

## **STANDARD MOTOR PRODUCTS, INC.**

### **WHISTLE BLOWER POLICY**

#### **EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING/AUDITING MATTERS**

Any Employee of Standard Motor Products, Inc. or any of its subsidiaries (collectively, the "Company") may submit a good faith complaint regarding the Company's business practices, including accounting or auditing matters, to the Management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable laws and regulations, including securities laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee of the Company's Board of Directors will oversee treatment of employee concerns/complaints in this area.

In order to facilitate the reporting of employee complaints, the Audit Committee of the Company's Board of Directors has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

#### **Receipt of Employee Complaints**

- Employees with concerns regarding the Company's business practices may report their concerns to the Chief Legal Officer and Secretary or Chief Human Resources Officer of the Company or directly to the Chair of the Audit Committee of the Board of Directors.
- The Company has an independently run toll-free helpline and a dedicated website, e-mail address, fax number, and mobile app that is available 24-hour per day, 7-day per week which can be used to report employee concerns. All of these reporting channels are operated by a third-party service provider, and all reports received will be promptly directed to appropriate Company personnel for evaluation and handling on an anonymous basis if you so request. Employees may forward complaints on a confidential or anonymous basis as follows:

##### *Toll-Free Helpline:*

- U.S. and Canada (English): 844-600-0079  
(Spanish): 800-216-1288  
(French): 855-725-0002
- Mexico: 01-800-681-5340
- China: Dial AT&T access code 10-811 or 108-999  
Then dial 800-603-2869
- Germany: Dial AT&T access code 0-800-225-5288.  
Then dial 800-603-2869
- Hong Kong: Dial AT&T access code 800-93-2266  
Then dial 800-603-2869

- Hungary: Dial AT&T access code 06-800-011-11.  
Then dial 800-603-2869
- Poland: Dial AT&T access code 0-0-800-111-1111  
Then dial 800-603-2869
- United Kingdom: Dial AT&T access code 0-800-89-0011.  
Then dial 800-603-2869

*\*AT&T access codes are subject to change. For the most up-to-date information relating to these access codes, please visit AT&T's website at <http://www.business.att.com/bt/access.jsp>.*

Website Address: [www.lighthouse-services.com/smpcorp](http://www.lighthouse-services.com/smpcorp)

E-Mail Address: [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (be sure to reference the Company by name)

Fax Number: 215-689-3885 (be sure to reference the Company by name)

Mobile App: Anonymous Reporting by Lighthouse Services, Inc., available at the App Store and Google Play Store (be sure to use keyword "smpcorp")

### **Scope of Matters Covered by these Procedures**

These procedures relate to employee complaints regarding any questionable accounting or auditing matters, including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of the financial records of the Company;
- Deficiencies in or noncompliance with the Company's internal accounting controls;
- Misrepresentation or false statement to or by a Senior Officer or Accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company's financial condition.

These procedures may also relate to:

- Suspected violations of our Code of Ethics or any other Company policies or procedures;
- Any instance of Corporate fraud;
- Unethical business conduct;
- A violation of law or regulation;
- A violation of any rule or regulation of the Securities and Exchange Commission; or
- Substantial and specific danger to the employee's or public's health or safety.

## **Treatment of Complaints**

Upon receipt of a complaint, the Chief Legal Officer and/or Chief Human Resources officer will:

- Determine whether the complaint actually pertains to the scope of matters covered by these procedures, and
- When possible, acknowledge receipt of the complaint to the sender.

Complaints will be reviewed under the Audit Committee's direction and oversight by the Chief Legal Officer, Chief Human Resources Officer, Internal Audit, or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation and review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

All forms of unlawful retaliation are prohibited, including any form of adverse action, discipline, threats, intimidation, or other form of retaliation for reporting under or complying with this Policy. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms of conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

## **Reporting and Retention of Complaints and Investigation**

The Chief Legal Officer and Chief Human Resources Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall provide a periodic summary report thereof for the Audit Committee. Copies of complaints, if any, and such log will be maintained in accordance with the Company's Document Retention Policy.

## **Amendments or Modification of this Policy**

The Company reserves the right to change, modify, add or delete provisions of this Policy without notice.