



**YKK Corporation of America
And the North and Central
America Group**

Code of Business Conduct

Dear Fellow Employees:

When our parent company, YKK Corporation, was founded in 1934 by Tadao Yoshida, he defined our company-wide mission to be based on his unique philosophy that he called the “Cycle of Goodness.” Simply stated, this idea means that no one prospers without rendering benefit to others. The North and Central America Group of companies (NCA) and their employees, customers, suppliers and the local community are all parts of this Cycle of Goodness that still guides us today.

Acting with integrity and doing the right thing are the driving forces behind our extraordinary success. From our inception and consistent with the “Cycle of Goodness” philosophy, the NCA companies have been committed to conducting business in an ethical and legal manner – doing right by our employees, our customers, our suppliers, and our many communities.

This Code of Business Conduct is not intended to be a policies and procedures document. Rather, it is designed to help all of us better understand the boundaries for conducting business in an ethical manner. Hopefully, it provides clear and easy to understand principles to guide our conduct. These principles are brought to life by real world examples of both the correct and incorrect way to behave under the Code.

I want our directors, officers, and employees in all NCA companies, to conduct themselves on behalf of their company in the most ethical manner possible. It is my belief, and hopefully yours, that all employees share the responsibility for protecting and advancing their company’s reputation. With your help, I am confident that our companies will continue to be outstanding corporate citizens in every community where we have manufacturing or operational facilities, and that our reputation for integrity will endure.

I thank you in advance for your willingness to join me in supporting this program.

Jim Reed

President, YKK Corporation of America

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Why Have a Code of Conduct?

The name YKK has stood for excellence in our industry for many years. We have all worked hard to guarantee this excellence in both our products and our workmanship. Our reputation for producing quality products exists because of our shared values and our commitment to serve our customers with the greatest amount of respect and integrity.

This Code of Business Conduct (“Code”) is written with the intent of conveying a broad and clear understanding of the conduct expected of all our employees everywhere that an NCA company does business. This Code will apply to all directors, officers, and employees of NCA companies.

The principles in this Code bring our values and beliefs to life by setting clear expectations for our behavior. While the Code helps us address some of the most common legal and/or ethical issues and dilemmas we may face, it cannot cover every situation. All of us are, therefore, expected to use good judgment and take responsibility for our actions.

This Code is drafted in accordance with, and as a complement to, YKK’s Cycle of Goodness, Core Values, Management Principle, and Fundamental Behaviors.

NCA Companies' Business Responsibilities

Roles of Leaders

All Officers, Directors, Managers, and Supervisors (“Leaders”) of NCA companies are expected to serve as role models to our employees. In that regard, Leaders will be expected to demonstrate only the highest standards of integrity and responsibility when dealing with employees, customers, suppliers, and community members. NCA companies want those in leadership roles to contribute to a work environment that supports their employees and avoids conduct that may be unethical, immoral, dishonest, or dangerous to YKK’s reputation.

It is the responsibility of each Leader to ensure that all employees under his/her supervision are familiar with this Code and appropriately apply it. Accordingly, each Leader must 1) distribute the Code to all employees under his/her immediate supervision, 2) make sure that all employees under his/her supervision participate in any appropriate compliance training available, and 3) maintain a workplace environment that ensures compliance with the Code as well as all its applicable laws, rules, and regulations. Any employee who is found in violation of the Code will be subject to disciplinary action to the extent that such discipline is consistent with the domestic laws of any country(s) in which that NCA company operates.

Obeying the Law

The NCA companies are committed to complying with all laws, rules, and regulations wherever they do business. It is imperative that our employees conduct themselves in a lawful and ethical manner. If an NCA company employee(s) violates any of his/her legal and/or ethical responsibilities, then the particular NCA company and the offending employee(s) can suffer severe consequences ranging from fines to criminal prosecution and, in case of the employee, possible termination of employment. Therefore, any NCA employee who is ever concerned about or needs clarification of any particular law, rule or regulation, should feel free to contact a higher-level manager in that employee’s department, or an attorney in the YCA Legal Department for assistance.

Need for Accurate Financial Business Records

Guidelines

The NCA companies are required to keep books, records, and accounts that accurately reflect all transactions. Each of our NCA companies place great value on the accuracy of the financial information that is reported. The proper recording of all transactions is essential to maintaining the integrity of NCA companies' accounting records.

