

EKK Employee Compliance Code of Conduct

Eagle Industry Co., Ltd. and its subsidiaries and second-tier subsidiaries (hereinafter collectively “**EKK**”) are committed to being entities that contribute to society at large by promoting management so that all their stakeholders (interested parties) are proud of **EKK** and pursue their dreams with **EKK**. To realize this, Ten Articles of the Principles of Corporate Behavior have been developed under the **EKK** Charter of Corporate Behavior. Using the **EKK** Charter of Corporate Behavior as the basic policy, Compliance Rules have been established, and the following provisions have been set as guidelines for specific matters in the Compliance Rules that **EKK** employees (including employees dispatched by staffing companies and contract employees) are generally required to observe. It is each employee’s responsibility to adhere to these action guidelines.

1. Ethical Spirit

- (1) We hope that the men and women who work at Eagle Industry want to take pride in their work. If there are illicit dealings or unscrupulous practices in our workplace, we hope you will raise questions and desire improvement.
- (2) **EKK** is highly regarded by society by enhancing its honesty, honor and dignity. In order to maintain as well as enhance this assessment, you must exercise good judgment in your decision-making and actions in all contexts.

2. Respect for Employees and Prohibition of Discrimination and Harassment

- (1) Diverse values, individuality, and personality must be respected, and discriminatory behavior based on race, skin color, creed, religion, nationality, age, gender, place of birth, physical characteristics, mental or physical disability, etc. is prohibited. Laws and regulations as well as basic human rights must be respected, and discrimination and unlawful labor shall not be permitted.
- (2) **EKK** is committed to building a work environment that enables healthy, safe, and efficient work. Sexual or violent behavior that creates an unpleasant situation for others or has adverse effects on the workplace, other sexual harassment, and power harassment are forbidden. Such harassment must not be tolerated.

3. Fair and Appropriate Trading

EKK observes laws and regulations and respects corporate ethics, whether in the position of buyer or seller. Employees must make every effort to be sincere to all business acquaintances in both language and behavior, ensuring there are no misunderstandings. Through such transparent and forthright business relations, we build relationships of trust and business that last. **EKK** observes the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade (for the entities overseas, local laws and regulations equivalent to the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade) and other laws, regulations, etc. for maintaining fair competition (hereinafter the “Anti-Monopoly Act, etc.”) and promotes fair and free business activities. Whether given or received, moderate gifts are legally acceptable. However, the receipt or offer of indisputably impermissible payoffs is not permitted. Conventional business courtesies such as dinner and entertaining are permitted to a certain extent, whether you are the giver or receiver. However, if the other party is a public office worker, these courtesies are considered illegal according to the National Public Official Moral Code and related regulations. Such laws and customs vary according to the country. Employees are asked to behave properly in accordance with local law (local laws and regulations equivalent to the National Public Official Moral Code).

- (1) Attitude toward agents, sales dealers, etc.
 - (i) Transactions with agents and sales dealers must be based on compliance with laws and regulations and contracts. We must observe the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade and other laws that regulate unfair trade.
 - (ii) We must not virtually exert pressure on agents and sales dealers to have our products resold at certain prices or make agreements with them to impose resale price restrictions.
 - (iii) We must not make agents, sales dealers, and other third parties commit the prohibited acts described in (2) and (4) below.
- (2) Relationships with and attitude toward company competitors
 - (i) During business activities, employees sometimes speak or come in contact with company competitors. In such cases they must never speak about or agree with competitors relating to contract terms and conditions, production plans or technical information about products that may impede competition among peer companies in the industry, including selling prices and quotations, restrictions on production volume, sales volume or sales, allocation of markets, restrictions on customers or territories, and restrictions on production facilities and technology, since it is considered bid-rigging and is illegal. Such acts that lead to illegal action and other acts that may bring about uncertainty pertaining to illegal action, including organizing or participating in a meeting, making promises and arrangements, and exchanging information, must not be conducted.
 - (ii) When we come into contact or trade with company competitors, we observe laws that prohibit unfair trade, including the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade. We must not criticize or slander our competitors or their products or unjustly obtain confidential information on them.
- (3) Relationships with and attitude toward suppliers
When we trade with suppliers, we must observe the Act against Delay in Payment of Subcontract Proceeds, Etc. to Subcontractors (for the entities overseas, local laws and regulations equivalent to the Act against Delay in Payment of Subcontract Proceeds, Etc. to Subcontractors) and other relevant laws and conduct transactions with suppliers in a fair and equal manner in accordance with contracts.
- (4) Prohibition of collusive behavior in relationships with trade partners and corruption by public servants
 - (i) We must not conduct acts that may cause collusion with trade partners, such as giving and receiving of money,

