

**MILLER INDUSTRIES, INC.**  
**CODE OF BUSINESS CONDUCT AND ETHICS**

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## TABLE OF CONTENTS

	<u>Page</u>
POLICY STATEMENT .....	1
APPROVALS AND WAIVERS .....	1
CONFLICTS OF INTEREST.....	2
Activities Outside the Company .....	2
Financial Interests in Third Parties .....	2
Competitor Relationships.....	2
Corporate Opportunities & Resources .....	3
Indirect Interests and Relationships .....	3
Loans and Advances to Directors and Executive Officers .....	3
BUSINESS RELATIONSHIPS.....	3
Customer Relationships .....	4
Suppliers and Distributors.....	4
Contracts and Commitments.....	4
Employees.....	4
FAIR COMPETITION .....	4
GIFTS, GRATUITIES, ENTERTAINMENT AND OTHER CONSIDERATIONS .....	5
Gifts.....	5
Meals, Entertainment, and Travel .....	5
Investment Activities .....	6
Bribes, Kickbacks and Fraud .....	6
INTERNATIONAL OPERATIONS .....	7
Anti-Corruption Laws.....	7
International Trade Controls.....	7
Anti-boycott Compliance.....	8
POLITICAL CONTRIBUTIONS AND LOBBYING .....	8
ACCURACY OF REPORTS, RECORDS AND ACCOUNTS .....	8
GOVERNMENT INVESTIGATIONS .....	9
INSIDER TRADING AND COMMUNICATIONS WITH THIRD PARTIES .....	9
Insider Trading.....	9
Full and Fair Disclosure; Communications with the Media and the Financial Community .....	9
Confidential Information .....	9
TECHNOLOGY USE AND PRIVACY POLICY .....	10

Authorization .....	10
Prohibition Against Violating Copyright Laws .....	10
Other Prohibited Uses .....	10
Electronic Information Systems Policy .....	10
Access to Information .....	11
Acceptable/Unacceptable Uses .....	11
<b>SOCIAL MEDIA POLICY</b> .....	<b>12</b>
<b>WORKPLACE HEALTH AND SAFETY LAWS</b> .....	<b>12</b>
<b>SUBSTANCE ABUSE POLICY</b> .....	<b>12</b>
<b>VIOLENCE PREVENTION POLICY</b> .....	<b>13</b>
<b>GOVERNMENT CONTRACTING</b> .....	<b>13</b>
<b>POLICY REGARDING HUMAN TRAFFICKING</b> .....	<b>13</b>
<b>POLICY REGARDING CONFLICT MINERALS</b> .....	<b>14</b>
The Company’s Suppliers.....	14
<b>COMPLIANCE AND REPORTING</b> .....	<b>14</b>
Compliance .....	14
Reporting Procedures and Other Inquiries.....	15
Policy Prohibiting Retaliation or Discrimination .....	15
<b>SUMMARY</b> .....	<b>15</b>

## **MILLER INDUSTRIES, INC.**

### **CODE OF BUSINESS CONDUCT AND ETHICS**

#### **POLICY STATEMENT**

The Board of Directors of Miller Industries, Inc. has adopted the Code of Business Conduct and Ethics (the “Code”) as set forth below. The purpose of the Code is to reinforce and enhance the commitment of Miller Industries, Inc. and its subsidiaries (collectively, the “Company”) to an ethical way of doing business. The Code defines business procedures and practices that are consistent with our corporate values. It does not cover every situation that could arise; instead it provides guiding principles that apply to all employees, officers and directors. These guiding principles hold all of us at the Company to the highest standards of business conduct. All directors, officers and employees are expected to read the Code carefully and comply with the policies set forth herein.

The Company is committed to providing excellent value and service to our customers. Adherence to the policies set forth in the Code will help us achieve this goal. This Code constitutes the Company’s “code of ethics” as defined in Item 406 of Regulation S-K and its “code of business conduct and ethics” in accordance with Section 303A.10 of the New York Stock Exchange (“NYSE”) Listed Company Manual. This Code also applies to any third parties that work with or on behalf of or are associated with the Company. You must also consider this Code when dealing with other third parties with whom you come into contact. These include actual and potential suppliers, customers, clients and distributors of the Company.

In some areas, the Company has prescribed rules for behavior of employees, officers and directors that are more detailed than the general requirements of this Code. Compliance with those other Company policies is mandatory.

The Company employs people and conducts business in the United States and around the world. Our employees are citizens of different states and countries, and, as a result, our operations may be subject to many different laws, customs, and cultures. Although our values will not change, application of this Code may vary from one state to another and one country to another to ensure compliance with applicable law. No Company policy in this Code or elsewhere has any force to the extent that it would conflict with an applicable legal requirement.

