

## CODE OF CONDUCT

2023.6

KOAMTAC Inc.

KOAMTAC aims to be a leading smart accessory company for smart devices, devoting our human resources and technology to create superior products and services, thereby contributing to a better global society.

All KOAMTAC employees should follow this **Code of Conduct** as well as the KOAMTAC Business Principles in order to comply with laws and ethical practices as well as to express our concrete commitment to social responsibility.

This **Code of Conduct** will be the guiding standard for everyone in KOAMTAC, outlining standards of conduct in all business activities.

## **Principle 1.      We comply with laws and ethical standards**

### **1-1. We respect dignity and diversity of individuals**

1. The Company will respect the human rights of all employees and will not discriminate against on the basis of race, color, creed, national origin, gender, age, citizenship, religion, regional background, physical disability, marital status, or any other characteristics protected by law.
2. The Company will not employ underage persons, as commonly defined by international standards and relevant national laws.
3. The Company respect the rights to freedom of association and collective bargaining in accordance with the local labor laws where our worksites operate in order to maintain and develop our cooperative labor-management relations based on mutual trust and integrity.
4. The Company will determine conditions of employment and compensation for personnel in a fair and non-discriminatory manner, taking into consideration relevant international standards and national, local or state laws, with the laws of host jurisdiction prevailing.
5. The Company will ensure that working hours of personnel will be in accordance with the specific nature of their duties and comply with national, state, and local laws.
6. The Company will ensure that management will not (i) engage in abusive behavior; (ii) encourage or condone conduct that violates the Company's Code of Conduct, policies or procedures; or (iii) impose non-work-related duties upon employees.

### **1-2. We compete in accordance with laws and business ethics**

1. The Company will compete freely and fairly at all its business sites around the world, abiding by relevant international standards and national, state and local laws, with the laws of the host jurisdiction prevailing.
2. The Company will not abuse a dominant market position nor use coercion to cause inclusion of unwanted items in any sales transactions (tying).
3. The Company will not enter into price fixing, bid collusion, market collusion, or reduced production agreements with competitors, and will not discuss with competitors prices, bids, customers, sales territories and conditions including price confirmation.
4. The Company will not permit the acceptance of money, goods, entertainment, and/or share offers of stock from customers or external interested parties, nor allow any improper activities that violate laws and fair trade principles.
5. The Company shall not illegally obtain or use competitor's trade secrets or confidential information.
6. The Company shall not demand, or use coercion to obtain any advantage detrimental to the interest of customer or partner companies.

### **1-3. We do not get involved in politics and maintain neutrality**

1. Employees shall not attribute their personal political opinions and conduct to the Company, or cause such opinions or conduct to be attributed to the Company.
2. The Company's resources, including financial resources, manpower, and facilities shall not be used to further political goals.

3. The Company will refrain from illegal donations and improper dealings with governments, and will respect related national, state and local laws of the host jurisdiction.

#### 1-4. We protect information on individuals and business partners

1. The Company and its employees will abide by the national, state and local laws relating to protection of the privacy of its employees' personal and confidential information.

2. The Company will obtain, through normal business processes, information relating to individuals, corporate customers, or business partners and will use such information for business purpose only. The Company will ensure that the means for obtaining such information and its use comply with national, state, and local laws. The Company will not disclose such information to third parties.

### **Principle 2. We maintain a clean organizational culture**

#### 2-1. We make a strict distinction between public and private affairs in our duties

1. The Company will not permit any illicit activity for the pursuit of personal gain, such as irregular treatment of expenses, using one's position for private gain, or the embezzlement of corporate assets.

2. The Company will not permit any activity that utilizes proprietary information of the Company for private gain, for example, insider trading, irrespective of whether or not this activity was conducted by an employee directly or indirectly via third parties.

3. All business decisions must be made and all business activities must be conducted, in the best interests of the Company. Employees should avoid any action which may involve, or may appear to involve, a conflict of interest with the Company. No employees may have any financial or other business relationships with suppliers, customers or competitors that might impair, or even appear to impair the independence of any judgment they may need to make in the best interests of the Company.

#### 2-2. We protect and respect intellectual properties of the Company and others

1. The Company will ensure that its employees will not disclose the intellectual property of individuals, corporate customers, and business partners to third parties without the owner's prior consent.

2. The Company will ensure that any proprietary information acquired through its business activities shall be recorded and safely kept and managed as intellectual property.

3. The Company will respect the intellectual property rights of third parties, such as patents, copyrights, and trademarks, and shall not intentionally infringe or improperly use such intellectual property.

4. The Company will ensure that due attention is paid to the security of its intellectual property during the course of telephone or other communication with external parties, and in the management of various data storage facilities.

## **Principle 3.** We respect customers and employees

### **3-1. We put priority on customer satisfaction in management activities**

1. The Company will endeavor to reflect and give priority to the requirements and recommendations of customers for the improvement of product design, distribution, and service.
2. The Company will make every effort to engage with its customers in a polite and equitable manner based on its belief that "KOAMTAC exists because of its customers."
3. The Company will respect the customer's right to choose by refraining from exaggerated advertisements or coercive sales techniques, which could mislead customers with regard to the quality, function and specifications of product or service.
4. The Company will endeavor to reach just resolutions of customer-related disputes and will respond to the complaints of customers in a transparent, timely, and effective manner.

### **3-2. We endeavor to improve our employees' quality of life**

1. The Company will offer equal opportunities to all employees and treat them justly based on their ability and achievement.
2. The Company will support continuous learning and employee development.
3. The Company will provide a working environment in which personal initiative and creativity are encouraged.

## **Principle 4.** We care for the environment, health, and safety

### **4-1. We pursue environment friendly management**

1. The Company will make every effort to comply with international environmental standards, national, state and local laws and regulations relating to the environment and internal environmental regulations within all of its global business operations.
2. The Company will actively attempt to minimize the generation of harmful materials, utilize resources efficiently, and recycle waste products for the benefit of the environment.
3. The Company will do its best to conduct environmental improvement activities throughout the whole process of product development, production, distribution, sales and disposal.

### **4-2. We value the health and safety of human beings**

1. The Company will comply with international standards, related laws and regulations, and internal regulations governing the health and safety of its employees by providing safety education and training at regular intervals.
2. The Company will consider to the health and safety of customers in all business activities including product development, production, distribution, sales, and disposal.
3. The Company will clearly inform customers regarding the safe usage and operation of its products or services.
4. The Company will endeavor to deal promptly with the discovery of any fault in a product, which could pose a threat to the safety of customers.
5. The Company will make every effort to identify and eliminate any safety hazard found at any of its business sites, and will maintain a clean and safe environment.