

WEILER ABRASIVES GROUP – GLOBAL BUSINESS PARTNER CODE OF ETHICS AND BUSINESS CONDUCT

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The Weiler Abrasives Group (“Weiler”) is committed to the highest ethical standards. We expect the same commitment from our business partners. This Business Partner Code of Ethics and Business Conduct (“Business Partner Code”) applies to all our Business Partners and their employees, agents, suppliers and others working on their behalf worldwide (our “Business Partners”). Our Business Partners include our suppliers, distributors, wholesalers, resellers, agents, consultants and others who conduct business on Weiler’s behalf. If a Business Partner hires a subcontractor to fulfill work relating to its engagement with Weiler, the Business Partner will be responsible for ensuring that such third parties understand this Code applies to their work as well.

Choosing responsible Business Partners is important to us. This Code explains what Weiler expects from you as a Business Partner to Weiler with regards to business ethics, business practices, health and safety and other topics related to sustainable and responsible business practices. Compliance with this Business Partner Code helps to sustain and enhance the good reputation of both our Business Partners and Weiler.

Compliance with Laws and Regulations: Business Partners and those working on their behalf must comply, both in letter and spirit, with all applicable laws, rules, and regulations in the cities, states and countries in which they operate.

Integrity in All Business Dealings. At Weiler, integrity is at the foundation of our success and underlies all Company relationships, including those with our customers, co-workers, suppliers, vendors, and other parties with whom Weiler conducts business. We pledge to build working relationships based on mutual trust and respect and to conduct our affairs honestly and ethically.

We similarly expect our Business Partners to conduct their business in a professional manner at all times and with integrity and to operate with high standards for corporate governance. Business Partners are required to exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict of interest. If a Business Partner or any of its employees have a relationship with a Weiler employee that might represent a conflict of interest, the Business Partner should disclose this fact to Weiler.

Fair Competition: Weiler believes in competing fairly. While the Company competes aggressively for new business, relationships are built upon trust and mutual benefits and must be compliant with competition and antitrust laws. We expect our Business Partners not to engage in, nor be a party to, agreements, business practices or conduct that are anti-competitive.

Anti-Corruption and Bribery: Business Partners must comply with all applicable international anti-corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act. Bribery and any other form of corrupt business practice are strictly prohibited. The direct or indirect offer, granting or acceptance of anything of value in exchange for preferential treatment is unacceptable. If a Business Partner hires a subcontractor to fulfill work relating to its engagement with Weiler, the Business Partner will be responsible for ensuring that such third parties also comply with all applicable laws and do not engage in corrupt conduct.

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Limitations on Entertainment, Gifts, and Gratuities: Business Partners shall not offer any Weiler employee, representative, or other third-party gifts of more than token value, excessive entertainment or travel opportunities, loans, or other substantial favors in an effort to inappropriately influence business decisions or gain an unfair advantage. If any gift is given, it must be made in good faith without any improper intent, nominal in value, and not frequently given.

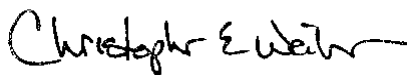
Books, Records, and Accounting: Compliance with accepted accounting rules and controls is expected at all times. Records must be complete and accurate in all material respects. Records must be legible, transparent and reflect actual transactions and payments. Business Partners will not use any “off the books” or similar funds.

Protection of Weiler’s Assets: At Weiler, we have many types of Company assets. We expect our Business Partners help ensure their safe and efficient use. Business Partners shall protect Weiler’s intellectual property and confidential information, and take all appropriate precautions to prevent its loss, misuse, theft, improper access, disclosure. Business Partners may not reveal such information to any other person unless properly authorized or legally required to do so.

Health, Safety and Security: Weiler requires Business Partners to take the necessary steps to ensure a safe and healthy working environment for all their employees. Business Partners should protect their employees, physical assets, information and reputation from potential security threats including cyber security threats.

Environment and Sustainability: We seek to do business with Business Partners who share our concerns for and commitment to sustainable business practices. At a minimum, our Business Partners shall produce and market products in an environmentally sound and responsible manner and comply with all applicable environmental laws. In addition, we encourage our Business Partners to go beyond legal compliance and consistently look for new and better ways to conserve resources, reduce pollution and waste, and enhance the communities in which they operate.

Respect Human Rights: Weiler expects its Business Partners will treat their employees and all persons acting on their behalf with the highest ethical standards. We expect our Business Partners to follow all applicable labor and employment laws, adopt and enforce policies that effectively prohibit discrimination or harassment, and promote human rights wherever applicable. Business Partners shall not engage in nor permit corporal punishment, threats of violence, harassment, child labor, forced labor, or human trafficking.



Chris Weiler
Executive Chairman, Weiler Abrasives Group