#### **APPROVALS AND WAIVERS**

Certain provisions of this Code require you to act, or refrain from acting, unless prior approval is received from the designated channels as set forth below. Any waivers of provisions of this Code will be granted only when justified by unusual circumstances. Such approvals or waivers of provisions of this Code may only be granted through the following:

- Approvals or waivers of the provisions of this Code for any of the Company’s employees may only be granted by the Company General Counsel.
- Approvals or waivers of the provisions of this Code for any of the Company’s executive officers or board members may only be granted by the Company’s Board of Directors or an authorized Board committee.

Any waiver relating to executive officers and board members is required to be promptly disclosed pursuant to the rules and regulations of the U.S. Securities and Exchange Commission (“SEC”) and the

NYSE. Changes in this Code may only be made by the Board of Directors and will be disclosed as required by the rules and regulations of the SEC and NYSE.

## **CONFLICTS OF INTEREST**

A conflict of interest arises when your personal interests interfere with your ability to act in the best interests of the Company. Conflicts of interest may arise in many situations. They occur most often where a director, officer or employee or his/her family members obtain some personal benefit at the expense of the Company. Employees, officers and directors must perform their responsibilities on the basis of what is in the best interest of the Company independent of personal consideration or relationships. Non-employee board members must perform their fiduciary duties as directors of the Company. Any conflicts of interest, both real and perceived, must be approved in advance.

You should disclose any potential conflicts of interest relating to the Company to our General Counsel, who can advise as to whether or not the Company believes a conflict of interest exists. You should also disclose potential conflicts of interest relating to the Company involving your spouse, siblings, parents, in-laws, children and anyone residing in your home.

### **Activities Outside the Company**

Although the Company has no interest in preventing employees from engaging in lawful activities during nonworking hours, employees must make sure that their outside activities do not conflict or interfere with their responsibilities to the Company. For example, without approval by the Company, employees generally may not:

- engage in self-employment or perform paid or unpaid work for others in a field of interest similar to those of the Company;
- use proprietary or confidential Company or customer information for personal gain or to the Company's detriment; or
- appear to represent the Company as the participant in an outside activity unless the Company has authorized the employee to represent the Company.

### **Financial Interests in Third Parties**

No director, officer or employee should have a significant financial interest, either directly or indirectly, in any supplier, contractor, customer or competitor of the Company, or in any business transaction involving the Company, without full disclosure to and written clearance by the Board of Directors. The definition of significant financial interests depends on the facts of your individual situation, but generally includes your being an officer, director, partner, owner, or employee of any entity, or having stock ownership of one (1%) percent or more in a publicly-traded organization.

### **Competitor Relationships**

You should avoid even the appearance of a conflict of interest in your relationships with competitors. You may not:

- Provide compensated or uncompensated services to a competitor, except for services rendered under a valid Company contract with the competitor;

- Disclose any Company proprietary information to a competitor, unless a nondisclosure agreement executed by the Company and the competitor is in place; or
- Utilize for any unauthorized purposes or disclose to a competitor or other third-party any proprietary data that has been entrusted to the Company by a customer or supplier.

### **Corporate Opportunities & Resources**

You are prohibited from taking for yourself personal opportunities that are discovered through the use of the Company's property, information or position. You may not use Company property, information or position for personal gain. Company resources may be used for minor personal uses, so long as such use is reasonable, does not interfere with your duties, does not conflict with the Company's business and does not violate any Company policy.

You should protect the Company's assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on the Company's profitability. All Company assets should be used for legitimate business purposes.

You may not compete with the Company, directly or indirectly, except as permitted by Company policies.

### **Indirect Interests and Relationships**

A conflict of interest can also arise because of the business activities of your close relations. For example, you may have a potential conflict of interest whenever a close relative has a significant relationship with, or has a significant financial interest in, any supplier, customer or competitor of the Company. You may not make or attempt to influence any decision of the Company that could directly or indirectly benefit any of your close relatives. To protect you and the Company from the appearance of a conflict of interest, you should make appropriate disclosure of the interest to our General Counsel or, if you are an executive officer or board member, to the Board of Directors.

### **Loans and Advances to Directors and Executive Officers**

The Company is prohibited from extending or maintaining credit, or arranging for the extension or renewal of an extension of credit, in the form of a personal loan, to any director or executive officer. Extensions of credit for non-executive officer employees shall be made in accordance with any other Company policy related to these matters.

## **BUSINESS RELATIONSHIPS**

The Company seeks to outperform its competition fairly and honestly. The Company seeks competitive advantages through superior performance, not unethical or illegal business practices. When acting on behalf of the Company, you must endeavor to deal fairly with the Company's customers, suppliers, competitors and employees and must not take advantage of them through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any unfair-dealing practice.

## **Customer Relationships**

Our customers are of the utmost importance to the Company. When acting on behalf of the Company, you must always treat customers and potential customers according to the highest standards of business conduct.

