain a safe and healthy work environment. This means we are required to know and follow all safety laws and procedures, observe posted safety-related signs and use prescribed safety equipment. You should immediately report any unsafe conditions or activities.

Acts or threats of violence interfere with our commitment to health and safety and will not be tolerated. Any threatening behavior, even if made in a seemingly joking manner, must be reported immediately. If you or someone you know is in immediate danger, call 911.

Drugs and alcohol in the workplace affect everyone's safety. Being under the influence can negatively affect job performance and cause safety hazards. You may not possess, distribute, or be under the influence of illicit drugs while on Superior premises or while conducting Company business. In addition, you must always conduct yourself according to our Substance Abuse Policy.

SAFEGUARD EMPLOYEE INFORMATION

We must safeguard one another's private personal data

During the course of our employment, we provide sensitive personal, medical and financial information to the Company. Our Company is committed to protecting this information, whether in paper or electronic format.

Common examples of confidential employee information include:

- Benefits information,
- Compensation information,
- Medical records, and
- Contact information, such as home addresses and telephone numbers.

We may not access our coworkers' sensitive information without specific authorization based on a business-related need. If you do have access to this information because of the nature of your job, you must take special care to safeguard it and to use it only to the extent necessary to do your work in accordance with the law.

HEALTH, SAFETY AND SECURITY

All of Superior's US manufacturing plants participate in OSHA's VPP plants at the STAR level. This is a comprehensive safety and health management system through a cooperative relationship involving management, labor, and state and federal safety professionals. Our plants in Mexico are certified under the Mexican Secretariat of Labor and Social Prevention's Voluntary Program (Programa de Autogestion). This program is similar to the OSHA VPP Program, requiring that participating facilities ensure compliance with regulations and a reduction of injuries.

OUR COMMITMENT TO OUR CUSTOMERS

Produce Products Our Customers Can Trust

We must ensure that the product we produce is safe, complies with applicable laws, and meets our standards

Our customers trust us to provide a high quality product, and our Company's success depends on our preservation of that trust. We must make sure the product we sell is safe, complies with the law, and consistently meets or exceeds standards established by the Company. If you are involved in the manufacture of our product or have contact with the equipment or materials used to produce it, you must follow all quality procedures that apply to your job. Every time. You must report any concerns about product safety immediately.

An important aspect of maintaining customer trust is holding suppliers accountable for the quality and safety of the products and services they provide to us. If you know or suspect that a supplier is not upholding its commitments to quality and safety, it is your responsibility to report the situation.

WHAT WOULD YOU DO?

Question:

Rosa is an operator in the heat treat area. She was on her break and was watching the wheels come out of the heat treat process. She knows the wheels have to be dipped into the water within 20 seconds of coming out of the heat treat process so they cool and harden properly. She knows if the water level in the cooling tank is not completely full, the top row of wheels will not be completely submerged in the tank and the top rim of the wheel will not be cooled and hardened by the water. This could pose a safety hazard later. Rosa could see that the operator on duty wasn't watching the wheels and Rosa could see the cooling tank was not completely full. She was worried several batches of wheels had not been fully hardened, but she wasn't sure. What should she do?

Answer:

Rosa should speak to her manager or the general manager about what she saw. If she is uncomfortable about this, she could also call the Integrity Hotline. Nothing is more important than stopping a potential safety hazard.



Market Our Products Ethically

We must never make misleading or false statements about our products or those of our competitors. We truthfully market and promote our products. This is consistent with our commitment to act honestly in all our business affairs. All descriptions of our products, services, and prices must be truthful and accurate, meaning we must:

- Make only fair, fact-based comparisons between our products and those of our competitors.
- Never misstate the facts or mislead our customers.

OUR COMMITMENT TO THE MARKETPLACE IN WHICH WE COMPETE

Deal fairly with our business partners, suppliers, and competitors at all times.

Our Company has become an industry leader based on the quality of our people and product. Our commitment to fair dealing means that we:

- Provide only honest and truthful information to our business partners, suppliers and competitors,
- Never misrepresent the facts in order to gain a competitive advantage, and
- Never engage in any kind of illegal or unethical conduct when competing.

