

Document No.	CP-PD-030
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	Name	Signature	Date
Prepared by:	Global PD	See QM.CAQ release record	
Reviewed by:	Head Of PD		
Approved by:	COO		

Change Record

Rev	Change Description	Reviser	Revision Date
1.0	1. Replace Guideline-PD-0005, format change & Purpose update, vision and mission. 2. Change Approval from Harvey to Jan.	Chris You	19-Sep-2023
2.0	1. Revised purpose, vision, mission	Victor Huang	02-Feb-2024
3.0	1. Modify 3.4,3.5 2. Add 3.8 3. Add declaration at the end of policy	Victor Huang	26-Nov-2024

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WIK Purpose, Vision and Mission

Purpose

WIK is emerging as a key driver in transforming the most influential human activities regarding our ecosystems, shifting them away from consumption to regeneration. As a result, WIK is shaping an economy free from ecological guilt. We are establishing groundwork for future generations, empowering them to cultivate a genuine sense of self-worth as the custodians of thriving ecosystems worldwide.

Vision

Our Vision is a global manufacturing industry that positively impacts the environment, communities, and the planet, enabling full circularity and driving change towards a regenerative future for our natural environment, individuals, and communities.

Mission

We design products and services that give back to the world more than they consumed in their business processes and by doing so create a better place for generations to come.

INTRODUCTION

1. What is WIK Business Ethics and Code of Conduct (the “Code”)?

The Code sets basic requirements for business conduct and serves as a foundation for our Company policies, procedures and guidelines, all of which provide additional guidance on expected behaviors.

2. Why do we have a Code, and why must we follow it?

To ensure our value Business Recognition and Growth, Operation Excellence, Workplace of Choice and Sustainability, we must each learn, understand and comply with our Code. Complying with our Code is about creating an open and honest environment where we can achieve our best work legally and with integrity. And we can be proud of how we overcome our challenges and achieve our successes.

3. Who must follow the Code?

All employees of WIK Group are required to understand and comply with the Code, Company policies and laws that govern their activities. Together with other Company policies, the Code helps us make the right decisions and take the right actions, regardless of where we work or the type of work we do.

We believe that every employee is a leader, regardless of job responsibilities, title or function. By following our Code, each of us serves as a role model for our peers, business partners, customers and others who see us in action every day.

People managers have additional responsibilities to serve as a positive role model in every respect and to help employees review, understand and apply the Code.

Individuals and companies conducting business on our behalf must also follow our Code, in addition to other relevant Company policies. Applicable provisions of this Code should be included in the contracts of third-party suppliers, manufacturers, contractors, vendors and distributors doing business on behalf of WIK.

MAIN BODY

Part 1 Environmental Protection

We abide by all applicable environmental laws and regulations; respond effectively to environmental concerns involving our products; minimize and, wherever possible, eliminate all wastes; and conduct operations in a manner that demonstrates respect for the environment.

1.1 Pollution Control

- 1.1.1 We will obtain and update all environmental permits, instruments of approval and registration certificates required by regulations, and comply with the operating and reporting requirements of the permits.
- 1.1.2 We identify and control hazardous chemicals and other substances released into the environment to ensure that these substances are safely handled, transported, stored, recovered or reused and disposed of.
- 1.1.3 Wastewater and hazardous waste generated during our production and operation shall be classified, monitored, controlled and treated as required before discharge or disposal.
- 1.1.4 Volatile organic chemicals, aerosols, particulates, ozone chemical consumables and combustion by-products generated during our operation shall be identified, monitored, controlled and disposed of as required prior to discharge.

1.2 Energy-saving and Emission Reduction

- 1.2.1. We aim to reduce and eliminate all types of consumption (including water, electricity, natural gas, etc.) at source or through practices (e.g. improved production, maintenance facility processes, replacement of materials, conservation of natural resources, material recovery and reuse).
- 1.2.2. We continuously introduce new technologies, new products and new management in the aspects of energy saving, material saving and land saving. And improve equipment energy efficiency, reduce product energy consumption, promote dynamic energy saving and reduce travel transportation energy consumption.
- 1.2.3. We increase the proportion of green energy and new energy, reduce greenhouse gas emissions, and achieve a low-carbon economy.