It is the Company's policy to sell our products and services on their merits and to avoid making disparaging comments about the products and services of competitors unless they can be substantiated. When acting on behalf of the Company, you should be careful in this regard in commenting upon the character, financial condition, or potential legal or regulatory problems of competitors.

## **Suppliers and Distributors**

The Company's suppliers and distributors -- companies and individuals that sell products and services to the Company, or distribute our products on to customers -- are important to our business. When acting on behalf of the Company, you should always treat current and potential suppliers and distributors in accordance with the highest standards of business conduct.

Suppliers and distributors must be selected on the basis of objective criteria, such as quality, price, technical excellence, service reputation and production/service capacity. The Company must understand the qualifications and associations of its suppliers and distributors, including the entity's business reputation, and relationship, if any, with foreign officials. The degree of scrutiny should increase if red flags surface.

If you are working with current suppliers on behalf of the Company, you must never intentionally interfere with a supplier's contracts or business relations with a competitor of the Company. Likewise, those working with the Company's distributors must be alert to any deviation from the rules regarding the activity of those responsible for selling our products.

## **Contracts and Commitments**

You may not enter into any agreement binding the Company without authorization. If there are any questions about signature authority for a given contract, contact our General Counsel or such officer's designee.

Employees involved in proposals, bid preparations or contract negotiations should strive to ensure that all statements, communications, and representations to prospective customers are truthful and accurate.

## **Employees**

The Company is committed to fostering a work environment in which all individuals are treated with respect and dignity. Each individual should be permitted to work in a business-like atmosphere promoting a culture of compliance and integrity. Therefore, the Company expects that all relationships among persons in the workplace will be business-like. All directors, officers and employees will promote an inclusive work environment by practicing appropriate and fair behaviors towards all individuals.

## **FAIR COMPETITION**

Fair competition laws, including the U.S. antitrust laws, limit what the Company can do with another company and what the Company can do on its own. Generally, the laws are designed to prohibit

agreements or actions that reduce competition and harm consumers. You may not enter into agreements or discussions with competitors that have the effect of fixing or controlling prices, dividing and allocating markets or territories, or boycotting suppliers or customers. U.S. and foreign antitrust laws also apply to imports and exports. Questions regarding fair competition laws should be referred to our General Counsel.

## **GIFTS, GRATUITIES, ENTERTAINMENT AND OTHER CONSIDERATIONS**

Use of Company funds or other Company property for illegal, unethical or otherwise improper purposes is prohibited. The purpose of business entertainment and gifts in a commercial setting must be to create goodwill and a sound working relationship, not to gain personal advantage with customers or suppliers.

### **Gifts**

Promotional expenses are seen by the Company as essential to showcase and advertise our products and services. Travel expenses are incurred in enabling visits to offices and to assess the quality of the Company's facilities and personnel. However, certain such expenditures may be deemed offenses under anti-corruption laws, such as the United States Foreign Corrupt Practices Act and the UK Bribery Act, as further discussed in "Anti-Corruption Laws" below.

It is also understood that it is often hard for our colleagues and agents to know where to draw the line between what is a reasonable, bona fide expenditure and what is an unreasonable or inappropriate expenditure which may be construed to extend undue influence. These activities can also draw a Company representative unwittingly into a situation where improper behavior subsequently results and higher risks exist when the parties involved can be considered a "government official" or "public official." Therefore, when acting on behalf of the Company, please contact the General Counsel and Chief Compliance Officer in writing before promising, paying for, or giving a gift to a government or public official. The General Counsel and Chief Compliance Officer will review the request and, if approved, will explain which procedures need to be satisfied when considering even a modest gift or gesture to a government or public official, including properly recording the gift in the Company's books and records, and understanding if the gift or gesture is permitted under local law.

When acting on behalf of the Company, you may not accept a customer, vendor or supplier discount for yourself unless it is generally available to all Company employees or to the public. It is never appropriate or permissible in connection with the business of the Company to accept or give cash or a cash equivalent from or to a vendor, supplier or customer outside the Company's normal business. Cash equivalents include, among other things, checks, money orders and vouchers. You may not accept a loan from any person or entity doing business with the Company or seeking to do business with the Company, other than loans from an established financial institution in accordance with its normal lending practices and at interest rates that are generally available to the public.

### **Meals, Entertainment, and Travel**

In connection with Company business, except as delineated below with regard to government or public officials, you may provide or accept meals and entertainment, including attendance at sporting or cultural events, as long as it is associated with an occasion at which business is discussed and is consistent with normal commercial custom and the gift-giving does not influence, or appear to influence, and is not intended to influence, selection and purchasing decisions or violate any applicable laws. The value of the activity must be reasonable and permissible under the Company's expense account procedures. You

should express care to ensure that such activities are necessary and that their value and frequency are not excessive under the applicable circumstances.