WHAT WOULD YOU DO?

Question:

Nick is negotiating with a software supplier. He knows the supplier really needs the business and will offer a free trial period of the software in order to secure the contract. Nick agrees to the free trial, intending to use the software for the trial period and then cancel the contract, paying nothing and using the software for free for the trial period. He believes he is helping the Company by getting free use of the software for several months. Is this the right thing to do?

Answer:

No. Nick knows he has no intention of entering into a contract with the software company and is deceiving them to receive a free benefit he would not otherwise be entitled to. Even though Nick's actions may benefit the Company in the short term, taking advantage of our suppliers, or potential suppliers is unethical, and won't benefit anyone in the long term.



COMPLY WITH COMPETITION AND ANTITRUST LAWS

We must compete according to the letter and spirit of the laws relating to competition wherever we do business.

In order to compete fairly, we must follow the antitrust and competition laws when doing business on Superior's behalf. Antitrust and competition laws are designed to preserve competition by prohibiting formal and informal agreements and practices that restrain trade.

In complying with these laws, we must avoid the following practices:

- Discussing with competitors or customers the division or allocation of markets, territories, or customers,
- Discussing with competitors prices or price related information, such as promotional spending or terms, costs, product supply, marketing, or other sensitive marketing information, or
- Discussing with competitors or customers the boycotting of a third party.

If a competitor discusses any of these topics, no matter how casually, stop the conversation and report the incident to the Legal Department immediately. Be particularly careful at Industry association meetings or events to avoid even the appearance of unfair business practices.

Antitrust and competition laws are very complex, and violation may carry severe consequences for the individuals involved and the Company. Certain antitrust violation are criminal offenses and individuals violating these laws may face prison time. If you have marketing, sales, or purchasing responsibilities, or if you have contact with competitors, you should be familiar with the antitrust and competition laws that apply to your work. If you need further guidance, speak to the Legal Department.

WHAT WOULD YOU DO?

Question:

Aurora recently attended an industry conference. While there, she met up with her friend Belle, who works for a competitor. At lunch, Belle implied that if Aurora could get Superior to charge more for a certain line of wheels, she'd make sure her company would charge the same price for a similar product and both of them would make more money. How should Aurora respond?

Answer:

Aurora should tell her friend this isn't a proper business discussion, excuse herself from the meal and promptly report the conversation to the Legal Department. Price fixing violates antitrust and competition laws and can carry severe consequences for both the individuals involved and the Company.

GATHER AND MAINTAIN THIRD-PARTY INFORMATION APPROPRIATELY

We must obtain competitive information legally and ethically. We must also safeguard the information provided to us by business partners and suppliers.

Gathering information about our product is essential to protecting our market position, but we must be careful to acquire information only in a legal, ethical and respectful manner. If a co-worker, customer, or business partner has competitive information that they are required to keep confidential, we must not encourage them to disclose it. Be particularly mindful of this restriction when talking to new Superior employees about their former employers.

While conducting Superior business, if you become aware of confidential information about another company that has been inadvertently disclosed, seek guidance from the Legal Department before using or acting on this information. We will not profit from information if we have no legal right to it.

In addition, some of us may receive confidential information from Company business partners and suppliers in the course of our business. We have a duty to safeguard this information and honor all contractual commitments. This means we must also protect third-party intellectual property, such as inventions and software, from disclosure and misuse. This obligation continues even after our employment ends.

WHAT WOULD YOU DO?

Question:

Glenna receives an email from her friend Patrick, who works for a Superior competitor. Patrick's email contains confidential information about his company's pricing strategies that could be useful to Superior's marketing planning process. Glenna knows Patrick didn't mean to send the email to her, but she figures that since she has the information, she can use it. Is this okay?

Answer:

Probably not. It's obvious that Patrick disclosed this information inadvertently. And Glenna therefore shouldn't use it without seeking guidance from the Legal Department.



MAINTAIN ACCURATE FINANCIAL RECORDS

We must ensure that the information contained in our financial records is full, fair, accurate, timely, and understandable.

