



Challenge the Future
Share the Future

ISU Petasys Code of Conduct

Introduction

ISU Petasys is committed to improving competitiveness and growing with stakeholders through management innovation and corporate social responsibility activities, thereby becoming 'World-class PCB Company with customer satisfaction and management innovation'. To this end, we adopt and implement the ISU Petasys Code of Conduct as our guiding principles.

The Code of Conduct is organized into seven sections based on the RBA (Responsible Business Alliance) Code of Conduct version 8.0 (2024). Sections A, B, C, D, E, F, G cover Human Rights and Labor, Environment and Health and Safety, Business ethics, Product responsibility and Customers, Community engagement and Development, and describing what constitutes an ideal Management system to comply with the Code, respectively.

ISU Petasys helps all employees to be familiar with and to comply with the Code of Conduct. The company will provide supplementary policies aimed at providing guidance in specific areas, which can be obtained from the related department of the company.

All employees of ISU Petasys recognize that complying with the Code of Conduct is essential to the sustainability of company and will make great efforts to comply with the Code of Conduct.

A. LABOR

1. Prohibition of Forced Labor

Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work shall be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, which shall be clearly stated in workers' contracts. Participants shall

maintain documentation on all leaving workers. Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2. Young Workers

Child labor shall not be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Participants shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Participants shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply

with all laws and regulations, is supported. Participants shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.

3. Working Hours

Working hours shall not exceed the maximum set by local law. Further, a workweek shall not be more than 52 hours per week, including overtime, except in emergency or unusual situations. All overtime shall be voluntary. Workers shall be allowed at least one day off every seven days.

4. Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed.

All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.

5. Non-Discrimination/Non-Harassment/Humane Treatment

We shall commit to a workplace free of harassment and unlawful discrimination. There shall be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way.

6. Freedom of Association and Collective Bargaining

We shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.

B. HEALTH AND SAFETY

1. Occupational Health and Safety

We shall commit to Worker potential for exposure to health and safety hazards shall be identified and assessed, mitigated using the Hierarchy of Controls. Where hazards cannot be adequately controlled by these means, workers shall be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working conditions, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers.

2. Emergency Preparedness

We shall commit to Potential emergency situations and events shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills. Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property.

3. Occupational Injury and Illness

We shall commit to establish procedures and systems for the prevention, management, tracking, and reporting of occupational injuries and illnesses, including provisions for encouraging workers to report, classifying, and recording cases of injuries and illnesses, providing necessary medical care, investigating cases, and taking corrective action to eliminate the cause, and enabling return to work. we should also allow workers to remove themselves from imminent harm and not return until the situation has abated without fear of retaliation.

4. Industrial Hygiene

We shall worker exposure to chemical, biological, and physical agents shall be identified, evaluated, and controlled according to the Hierarchy of Controls. When hazards cannot be adequately controlled, workers shall be provided with and use appropriate, well-maintained, personal protective equipment free of charge. we shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. Participants shall provide occupational health monitoring to routinely evaluate if workers' health is being harmed from occupational exposures. Protective occupational health programs shall be ongoing and include educational materials about the risks associated with exposure to workplace hazards.

5. Physically Demanding Work

We shall identify, assess, and control employee exposure to the hazards of physical labor, including manual and heavy material handling, repetitive lifting, standing for long periods of time, and assembly tasks that are severely repetitive or strenuous.

6. Machine Safeguarding

We shall evaluate production and other machinery for safety hazards. If

mechanical equipment poses a risk of injury to employees, we must provide and properly maintain physical guarding, safeguards, and barriers.

7. Sanitation, Food, and Housing

We shall provide employees with clean restrooms, potable water, sanitary food preparation and storage facilities, and dining facilities. Employee housing provided by Participating Companies or staffing providers must be clean and safe and provide adequate emergency exits, hot water for bathing and showering, adequate lighting, adequate controlled ventilation, secure individual storage facilities for belongings and valuables, and reasonably sized private spaces with appropriate access controls.

8. Health and Safety Communication

We shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and

regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.

C. ENVIROMENT

1. Environmental Permits and Reporting

We shall obtain, maintain, and keep current all required environmental permits (e.g., emissions monitoring), approvals, and registrations, and comply with operational and reporting requirements.

2. Pollution Prevention and Resource Conservation

We shall minimize or eliminate emissions, pollutant releases, and waste generation at the source or through the addition of pollution control equipment, changes in production, maintenance, and facility processes, or otherwise. Natural resources, such as water, fossil fuels, minerals, and virgin forest products, must be used in production, maintenance, and facility processes, and practices that utilize material substitution, reuse, conservation, recycling, or other means.

3. Hazardous Substances

We shall identify, label, and manage chemicals, wastes, and other substances that pose a risk to humans or the environment to ensure their safe handling,

movement, storage, use, recycling or reuse, and disposal, and we must track and document hazardous waste data.

4. Solid Waste

We shall implement a systematic approach to identify and manage non-hazardous solid waste, reduce generation and ensure responsible disposal or recycling, and track and document waste data.

5. Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations shall be characterized, routinely monitored, controlled, and treated as required prior to discharge. Ozone- depleting substances shall be effectively managed in accordance with the Montreal Protocol and applicable regulations. we shall conduct routine monitoring of the performance of its air emission control systems.

6. Materials Restrictions

We shall adhere to all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

7. Water Management

We shall implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewaters shall be characterized, monitored, controlled, and treated as required prior to discharge or disposal. Participants shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance.

8. Energy Consumption and Greenhouse Gas Emissions

We shall establish and report against an absolute corporate-wide greenhouse gas reduction goal. Energy consumption and all Scopes 1, 2, and significant categories of Scope 3 greenhouse gas emissions shall be tracked, documented, and publicly reported. Participants shall look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.

D. ETHICS

1. Business Integrity

We shall the highest standards of integrity shall be upheld in all business interactions. we shall have a zero-tolerance policy to prohibit any and all

forms of bribery, corruption, extortion and embezzlement.

2. No Improper Advantage

We shall not promise, offer, authorize, give, or accept bribes or other means to obtain an unfair or improper advantage. This includes promising, offering, authorizing, giving, offering, or accepting anything of value, directly or indirectly through a third party, for the purpose of obtaining or retaining business, or granting business to a person, or obtaining an unfair advantage.

We must implement surveillance, recordkeeping, and enforcement procedures to comply with anti-corruption laws.

3. Disclosure of Information

We shall conduct all business transactions transparently and accurately reflect them in the business books and records of participating companies.

We must disclose information about the labor, health, safety, and environmental management practices, business activities, structure, financial condition, and performance of participating companies in accordance with applicable regulations and prevailing industry standards, and we will not tolerate falsification or misrepresentation of records about the facts and practices in relevant areas within our supply chain.

4. Intellectual Property

Intellectual property rights shall be respected. Transfer of technology and

know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information shall be safeguarded.

5. Fair Business, Advertising and Competition

We shall comply with fair trade, advertising, and competition standards.

6. Protection of Identity and Non-Retaliation

We shall maintain programs to protect the confidentiality, anonymity, and identity of supplier and employee whistleblowers, unless prohibited by law, and we must communicate and maintain procedures that allow employees to raise concerns without fear of retaliation.

7. Responsible Sourcing of Minerals

We shall adopt a policy and exercise due diligence on the source and chain of custody of the tantalum, tin, tungsten, gold, and cobalt in the products they manufacture to reasonably assure that they are sourced in a way consistent with the organization for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict- Affected and High-Risk Areas or an equivalent and recognized due diligence framework.

8. Privacy

We shall commit to protecting the reasonable privacy expectations of

personal information of everyone they do business with, including suppliers, customers, consumers, and employees. Participants shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

E. Product and Customer

1. Protecting Consumers' Health and Safety

We recognize that products and services can have a significant impact on the health and safety of users directly and strive for customers' health and safety.

2. Sustainable Consumption

We provide socially and environmentally beneficial products and services to our customers and strive to minimize the negative impact on society and the environment.

3. Consumer Complaint and Dispute Resolution

We handle customer complaints or disputes promptly and fairly by building a formal response process.

F. Community Involvement and Development

1. Community Involvement and Development

We contribute to the development of the community through proactive philanthropic activities which include expanding education and skills development programs, promoting and preserving culture and arts, creating employment, expanding technological development, creating wealth and income, and promoting community health services.

G. MANAGEMENT SYSTEMS

1. Company Commitment

We shall establish human rights, health and safety, environmental and ethics policy statements affirming Participant's commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels.

2. Management Accountability and Responsibility

We shall clearly identify senior executive and company representative(s) responsible for ensuring implementation of the management systems and associated programs. Senior management reviews the status of the management systems on a regular basis.

3. Legal and Customer Requirements

We shall adopt or establish a process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this code.

4. Risk Assessment and Risk Management

We shall adopt or establish a process to identify the legal compliance, environmental, health and safety, labor practice and ethics risks, including

the risks of severe human rights and environmental impacts, associated with Participant's operations. Participants shall determine the relative significance for each risk and implement appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

5. Improvement Objectives

We shall establish written performance objectives, targets and implementation plans to improve the Participant's social, environmental, and health and safety performance, including a periodic assessment of Participant's performance in achieving those objectives.

6. Training

We shall establish programs for training managers and workers to implement Participant's policies, procedures, and improvement objectives and to meet applicable legal and regulatory requirements.

7. Communication

We shall establish process for communicating clear and accurate information about Participant's policies, practices, expectations, and performance to workers, suppliers, and customers.

8. Worker/Stakeholder Engagement and Access to Remedy

We shall establish processes for ongoing two-way communication with

workers, their representatives, and other stakeholders where relevant or necessary. The process shall aim to obtain feedback on operational practices and conditions covered by this Code, and to foster continuous improvement. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation.

9. Audits and Assessments

We shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the Code, and customer contractual requirements related to social and environmental responsibility.

10. Corrective Action Process

We shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations, and reviews.

11. Documentation and Records

We shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.

12. Supplier Responsibility

We shall establish a process to communicate code requirements to suppliers and to monitor supplier compliance to the code.