Please contact the General Counsel and Chief Compliance Officer in writing before promising or paying for any meals, entertainment or travel for any government or public officials. The General Counsel and Chief Compliance Officer will review the request and, if approved, will explain which procedures need to be satisfied when providing meals, entertainment or travel for a government or public official, including properly recording the expenses in the Company's books and records, and understanding if the expense is permitted under any anti-corruption or local laws.

You may entertain socially friends or relatives doing business with the Company, so long as there is a legitimate business purpose and it does not violate any anti-corruption laws. When in doubt, please contact the General Counsel and Chief Compliance Officer.

### **Investment Activities**

Unless you have sought and received pre-approval from our General Counsel, you may not:

- Participate in so-called "directed shares," "friends and family," and similar stock purchase programs of customers, vendors or suppliers of the Company;
- Invest in non-public companies that are, or are likely to become, customers, vendors or suppliers of the Company; or
- Invest in non-public companies in which the Company has made or is expected to make an investment.

### **Bribes, Kickbacks and Fraud**

No funds or assets of the Company may be paid, loaned, or otherwise disbursed as bribes, kickbacks, or other payments designed to influence or compromise the conduct of the recipient; and no employee of the Company may accept any funds or other assets (including those provided as preferential treatment to the employee for fulfilling their responsibilities) for assisting in obtaining business or for securing special concessions from the Company.

Company employees should conduct their business affairs in such a manner that the Company's reputation will not be impugned if the details of their dealings should become a matter of public discussion. Employees must not engage in any activity which degrades the reputation or integrity of the Company. To illustrate the strict ethical standard the Company expects every employee to maintain, the following conduct is expressly prohibited:

1. Payment or receipt of money, gifts, loans, or other favors which may tend to influence business decisions or compromise independent judgment;
2. Payment or receipt of rebates or kickbacks for obtaining business for or from the Company;
3. Payment of bribes to government or public officials to obtain favorable rulings; and
4. Any other activity that would similarly degrade the reputation or integrity of the Company.

Any employee found to be receiving, accepting, or condoning a bribe, kickback, or other unlawful payment, or attempting to initiate such activities will be liable to termination and possible criminal proceedings against them. Any employee found to be attempting fraud or engaging in fraud will be liable to termination and possible criminal proceedings against them. All employees have a responsibility to report any actual or attempted bribery, kickback, or fraud to the Company.

## **INTERNATIONAL OPERATIONS**

As discussed in the Policy Statement, the Company employs people and conducts business around the world. Many of our employees are citizens of different countries, and, as a result, our operations are subject to many different laws, customs, and cultures. All employees must uphold the integrity of the Company in other nations as diligently as they would do so in the United States. We recognize that legal requirements imposed by authorities outside of the United States impact our operations and are increasingly complex. Although our values will not change, application of this Code may vary from one country to another to ensure compliance with applicable law. No Company policy in this Code or elsewhere has any force to the extent that it would conflict with an applicable legal requirement.

### **Anti-Corruption Laws**

Many countries in which we do business have specific laws against bribery. The United States Foreign Corrupt Practices Act (the “FCPA”) and the UK Bribery Act are prominent examples of such laws. These laws can apply in both commercial transactions and with governmental officials. For example, the FCPA makes it illegal to promise, offer or give “anything of value” to a foreign public official, political party, party official, candidate for political office, an official of a public international organization, or an employee of a government owned or controlled company. We abide by all such laws. While these laws vary in some respects, they all provide for far-reaching penalties against companies and individuals who are involved in bribery, including substantial fines and imprisonment of individuals. These laws also commonly require accurate accounting and recordkeeping for transactions. For example, the FCPA’s accounting and record-keeping provisions require companies to keep detailed corporate books, records and accounts, and prohibit the falsification of those materials. The accounting and record-keeping provisions apply to domestic as well as foreign operations of publicly traded U.S. companies. The Company takes compliance with these laws very seriously.

In some countries, local custom may overlook or even encourage bribes, large or small, to improve business prospects. Simply stated, we do not do it. On occasion, we may have a need to hire outside agents or representatives to assist us with commercial or governmental negotiations. Those representatives are expected to follow our Code when acting on our behalf. We will never ask our representatives to do what we are prohibited from doing ourselves.

Employees should use special care to avoid improper payments and supply of other items (gift-giving, meals, etc.) to government officials and employees of government owned or controlled companies. But bribery of any person is forbidden. Be watchful for bribe solicitations and any other indications that there is a risk of corrupt activity, such as a business partner’s or proposed business partner’s reputation for unethical business practices. Report such circumstances to our General Counsel and Chief Compliance Officer or through the whistleblower hotline.