Each of us has a duty to ensure that all entries in our Company's financial records give an honest picture of the results of our operations and our financial position. We do this by complying not only with our Company's policies, but also with the laws, rules, and regulations that govern our financial accounting and reporting. In particular, this means that we must:

- Accurately record all assets, liabilities, revenues and expenses,
- Follow all internal control procedures, and
- Never make false or artificial journal entries
- Never establish unsupported reserves or accruals.

WHAT WOULD YOU DO?

Question:

Jean has access to Company systems that allow her to update customer order information. Jean considers accelerating customer shipment dates in the system so the shipments occur in December instead of January, thus boosting December's sales figures. Is it okay for her to do this?

Answer:

No. Entering accurate shipping dates is a critical component of ensuring the accuracy of the Company's financial statements at both quarter and year end. False entries should never be made to Company records, even if doing so makes our financial results appear better.

Our senior financial officers have heightened responsibilities. They must ensure that the financial information we disclose in public communications and file in the Company's periodic reports with the Securities and Exchange Commission ("SEC") is full, fair, accurate, timely and understandable.

All of us, including our senior financial officers, must immediately report accounting or auditing irregularities. In addition, we must report the following:

- Any material violation of any law, rule or regulation.
- Any incidence of fraud, whether or not material, by any person, including those with accounting or financial reporting responsibilities in connection with financial disclosures or reports.
- Any material information, including any deficiency in our internal controls, that could affect or render untrue the information contained in our public communications or periodic reports filed with the SEC or any other regulatory body.



These matters will be reported to the Audit Committee in accordance with Company policies, procedures, legal requirements, and stock exchange listing standards.

WHAT WOULD YOU DO?

Question:

Luis business unit is falling short of its business targets. Luis manager approaches him while he's closing the books for the quarter and asks him not to record certain vendor invoices that were just received, even though the vendor's work was completed weeks ago. Luis knows this is improper and would overstate his business unit's operating income. What should he do?

Answer:

Luis should not act on his manager's request. His manager is violating Superior's accounting policies, as all known expenses must be recorded in the Company's financial records at the end of a reporting period. Luis should report this matter to the Legal Department, Chief Financial Officer, Disclosure Committee, or Integrity Hotline immediately.



MANAGE RECORDS PROPERLY

We must follow records retention guidelines and cooperate with audits, internal investigations and government investigations.

It is critical that we properly maintain our records by following the guidelines set forth in our Records Retention Policy which policy sets forth the length of time we should maintain business records and how to destroy them.

If you are notified that your documents are relevant to an anticipated or pending litigation, investigation or audit, follow the guidelines set forth in the notification. You must not destroy any document covered by this notice, unless instructed by the Legal Department that the notice has been lifted. Seek guidance if you have any questions or concerns about document retention.

If management, our auditors, or government investigators request information or documentation from us, we must cooperate. This means we may never conceal, alter, or destroy such information. Falsifying business records, destroying documents, or lying to auditors, investigators, or officials is a serious offense. This behavior may lead to termination, as well as potential criminal prosecution for both the individuals involved and the Company. If you believe that documents are being improperly concealed, altered or destroyed, you have a duty to report it immediately. In addition, if you believe that an external investigation involving the Company may occur or is already underway, inform the Legal Department immediately.

SAFEGUARD THE COMPANY'S ASSETS

We must protect our Company's property and use it properly and for legitimate business purposes.

Protecting Physical Assets

Our Company's assets belong to our stockholders. We must therefore take great care when using these assets and protect them at all times from loss, damage, theft, misuse, or waste. In addition, we may only use Company assets for legitimate business purposes, unless limited personal use is permitted by Company policy.

Protecting Proprietary and Confidential Information

Information is one of our Company's most valuable assets. We must take steps to protect our Company's proprietary and confidential information from disclosure. Such information may include trade secrets, such as pricing structures, cost information, sales figures and forecasts, financial results, and product information, as well as intellectual property. Your obligation to protect this information continues even after your employment ends.

Using Computers and Network Systems

We must use our computer and network systems appropriately at all times. This means we must take care to compose all emails, text messages, and other electronic communications in the same professional manner as our other written correspondence.