Employees must therefore abide by the following guidelines:

1. Provide accurate and complete information to their NCA company, as well as to their company officers and any other authorized individuals;
2. Act responsibly without allowing their independent judgment to be compromised;
3. To not make false or misleading entries in their company's books;
4. Observe any and all documented company administrative or accounting procedures;
5. To not, under any circumstances, disclose to anyone outside of the NCA, any financial information that has not been previously disclosed to the public. If an employee is in doubt, he/she must not give any information to the requesting individual until the employee has checked with his/her supervisor or the YCA Legal Department; and
6. Immediately report (as provided for in this Code) any and all information concerning any unrecorded, misrepresented, or falsified records.

What if This Happened?

Employee Behavior: Two employees on a business trip ate dinner at a restaurant. One of them paid for the meal and was reimbursed by the company for the expense. The other employee took a duplicate receipt and submitted an expense report for money he didn't spend.

Company's Reaction: The second employee would be disciplined and possibly terminated. He didn't pay for the meal. He reported that he did, thus stealing from the company.

Employee Behavior: A plant manager asked some suppliers to delay sending invoices until the following year for goods already received. To stay within his annual budget, he directed a subordinate to not record the expenses when the goods were received.

Company's Reaction: If the subordinate believes this is a Code violation (which it is), he must then report this violation. The company would discipline the plant manager.

Employee Behavior: A customer demanded that a salesperson alter an invoice so that it showed a higher price than actually paid and to alter the delivery address. Unless the salesperson agreed to falsify the invoice, the customer asserted he would no longer buy from the company.

Company's Reaction: Knowing that agreeing to such a demand would be unethical and a clear violation of the Code, the salesperson should refuse to falsify the invoice and inform his supervisor and the Code of Conduct representative of the circumstances.

NCA Companies' Responsibilities to Their Employees

Discrimination and Harassment

Within any/all of its facilities region-wide, it is the policy of each and every NCA company to provide a "hostile free" work environment thereby eliminating any harassment or unwelcome conduct whether verbal or physical that is based on a person's legally protected status such as gender, race, religion, national or ethnic origin, age, sexual orientation, pregnancy, physical handicap, genetic information, or other group status. None of the NCA companies will tolerate harassment, psychological or physical abuse, corporal punishment, or physical coercion in any form. Sexual harassment, indecent or threatening gestures, abusive tone or language, and undesired physical contact will not be allowed. Employees will not be denied their rights and dignities.

In addition, unwelcome sexual advances, requests for sexual favors or other physical or verbal conduct of a sexual nature, will not be tolerated. NCA company Leaders are expected to set the standard in their organizations by conducting themselves with the highest level of professionalism. If an employee feels that he/she has experienced or witnessed harassment, said employee should immediately report such conduct as provided for in this Code. All such complaints will be investigated thoroughly and promptly by company management. If an investigation confirms that harassment has occurred, the affected company will take the appropriate disciplinary measures, up to and including termination of employment.

Occupational Safety

Safety is of vital importance throughout all of our companies. Safe work practices are as much a part of an employee's job as is doing his/her work properly. Every employee of an NCA company can help prevent injuries by learning and obeying all safety rules and guidelines and by reporting all unsafe acts and conditions to his/her supervisor.

In addition, it is a policy throughout the NCA companies to (1) provide employees with a place of employment that is free from recognized hazards, (2) comply with all applicable safety laws and regulations, (3) reduce the frequency, severity, and costs of lost time at its operations region-wide, and (4) train employees in best safety practices. Any violations of these guidelines should be reported to the employee's supervisor, or to an attorney in the YCA Legal Department.

Your Responsibilities

Commitment to Fellow Employees

Employees must assist their company in maintaining a safe and healthy workplace for all employees by treating everyone with respect and dignity. All employees must strive to be fair and to foster a highly ethical environment. Each NCA company and all its employees must be committed to a workplace that encourages new ideas, high quality work, career opportunities, a balance between work and family, and an entrepreneurial spirit.

Respect for Company Assets

NCA companies' employees should be able to rely on company assets and resources being used in the proper way. Any NCA company employee, therefore, should use company assets only for legitimate purposes. Employees are also responsible for using company-provided computer systems – including without limitation its e-mail systems, internet, social media, and any operating system or company provided software (collectively, the “Computer System”) – properly and in accordance with established written policies.