### **International Trade Controls**

The United States government uses economic sanctions and trade embargoes to further various foreign policy and national security objectives. Employees must abide by all economic sanctions or trade

embargoes that the United States has adopted, whether they apply to foreign countries political organizations, or particular foreign individuals and entities. Inquiries regarding whether a transaction on behalf of the Company complies with applicable sanction and trade embargo programs should be referred to our General Counsel.

### **Anti-boycott Compliance**

United States law also prohibits us from participating in any foreign boycott or embargo that is not approved by the U.S. government. We must report any requests to participate in boycotts or embargos to the U.S. authorities. Not doing business with a “blacklisted” company is one example. Another is the Arab League boycott of Israel. Any such request must be reported immediately to our General Counsel.

### **POLITICAL CONTRIBUTIONS AND LOBBYING**

No political contributions are to be made using Company funds or assets, or the funds or assets of any Company subsidiary, to any political party, political campaign, political candidate or public official in the United States or any foreign country, unless the contribution is lawful and expressly authorized in writing by our General Counsel. In addition, you may not make a political contribution on behalf of the Company or with the appearance that such contribution is being made on behalf of the Company, unless the contribution is lawful and expressly authorized in writing by our General Counsel. A “contribution” is any direct or indirect payment, distribution, loan, advance, deposit, or gift of money, services or anything of value in connection with an election or to an organization or group formed to support or defend a referendum or ballot issue.

Nothing in this Code is intended to discourage you from making contributions of your own time or funds to political parties or candidates of your choice. However, you will not be compensated or reimbursed by the Company for any personal contributions. Also, participation in such activities should be done in a way that does not interfere with your responsibilities as an employee of the Company.

### **ACCURACY OF REPORTS, RECORDS AND ACCOUNTS**

You are responsible for the accuracy of your records, time sheets and reports. Accurate information is essential to the Company’s ability to meet legal and regulatory obligations and to compete effectively. The records and books of account of the Company must meet the highest standards and accurately reflect the true nature of the transactions they record. Destruction of any records, books of account or other documents except in accordance with the Company’s document retention policy is strictly prohibited. You must not create false or misleading documents or accounting, financial or electronic records for any purpose relating to the Company, and no one may direct an employee to do so. Employees are also responsible for accurately reporting time worked.

No undisclosed or unrecorded account or fund may be established for any purpose. No false or misleading entries may be made in the Company’s books or records for any reason. No disbursement of corporate funds or other corporate property may be made without adequate supporting documentation or for any purpose other than as described in the documents. You must comply with generally accepted accounting principles and the Company’s internal controls at all times when acting on behalf of the Company. These internal accounting controls are to be sufficient to provide reasonable assurances that transactions are properly authorized and recorded, access to assets is permitted only as authorized and recorded assets are compared with existing assets at reasonable intervals.

## **GOVERNMENT INVESTIGATIONS**

It is the policy of the Company to cooperate with all government investigations. You must promptly notify our General Counsel of any government investigation or inquiries from government agencies concerning the Company. You may not destroy any record, books of account, or other documents relating to the Company except in accordance with the Company's document retention policy. If you are aware of a government investigation or inquiry you may not destroy any record, books of account, or other documents relating to the Company unless advised by our General Counsel or such individual's designee that you may continue to follow the Company's normal document retention policy.

You must not obstruct the collection of information, data or records relating to the Company. The Company provides information to the government that the government is entitled to during an inspection, investigation, or request for information. You must not lie to government investigators or make misleading statements in any investigation relating to the Company. You must not attempt to cause any employee to fail to provide accurate information to government investigators.

You have the right to consult your own legal counsel at your own expense in connection with any government investigation.

## **INSIDER TRADING AND COMMUNICATIONS WITH THIRD PARTIES**

You are not permitted to use or share the Company's confidential information for stock trading purposes or for any other purpose except the conduct of our business.

### **Insider Trading**

Trading in securities with material non-public insider information is prohibited by law. The Company has adopted an Insider Trading Policy and all directors, officers and employees of the Company must carefully review and comply with it. Please see the Company's Insider Trading Policy for additional information regarding insider trading.

### **Full and Fair Disclosure; Communications with the Media and the Financial Community**

The Company communicates with the press and with the financial community through official channels only. The Company's policy is to provide accurate and timely information about its business, to investors, the media, and the general public. All inquiries received from financial analysts or the media concerning the Company should be directed to the Chief Executive Officer or Co-Chief Executive Officers or Chief Financial Officer or to any other person any of the foregoing may designate. All legal inquiries concerning the Company should be referred to our General Counsel.

### **Confidential Information**

You must maintain the confidentiality of information such as patents, trade secrets and know-how entrusted to you by the Company or its customers, except when disclosure is authorized or legally mandated. Such confidential information includes all non-public information, including information that might be of use to competitors or harmful to the Company or its customers if disclosed. You may not use such confidential information for your personal or private benefit, or for the benefit of anyone else, during or after your tenure with the Company.

