

## **Emerging Display Technologies Corp.**

### **Social and Environmental Responsibility (SER) Code of Conduct**

#### **1. STATEMENT**

As a member of the international business community, Emerging Display Technologies Corp. (hereinafter refer to “EDT”) recognizes and commits to social and environmental responsibility. The objective of this Code of Conduct (hereinafter refer to “CoC”) is to provide a reference point to guide EDT and EDT’s factory — Dong Guan Emerging Display Ltd. (hereinafter refer to “EDT DG”), including all management and employees, on the elements that drive the conduct of EDT’s business and relationships.

Codes set out in this CoC were derived from three disciplined sources which are: a) the member obligations of the industrial associations which EDT is a member, and the international standard institutes to which EDT’s business is related; b) the laws covering national regions where EDT deploys operations; and c) the internal leadership of EDT who determine voluntary upgrading of performance standards. Each source represents a different commitment level of EDT’s promised delivery to the diverse stakeholders, which include EDT’s employees, customers, suppliers, the community, investors, and non-governmental organizations.

In recognizing inherent discrepancies that may exist among the above three sources, EDT pledges to live up to the most stringent rules based on whichever source determines a higher standard. On the policy level, none of EDT’s documented codes should override local laws, and all the codes should defer substantially to any national and international organization whose provisions subsume EDT’s operational or product areas. In terms of implementation, EDT should on a continuous and constant basis compare CoC with the provisions set by international organizations and local applicable laws. EDT should refer to RBA(Responsible Business Alliance) Code of Conduct periodically to regulate our conduct of social responsibility in business activities. To ensure compliance with such provisions and laws, EDT should honor the above principle as paramount in any version of the CoC, and should work closely with local law-enforcement entities to close any gap between the released CoC and the current law. Any non-conformance with laws should be notified to customers together with continuous improvement plans.

EDT commits to ensuring that our business is in all respects conducted in conformance with ethical, professional and legal standards. With the aim of becoming an SER-compliant supply-chain partner with customers, EDT declares in CoC to respect all industrial rules, applicable laws, human rights, environmental conservation, and safety of products and services in the countries and regions in which EDT and EDT DG operates, and to conduct the business activities in an honest and ethical manner. Simultaneously, EDT’s downstream suppliers are required to comply with this CoC to the same level of standards.

## 2. PURPOSE

This CoC, for internal purposes, is to make SER become part of EDT's core competencies. For external purposes, this CoC is to demonstrate EDT's core values. Maintaining high standards for implementing this CoC is EDT's goal, to ensure continued customer trust in us and to enhance EDT's image as a competitive company in the industry in both business and SER respects.

## 3. RBA POLICIES

EDT commits to fulfill social responsibility to reach the objective of sustainable development. EDT sets out the following policies according to this CoC to enhance the spirit of SER and regards them as our declaration and commitment of RBA management.

- ◆ Maintain a conducive working environment and safeguard the basic rights of employees.
- ◆ Identify risks and prevent occupational accidents.
- ◆ Comply with environmental regulations and implement green product life cycle management.
- ◆ Fulfill our responsibilities as a "citizen of the Earth".
- ◆ Uphold our business philosophy of Quality, Honor, Sincerity, Creativity.
- ◆ Ensure transparency of information to shareholders.
- ◆ Integrate ESG (Environmental, Social, and Governance) responsibilities into our corporate culture and operations.
- ◆ Continuously publish annual sustainability reports that align with international sustainability standards to convey our value proposition and achievements in ESG.

## 4. RESPONSIBILITIES

This CoC is to set up the standards which EDT will support and be guided by in the conduct of business. To achieve the objective of this CoC effectively, EDT should regulate responsibilities of organization and staff. Meanwhile, EDT continues to develop an internal validation audit mechanism to ensure conformance with and fulfillment of this CoC in each facility. The management (chief of each department) of EDT and EDT DG should require related employees who are most tied to the local conditions and constraints to build capabilities in both SER training and auditing knowledge to promote the audit mechanism. EDT's internal audits are carried out by using internal professional staff teams or by resorting to external third-party service institutes annually or quarterly as per EDT's demands. Audits cover the areas of labor, health and safety, environment, ethics, and SER management systems, which are required under the standard of RBA.

- a. Management representative: The President & CEO of EDT is the main sponsor and management representative of this CoC, and he will monitor adherence to this CoC.
- b. Chief of each department of EDT and EDT DG: Responsible for entrenching and monitoring compliance with this CoC, and providing feedback to the President & CEO regarding local practices contravening the CoC.
- c. Environment security management dept. of EDT and EDT DG: Responsible for setting up relative regulations, training and auditing about health and safety, and the environment.
- d. Administration dept. of EDT and EDT DG: Responsible for setting up relative regulations, training and auditing about labor.

