



VIA electronic GmbH

Code of Conduct

Januar 2022

Index

1. Introduction	2
2. Compliance with Law	2
3. Our Responsibility	2
Equal treatment and anti-discrimination	2
Avoidance of conflicts of interest.....	2
4. VIA and our Business Partners.....	3
Fighting corruption and bribery	3
Fair competition and antitrust law.....	3
Subsidy fraud and incitement to subsidy fraud	3
Money Laundering Prevention	3
5. Principles of Corporate Responsibility	3
Respect for human rights and fair working conditions	3
Standing up for a safe and social working environment	3
Nature and environment	4
6. Information and Training.....	4
7. Reporting Procedure	4

1. Introduction

The founding mission of our Japanese parent company was: "Bring sunshine to Nagano Ina Valley".

Our corporate governance values are determined by our effort to bring the cycle of nature and our endeavour for growth to a harmonious balance.

VIA electronic GmbH (hereinafter referred to as "VIA") is part of the globally operating KOA group. In the spirit of the visions of the Japanese founder and taking into account the voice of today, **KOA group's corporate mission** is to build a strong mutual trusting relationship with each of the "5 Stakeholders" of the KOA group: the shareholders, the employees with their families, the customers and business partners, the public and mother earth.

Our principles reflect the values and focus of our company. We are convinced that reliability, tradition, credibility, responsibility, fairness and legality are the basis of our business success. This Code of Conduct summarizes the most important guidelines towards our "5 Stakeholders".

2. Compliance with Law

VIA conducts its business in accordance with the law. This is the essential basic principle for our economic responsible activities. We comply with the applicable laws and legal requirements. The management and all executives of VIA acknowledge their special duty as role models for the employees.

3. Our Responsibility

Equal treatment and anti-discrimination

VIA and its management and employees respect differences, personal dignity, privacy and personal rights of each individual. Openness and mutual respect determine the way we deal with each other in our company. Discrimination in the workplace will not be tolerated. This applies both to cooperation within the company and in dealings with our customers and business partners. VIA promotes equal opportunities and prevents discrimination in hiring, promotion or the granting of training and further education measures for employees.

Avoidance of conflicts of interest

Business decisions are made exclusively in the best interests of the company. This means that business decisions are made free of any conflicts of interest with private interests or other economic or other activities. In case of doubt, employees consult their direct superior and/or a manager.

4. VIA and our Business Partners

Fighting corruption and bribery

VIA will not tolerate any actions that could create even the slightest semblance of corruption. VIA employees will not solicit, accept a promise, or accept benefits for themselves or another. Corruption harms competition, prevents fair play, and exposes VIA and every VIA employee to unnecessary risk of liability. Violations will not be tolerated and will result in sanctions against the individuals involved. VIA has developed a compliance program and issued compliance guidelines. Each employee is required to actively participate in the implementation of the guidelines in his or her area of responsibility.

Fair competition and antitrust law

VIA does not tolerate antitrust violations or the prevention of fair competition. We value free and fair competition.

Subsidy fraud and incitement to subsidy fraud

If the award of a contract is made on the basis of a formal invitation to bid, VIA will neither consult nor coordinate the bids with other bidders.

Money Laundering Prevention

VIA complies with the legal requirements for the prevention of money laundering and does not engage in money laundering activities. Money laundering means that assets from criminal transactions are put into circulation through further business activities. Each employee will report unusual financial transactions, especially those involving cash, and have them investigated.

5. Principles of Corporate Responsibility

Respect for human rights and fair working conditions

VIA respects and supports the observance of internationally recognized human rights. Any form of forced labor and child labor is strictly rejected. We also expect this from our employees, customers, suppliers and business partners.

Standing up for a safe and social working environment

The applicable laws, regulations and standards on occupational safety and health protection are complied with. Each employee will promote occupational safety and health in his or her area of responsibility. Each manager will instruct and support employees.

Nature and environment

VIA strives to maintain the ecological balance, avoid environmental pollution and conserve natural resources as part of its sustainability strategy. Each employee is responsible for environmental protection in his or her work area and is obligated to comply with environmental protection laws. Each manager will instruct and support employees.

6. Information and Training

VIA regularly informs its employees about current topics in connection with this Code of Conduct. In addition, regular trainings are offered for employees on selected topics.

7. Reporting Procedure

VIA actively promotes the implementation of the policies underlying the Code of Conduct. We encourage every employee to point out circumstances that indicate a violation of laws or guidelines. Employees can contact their direct superior in confidence at any time. They are also the first contact for questions regarding the Code of Conduct and other guidelines.

In addition, VIA has established an internal helpline at the central email address compliance@via-electronic.de and an external helpline to a law firm.

The Management

VIA electronic GmbH