

ETHICS CHARTER

AKWEL

EFFICIENT AUTOMOTIVE
SOLUTIONS



MARCH 2020

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1. PREAMBLE



MESSAGE FROM THE PRESIDENT

Since its foundation in 1972 by the Coutier family, the family-owned AKWEL group has been based on values of **simplicity, reliability, collaboration and performance**, and shares those values with its teams, partners and customers.

This mindset has supported the international expansion of AKWEL, which now serves vehicle manufacturers worldwide.

To ensure that the Group's adventure and development continue for generations to come, the management team strives every day to share and promote this culture, to pass on our core values and to ensure that the ethical rules rooted for so many years within the company are adhered to.

Given the global nature of the Group today, we have decided to formalise the practices guiding our conduct in the form of an Ethics Charter.

The purpose of this document is to set down standards for conduct for everyone in the company. It specifies the rules that govern our operations and our relationships with all our stakeholders, wherever in the world they may be.

If this Charter is to bear fruit, it must be upheld by all our employees and management. We must each undertake to honour it, whatever our individual role.

Mathieu Coutier
President of the Executive Board



WHY AN ETHICS CHARTER?

The AKWEL Group conducts its activities amid a constantly changing context involving multiple challenges and participants (customers, competitors, suppliers and partners, local authorities, investors, etc.).

For this reason, issues of personal safety, quality, customer satisfaction, compliance with the law, human rights and the environment lie at the heart of our concerns and our daily actions. All AKWEL employees, and external contributors required to work alongside us, need to show a responsible attitude and speak out when presented with situations which pose risks or compromise our principles and values, so that we can take corrective action.

To this end, the AKWEL group's Ethical Charter aims to provide us all with clear benchmarks to direct our actions, yet without seeking to cover all subjects or answer all questions.

The AKWEL group's ethical rules as presented in this document stem from fundamental principles based on human rights, compliance with local legislation in the countries in which we operate, and also the various codes, charters, regulations and contracts which govern the internal running of our Group.

Because compliance with the law is the most basic ethical requirement, all of our sites must comply with the legal obligations of each country in which we operate.

Given the size of the Group, the Ethics Charters serves as a shared standard for use on a daily basis; a general frame of reference towards which all our entities and their staff can converge to adopt a common course of action.

The AKWEL group and its management consider it their duty to ensure compliance with each principle set out in this document.

They all stem from the core values that inspire our choices and bring our commitments to life.

AKWEL'S VALUES

**SINCE ITS CREATION,
THE AKWEL GROUP
HAS CULTIVATED THE
HONEST, AUTHENTIC
VALUES OF A FAMILY
BUSINESS.**

THESE ARE SUMMED
UP IN FOUR KEY
CONCEPTS:

SIMPLICITY

Simplicity, realism and pragmatism have guided us since our beginnings, both in the solutions we offer and in the relationships we build.

RELIABILITY

Reliability is the glue which binds our organisation together. It takes the day-to-day form of trust, mutual respect and commitment, coherence, solidity and a sense of fairness toward all stakeholders.

COLLABORATION

We construct and roll out our group project with an emphasis on coherence and teamwork, in-house and with our customers and suppliers, to enable everyone to go further faster.

PERFORMANCE

Rooted from the outset in the heart of our system; a culture of industrial performance, efficiency, results and customer satisfaction drives our growth and progress.

HOW IS THE ETHICS CHARTER USED?

In addition to complying with national and international legislation, our Charter aims to apply and communicate the principles of the AKWEL group. It exists to assist each of our employees and partners in tackling the ethical questions they may face in their everyday business lives.

For each major theme addressed, the document provides: a general rule serving as a basis for action or decision-making, sometimes a few examples to clarify the context and, lastly, references to relevant internal or external documents for further information if required.

AKWEL operates in many different countries, governed by specific local laws, customs and practices. Wherever local requirements differ from the standards we apply, it is our responsibility to implement the most restrictive rule.

The Ethics Charter is available for all the AKWEL group's employees, customers and partners worldwide. This document can be accessed and viewed both on our website and our collaborative space (the group's internal information system).

