

Author	Legal	Scope	Status	Approved
ID No.	HR-2.4-IA		Reviewed on Date	2022-05-10
Approved by	FNL	Version	Approved on Date	2022-05-10

1 Purpose

The aim of this Financial Conflict of Interest Policy – Department of Energy Projects is to address the financial reporting for employees who meet the definition in Section 3 below for Investigator working on a Department of Energy (DOE) funded project.

2 Scope

This policy is applicable to current employees who meet the definition in Section 3 below for Investigator and are planning to participate in, or are participating in, a project funded under a DOE financial assistance award. This policy supplements the obligations of MAHLE's compliance and ethics policy (<https://www.mahle.com/en/about-mahle/compliance/>).

3 Definitions

Investigator means the principal Investigator (PI) and any other person, regardless of title or position, who is responsible for the purpose, design, conduct, or reporting of a project funded by the DOE or proposed for funding by the DOE. The DOE may expand this definition to also include any person who participates in the purpose, design, conduct, or reporting of a project funded by the DOE or proposed for funding by the DOE. Such an expansion would be specified in the applicable funding opportunity announcement and/or terms and conditions of the financial assistance award.

Financial conflict of interest (FCOI) means a situation in which an Investigator or the Investigator's spouse or dependent children has a significant financial interest or financial relationship that could directly and significantly affect the design, conduct, reporting, or funding of a project.

Potential conflict of interest exists when an impartial observer reasonably believes that actual or apparent past, present, or currently planned interests could constitute a conflict of interest with a project funded under a DOE award.

Project means the interdependent activities funded wholly or in part under the DOE financial assistance award. A project has a defined start and end point with objectives described in an application or in an approved scope that, when attained, signify completion and achievement of a specific goal, and creation of a unique product, service, or result. For awards that include recipient cost share as part of the approved budget, activities funded with that recipient cost share are included.

Significant financial interest means:

- A financial interest consisting of one or more of the following interests of the Investigator (and those of the Investigator's spouse and dependent children) that reasonably appears to be related to the Investigator's Non-Federal entity responsibilities:



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- With regard to any foreign or domestic publicly traded entity, a significant financial interest exists if the value of any remuneration received from the entity in the twelve months preceding the disclosure and the value of any equity interest in the entity as of the date of disclosure, when aggregated, exceeds \$5,000. For purposes of this definition, remuneration includes salary and any payment for services not otherwise identified as salary (e.g., consulting fees, honoraria, paid authorship); equity interest includes any stock, stock option, or other ownership interest, as determined through reference to public prices or other reasonable measures of fair market value;
- With regard to any foreign or domestic non-publicly traded entity, a significant financial interest exists if the value of any remuneration, not otherwise disclosed as current, pending, or other support, received from the entity in the twelve months preceding the disclosure, when aggregated, exceeds \$5,000, or when the Investigator (or the Investigator's spouse or dependent children) holds any equity interest (e.g., stock, stock option, or other ownership interest);
- Intellectual property rights and interests (e.g., patents, copyrights), upon receipt of income related to such rights and interests.
- Investigators also must disclose the occurrence of any reimbursed or sponsored travel (i.e., that which is paid on behalf of the Investigator and not reimbursed to the Investigator so that the exact monetary value may not be readily available) related to their institutional responsibilities that is not otherwise disclosed in current and pending or other support disclosures, provided that this disclosure requirement does not apply to travel that is reimbursed or sponsored by a Federal, state, or local government agency of the United States; a domestic Institution of Higher Education; or a domestic research institute that is affiliated with a domestic Institution of Higher Education. The non-Federal entity's FCOI policy will specify the details of this disclosure, which will include, at a minimum, the purpose of the trip, the identity of the sponsor/organizer, the destination, and the duration. In accordance with the non -Federal entity's FCOI policy, the non-Federal entity official(s) will determine if further information is needed, including a determination or disclosure of monetary value, in order to determine whether the travel constitutes a FCOI with the project funded under the DOE award.
- The term significant financial interest **does not include** the following types of financial interests: salary, royalties, or other remuneration paid by the non-Federal entity to the Investigator if the Investigator is currently employed or otherwise appointed by the non-Federal entity, including intellectual property rights assigned to the non-Federal entity and agreements to share in royalties related to such rights; any ownership interest in the non-Federal entity held by the Investigator, if the non-Federal entity is a commercial or for-profit organization; income from investment vehicles, such as mutual funds and retirement accounts, as long as the Investigator does not directly control the investment decisions made in these vehicles; income from seminars, lectures, or teaching engagements sponsored by a Federal, state, or local government