Electronic Equipment

- A. NCA companies furnish their employees with the necessary electronic equipment (cellular telephone, computer, etc.) to effectively do their jobs. It is the employee's responsibility to care for that equipment.
- B. If personal use of the equipment is necessary, employees should limit that use to break time and/or lunch hours. At no time should personal use of any office equipment interfere with company business.
- C. If an employee is furnished with equipment for off-site or home use, such employee must take the necessary precautions to protect it from theft or damage and get approval to use the equipment off-site.
- D. When possible, personal devices such as iPads and smart phones should be limited in their use to break time and/or lunch hours.

Physical Assets

In addition to protecting the company's electronic equipment, employees have the responsibility to protect all other company-provided physical assets from theft, misuse, and/or abuse.

Always keep company assets in a safe place when not in use, and report any damage or theft immediately to your supervisor and your companies' IT Department.

What if This Happened?

Employee Behavior: On a regular basis during work hours, an employee used his computer to create party invitations and personal announcements for other employees' personal use. He was not paid for the work and so saw no harm in doing so.

Company's Reaction: Use of the company's computers for personal projects would be a violation of the Code. The employee would be disciplined.

Employee Behavior: The same employee is creating party invitations and personal announcements as before but is now doing it on non-work time (lunch break) and sees no problem with his action.

Company's Reaction: This continues to be a misuse of a company asset (company provided computer), even though conduct occurred during non-work hours. The employee would be told that such conduct violated the Code. The employee would be disciplined.

Employee Behavior: An account executive had a friend who wanted a list of company e-mail addresses. The friend wanted to send e-mail solicitations for his business to company employees.

Company's Reaction: The account executive should know that such a request would be a misuse of company assets. He should explain this to his friend and decline the request.

Employee Behavior: An employee uses their personal iPad and smart phone to play games and send messages to friends during work hours (not during a break time).

Company's Reaction: The employee should not use his personal devices to play games and send messages during work time. The employee would be disciplined.

Respect Non-Public Information

Non-Public Information

Employees have the responsibility to protect any and all non-public information, including, but not limited to, technology and intellectual property owned by any NCA company, or entrusted to employees by our business partners, customers, suppliers, and vendors. An employee should never accept any lawfully obtained non-public information from anyone without a Confidentiality Agreement in place. In addition, employees should avoid inadvertently disclosing such non-public information.

Confidentiality

1. Employees should maintain, in confidence, the information entrusted to them by any NCA company, and its customers and suppliers, unless disclosure of the information is authorized or legally mandated.
2. Confidential Information is defined as all information that the general public does not know about an NCA company and its business – including, but not limited to, the company’s financial or operating results, business or marketing plans, sales or promotional activity, advertising plans or expenditures, customer lists, new products, product research, price changes, mergers or acquisitions, management changes, and trade secrets.
3. Employees are expected to handle Confidential Information in the following manner:
 - A. Do not disclose to anyone outside of an NCA company any information relating in any way to an NCA company that has not been disclosed to the public, unless prior approval from senior management was received.
 - B. Take precautions to keep Confidential Information from being disclosed. Use discretion when leaving documents out on desks and sending e-mails. Make sure to comply with the YKK Workplace Security Guidelines.
 - C. Always require that a third party who has a need to know keeps information confidential. The YCA Legal Department can provide the necessary agreements.
 - D. Never reveal NCA company trade secrets to another company or any other third party.
 - E. Respect the confidentiality of private information of fellow employees, customers, suppliers, and other third parties.

- F. Follow the NCA Guidelines for Confidential Information Management at all times.

Inside Information

During the regular course of business, an employee may learn “inside information” about an NCA company. Employees must never use this “inside information” for personal gain or discuss it with anyone that does not have a legitimate business need to know.

Trade Secrets

An employee should never reveal trade secrets of any NCA company or accept improperly obtained information about another company’s trade secrets. By way of example, if an employee of an NCA company knows that an employee of a competitor has taken trade secret information belonging to that individual’s employer without approval, under no conditions should he/she ever accept that trade secret information.

What if This Happened?

Employee Behavior: A sales manager was preparing a presentation on a new company promotion. He was excited about the plan and wanted to discuss it with a friend outside the company. He wasn’t sure if such a discussion would be a Code violation, so he checked with his manager.

Company’s Reaction: Sharing nonpublic information would be a Code violation, even if the recipient did not work for a competitor, customer, or supplier.

