	<b>Policy:</b> Political Activity Policy
	<b>Revision Level /Date:</b> Rev. 1- 03/08/2023
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## REVISION HISTORY

REVISION LEVEL/DATE	DESCRIPTION
Rev. 0- 02/13/2023	Initial Release.
Rev. 1- 03/08/2023	Clarification language added.

### I. Purpose and Scope

Workhorse Group Inc. and all its subsidiaries (collectively, the “Company”) is committed to being a responsible corporate citizen wherever we do business and complies with all applicable laws, rules, and regulations regarding the use of the Company’s funds, assets, and resources in connection with political activity. Accordingly, the Company generally encourages its employees to:

- Take an active interest in fostering the principles of good government in the communities in which they live and work.
- Participate in permitted political activity in the communities in which they live and work, provided that such activity only occurs in an employee’s individual capacity and not on the Company’s behalf or time, or with the use of any of the Company’s funds, assets, or other company resources.


This Political Activity Policy provides employees with guidelines for engaging in political activity.

### II. The Company’s Political Contributions

US federal law prohibits the Company from making direct contributions or expenditures in connection with federal elections. Each state has additional laws, rules, and regulations governing political contributions in state and local elections which may or may not allow corporate contributions to candidates for state and local office.

As a result, it is the Company’s policy to make no political contributions or use any of the Company’s funds, assets, or other company resources to benefit any political:

- Candidates.
- Parties.
- Political Lobbyists.
- Special interest groups or organizations engaged in political fundraising or political lobbying activities, including special interest groups organized under Section 527 of the US Internal Revenue Code (“527 organizations”).

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The Company may, at its discretion, donate to certain political action committees that align with its corporate goals. Note that the company also employs lobbyists to pursue legitimate commercial and business objectives and that such lobbyists are not engaged for political purposes.

### **III. Employee Political Contributions and Other Activity**

Employees engaging in political activities agree to do so solely on their own behalf and not on the Company's behalf or time, or with the use of any of the Company's funds, assets, or other company resources.

Employees may not use any of the Company's funds, assets, or other company resources to directly or indirectly support any political:


- Candidates.
- Parties.
- Political Lobbyists.
- PACs.
- 527 organizations.

Notwithstanding the foregoing paragraph, employees may make personal political contributions and participate in political activities of their own choosing during non-work hours, provided that such contributions and activities only occur in an individual and private capacity and not on the Company's behalf or time, or while using any other company resources. The Company will not reimburse any employee in any way for time or funds used for personal political contributions or activities.

An employee's personal, lawful political contributions and decisions not to make political contributions will not influence an employee's compensation, job security, or opportunities for advancement at the Company.

Employees may not represent the Company on policy issues except when it is part of their jobs to do so. Accordingly, if an employee personally participates in the political process, that employee may not:

- Implicitly or explicitly suggest or give the appearance in any way that the employee's personal view or position is one that is held or supported by the Company by, for example:
  - using the Company's stationery, email, telephones, computers, printers, or copiers in connection with an employee's personal political activities;
  - providing political candidates or organizations with access to the Company's mailing lists, customer lists, employee lists, office space, telephones, computers, printers, copiers, or other Company resources; or
  - posting a hyperlink to a political candidate's or organization's website, social media, or email account on a website, social media, or email account owned or operated by the Company.

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- Allow the employee's employment by the Company to be used in support of or against any political candidate, issue, or cause.

All political lobbying activities, including without limitation participation in any trade groups or associations, that are conducted on the Company's behalf must be approved in advance in writing by, and coordinated through the Legal Department. Any personal employee political contributions or activities must additionally comply with the Company's Political Activity Policy. The Company will not discriminate against employees based on political affiliation, activities, or views that do not otherwise violate Company policies, including the Company's Harassment Policy.

Employees are reminded that the Company maintains a Foreign Corrupt Practices Act Anti-Corruption Policy which is applicable to all US and international operating units.

#### **IV. Administration of this Policy**

The Legal Department is responsible for the administration of this policy. If you have any questions regarding this policy or questions about political activities in the workplace that are not addressed in this policy, please contact the General Counsel.

#### **V. Conduct Not Prohibited by this Policy**

This policy is not intended to restrict communications or actions protected or required by state or federal law.