- e. Quality assurance/procurement dept. of EDT and EDT DG: Responsible for setting up relative regulations, training and auditing about restriction on the use of conflict minerals.
- f. Audit dept./legal personnel of EDT and chief of EDT DG: Responsible for setting up relative regulations, training and auditing about ethics, management system, anti-corruption policy, and anti-fraud policy.
- g. All employees: Following this CoC.

## 5. SCOPE

This CoC applies to EDT and EDT's factory — EDT DG.

Failure to comply with this CoC will be taken seriously and, depending upon the circumstances, could result in disciplinary action. To ensure that EDT and EDT DG manage and conduct business in line with this CoC, all management of EDT and EDT DG are required to report on their performance against this standard annually, submit corresponding improvement plans, and jointly work with the President & CEO on social and environmental events related to the matters specified in this CoC.

## 6. CoC STANDARD

This CoC is founded on the basis of EDT's SER philosophy and is made up of seven sections. Sections I, II, and III outline standards for Labor, Health and Safety, and the Environment, respectively. Section IV adds standards relating to business ethics; Section V outlines the elements of an acceptable system to manage conformity to this CoC. Sections VI, VII and VIII state EDT's policy on conflict minerals, anti-corruption and anti-fraud, which are mandated to be obeyed. The provisions of this CoC are derived from and respect internationally recognized standards including:

- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- ILO Fundamental Conventions
- UN Universal Declaration of Human Rights

### I. LABOR

EDT commits to respect the human rights of workers, and to treat them with dignity. This applies to direct and indirect suppliers, as well as all workers including temporary, migrant, student, contract, direct employees, and any other type of worker. EDT's labor standards are as follows:

#### 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 shall not be used. 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 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 must 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 worker's contract. EDT shall maintain documentation on all leaving workers. Employers and agents may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports or work permits. Employers can only hold documentation if necessary to comply with the local law. In this case, at no time should workers be denied access to their documents. Workers shall not be required to pay employers' or 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. EDT 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 law and regulations. EDT 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. EDT 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 60 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 will be within the limits of the local law.

## **5) Non-Discrimination / Non-Harassment / Humane Treatment**

EDT shall commit to a workforce free of harassment and unlawful discrimination. There is to be no harsh and 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. EDT shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and 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**

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. In alignment with these principles, EDT 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.

## **II. HEALTH AND SAFETY**

EDT recognizes that 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 worker retention and morale. EDT also recognizes that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace. EDT's health and safety standards are as follows:

### **1) Occupational Health and Safety**

Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) 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**

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**

Procedures and systems shall be in place to prevent, manage, track and report occupational injury and illness including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work. EDT shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation.

## **4) Industrial Hygiene**

Worker exposure to chemical, biological and physical agents is to 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. EDT shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. EDT 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**

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks shall be identified, evaluated and controlled.

## **6) Machine Safeguarding**

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers are to be provided and properly maintained where machinery presents an injury hazard to workers.

## **7) Sanitation, Food, and Housing**

Workers shall be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by EDT or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, and adequate conditioned ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

## **8) Health and Safety Communication**

EDT 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.

## **III. ENVIRONMENT**

EDT recognizes that environmental responsibility is integral to producing world-class products. EDT shall identify the environmental impacts and minimize adverse effects on the community, environment and natural resources within the manufacturing operations, while safeguarding the health and safety of the public. EDT's environmental standards are as follows:

### **1) Environmental Permits and Reporting**

All required environmental permits (e.g. discharge monitoring), approvals and registrations shall be obtained, maintained and kept current and their operational and reporting requirements shall be followed.

### **2) Pollution Prevention and Resource Reduction**

Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals and virgin forest products, shall be conserved or by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling or other means.

### **3) Hazardous Substances**

Chemicals, waste, and other materials posing a hazard to humans or the environment shall be identified, labelled and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal. Hazardous waste data shall be tracked and documented.

### **4) Solid Waste**

EDT shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous). Waste data shall be tracked and documented.

### **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. EDT shall conduct routine monitoring of the performance of its air emission control systems.

## **6) Materials Restrictions**

EDT 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**

EDT 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 wastewater shall be characterized, monitored, controlled, and treated as required prior to discharge or disposal. EDT 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**

EDT 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. EDT shall look for methods to improve energy efficiency and to minimize energy consumption and greenhouse gas emissions.

## **IV. ETHICS**

To meet social responsibilities and to achieve success in the marketplace, EDT and the agents shall uphold the highest standards of ethics including the following:

### **1) Business Integrity**

The highest standards of integrity shall be upheld in all business interactions. EDT shall have a zero-tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.

### **2) No Improper Advantage**

Bribes or other means of obtaining undue or improper advantage shall not to be promised, offered, authorized, given or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record keeping, and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

### **3) Disclosure of Information**

All business dealings shall be transparently performed and accurately reflected on EDT's business books and records. Information regarding labor, health and safety, environmental practices, business activities, structure, financial situation and performance shall 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.

### **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**

Standards of fair business, advertising and competition shall be upheld.