1.3 Environmental Product

- 1.3.1. We comply with all applicable laws, regulations and customer requirements regarding prohibitions or restrictions on certain substances (including marks relating to regeneration and disposal).
- 1.3.2. All products shall meet the environmental protection directives such as RoHS, REACH, WEEE and green packaging as well as the environmental protection laws and regulations of target market countries and regions.
- 1.3.3. Lead-free and low-toxicity control shall be carried out in the production of all products to meet the requirements of relevant laws and regulations on chemical management and control of toxic and harmful substances.
- 1.3.4. We conduct green procurement and conduct environmental protection inspection and management on the materials provided by the supplier.

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Part 2 Business Ethics

Company expects from all its employees an honest, ethical and integer conduct in all aspects of their business activities.

2.1. Anti-Bribery

2.1.1 Every WIK employee is expected to observe all national and international laws on corruption and bribery and shall not offer or accept any facilitation payment. Offering a facilitation payment relates to a payment made as a bribe to secure or expedite the performance of a routine or necessary action, be that a private or official person. Employees shall not make or accept inappropriate provisions of corporate hospitality, perks and gifts. Whilst having regard to the relevant aspects of the culture of those markets in which WIK operates in, it is of fundamental importance that WIK does not enter into, or condone, any action that is contrary to local legal rules or its stated policies or practices. A strong internal control environment is identified as the key factor in identifying and preventing bribery and fraud. More importantly, employees who refuse to involve in bribery or facilitation payments are supported by the business and will not suffer or receive demotion, penalty or other adverse consequences even if this action may result in the Company losing business.

2.1.2 Under no circumstances are we allowed to offer ‘kickbacks’ or rebates to try to entice a customer employee to choose a supplier nor should any employee of WIK request such treatment from you in order to earn our business. A kickback refers to any money, fee, commission, credit, gift, gratuity, or item of value or compensation of any kind, which is provided, directly or indirectly, for the purpose of improperly obtaining or rewarding favorable treatment in connections with a contract or relationship from customer. Our *Gift and Hospitality Policy* provide specific guidance on offering and receiving the gifts, entertainment, hospitality and similar benefits.

2.2 Conflict of Interest

2.2.1. All WIK employees shall not participate in, accept or intend to engage in the same or similar business activities against Company. All employees and/or third-party people with access or direct contact to sensitive business information must not disclose this information to third parties, including friends and family. And employees are strictly prohibited from attempting to use in any manner whatsoever any confidential information either while in the employment of the Company or departure from the Company.

2.2.2. All WIK employees must declare to the Company any financial interest, direct or indirect, which they or members of their immediate family may have, in any business or other organization which competes with the Company or with which the Company has business dealings. All declarations should be made in writing to the office GM.

2.2.3. All WIK employees shall avoid relationships and behaviors that cause you to lose judgment and result in conflict of interest between company and individuals. Employees do not take advantage of position influence to obtain undue advantage for others or ourselves. Employees must not, be that directly or indirectly, benefit from improper use of a personal relationship with individuals or entities outside of their companies, and any situation, which could give reason to a conflict between their responsibilities towards their companies and their personal interests, should in all circumstances be avoided.

2.3 No Gambling

All WIK employees shall not partake in frequent and excessive gambling of any kind, including games of mahjong, with persons having business dealings with the Company.

2.4 We must comply with all antitrust or similar competition laws of the jurisdictions in which it does business. And we must not procedure any counterfeit or unauthorized goods for any customer.

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Part 3 Labor Protection

We treat all employees/workers with dignity and respect, provide a safe and healthy work environment and comply with the following provisions.