While limited personal use of our computer and network systems is allowed, we must make sure that our personal use does not detract from our work. In addition, we must never use our computer, Company-issued cell phones or network systems for improper purposes such as:

- Communicating inappropriate, sexually explicit or offensive statements,
- Viewing sexually explicit or offensive materials, or
- Spreading profanity, derogatory remarks, discriminating or harassing comments, or threatening or abusive language.

For more information, see our Communications and IT Resources Policy

Have no Expectation of Privacy

When using Company-provided technologies, such as computers, cell phones, and voicemail, you should not expect that the information you send or receive is private. Superior may monitor activity to make sure these resources are used appropriately. The Company also reserves the right to block access to internet websites it deems inappropriate and the transmission of inappropriate emails or files.

WHAT WOULD YOU DO?

Question:

Robert often works in the office after hours. Sometimes, when he's in the office late at night, he reads personal emails that some may find obscene and forwards them to his friends. Robert figures that he's not disturbing anyone and he doesn't think he's harming the Company since he's on his own time, after operating hours. Is he right?

Answer:

No. It's never okay to use Company computer or network systems to view or forward inappropriate emails, even if you're alone in the office, at home, or on a business trip. Also, Robert shouldn't expect any privacy when using the internet or sending emails using Company equipment and systems.

AVOID CONFLICTS OF INTEREST

We must never let our personal interests interfere with our ability to make sound, unbiased business decisions.

Conflicts of interest arise in many different forms. In general, a “conflict of interest” occurs when a personal or family interest interferes with our ability to make an objective business decision on behalf of our Company. We need to avoid any situation that might put us in such a position or even create the appearance of bias. If you have knowledge of a possible conflict of interest, you should disclose it immediately.

While it is impossible to address every situation where a conflict of interest may arise, the following sections provide guidance for some of the more common situations.

WHAT WOULD YOU DO?

Question:

Mike wants to show his appreciation to the buyers of our customers by sending them New Year’s gift baskets of fruit and wine, valued at US \$250. Is this okay?

Answer:

Mike should speak with his manager before doing this. While gift baskets are a good way to give thanks and build relationships with business partners, this is an expensive gift. Such a lavish gift could give the appearance that Mike is trying to sway a business decision or create a sense of obligation with his customers. It may also violate our customer’s ethics policies and put them in an awkward position. Finally, our gift policy prohibits giving or receiving gifts with values in excess of \$150 without special notification to the Legal Department. Mike would have to notify the Legal Department of his proposed gifts.



GIVING AND ACCEPTING GIFTS AND ENTERTAINMENT

Business gifts and entertainment are often appropriate courtesies that build corporate goodwill between our Company and those with whom we do business. However, a conflict of interest may arise if these courtesies are used to influence a business decision. You may not accept a business gift or entertainment if:

- Doing so would make it difficult, or appear difficult, to make a fair and unbiased decision,
- It exceeds reasonable value (\$150),
- It exceeds commonly accepted business practices, or
- It includes an entertainment or activity component that would otherwise violate our Code or cast our Company in an unflattering light.

If you are offered entertainment or a gift that does not meet the guidelines discussed in this section, you must receive approval from the Legal Department before accepting it. Directors must receive approval from the Chair of the Audit Committee.

We must also ensure that a conflict of interest does not arise when we give gifts, provide favors, or extend any sort of special consideration or discount. You may not give business gifts or entertainment:

- To influence a business decision,
- With the expectation of receiving anything of value in return, or
- If it exceeds accepted business practices.

However, ticketed events, such as theater and sporting events are excepted from the \$150 value limitation, unless they are clearly outside the norm, such as tickets to the Superbowl or Academy Awards. Also, admission to educational events and seminars may also exceed the \$150 value limitation but are allowed, unless it is clearly outside the norm, such as full tuition for a university course of study. In these cases, you should contact the Legal Department to register the tickets and seek advice about the gift.

Unless specifically authorized, you may not give or accept a business gift if it is cash or a cash equivalent without express, written approval from the Legal Department (a gift card or certificate is acceptable if within the reasonable value guidelines set forth above). In addition there are strict rules that govern giving gifts and entertainment to government officials. For more information, see the Section of this Code entitled “Following Anti-Corruption Laws.”