- gifts, entertainment, or other economic benefits beyond the extent of socially acceptable norms to and from trade partners, their officers, employees or other interested parties, or asking them to become a debt guarantor.
- (ii) If the customer is a public office worker, we must not conduct any acts of obstructing competitive bidding, competitor coordination on orders, and other illegal acts. Acts that lead to agreements or illegal action and other acts that may bring about uncertainties concerning agreements or illegal action, including organizing or participating in meetings, making promises and arrangements, and exchanging information must not be conducted.
 - (iii) We must not offer unfair profits or favors to politicians or political parties or provide improper donations, etc. that violate laws, regulations, and internal rules.
 - (iv) Conducting the following acts during the course of business operations directly or indirectly toward politicians or political parties is prohibited.
 - a. Sales, loans, etc. (including loan guarantees, etc.) under more favorable terms than the normal business practice
 - b. Offering of entertainment, gifts and other benefits (excluding cases where such offer of benefits is not in violation of laws and regulations and is deemed socially valid)
 - (v) When conducting business operations with government agencies, we must not pay any money or provide benefits to politicians, etc. (including former local and national assembly members, etc., secretaries to local and national assembly members, former secretaries to local and national assembly members) themselves or companies with which they are involved, regardless of the name of such payment, including commissions and consulting fees.

4. Insider Trading Regulations

- (1) If you obtain important, undisclosed information relating to EKK, you must strictly maintain its confidentiality until it is made public, and may not trade shares, etc. of Eagle Industry Co., Ltd.
- (2) If you obtain important, undisclosed information relating to company competitors, trade partners, and other public companies (or their subsidiaries) you must strictly maintain the confidentiality of the information until it is made public and may not trade shares, etc. of company competitors, trade partners, etc.
- (3) If employees of Eagle Industry Co., Ltd. trade in the company's shares, etc., they must ensure they observe the rules on advance notification, etc. prescribed in the Rules Concerning Insider Trading Regulations.

5. Import and Export Procedures (Security Trade Control)

- (1) We must comply with laws and regulations to ensure appropriate procedures and declarations for export and import.
- (2) We must not export or import or be involved in export or import of any prohibited goods.
- (3) When exporting or importing regulated items (goods, etc. that require permissions, approval, or notification), we must take necessary procedures required by the competent authorities.

6. Laws Concerning Intellectual Property

- (1) When manufacturing, selling, importing, or displaying a product, we must investigate and verify to ensure that the product is not in violation of intellectual property rights of others.
- (2) We must not conduct any act that infringes on intellectual property rights possessed by others, including making unauthorized copies of computer software.
- (3) Employees must not conduct any act that infringes on application rights and intellectual property rights that belong to **EKK**.

7. Severance of any Relationship with Antisocial Forces

- (1) We must not commit to any relationship with antisocial activities and forces whatsoever that threaten the social order and safety and disturb economic activities.
- (2) If you receive any unreasonable demand from an antisocial force, you must not resort to an easy compromise such as payment of money.
- (3) We must not bargain with antisocial forces in any manner whatsoever, even if such dealings are lawful. If it is identified that the trade partner qualifies as antisocial forces, we must immediately terminate any dealings with that trade partner.
- (4) We must not use the influence of antisocial forces.

8. Environmental Protection

We must always be committed to observing laws and regulations related to the environment and act in consideration of the environment.

9. Provision of Useful Products

We must ensure that we develop and produce useful and safe products and provide to customers products in compliance with relevant laws and regulations and have passed the designated inspections.

