

Rea Corporate Governance

Code of Ethics (Updated 1/1/26)

Rea Magnet Wire Company, Inc., and its affiliates will conduct business with the highest ethical standards wherever we operate throughout the world. We will constantly improve the quality of our services, products, and operations, and will create a reputation for honesty, respect, responsibility, trust, and sound business judgment. This Code of Ethics applies to all individuals who conduct business for Rea and its subsidiaries. This includes employees, officers, directors, distributors, sales agents, and other third party agents, contractors, vendors, and consultants of Rea and its subsidiaries (collectively referred to as "employees and agents"). Joint venture partners are strongly encouraged to align their ethics policies with those of Rea. Employees and agents must comply with the Code irrespective of their location, function, grade or standing and regardless of whether local law is less onerous. Where local law is more onerous, Rea and its employees and agents must comply with those laws and this Code of Ethics. Any unethical or illegal conduct on the part of Company employees and agents is not in the Company's best interest. Rea will not compromise its long-term principles for short-term advantage. The ethical performance of the Company depends on the behavior of our people -- the men and women who work here. Thus, we are all expected to adhere to high standards of personal integrity.

This Code of Ethics highlights the Company's standards for ethical business practices. More detailed guidance can be found in Company policies and procedures. Such policies include the Company's Employee Policy Manuals, Handbooks, or Collective Bargaining Agreements. Contact your local human resource representative for Company policies and procedures applicable to you.

OUR CORE VALUES AND MISSION STATEMENT

Responsibility comes with leadership. Every company has a distinctive culture and personality. Rea's is a reflection of our employees, our financial strength, our stability, and our desire to do the right thing. It's all about being a responsible corporate citizen; about leading by example in protecting the environment; and about providing stewardship for the communities in which we live and work. Fundamental to our success is our Mission:

Our mission is to lead our industry in the quality of our products, the safety of our employees, and in the value that we provide to our customers. A principal requirement is to consistently achieve financial results that will provide funds from operations to support reinvestment in facilities and growth that will increase the value of the Company. Innovation and cost-effectiveness are essential to all of our efforts. Rea must attract and develop capable people who accept the accountability for their own jobs, as well as the responsibility to improve our Company's performance. We all must work together to earn job security and to create a productive, challenging and safe work environment. Rea will be socially responsible and will endeavor to improve quality of life in

the communities in which we operate. It is vital to our future that Rea employees understand, are committed to, and work together to carry out this Mission.

OUR COMMITMENT TO OUR EMPLOYEES

Our employees are the source of our success. We treat one another with dignity and respect, promote teamwork, and encourage personal freedom and growth. Leadership and excellence in performance are sought and rewarded. The condition of our workplaces and the safety of our employees and others who work with the Company is a top priority. In honoring this commitment, we must:

- Recruit, hire, train, and promote high quality and committed employees.
- Provide conditions of employment without regard to a person's race, religion, gender, color, national origin, sexual orientation, age, disability, veteran status or other protected status and in accordance with applicable law.
- Protect our employees from discrimination and harassment within the workplace.
- Promote a drug-free, alcohol-free workplace, and expect employees to perform their duties to the Company free from the influence of illegal drugs and alcohol.
- Maintain a workplace environment with attention to exemplary practices for good

housekeeping that promote and protect the health and safety of our employees.

- Treat others with fairness and respect in all of our dealings.

OUR COMMITMENT TO THE MARKETPLACE

Customers are the reason we exist; therefore, we must strive to help our customers succeed. We are committed to competing ethically and lawfully in the marketplace. We are honest and fair in all of our business dealings with customers, suppliers, vendors, and governmental agencies. In honoring this commitment, we must:

- Market and sell our products truthfully.
- Acquire products and services to produce our products legally and with integrity.
- Compete fairly in compliance with all applicable antitrust and competition laws.
- Gather business and competitor intelligence by legitimate means and only act on knowledge which has been gathered in such a manner.

OUR COMMITMENT TO PROTECT COMPANY ASSETS

We operate in the best interests of the Company and our shareholders, and we exercise care in the use of our assets and resources. Essential to our success is the building of world-class assets at all our locations. Our products and services reflect dedication to quality, innovation, and value to meet our customers' needs. In honoring this commitment, we must:

- Safeguard the Company's confidential, proprietary, and personal information (such as business plans, financial and operating results, marketing strategies, customer lists, personnel records) against inappropriate or unauthorized disclosures.
- Protect the Company's intellectual property (such as patents, trademarks, trade secrets, and copyrights), and respect the intellectual property rights of competitors, suppliers, and others.
- Protect all Company assets, including our computers and networks, against misuse or theft.

OUR COMMITMENT TO COMPLIANCE WITH LAWS, RULES, AND REGULATIONS

We are committed to complying with all laws, rules, and regulations that apply to our business. In honoring this commitment, we must:

- Follow all applicable laws, rules, and regulations governing our activities.