- 3.1. Forced, bonded (including debt bondage) or indentured labor, involuntary prison labor, slavery or trafficking of persons shall not to be used. This includes transporting, harboring, recruiting, transferring or receiving vulnerable persons by means of threat, force, coercion, abduction or fraud for the purpose of exploitation. All work must be voluntary, and employees/workers shall be free to leave work at any time or terminate their employment. Workers Employees /workers must not be required to surrender any government-issued identification, passports, or work permits as a condition of employment. Excessive fees are unacceptable, and all fees charged to employees/workers must be disclosed.
- 3.2. We do not use child labor in any stage of manufacturing. The term “child” refers to any person under the age of 16 in China, if there are higher standards locally in the other sites’ or Supplier’s facility, the higher standard shall be applied. Workers under the age of 18 shall not perform work that is likely to jeopardize the health or safety of young workers.
- 3.3. We provide each employee at least the minimum wage, or prevailing industry wage, whichever is higher, as well as any other legally required compensation along with a clear, written accounting for every pay period. We will not make deduction from employees/workers’ pay for disciplinary infractions.
- 3.4. The organization aspires to provide a living wage that meets the essential needs of its employees, tailored to the local context. This wage is intended to cover the basic necessities of life, including food, water, housing, healthcare, education, clothing, transportation, child care, and discretionary income. By ensuring fair compensation, the goal is to improve the quality of life for employees and their families, supporting their well-being and contributing to long-term economic stability.
- 3.5. We provide each employee all legally mandated benefits and comply with all applicable laws regarding work hours and overtime. We tell each employee at the time of hiring if mandatory overtime is a condition of employment. We will on a regularly scheduled basis provide at least one day off in seven days and require no more than 60 hours of work per week, or comply with local limits if they are lower.
- 3.6. We respect the employees’ rights to form and join organizations of their choice without unlawful interference.
- 3.7. Health and Safety

We comply with all applicable local safety and health regulations. In addition to minimizing the incidence of work-related injury and illness, a safe and healthy work environment enhances the quality of products and services, consistency of production and employees/workers retention and morale. We also recognize that ongoing employees/workers input and education is essential to identifying and solving health and safety issues in the workplace. Recognized management systems such as OHSAS 18001 and ILO Guidelines on Occupational Safety and Health were used as references in preparing the Code and may be a useful source of additional information.
- 3.8. WIK provides its employees with comprehensive WASH (Water, Sanitation, and Hygiene) standards to ensure a safe and healthy working environment. These guidelines promote access to clean water, proper sanitation facilities, and hygiene practices, helping to prevent illness and support overall well-being within the workplace.

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Part 4 Social Responsibility Management

We establish a social responsibility policy and guideline, including a commitment to comply with laws and regulations, international standards and continuous improvement.

- 4.1. We establish procedures to identify labor, health and safety, environmental and business ethics risks associated with its operations and implement appropriate procedures to ensure compliance and risk control.
- 4.2. We conduct internal audit and self-assessment regularly to ensure compliance with laws and regulations and the social responsibility requirements of this Code of Conduct. Supplier shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations and reviews.
- 4.3. We continued enhance our sense of social responsibility and ability to jointly promote the sustainable development of the industrial chain.
- 4.4. We establish programs for training managers and workers employees/workers to implement our policies, procedures and improvement objectives and to meet applicable legal and regulatory requirements.

Part 5 Protection of Business Assets and Confidential Information

- 5.1. In accordance with good business practice, all employees have the duty to attentively protect and carefully use WIK tangible (e.g. buildings, interiors, machines, computers) or intangible assets (e.g. trademarks, reputation, protected information, intellectual property (e.g. These include trademarks, patents, copyright, designs, plant varieties and the layout design of integrated circuits, confidential data & etc.)
- 5.2. Sensitive business information trade secrets of WIK or of third parties have to be closely monitored and safeguarded. Every employee, who has access to or directly handles such confidential business information and trade secrets, may only use such information for legitimate business purposes and may not disclose such information to third parties, including friends and family, to prevent misuse of any kind, even if there is no formal secrecy obligation and even if an employee has left WIK.
- 5.3. Intellectual property rights like know-how, trademarks and/or patents are of special importance as they are key to WIK success, and employees may account for the collective good and protection of WIK through creative and innovative developments and by diligent protection of WIK intellectual property rights.