A GUIDE FOR ACTION; A FIRST STEP PRIOR TO REPORTING

All of our employees, and all of our external providers working on behalf of AKWEL, need to have a responsible attitude and report situations identified as posing a risk, so that they can be improved or corrected.

To this end, the Group's Ethics Charter establishes a code of conduct and clear benchmarks applicable to everyone. Although intended as a general reference framework, it cannot answer all questions in detail, anticipate all situations or cover all subjects. However, in cases of doubt or persistent questions, it can identify situations in which an alert needs to be raised.

WHISTLEBLOWER RIGHTS

In accordance with the whistleblower rights established by AKWEL, *"no employee may be penalised, dismissed or face discriminatory action in consequence of having witnessed or reported acts of the aforementioned kind."* This enables each of us to act with full confidence that all whistleblower procedures will be treated in full confidentiality and that the AKWEL group will do all it can to live up to its commitments.

To report on the existence of conduct or situations which contravene the rules of the Charter, employees must initially use traditional channels (line management structure, specialist committees, etc.) before using the professional whistleblower procedure. They must also ensure that they act within the confines of the law and regulations applicable in their country of residence or business.

All employees encountering issues, situations or conduct which they believe to be contrary to the content of the Group's existing charters and codes and AKWEL's principles can report them to the following people:

- their direct or indirect manager (normally the first point of contact),
- the various local contacts on the subject in question (human resources manager, QSE² VP, finance controller, IT correspondent),
- the legal representative of the site where the situation was observed,
- and lastly, to the ethics officer (ethics@akwel-automotive.com).



INTERNAL SOURCE:

AKWEL whistleblowing procedure and associated forms

2. ETHICAL RULES AT WORK

The diverse and well-balanced nature of our teams is a real asset to the AKWEL group.

We uphold and prioritise the protection of the "fundamental rights of Man, in the dignity and value of humans, and the equal rights of men and women" as recognised internationally in the Universal Declaration of Human Rights.



EQUALITY BETWEEN MEN AND WOMEN

In accordance with the convention of the International Labour Organization (ILO) and the principles expressed in the Global Compact, the AKWEL group is setting out concrete actions relating to pay, training, professional development and working conditions to promote professional equality between men and women. At a daily level, this is implemented at our various sites through the creation, circulation and application of common recruitment processes, appraisal interviews, access to training and remuneration. All of these actions are based exclusively on the skills of our employees and candidates.



INTERNAL SOURCE:

Administrative HR Management, HR Management & Employer Engagement Process (SUP04)

In terms of career progression, the Group's principle is to promote professional development. To this end our job advertisements are available to all our employees worldwide, both internally on our collaborative space, and externally on the Group's website and sites dedicated to recruitment.



EXTERNAL SOURCES:

Fundamental Convention No. 100 of the International Labour Organization, Principle No. 6 of the United Nations Global Compact

DISCRIMINATION

The AKWEL group prohibits all forms of discrimination in accordance with the directives of the International Labour Organization and internal regulations at each of its sites.

Consequently, "no person may be excluded from a recruitment procedure or access to a work placement or training period in a company; no employee may be sanctioned, dismissed or made the subject of a discriminatory measure, whether direct or indirect, particularly as regards remuneration, training, reclassification, assignment, qualification, classification,



INTERNAL SOURCE:

Internal regulations for each site

professional promotion, transfer or renewal of contract for reasons of their origin, gender, proclivities, sexual orientation, age, marital status or pregnancy, genetic characteristics, membership or non-membership (whether actual or supposed) of an ethnic group, nation or race, their political opinions, union or mutual activities, religious beliefs, physical appearance, family name, health status or disability."



EXTERNAL SOURCES:

Fundamental Convention No. 111 of the International Labour Organization, Principle No. 6 of the United Nations Global Compact

FORCED LABOUR AND CHILD LABOUR

The AKWEL group prohibits any form of forced or compulsory labour.

During the working relationship, the Group undertakes to ensure that its staff are free to accept or refuse a job or a change of role within the Group, to express themselves freely, to be a member of a union and to terminate their work contract in accordance with the laws and practices in force in their country of assignment.