DOING BUSINESS WITH AND SUPERVISING FAMILY MEMBERS

We must avoid personal relationships that could improperly influence, or appear to improperly influence, business decisions. Therefore, you are not permitted to have direct reporting responsibility over an immediate family member meaning your spouse, domestic partner, parents, children, siblings, parents-in-law, brother and sisters-in-law, sons and daughters-in-law, and anyone who resides in your home. You should also avoid indirect reporting relationships. Similarly, you should not put other employees in the position of having direct or indirect reporting responsibility over their family members. If such a situation arises, disclose it to your manager. You must also disclose to your manager any intimate relationship that you have with a person who directly or indirectly reports to you. If you are a manager and learn of such situation, you must advise your management of the situation and your plan for resolving it.

You may not, directly or indirectly, engage our Company in a business relationship with a family member or a business in which a family member is a partner, officer, or director. A "business relationship" includes any situation where money is paid, other than for employment purposes.

WHAT WOULD YOU DO?

Question:

My brother's company is seeking to become a supplier to Superior. Does this create a conflict of interest?

Answer:

If you have decision making authority in the supplier selection process or with respect to your brother's company, a conflict of interest exists. Even if you do not have such authority, this relationship may create the appearance of a conflict of interest. You should report the situation and remove yourself from the decision-making process if you are in any way involved.



PARTICIPATING IN OUTSIDE BUSINESS INTERESTS AND OUTSIDE EMPLOYMENT

Officers and employees may not participate in outside employment, self-employment, or serve as officers, directors, partners or consultants for outside organizations, if such activity:

1. Reduces work efficiency;
2. Interferes with your ability to act conscientiously in our best interest; or
3. Requires you to utilize our proprietary or confidential procedures, plans or techniques.

You must inform your supervisor of any outside employment, including the employer's name and expected work hours.

In general we also may not:

- Participate in businesses that offer, manufacture or sell products that compete with or are similar to our Company's,
- Enter into personal transactions with our suppliers or customers other than on terms and conditions generally available to the public or Company employees, unless approved in advance by the Audit Committee,
- Serve as an officer or general or managing partner of a company that does business with ours without obtaining prior approval from the Audit Committee of the Board. or,
- Invest in customers, suppliers or competitors if they are not publicly traded on a national securities exchange or traded on the over-the-counter market.

We may invest in publicly traded customers, suppliers, or competitors if the stock we own is less than one percent of the total stock issued and outstanding for that company. However, if we own stock in a customer, supplier or competitor's company, we may not participate in the selection, contracting, or decision-making process with respect to that company without first disclosing our interest to our board of directors. These limitations do not apply if the financial interest we hold is through a mutual fund, so long as we have no influence over the fund's investment decisions.

Serving on a Board of Directors

Serving on a board of directors for an outside company, especially for those that supply goods or services to Superior or purchase goods or services from Superior, requires advance approval from Superior's CEO. While service on a board of directors for a nonprofit organization is encouraged and does not require pre-approval, we may only accept this position if it does not interfere with our ability to perform our job duties.

ACCEPTING CORPORATE OPPORTUNITIES

We may never take personal advantage of a business or investment opportunity that we become aware of through our work for Superior, unless and until our Company has had an opportunity to evaluate and has chosen not to pursue it.

We may never use Company resources, including Company time or assets, to perform work on behalf of another business or for individual gain.

Obey Insider Trading Laws

We must not seek – or help others obtain – a financial advantage by using material, nonpublic information gained through our employment at Superior.

We must avoid insider trading, meaning we must not trade Superior securities while in possession of material, nonpublic information about our Company. The same prohibition applies to trading the securities of another company we do business with, such as one of our suppliers or business partners, when you have material, nonpublic information about them. Information is “material” if a reasonable investor would consider it important when deciding to buy, sell or hold that company’s securities. Information is “nonpublic” until it has been disclosed and adequate time has passed for the securities markets to digest the information. Examples of material nonpublic information include:

- Advance notice of changes in senior management,
- Unannounced mergers or acquisitions,
- Pending or threatened litigation,
- Nonpublic financial results,
- Development of a significant new product or process, and
- An unannounced stock split or dividend

In addition, we must avoid trading in Superior securities when the Company has imposed internal trading restrictions. If you are advised that you are subject to a trading window or special blackout, do not trade in our Company’s securities until the restriction has been lifted and you have obtained written approval for the Legal Department.