Part 6 Protection of Personal Data

- 6.1. Personal data shall not be collected unless the data are collected for a lawful purpose directly related to a function or activity of the data user who is to use the data. The collection of the data is necessary for or directly related to that purpose. The data are adequate but not excessive in relation to that purpose.
- 6.2. Personal information shall be handled in accordance with the procedures of statutory authority, and the obligation of disclosure shall be fulfilled, except for those that are legally confidential, do not need to be disclosed, or interfere with the performance of statutory duties.
- 6.3. When companies deal with personal information, personal information should be stored domestically, and if stored overseas, security assessment should be carried out.
- 6.4. We commit to protecting any personal information it obtains through the course of doing business, and employees should understand the basis of applicable rules and regulations surrounding the protection of data and how it may apply to them in their role. Specifically, customer data as well as

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personal information relating to co-workers, suppliers and/or business partners must be protected, and shall not be shared with any third parties.

Part 7 Financial Integrity

- 7.1. All business dealings should be transparently performed and accurately reflected on our business books and records which must be kept in accordance with applicable laws and expenditures, this is to ensure that the financial information that is used within the business or for external publication is fully accurate and completely reliable. And monitoring and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.
- 7.2. Information regarding business activities, structure, financial situation and performance is to be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable.
- 7.3. We prohibit the use of Company funds, assets or information for any illegal purpose, including the purchase of privileges or special benefits through bribes, illegal political contributions or other illicit payments. We disclose and record all funds and assets of the Company in the appropriate reporting period.

Part 8 Trade Compliance

We may not sell to Customer any products that violate trade restrictions.

It is our policy to fully comply with all applicable import, export, customs and trade compliance regulations, licensing requirements, and other relevant U.S. and international laws. We are required to adhere to all governmental trade compliance import and export regulations involving Customers shipments.

Part 9 Record Keeping

We must maintain on file all documentation needed to demonstrate compliance with these standards and agrees to make these documents available for WIK or its designated auditor to inspect upon with or without prior notice.

Part 10 Reporting

- 1. If an employee has a complaint or complaint, they will express their concerns directly to the direct supervisor whenever possible.
- 2. If the employee does not find a solution to the problem with his/her direct supervisor, or if the employee has a complaint regarding the direct supervisor, then the employee may file a complaint with the Department Manager.
- 3. If the employee does not find a solution to the problem with his/her Department Manager, or if the employee has a complaint regarding the Department Manager, then the employee may file a complaint with the Human Resources Department.
- 4. If the employee does not find a solution to the problem with the Human Resources Department, or if the employee has a complaint regarding the Human Resources Department, then the employee may file a complaint with Navex Global, an external and independent service provider that is appointed by HVAC management to receive and analyze incoming whistle alarms.

Country/Region	Hotline
China	400-120-4150

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Germany	0800-3778286
Hong Kong	800-930 241
Indonesia	007-803-321-2314
Macedonia	0800-8-04-98

Report Website: www.wik.ethicspoint.com

Should you have any questions regarding this document, please feel free to contact us. All communications /mails/given information are treated strictly confidential, handled/followed that reported case by the third party, and directly report to top management team.

The policy is designed in accordance with the eight Fundamental Conventions of the International Labour Organization (ILO), the United Nations Guiding Principles on Business and Human Rights, and the International Bill of Human Rights. These frameworks ensure that the organization's practices uphold fundamental human rights, including fair wages, safe working conditions, non-discrimination, and respect for workers' dignity. Adhering to these principles reinforces the commitment to ethical business practices, promoting social justice, and safeguarding the rights of employees and community.

Where national law and international human rights standards differ, we must adhere to the higher standard to ensure the protection of workers' rights and dignity. In cases where national law and international standards are in conflict, we strive to respect internationally recognized human rights to the fullest extent possible. This approach demonstrates a commitment to upholding global human rights principles, ensuring ethical practices, and fostering a work environment that prioritizes the well-being of all employees.

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