INTERNAL SOURCE:

Administrative HR Management, HR Management & Employer Engagement Process (SUP04)



EXTERNAL SOURCES:

Fundamental Conventions Nos. 29, 105, 138 and 182 of the International Labour Organization
Principle No. 4 of the United Nations Global Compact

OCCUPATIONAL HEALTH AND SAFETY

All Group employees are entitled to a healthy and safe working environment.

Safety is our priority. It is at the heart of all our processes every day, in every action we undertake, at each of our sites. It is essential for all staff working at AKWEL, whether an employee, provider or supplier, to be confident they are operating in a healthy, safe working environment.

To achieve this, the AKWEL group has incorporated security and health protection for its staff into its QSE² (Quality, Safety, Environment, Energy) management system. Its Safety at Work policy and the objectives associated with it are adjusted and defined locally, taking into account the specific characteristics of each establishment.



INTERNAL SOURCES:

Whistleblower procedure
Group and entity QSE² policy



EXTERNAL SOURCES:

Fundamental Convention No. 155 of the International Labour Organization
Standards: IATF 16949, ISO 45 001 and OHSAS 18 001

RIGHT TO ORGANISE AND COLLECTIVE BARGAINING

In accordance with the International Labour Organization's Right to Organise and Collective Bargaining Convention within national legislations, the AKWEL group promotes social dialogue between staff representatives and management as a means of constructive discussion, particularly with regard to relationships between them and working and employment conditions.

In accordance with the provisions on freedom of association and protection of the right to organise, the AKWEL group respects the right of employees to associate, join a union, appoint representatives and be elected as representatives in accordance with the specifics of each country.



EXTERNAL SOURCES:

Fundamental Conventions Nos. 87 and 98 of the International Labour Organization, Principle No. 3 of the United Nations Global Compact

TRAINING AND SKILLS DEVELOPMENT

Staff follow an integration programme which is directly linked to their area of expertise. This introduction by managers and/or tutors is accompanied by training on the Group's systems and processes, facilitating their integration into the working environment.

Although each site trains its staff independently, all sites must follow the Group Directive in maintaining and developing staff skills in order to adapt to developments

in technologies, markets and business processes, with the goal of satisfying our customers' requirements.

This area is covered by a dedicated process within the Quality, Security, Environment and Energy management system.



INTERNAL SOURCE:

SUP 04 Administrative HR Management, HR Management & Employer Engagement Process



EXTERNAL SOURCE:

ISO 9001 and IATF 16949 standards

3. CONFIDENTIALITY RULES



COMMUNICATING IN GOOD FAITH

The AKWEL group is resolutely committed to maintaining relationships of trust with its stakeholders, in line with its values.

For this reason, we undertake to use appropriate means of communication in our discussions with our various stakeholders:

- A collaborative space and information posted on our websites to provide the widest, most transparent mechanism for informing our staff,
- A website for supplying information to all our external audiences (customers, shareholders, suppliers, candidates, etc.).

DEFINITION OF CONFIDENTIAL DATA

A certain proportion of information is deemed to be confidential, whether for reasons of personal data protection, financial and stock market communications methods or industrial and intellectual property.

For example (and not exhaustively):

- the company's unpublished financial information,
- the company's unpublished information regarding its transactions with customers and suppliers, mergers and acquisitions, transfers,
- information related to the market for our products, our customers, our pricing, contractual terms, marketing and sales strategies, and information relating to our suppliers and competitive activities,

- all personal information relating to staff, including remunerations and bonuses, as well as their records,
- company policies, procedures and work instructions,
- all information relating to inventions patent applications, product design or manufacture, including diagrams, performance statistics, processes and manufacturing data, test data and specifications.

They are covered by rules of conduct in line with regulations currently in force.

CONFIDENTIALITY IN FINANCIAL COMMUNICATIONS AND STOCK EXCHANGE LISTINGS

In terms of financial communication, we must ensure that the information we release is fair, consistent, correct and accurate, relying on our internal control procedures and recognised public benchmarks, including in particular recommendations and directives from France's AMF stock market regulator, and IFRS international reporting standards.