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agency of the United States, a domestic Institution of Higher Education, or a domestic research institute that is affiliated with a domestic Institution of Higher Education; or income from service on advisory committees or review panels for a Federal, state, or local government agency of the United States, a domestic Institution of Higher Education, or a domestic research institute that is affiliated with a domestic Institution of Higher Education.

4 Policy

4.1 All Investigators Involved with a DOE Funded Project

MAHLE has implemented this reporting policy to comply with the DOE for any project funded by a DOE award. Each employee who meets the definition of Investigator found in Section 3 and who will participate as a member in any DOE funded project will report any significant financial interests on this Policy’s Acknowledgement Form. Remember that significant financial interest includes stocks, bonds, commodity futures, and other securities in an entity where the aggregate interest exceeds \$5,000 and may be owned by you, your spouse, or any dependent child.

Again, you **do not need to report**: (1) mutual funds and other excepted investment funds; (2) certificates of deposit, savings or checking accounts, and money market accounts; (3) U.S. Treasury bills, notes, and bonds; (4) Retirement accounts when the investment is not directly controlled by you; (5) real property; and (6) transactions that are solely by and between you, your spouse or dependent child.

If you have no reportable significant financial interests or transactions to report, you can leave the table on the Acknowledgement Form blank and simply acknowledge receipt of, and compliance with, the Policy via your signature on the Acknowledgement Form. your MAHLE HR representative will retain this acknowledgement in your confidential and secure personal file. In addition, as part of MAHLE’s ongoing policy for DOE funded projects, covered employees would need to submit an updated Acknowledgement Form should their circumstances change – and annually even if they do not - for the duration of the DOE funded project, provided that those covered employees continue to be members on any DOE funded project.

5 Reference Documents

DOE Interim Conflict of Interest Policy:

<https://www.energy.gov/sites/default/files/2021-12/Interim%20COI%20Policy%20FAL2022-02%20to%20SPEs.pdf>

2 CFR 200.318:

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#200.318>



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Financial Assistance Letter (FAL):

<https://www.energy.gov/sites/default/files/2021-12/Interim%20COI%20Policy%20FAL2022-02%20to%20SPEs.pdf>

Compliance - MAHLE Group:

<https://www.mahle.com/en/about-mahle/compliance/>

6 Reservation of Rights

MAHLE reserves the right to revise, amend, or cancel this policy, in whole or in part, at any time, with or without notice. Any contrary agreement to this policy must be in writing and approved by the Vice President Human Resources.

7 Change History

Version	Important Changes	Changed
0.1	Draft document created	2022-05-06
1.0	Published and effective	2022-05-10

Financial Conflict of Interest Acknowledgement –
Department of Energy Projects



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I acknowledge that I have reviewed the MAHLE Compliance Policy (<https://www.mahle.com/en/about-mahle/compliance/>) and the MAHLE Financial Conflict of Interest Policy – Department of Energy Projects, HR-2.4-IA as a member of a DOE Funded Project.

I understand that this Financial Disclosure in the transaction table below is required to obtain funding from the U.S. Government. I,

Full Name Title

certify to the best of my knowledge and belief that the information contained in this Disclosure Statement is true, complete, and accurate. I understand that any false, fictitious, or fraudulent information, misrepresentations, half-truths, or omissions of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise. (18 U.S.C. §§ 1001 and 287, and 31 U.S.C. 3729-3730 and 3801-3812). I further understand and agree that (1) the statements and representations made herein are material to U.S. Government’s funding decision, and (2) I have a responsibility to update the disclosures during the period of performance of the award should circumstances change which impact the responses provided above.

Transactions or Financial Interest Table

#	Description	Type	Date	Amount

_____ _____ _____
Printed Name **Signature** **Date**