“Tipping” is also a violation of our Code. Tipping arises when you disclose material, nonpublic information about a company to someone else, and that person trades a security of that company while they possess the information you provided. Do not disclose material nonpublic information about a company to anyone outside Superior, including your family or friends. You should also refrain from discussing material, nonpublic information with Company employees unless they have a business need to know. Remember, you may be held liable for violating insider trading laws if you tip, even if you did not personally make a trade based on the information you provided.

Insider trading and tipping are not only violations of our Code, but also serious violations of U.S. Securities laws and will expose any individuals involved to immediate termination, as well as potential civil and criminal prosecution. If you have questions about the information you hold or about insider trading in general, contact the Legal Department. Please also refer to our Insider Trading Policy, LEG-1000.

WHAT WOULD YOU DO?

Question:

Jay would like to help his brother with his failing stock portfolio. Jay works for Superior and has knowledge of pending litigation that will impact our Company’s stock price. Can he tell his brother this information?

Answer:

No. This is tipping, and it is illegal. Although Jay has good intentions he cannot share this material, nonpublic information. If he does so and his brother trades based upon this information, Jay and his brother may both be liable for violating insider trading laws.



RESPOND TO EXTERNAL REQUESTS APPROPRIATELY

We must not make public statements about our Company unless we are authorized to do so.

It is important for us to speak about our Company with one consistent voice. Therefore, we may not make public statements on our Company's behalf unless we have been designated as a Company spokesperson. If a securities analyst requests information from you, even if the request is informal, do not respond unless you are authorized to do so. Instead, refer that person to our Chief Financial Officer or Legal Department. Refer media requests and requests from any other individuals, including government officials, to a designated company spokesperson or the Legal Department.

WHAT WOULD YOU DO?

Question:

Joe has been contacted by a newspaper reporter requesting information about a rumored acquisition. Joe has heard a lot of discussion about the deal around the office and knowing the news will likely boost our stock price, believes he might be helping Superior by passing on what he has heard. Should Joe speak to the reporter?

Answer:

No. Joe shouldn't tell what he's heard to the reporter. The information he's heard may be incomplete. Even if it is correct, sharing it with the reporter could harm the Company and the public. Joe should forward the reporter's call to the CEO, Chief Financial Officer or the Legal Department.

OUR COMMITMENT TO THE GLOBAL COMMUNITY

Follow Global Trade Laws

We must comply with local laws in the countries where we do business and follow all U.S. laws that apply to any foreign business we conduct.

We must always comply with the laws in the jurisdictions where we do business. In the event a local law, custom or practice conflicts with our Code or a Company policy, please contact the Legal Department. In such circumstances, we must always adhere to the law, custom or practice that is the most stringent.

Abiding by Export Controls

Superior delivers its products and technology to countries all over the world. Therefore we must adhere to trade restrictions that apply to international trade. Whether a product may be exported from one country or another depends on many factors, such as the nature of the item, its country of origin, and destination, and its end use and user. We are required to obtain any necessary licenses and verify the recipients' eligibility to receive items sent out of the country of origin. Just as we are unable to trade with ineligible persons, countries, or entities, we can never ask a third party to take part in this activity on our behalf.

Exporting goods or technology without the appropriate government approvals can result in the loss of export privileges, as well as civil and criminal penalties for the individual involved and the Company. For guidance on export control, please contact the Purchasing Department and/or the Legal Department.

Complying with Anti-Boycott Laws

At all times, we follow U.S. anti-boycott laws that prohibit us from participating in unsanctioned boycotts. A "boycott" means one person, group, or country refuses to do business with certain people or countries.