Because AKWEL group shares are listed, we are required to comply with regulation regarding market abuse and insider trading. Our stock market code of ethics reminds each insider (corporate officer, employee and external provider) of the applicable scope with regard to the possession, sharing and use of inside information*.



INTERNAL SOURCE:
Code of stock market compliance



EXTERNAL SOURCES:
European Securities and Markets Authorities (ESMA)
Livret II - General regulations of France's Autorité des marchés financiers (AMF) stock market regulator
Regulation (EU) No. 596/2014 of the European Parliament and the Council on market abuse

* refer to the box.

VOCABULARY: CASES OF "INSIDE" INFORMATION

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Information is understood to be "inside" information when it is not known to the public and is significantly important for its use or disclosure to have an effect on both the AKWEL share price and the price of other listed values. This inside information may be as yet unpublished financial information, proposed acquisitions or transfers conducted by the Group, the signature or termination of major contracts, or studies, research and developments undertaken by the Group.

We are formally prohibited from using this inside information in decisions to sell or buy shares in the AKWEL group or in other companies which could be affected by such information, whether directly or indirectly, on our own behalf or on behalf of others.

We must ensure the confidentiality of the inside information and restrict its access to a limited number of people within the Group. In cases where we are party to such information, we must not share it with those close to us or use it for personal purposes.

In the event of doubt, before carrying out any transactions involving AKWEL shares, we must contact the Group's ethics officer at the following email address: ethics@akwel-automotive.com

DATA PROTECTION

The AKWEL group is committed to ensuring the protection and confidentiality of personal data, whether relating to its employees, shareholders, suppliers, customers or any other stakeholder.

To this end, we act within the strict framework of national and supranational legislation regulating personal data collection, processing and access in order to ensure privacy.

This approach is integrated into our practices, contracts and processes, and also into internal documents which are known by and shared with all AKWEL staff.

PROTECTION OF INTELLECTUAL PROPERTY AND INDUSTRIAL DATA

Intellectual property rights (patents, designs, trademarks) and the protection of their confidentiality are essential for preserving the Group's technological edge.

Intellectual property also protects the holders of an industrial property right (particularly, but not exclusively, trademarks and patents).

Violations of intellectual property rights cover the following (non-exhaustive) list: the unauthorised dissemination, distribution or representation of a protected patent, and the creation and distribution of unauthorised copies of protected intellectual property.

Within the AKWEL group, the Innovation Department protects innovations by enforcing and complying with specific legislation in each country when filing patents.

USE OF COMPANY ASSETS

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The term "material assets" refers to all work tools made available by the AKWEL group to its staff (production equipment, information technology, documents, various installations).

Logically, the use of such professional resources and infrastructure for personal purposes is not desirable. However, reasonable use is tolerated to the extent that it does not in any event compromise business activity, harm the company's image or affect its security.

With regard to the AKWEL group's "intangible" assets, all information obtained and processed in a professional context is strictly confidential and must comply with the confidentiality rules imposed on each of our staff members.

4. PRODUCT SECURITY AND QUALITY

Quality and performance are key to the satisfaction of AKWEL's customers. Consequently, to ensure their ongoing trust, we undertake to do everything we can to ensure the quality of our products and their constant improvement, from design through to delivery.

Thus, in all spheres in which we operate, we undertake to comply with all standards and regulations associated with the products we manufacture.

We implement the necessary controls and indicators to achieve our quality standards at each stage of our products' life cycles, from the design phase through to delivery, in our own factories and in those of our suppliers.

At our sites around the world, we are committed to continuous improvement in the quality of our products and their production process. This takes the form of technology monitoring, our compliance with local and international quality standards, and also consideration of feedback from our customers and partners.



EXTERNAL SOURCES:
IATF 16949
Customer Standards



5. SOCIAL RESPONSIBILITY

As a world-leading equipment supplier, the AKWEL group has an economic and social responsibility in all jurisdictions within which it operates: as a creator of local jobs, it undertakes to act to preserve and develop these jobs in accordance with local legislation and practices. To this end, where possible, we manufacture our products as close as we can to our manufacturing customers' sites.