## **TECHNOLOGY USE AND PRIVACY POLICY**

The Company provides various technology resources (including computers, telephones, software, copying machines, Internet access, and voice mail) to you to assist in performing your duties on behalf of the Company. You have the responsibility to use the Company's technology resources in a manner that complies with applicable laws and Company policies. The Company allows the incidental personal use of the Company's information systems, subject to certain restrictions. Except where mandated by law, you are not guaranteed personal privacy for information sent to, sent from or stored in Company systems. All documents, including electronic communications, and technology resources are subject to review and examination at any time.

### **Authorization**

Access to the Company's technology resources is within the sole discretion of the Company and subject to Company policies. Generally, you are given access to the Company's various technologies consistent with your job functions. The Company reserves the right to limit such access by any means available to it, including revoking access altogether.

### **Prohibition Against Violating Copyright Laws**

You may not use the Company's technology resources to copy, retrieve, forward or send copyrighted materials unless you have the author's permission or are accessing a single copy only for your own reference.

### **Other Prohibited Uses**

You may not use any of the Company's technology resources for any illegal purpose, in violation of any Company policy, in a manner contrary to the best interests of the Company, in any way that discloses confidential or proprietary information of the Company or third parties on an unauthorized basis, or for personal gain.

### **Electronic Information Systems Policy**

Computer technology and the Internet are an important part of Miller Industries, Inc.'s (the "Company") business. E-mail and other electronic communications are essential business tools. The Company's electronic information systems are Company property and should not be misused. In addition, all Company business must be conducted using the Company's electronic information systems.

Please do not use personal devices, computers or email accounts for Company business. Conversely, please use the Company's electronic information systems for business purposes only. Examples of electronic information systems include, but are not limited to, the following:

- Voicemail;
- E-mail;
- Instant messaging (IM);
- Text messaging;
- Electronic bulletin boards;
- Company's intranet;
- Company's electronic communications networks and information that runs across them;
- Desktop and portable computer systems;
- Handheld mobile devices;

- Wireless data devices;
- Personal data assistants (PDAs);
- Fax machines; and
- Internet access.

This policy applies to all electronic resources that are owned, leased, or authorized by the Company, that are used on or accessed from Company premises, or that are used for Company business. This policy also applies to all activities using any Company-paid accounts, networks, subscriptions, or other technical services, such as Internet and Web access, voicemail, IM, texting, and e-mail, whether or not the activities are conducted from Company premises. This policy applies to handheld mobile devices that are used for Company business or to access Company information systems or resources, on or outside the Company's premises, whether owned, managed, or issued by the Company or the employee. Employees and all other persons authorized to use or otherwise using the Company's information systems (each a "user" and collectively "users") are subject to this policy.

### **Access to Information**

Employees and other users have no personal right of privacy to any information or file transferred through or stored on the Company's information systems, even if personal in nature. Because the Company's information systems are Company property, all information created, communicated, received on, or stored on the Company's information systems and equipment, is and remains at all times, the property of the Company.

As a result, your computer data, voicemail messages, e-mail messages, text messages, IM messages, Internet sites visited and their content and other data or communications are readily available to numerous persons. Your work-related and even any personal work product or information residing or communicated on the Company's information systems, may be subjected to the investigation, search, and review of others on behalf of the Company. All information, including text and images, may be disclosed to law enforcement or to other third parties without prior consent of the sender or the receiver.

Any electronic information or communication that you create, send to, or receive from others transmitted through or stored on the Company's information systems, including, without limitation, computers, voicemail, e-mail, IM, text messages, Internet, Intranet, or telephone systems may be accessed and reviewed when doing so serves the interests or obligations of the Company. The Company reserves the right to monitor use of its information systems by any or all of its employees and other users at any time, including on a regular, routine, or random basis, and to inspect and screen all information and communications contained in them without prior notice to such users. These inspections and searches may be conducted during or outside business hours and in the presence or absence of the user.

### **Acceptable/Unacceptable Uses**

Users may use Company information systems only for appropriate Company business. No material inappropriate for the workplace should be accessed or transmitted using the Company's information systems and both the Company's and others' intellectual property rights should be respected. All general workplace rules apply, including, without limitation, prohibitions on harassing use and creation of a hostile work environment.

Employees who violate this Electronic Information Systems Policy may be subjected to corrective action, up to and including termination of employment. In addition, the Company may advise appropriate legal officials of any illegal violations of this policy and cooperate in investigations conducted by legal officials.