## **6) Protection of Identity and Non-Retaliation**

Programs that ensure the confidentiality, anonymity and protection of supplier and employee whistleblowers shall be maintained, unless prohibited by law. EDT should have a communicated process for our personnel to be able to raise any concerns without fear of retaliation.

## **7) Responsible Sourcing of Minerals**

EDT 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 we manufacture to reasonably assure that they are sourced in a way consistent with the Organisation 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**

EDT shall commit to protecting the reasonable privacy expectations of personal information of everyone we do business with, including suppliers, customers, consumers and employees. EDT shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

# **V. MANAGEMENT SYSTEMS**

EDT shall adopt or establish a management system with a scope that is related to the content of this CoC. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to EDT's operations and products; (b) conformance with this CoC; and (c) identification and mitigation of operational risks related to this CoC. It should also facilitate continual improvement.

The management system shall contain the following elements:

### **1) Company Commitment**

EDT shall establish human rights, health and safety, environmental and ethics policy statements affirming EDT'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**

EDT 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 system on a regular basis.

### **3) Legal and Customer Requirements**

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

#### **4) Risk Assessment and Risk Management**

EDT 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 EDT's operations. EDT 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**

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

#### **6) Training**

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

#### **7) Communication**

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

#### **8) Worker/Stakeholder Engagement and Access To Remedy**

EDT 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 CoC, 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**

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

#### **10) Corrective Action Process**

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

#### **11) Documentation and Records**

EDT 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**

EDT shall establish a process to communicate CoC requirements to suppliers and to monitor supplier compliance to this CoC.

### **VI. Restriction on the Use of Conflict Minerals**

EDT hereby pledges its commitment to obey international and industrial provisions on conflict minerals. EDT does not accept and does not use conflict minerals originating from conflict-affected and high-risk areas. EDT requires suppliers to trace the origins of all products containing potential conflict minerals, including gold (Au), tantalum (Ta), tin (Sn), tungsten (W) and cobalt (Co) , and provide relevant information sources to EDT. In addition, EDT's downstream suppliers are required to fulfill their due diligence on free conflict minerals pursuant to the relevant laws requirements.

## **VII. Anti-Corruption Policy**

EDT upholds a culture of honesty and trust, conducts ourself with integrity, and is committed to full compliance with the national and international anti-corruption and anti-bribery laws and regulations, and imposes a no-tolerance policy on any unlawful activities. Any and all means of corruption, extortion, embezzlement, and undue or improper advantage are strictly prohibited in EDT. All employees should take at least two hours of anti-corruption training per year. In addition, EDT assists downstream suppliers, manufacturers and customers in adhering to the highest anti-corruption laws as an integral part of doing business.

## **VIII. Anti-Fraud Policy**

EDT strictly prohibits the deliberate deception of others in order to obtain unfair or illegal benefits, including the following activities. EDT also assists downstream suppliers, manufacturers and customers in adhering to the anti-fraud policy as an integral part of doing business.

- 1) Deliberately deceive or convey false information.
- 2) Obtain unfair benefits at the expense of others' benefits.
- 3) Make the company liable for damages.
- 4) Damage the rights and interests of the company's shareholders.

## **7. ENFORCEMENT OF THE CoC**

This CoC approved by the President & CEO will be defined as an ethical commitment that includes basic principles and standards for the appropriate development of relations between EDT and our main stakeholders (employees, customers, shareholders, suppliers, the community, investors, and non-governmental organizations). The spirit and guidance embodied in this CoC must be followed by all our employees and managers. The management of EDT and EDT DG must provide annual assurance that this CoC is being adhered to within our business operations.

The management of EDT and EDT DG also needs to roll out the approved CoC to our employees. This should take place in a variety of ways, reflecting the different cultures. Employees' rights, this CoC requirements, and expectations documented in this CoC should be communicated to all staff through employees' labor contracts, employees' handbooks, and other channels which convey the need for effective and exact implementation of and adherence to this CoC.

EDT should also perform auditing, and design programs as validation instruments for ongoing training and awareness of candid execution of this CoC. The programs to substantiate this CoC should employ a comprehensive audit protocol, which is designed to assess performance at EDT and EDT DG and yield a standardized scorecard system to establish a baseline for tracking improvements and making comparisons with peer companies. Furthermore, it is considered that any deployed system should provide for complaints and suggestions, and therefore whistle-blowing mechanisms and grievance channels must be established in order to seek improvements. By formally documenting and revising this CoC, EDT aims for continuous organizational improvement and innovative governance practices. EDT is devoted to sustainable development and an all-win outcome for stakeholders.

## 8. VERSIONS

This CoC was signed and approved by management representative on November 13, 2015.

The first amendment was approved on January 18, 2016.

The second amendment was approved on December 21, 2017.

The third amendment was approved on March 26, 2018.

The fourth amendment was approved on August 31, 2021.

The fifth amendment was approved on December 29, 2023.

The sixth amendment was approved on June 27, 2024.

**Issued by:**

**EDT's President & CEO**