By providing an environment in which our business can grow, we are acting to create a long-term future for employment and the creation of value around our sites.



CARE FOR THE ENVIRONMENT

In all its actions, the AKWEL group is mindful of its environmental responsibilities and the energy impact of its operations, taking voluntary action to eradicate hazardous materials and avoid situations which could compromise the health or safety of employees or third parties. This philosophy forms part of the Group's everyday mindset in its implementation of a tailored Quality, Security, Environment and Energy management system at each site.

For this reason, reducing our environmental impact and generating savings on natural resources form an integral part of our activities in order to protect biodiversity and ecosystems. We offer our customers innovative solutions or concepts aimed at providing responses to environmental issues (reductions, decontamination) and energy issues (localised production, recycling).

- We are helping to reduce the overall environmental and energy ratings of products through our strategy of localised production, minimising transportation and pollution-generating logistical operations which play a role in climate change.
- We are committed to responsible industrial actions at each of our sites (reduction of energy consumption, scrappage and waste). The policy and the associated environmental and energy objectives are adjusted and defined locally, taking into account the specific characteristics of each site.
- At the initiative of AKWEL's teams, all partners (suppliers, subcontractors, workers, etc.) must engage in this drive to protect the environment and control energy consumption.



INTERNAL SOURCE:
Group and local QSE² policies

INNOVATION AND ECO-DESIGN

- In future developments, the various possible solutions and materials (use of sustainable resources, product recycling) are identified from the component design stage right through to the end of the product's life.
- The AKWEL group's product innovation work gives priority to reducing the weight of vehicles in order to reduce their consumption, to reducing polluting emissions and to safety, by preferring simple and competitive solutions.
- In its consultation processes and research into innovative solutions, the AKWEL group and its Purchasing department make commitments to its current and potential suppliers to identify sustainable technical and industrial solutions which meet the requirements of the automotive sector.



EXTERNAL SOURCES:
Principles 7, 8 and 9 of the United Nations Global Compact Standards: ISO 14 001 and ISO 50 001

6. BUSINESS INTEGRITY



CONFLICTS OF INTEREST

Conflicts of interest arise where the personal interests of an employee clash with the interests of the company. Consequently, all AKWEL employees undertake to ensure at all times that their personal activities and interests do not under any circumstances interfere with those of the Group.

All our choices, judgements and actions must be guided by objectivity, impartiality and professional conscience.

Situations which may potentially give rise to a conflict of interest must be reported in order to avoid risks and retain a working environment of trust. If there is the slightest doubt, employees must always report the potential issue to their line manager, Human Resources Manager and/or Group ethics officer to protect themselves and the company. These parties will assess the risks and establish the appropriate response to make.

However, identifying situations of potential conflict of interest is not always easy, or viewed in the same way by everyone involved. Here are a few situations that could potentially create conflicts of interest:

- The cumulative effect of multiple jobs or activities outside the company, some of which could affect our professional position.
- The handling of personal relationships, whether relatives or friends, in a professional context (suppliers, customers, competitors, partners).



INTERNAL SOURCES:
AKWEL Code of Ethics
AKWEL's Customer Specific Requirements



EXTERNAL SOURCE:
French Financial Markets Authority (AMF)

REJECTION OF BRIBERY

The AKWEL group is opposed to all forms of bribery. We formally refuse to engage in any practice which may resemble corruption in our professional exchanges and relationships, whether in our links with commercial partners, with institutions or government authorities, in all countries in which we operate.

In practical terms, this means that we will not accept any advantage, whether of a financial nature or in kind, offered with the aim of favouring a particular person or business. Similarly, we prohibit gifts or offers of favours to customers with a view to winning or retaining a contract. Our business affairs must always be conducted with the strictest impartiality.

An occasional gift may, however, be offered provided that it is of modest value, of an appropriate kind (e.g. publicity item), in line with local commercial regulations and practices, and does not affect – or is not likely to

give the impression that it could affect – the outcome of commercial transactions. All other gifts must be refused. In any event, particular attention must be paid to gifts given to public officials.