10. Appropriate Management of Information

- (1) Appropriate use of confidential information
Employees must not disclose confidential information of **EKK** to any third party without permission or make unauthorized use thereof, including use for its own benefits.
- (2) Disclosure of confidential information

When disclosure of confidential information of **EKK** to a third party becomes necessary, employees must ensure they conclude a confidentiality agreement with the third party.

(3) Confidential information of a third party

Employees must not make improper use of confidential information disclosed by a third party. The confidentiality agreement with the third party, if any, must be observed.

(4) Management of information

Preparation, giving and receiving, storage, maintenance, disposition, and other handling and processing of confidential documents must be conducted by the person who prepares such documents or the addressee thereof, by taking every conceivable protective measure to prevent leakage of the confidential information.

(i) EKK collects and utilizes individual information such as income, health and welfare related in government related procedures. This information is strictly controlled and protected. Employees involved in such work must not utilize the information learned for any other purpose.

(ii) The collection of other company information or competitor product information in business or sale activities is considered fair business practice. This in itself is not unethical. We collect information, such as customer credit information or purchaser credit ratings, using the proper means according to purpose. However, the use of the collected information must be limited to the scope of the purpose, and the information must be handled carefully to ensure that it is not leaked to others.

(iii) Employees are sometimes provided with information from customers, either orally or in writing, that is necessary for the fulfillment of a product supply contract and involves restrictions of use (such as information that requires the preservation of confidentiality by government and other public offices). In such instances, the information cannot be accepted unless the conditions of use are formally agreed upon with the other party. The contract related to the information involving restrictions of use requires approval based on the Rules on Duties and Authority and, once the contract is signed, the use, copy distribution and control must be carried out as stated in the contract. It must be understood that use which deviates from contract terms and conditions is a violation of the law, regardless of circumstance.

11. Prohibition of Acts that Undermine the Company's interests, etc.

(1) You must not conduct acts that abuse or defame **EKK**.

(2) EKK is in possession of various tangible and intangible assets, such as equipment, buildings, furnishings, intellectual property, general technical information, and confidential documents received from customers. The protection of these assets is the responsibility of all employees. The utmost care must be taken on a routine basis to ensure that the assets are not used illegally, accidentally leaked or burglarized. Employees must not conduct any act to unfairly or unjustly use **EKK**'s tangible and intangible assets or any act that causes loss or damage to the assets.

(3) When an employee retires from the company, he or she must return any item concerning which **EKK** has the ownership of rights. The employee must not unjustly use such an item after his or her retirement.

(4) Even after retirement, an ex-employee must not leak confidential information of **EKK** that he or she has acquired during the course of executing his or her duties, use such information for his or her own benefit or for a third party, or conduct any other act that damages **EKK**'s interests.

(5) Before conducting an act that may be in conflict with **EKK**'s interests, you must obtain approval or permission required under laws and regulations, or the rules of your company.

(6) With respect to an act conducted in connection with and beyond the scope of his or her duties, an employee must be aware that **EKK** may be held responsible for the act and must not conduct any act beyond the scope of his or her authority.

12. Appropriate Accounting

(1) We must observe laws, regulations, and standards concerning accounting and appropriately conduct accounting procedures and reporting.

(2) Accounting information must be recorded in a timely and accurate manner. We must not conduct inappropriate accounting procedures and misleading accounting reporting.

(3) We strive to maintain and improve our bookkeeping systems to enable prompt and accurate disclosure of accounting information.

13. Accurate Reports

Reports and records of results of operations must be accurate and prepared in good faith based on facts. Test reports by engineers, order reports by sales parties, research reports by researchers, and other reports and records may in some cases violate relevant laws. Any false report or record throws off management assessments.

14. Compliance and Whistle-blowing

EKK conducts its business activities based on an ethos of compliance. Employees may encounter various legal issues related to business conduct. When you come to know of a matter in violation of the internal rules and other regulations, you are requested to promptly give notification to that effect to the point of contact described in the **EKK** Compliance Rules. You can either call the point of contact by telephone or visit the liaison point on the **EKK** portal site.

If an employee commits an act prohibited under this Code of Conduct, he or she will be subject to disciplinary action in accordance with the Employment Rules of the relevant **EKK** group company.