- Refrain from direct or indirect payments to government officials that could be considered bribes in violation of applicable laws.
- Never trade on or improperly disclose "inside" information, which is nonpublic information.
- Refrain from personal political activities on Company time or the use of Company resources in connection with such activities, unless such activities are specifically protected by applicable laws.

OUR COMMITMENT TO RESPONSIBLE REPORTING

We are committed to delivering accurate and reliable information as approved by Corporate Management to shareholders, customers, suppliers, management, employees, the media, financial institutions, and other members of the public. In honoring this commitment, we must:

- Keep accurate and complete books and records, including expense reports or time records.
- Comply with Company policies, procedures and systems of internal control, and immediately report any concerns about the accuracy and completeness of financial or business records.
- Forward all media and other external organization requests for information regarding the Company to Corporate Human Resources.

OUR COMMITMENT TO INTEGRITY

Our success depends on doing the right thing which builds our good reputation. We must strive to preserve this reputation and enhance it by always acting in an ethical manner. In honoring this commitment, we must:

- Avoid conflicts of interest. Conflicts of interest can occur when we take actions that make it difficult to perform our duties objectively and effectively. Examples of these conflicts may include, but are not limited to:
 - Taking advantage of Company opportunities we learn about as a result of our position with the Company.
 - Having a financial interest in a competitor, customer, or supplier.
 - Advancing any private business or personal interests at the expense of the Company, its customers, or affiliates.
 - Representing the Company beyond one's level of responsibility.
 - Recognizing that the activities and financial interests of our spouse, significant other, children, parents, or in-laws may give rise to the appearance or potential conflict of interest.

- Not accept or offer gifts, including meals and entertainment, except as permitted by Company policies as are in effect from time to time.

YOUR COMMITMENT TO THE COMPANY

As an employee of the Company, it is expected that your personal life will not interfere with your ability to deliver quality products and/or services to the Company and its customers. You agree to disclose unethical, dishonest, fraudulent, and/or illegal behavior or the violation of Company policies and procedures by other employees.

Ideally, you should raise concerns or questions before serious problems arise. You should talk with your supervisor or management representative or anyone listed below if you believe that you or your co-workers risk violating laws, regulations, or Company policies, or if you find yourself uncomfortable with a situation. When in doubt, raise your concerns. The Company will listen.

Most issues regarding the Code of Ethics and how it applies to a particular situation can be resolved locally before they become problems for the Company, employees, or the public. The Company encourages employees to present ideas, raise concerns, or ask questions about this Code of Ethics – especially those of an ethical or legal nature. All managers are responsible for supporting and enforcing this policy by maintaining an “open door” for their direct reports and those who may reach out to them. While we hope that employees feel comfortable discussing any matter with their supervisors, there may be times when a supervisor cannot help. There are a variety of resources available to help you.

WHISTLEBLOWER POLICY

The Company encourages an environment where individuals can confidentially and anonymously report serious complaints and concerns regarding questionable business practices without fear of reprisal. This requires a program by which the appropriate body can receive, retain and investigate all reports of complaints and concerns regarding unethical behavior.

Reportable conduct includes but not limited to:

- Suspect, questionable, unethical, unlawful, and/or intentional breach of or failure to implement accounting and auditing policy, practices or procedures
- Inadequate internal accounting controls

- Misleading or coercion of auditors
- Disclosure of fraudulent or misleading financial information,
- And instances of corporate fraud, theft, or misappropriation of Company assets.

Any person who makes a disclosure or raises a concern under this policy will be protected if the person discloses the information in good faith; believes it to be substantially true; does not act maliciously or make false allegations; and does not seek any personal or financial gain.

Employees are encouraged to provide as much specific information as possible including names, dates, places, and events that took place and the employee's perception of why the incident(s) may be improper. Concerns can be anonymously reported via telephone, email or U.S. mail to any one of the following individuals.

The Company will investigate all concerns raised by employees and take appropriate action based on the alleged wrongdoer; the seriousness of the allegation; the creditability of the allegation; and the urgency of an investigation and resolution. The Company will maintain confidentiality to the extent possible during the investigative process.

The sensitive nature of the Company's reputation demands that the Company view very seriously any report that proves to be unsubstantiated or which proves to have been submitted knowing it to be false, or with malicious intent, or in bad faith. The Company regards the making of such reports as a serious disciplinary offense which may result in disciplinary action up to and including dismissal for cause.

Reporting a concern: In addition to contacting your direct supervisor or manager, you may also contact any one of the following:

- Chris Billingsley, President and Chief Executive Officer of Rea Magnet Wire
- Susan Boyd, Vice President of Human Resources (260-421-7343)
- Ben Fowls, Vice President of Finance (260-421-7306)
- Via mail: Compliance Officer, Rea Magnet Wire Company, 3400 E. Coliseum Blvd., Suite 200, Fort Wayne, Indiana 46805

Reviewed and approved by Rea Leadership Team as of **January 1, 2026**.