In the same vein, occasional hospitality may be offered or accepted, provided it is motivated by legitimate professional reasons and remains reasonable and proportionate.

As a reflection of our preoccupation with total transparency, we make all of our anti-bribery rules available via our various communications networks to ensure that all of our employees, as well as our customers, suppliers, providers and other partners, are aware of them.



INTERNAL SOURCES:

Code of stock market compliance
AKWEL's Customer Specific Requirements
Anti-bribery and anti-influence peddling code



EXTERNAL SOURCES:

European Securities and Markets Authorities (ESMA)
French Financial Markets Authority (AMF)
Principle 10 of the United Nations Global Compact

FRAUD AND MONEY LAUNDERING

Honesty and integrity underpin all of the AKWEL group's operations. We reject and prohibit fraudulent actions of all kinds. All of our accounting and fiscal declarations and documents must be scrupulously exact and exhaustive. We pay all of our taxes in the countries in which we operate.

We refuse all transactions with suspected links to money laundering – and cash transactions in particular. Where these are unavoidable (and of course legal) they must



INTERNAL SOURCE:

AKWEL manual of accounting principles and methods

be capped and authorised in writing by an authorised site manager. They must also be traceable (recorded and documented).

We must therefore strive every day to ensure the accuracy and reliability of each accounting and fiscal declaration submitted to the authorities by each of our sites.



EXTERNAL SOURCE:

European Securities and Markets Authorities (ESMA)

COMPETITION LAW

Complying with competition law promotes a dynamic economic environment, which is in the interests of not only consumers but also companies. The AKWEL group is constantly committed to taking all necessary measures to act in compliance with the various rules and laws which regulate the independence of market players' activities in all the countries in which the group operates.

In most regions of the world, breaches of competition law are sanctioned by heavy fines, the payment of damages, the cancellation of the agreements in question and, in general terms, damage to the company's reputation. Furthermore, in many cases, the law also provides for criminal sanctions against the employee in question.



EXTERNAL SOURCES:

European Securities and Markets Authorities (ESMA)
French Financial Markets Authority (AMF)

To ensure we operate constantly within the framework of free and fair competition:

- AKWEL prohibits and refuses exchanges of strategic or confidential information. We do not reach agreements of any kind with our competitors to fix selling prices, share markets or engage in collective boycotts.
- AKWEL undertakes never to take unfair advantage of a dominant or monopoly position. The Group also undertakes never to reach such a position unless through recognised means (innovation, specific and superior expertise, or location).

7. RESPONSIBILITY EXTENDED TO SUPPLIERS

The AKWEL group's international presence requires it to comply with legislation specific to each jurisdiction in which it operates in terms of purchasing. Purchasing documentation is available on our website.

The Group requires its suppliers to comply with the commitments set out in the Ethics Charter and a variety of sources which providers are informed of when they are selected.

We also remind our suppliers that they must adhere to the Universal Declaration of Human Rights, the fundamental Conventions of the International Labour Organization, and local legislation.

We place particular emphasis on supplier compliance with safety at work, the prohibition of child labour, the prohibition of forced labour, non-discrimination and environmental commitments.



SUPPLIER ASSESSMENT

The Purchasing department endeavours to perform systematic assessment of its suppliers with regard to their compliance with commitments, legislation and applicable regulations in their country or in the European Union, and more generally, in all countries in which their services, products or components are sold or used.



INTERNAL SOURCES:
AKWEL's Customer Specific Requirements
General Purchasing Conditions
Standard Terms of Purchase, AKWEL North America

Furthermore, AKWEL ensures that its suppliers are committed to an environmental and safety management policy, particularly by means of obtaining ISO 14001 and/or OHSAS 18001 certifications.



EXTERNAL SOURCES:
ISO 9001 - IATF 16949 - ISO 14001

USEFUL CONTACTS

ANY DOUBTS? UNANSWERED QUESTIONS AFTER READING THIS CHARTER?

Don't hesitate to contact:

- in the first instance, your manager
- at the next level, your human resources manager
- as a final recourse, the Group Ethics Officer at:
ethics@akwel-automotive.com

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AKWEL

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