## **SOCIAL MEDIA POLICY**

We recognize that the rise of social media and next generation communication tools has transformed the way in which we can communicate internally and externally. While this evolution creates new opportunities for communication and collaboration, it also creates new responsibilities for all of us. The concept of “Social Media” refers to all forms of public, web-based or mobile technologies to turn communication and expression into an interactive dialogue. Although constantly evolving, some examples of Social Media include social networking sites (e.g., Facebook, LinkedIn, MySpace, Bebo, Friendster), micro-blogging sites (e.g., Twitter), video and photo sharing websites (e.g., Flickr, YouTube), blogs (e.g., corporate blogs, personal blogs, media hosted blogs), forums and discussion boards (e.g., Whirlpool, Yahoo! Groups, Google Groups), and collaborative publishing (e.g., Wikipedia). Limited and occasional personal use of the Company’s systems to engage in Social Media activity is acceptable, provided that it is done in a professional and responsible manner, does not otherwise violate the Company’s policies, is not detrimental to our best interests, and does not interfere with your regular work duties. Social Media activity from the Company’s systems may be prohibited and is subject to monitoring by the Company at the Company’s sole discretion.

You may not attribute personal statements, opinions or beliefs to the Company when engaged in any Social Media activity. If you are expressing your beliefs or opinions on Social Media sites or with a Social Media account, you may not, expressly or implicitly, represent yourself as a director, officer, employee or agent of the Company. Trademarks, confidential information, logos or other intellectual property of the Company may not be used in connection with any Social Media activity of a personal nature. Any authorized creation and use of Company branded Social Media to further the web presence or business interests of the Company (e.g. as a marketing tool) is subject to the prior approval and monitoring of our General Counsel of the Company.

## **WORKPLACE HEALTH AND SAFETY LAWS**

The diversity of the Company’s employees is a tremendous asset. The Company is firmly committed to providing equal opportunity in all aspects of employment and will not tolerate any illegal discrimination or harassment. In addition, the Company strives to provide each employee with a safe and healthy work environment. The Company will conduct its operations in compliance with all applicable environmental and health and safety laws and regulations, in keeping with good corporate citizenship and with a positive commitment to the protection of the natural and workplace environments. Each employee has responsibility for maintaining a safe and healthy workplace for all employees by following health and safety rules and practices and reporting accidents, injuries and unsafe equipment, practices or conditions.

## **SUBSTANCE ABUSE POLICY**

Substance abuse can pose serious health and safety hazards in the workplace. The Company is dedicated to achieving an environment free of substance abuse for the health and well-being of our colleagues and for the benefit of the Company.

The Substance Abuse Policy of Miller Industries Towing Equipment Inc. is incorporated herein by this reference as the Company’s formal Substance Abuse Policy. The policy is compassionate but firm. The use of illegal drugs and the misuse of alcohol and over-the-counter or prescription drugs is prohibited in the workplace. The workplace includes anywhere that a colleague is conducting the Company’s business, regardless of time or location.

## **VIOLENCE PREVENTION POLICY**

The safety and security of employees is vitally important to us. We will not tolerate violence or threats of violence in or related to the workplace. If you experience, witness or otherwise become aware of a violent or potentially violent situation that occurs on the Company's property or affects the Company's business, then you must immediately report the situation to your supervisor or our General Counsel.

## **GOVERNMENT CONTRACTING**

Detailed laws and regulations govern virtually every aspect of doing business with the U.S. and foreign government and its agencies, as well as doing business with state and local governments and their agencies. Activities that might be permitted when working with the private sector may be improper or even illegal when a national, state or local government is the customer.

You should seek to adhere to the highest standards of honesty and integrity in your relations with government officials and employees when acting on the Company's behalf. For example, you should observe the following principles when bidding or performing government contracts:

- Do not offer or provide meals, transportation, gifts or other consideration to government employees except as permitted under applicable law and Company policy.
- Obey the regulations governing current and post-government employee conflicts of interests. Obtain all appropriate government approvals prior to recruiting or hiring current or former government employees.
- Obtain appropriate licenses prior to exporting or even discussing certain technologies with citizens of other countries.
- Obey any requirements that may restrict access to source selection or competitive information.

Businesses owned by foreign governments are subject to the same set of rules under the FCPA and may be subject to similar rules under the laws of that country.

If you deal with government representatives on behalf of the Company or with government owned enterprises, you are responsible for knowing and obeying the laws and regulations applicable to doing business with federal, state and local government entities.

## **POLICY REGARDING HUMAN TRAFFICKING**

Human Trafficking is a violation of human rights and refers to the forcing, coercion or defrauding of people, though sexual, physical, and/or psychological violence. As a contractor to the U.S. Government, the Company is required by law to notify all employees who work with our federal customers of the U.S. Government's zero tolerance policy regarding human trafficking. The Company requires all employees, suppliers, and supplier employees to strictly adhere to this policy. Accordingly, under this policy, which is derived from Federal Acquisition Regulation (FAR) 52.222-50, U.S. Government contracts for acquisitions of goods and services prohibit contractors, contractor employees, suppliers, and supplier employees from:

1. Engaging in severe forms of trafficking in persons, which are generally defined to include any conduct that involves sex trafficking or involuntary servitude;
2. Procuring commercial sex acts, which are defined as any sexual activity on account of which anything of value is given to or received by any person; or
3. Using forced labor in the performance of a government contract. Forced labor generally includes any circumstances where labor or services are obtained from a person using acts or threats of serious harm, physical restraint, or abuse of law or the legal process.