Requests to participate in a boycott may be hard to identify. They may be spoken or written, such as in a contract, and are often contained in proposals originating in countries that support the boycott. These boycott violations are serious violations of U.S. law and can include criminal and civil penalties for you and the Company. You must report any suspected request to participate in a boycott to the Legal Department immediately. Ignoring or refusing the request is not enough. Failure to report a request to join a boycott is viewed by the authorities as a violation of the law. If you have questions, please contact the Legal Department



Following Anti-Corruption Laws

Anti-corruption laws apply to all our business activities around the globe. We comply with the laws of the countries in which we do business, and as a U.S. based company, we also comply with U.S. laws that govern our activities worldwide. In order to comply with these laws, we may not bribe or attempt to bribe a foreign government official with anything of value – including money, gifts, favors, or entertainment – that may be seen as an attempt to influence an official’s actions or decisions, obtain or retain business, or acquire any sort of improper advantage. “Foreign government official” include federal, state or local government employees, political candidates, and even employees of businesses that are owned by a foreign government.

Similarly, we must never offer or accept a “kickback.” This means we can’t return or accept the return of a sum already paid (or due to be paid) as a reward for making or fostering business arrangements. Our Company also prohibits an act of commercial bribery. “Commercial bribery” refers to offering a bribe to our customers, suppliers, or anyone working on their behalf with the intent to obtain or retain their business. We may not retain a third party to engage in any activity that we are prohibited from participating in ourselves.

Anti-corruption laws are complex, and the consequences for violating them are severe. Remember never to give anything of value, even something you think is nominal, to a government official without first receiving permission from the Chief Executive Officer and the Legal Department. You must report any requests made by a foreign government official for money or anything of value.

WHAT WOULD YOU DO?

Question:

Franz often travels abroad for business. He needs to meet his numbers by the end of the month and the only way to accomplish this is to make a small payment to a local official so his project will be approved. Can he make the payment?

Answer:

Not without written permission from the CEO and the Legal Department. If you ever have any questions about bribery or anti-corruption laws, seek guidance from the Legal Department.

PROTECT THE ENVIRONMENT

We must meet or exceed the environmental laws and standards that apply to us.

We are committed to engaging in environmentally sound practices. We therefore must meet or exceed the requirements set forth by the environmental laws, rules, and regulations that govern our business. We must also continually assess and strive to improve our processes in order to continue our heritage of environmental stewardship. If you know of a practice that is harmful to the environment or does not comply with the Company’s policies or with governing laws, rules, or regulations, you have a duty to report it.

BUILD SUSTAINABLE SUPPLY CHAINS

We must hold our suppliers to high standards, expecting that they treat others fairly and incorporate sustainable practices into their operations.

We expect our suppliers to generally follow the same standards we uphold. Suppliers must respect basic human rights wherever they operate. We also choose to work with suppliers that support sustainable and environmentally responsible practices in their operations. If you suspect or know that any of Superior’s suppliers are not acting in accordance with our expectations, report it using our Integrity Hotline, or any of the other methods of reporting discussed in this Code.

We must also continually assess and strive to improve our processes in order to continue our heritage of environmental stewardship.

SUPPORT OUR COMMUNITIES

Our values and ethical standards guide us to make a positive difference in our communities.

We are encouraged to support our communities through personal action and good works. You are always free to make personal charitable contributions, and from time to time, Company-wide charitable drives may be organized with the approval of senior management. If we wish to take part in charitable activities on Company time, You must obtain prior management approval.

While you may make political contributions in our own names, you should never do so with the intent or expectation that our Company will obtain or retain business as a result. In addition, you may not take part in political activities on Company time or using Superior resources, and our fellow Superior colleagues should never feel pressured to take part or contribute money to the causes you support.

A photograph of a steel mill. In the foreground, there are several stacks of dark, rectangular steel beams. The background is dominated by a large, bright orange and yellow glow, which is molten metal being processed in a furnace. The overall scene is industrial and high-contrast.

AMENDING AND WAIVING THE CODE

Our Board of Directors must approve any amendment of this Code. Our Board must also approve any waiver of our Code for our directors and executive officers, including the Chief Executive Officer and officers. Any amendment or waiver of our Code must be reported to the Company's General Counsel and will be disclosed publicly, as required by law and stock exchange rules.



SUPERIOR

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