Failure to respect this law and the principle of opposing human trafficking may result in the Company being barred from work on government contracts and a disciplinary action up to and including termination for any policy violations.

Employees must strictly adhere to this policy and report any actual or suspected violations of this policy to their manager, and our General Counsel. Employees shall avoid any situation where their actions could create the appearance of human trafficking. Employees are expected to seek guidance from their manager and our General Counsel whenever questions arise regarding this policy, and they are expected to promptly report any actual or suspected violations of this policy.

## **POLICY REGARDING CONFLICT MINERALS**

The Company is committed to sourcing components and materials from companies that share its values about human rights, ethics and environmental responsibility. The Company supports the goals and objectives of Section 1502 of the Dodd-Frank Act, (the “Act”) which aims to prevent the use of conflict minerals that directly or indirectly finance or benefit armed groups in The Democratic Republic of the Congo (DRC) or an adjoining country as defined in the Act. Conflict minerals include: columbite-tantalite (coltan) (i.e., tantalum), cassiterite (i.e., tin), gold, wolframite (i.e., tungsten) or their derivatives and could expand to include any other mineral or their derivative determined by the U.S. Secretary of State to be financing the DRC conflict. The Act requires companies to perform due diligence with respect to the sourcing of conflict minerals and to file annual reports relating to use of conflict minerals. The Company is actively working toward complying with the conflict minerals diligence and reporting obligations required under the Act, and ensuring its activities are not contributing to the armed conflict in the DRC and adjoining countries. Through these actions, the Company expects to support peaceful negotiations in the DRC and neighboring countries and a responsible, sustainable minerals trade and stable economies.

### **The Company’s Suppliers**

The Company encourages its suppliers to reasonably source conflict minerals and derivative metals from the DRC and neighboring countries from mines and smelters that do not fund armed groups engaged in conflict and human rights abuses (conflict free mines and smelters) to prevent an embargo and associated worsening of economic conditions and human suffering.

## **COMPLIANCE AND REPORTING**

### **Compliance**

Any violation of this Code committed by an employee of the Company is considered a material breach of the employee’s employment contract, if any, and of the terms of the employee’s employment with the Company. In such instance, the Company will be entitled to pursue all remedies allowed by

applicable law, including any disciplinary action and termination. Disregard of any criminal statute underlying this Code may require the Company to refer such violation to the appropriate authorities.

Any board member who violates the provisions of this Code will be subject to disciplinary action up to and including dismissal, as deemed by the Board of Directors with proper approvals from the stockholders when necessary. Disregard of any criminal statute underlying this Code may require the Company to refer such violation to the appropriate authorities.

### **Reporting Procedures and Other Inquiries**

Questions regarding the policies in this Code may be directed to our General Counsel. Managers and supervisors are also resources who can provide advice and guidance to employees on ethics and compliance concerns. If you have knowledge of, or questions or concerns about, an actual or possible violation of the provisions of this Code, you are encouraged to promptly report the matter to your immediate supervisor or to our General Counsel. Members of the Board of Directors are encouraged to discuss any issues or concerns with outside counsel. Possible violations may also be reported to the confidential whistleblower hotline. Accounting or SEC complaints may be submitted directly to the whistleblower hotline.

### **Policy Prohibiting Retaliation or Discrimination**

The Company maintains a “no retaliation” policy, under which the Company, its employees, officers, and directors must not discharge, harass, discriminate against, intimidate, or otherwise act wrongfully towards any employee for raising in good faith any concern, question, or complaint in good faith. Retaliation in any form against an individual who reports in good faith a violation of this Code or of law, even if the report is mistaken or who assists in the investigation of a reported violation, is itself a serious violation of the policy and in certain circumstances may constitute criminal violations of law. However, individuals who knowingly submit a false report shall be subject to disciplinary action. Acts of retaliation should be reported immediately and will be disciplined appropriately.

### **SUMMARY**

The Code represents only a starting point in assuring that you do your part in fulfilling the Company’s commitment to the law and to the highest ethical standards. It is your responsibility to adhere not only to the specific directives of these guidelines, but also to their spirit. This document is not an employment contract between you and the Company, nor does it modify your relationship with the Company. This Code is intended to clarify your existing obligation for proper conduct. The standards may change from time to time in the Company’s discretion. Your continued employment acts as your acceptance of any such change and your agreement to comply therewith. The most current version of this document can be found on the Company’s website. The Company reserves the right to revise this policy at any time.