Employee Behavior: An administrative assistant heard an office rumor that the company was considering acquiring a small, publicly traded (U.S.) manufacturing company. She wondered if it was okay to acquire some of the stock of that company. She asked her manager.

Company’s Reaction: After seeking advice from YCA Legal Department, the manager would tell her not to buy the stock because buying it would be a violation of the Code and a violation of securities laws on insider trading.

Avoiding Conflicts of Interest and Impropriety

Conflicts of Interest

Employees of an NCA company should do everything within their power to avoid situations that might cause a conflict of interest between personal interests and those of their company. All actual or potential conflicts of interest should be reported to a higher-level manager in that employee's department, to the appropriate Human Resources Manager, to an attorney in the YCA Legal Department, or a Code of Conduct Committee representative.

- A. Two factors will be used to determine whether or not a conflict of interest exists. They are as follows:
1. Whether the employee is, or could be, in a position to influence their company's relationship with a competitor, supplier, or customer; and,
 2. Whether the employee's judgment could be affected, or could appear to be affected, as it relates to a competitor, supplier, or customer.

By way of example, in the first instance, if the employee is responsible for selecting suppliers, and also happens to have a 10% or more ownership interest in one such supplier, that employee should notify his/her immediate supervisor of such conflict.

- B. The following are additional examples of potential conflicts of interest:
1. Receiving money or property from a third party in connection with company business transactions;
 2. Having an employment or consulting relationship with a customer, supplier, or competitor;
 3. Serving as an officer, director, or board member of a customer, supplier, or competitor company, unless approved in writing by senior management;
 4. Engaging in outside employment or other activities that interfere with the employee's ability to do his/her job; or,
 5. Engaging in any outside activity that competes with an NCA company.

What if This Happened?

Employee Behavior: An administrative assistant's spouse owns an office supply firm with lower prices than anyone else's. The assistant's duties at the NCA company include ordering office supplies, so she orders them from her spouse's firm without asking her boss for prior approval of this purchase from a family member.

Company's Reaction: The employee has violated the Code of Business Conduct. In a case such as this one, a manager must approve in advance any transaction in which an employee has a financial interest. The employee would be disciplined.

Employee Behavior: An NCA company HR Manager's wife is employed by a large utility that is a supplier to the NCA company. The wife has no business dealings with the NCA company, and the HR Manager has no business dealings with the utility. Is the HR Manager obligated to disclose the relationship?

Company's Reaction: No, but the HR Manager should seek his company's approval if his job changes so that he then deals with the utility, or his wife's job changes so that she then deals with the company.

Giving and Receiving Business Courtesies

A Business Courtesy can be a donation, gift, gratuity, hospitality, or favor given to or received from, a person(s) or firm(s) with whom an employee of an NCA company may do business. An employee may not request a Business Courtesy from a third party. An employee may not accept cash or stored value gift cards. Any employee receiving a Business Courtesy with a value over \$50.00 must report it to their Human Resource Manager via email copying the YKK Compliance Team at compliance@ykk-usa.com. Any employee giving or receiving a Business Courtesy with a value over \$200.00 (per person) must have his/her Human Resource Manager's written approval (sent via email copying the YKK Compliance Team at the address written above) before giving, using, keeping or enjoying it, as the case may be. If advanced approval is not possible, employee must make all reasonable efforts to report the Business Courtesy as soon as possible. Any employee giving or receiving a Business Courtesy with a value over \$, 1,000.00 (per person) must have the written email approval from his/her vice president, which approval must copy the group president and the YKK Compliance Team. Giving or accepting multiple Business Courtesies within a relatively short period of time is not permitted, even if under the reporting limits (e.g., giving or accepting a \$20 lunch weekly for a month without reporting it will be considered abusive and a violation of this policy).

Business Courtesies may cloud a person's judgment and sober reflection is required by the employee and the approving supervisor prior to giving or accepting it. When considering whether a Business Courtesy is appropriate, the employee and the approving managers must consider the following factors:

A) Does the Business Courtesy:

- (1) Conform to the reasonable and ethical practices of the industry?
- (2) Create a conflict of interest or divided loyalty?
- (3) Create the appearance of an improper attempt to influence business decisions?

B) Does the donor:

- (1) Expect something in return?
- (2) Seek to gain an unfair advantage?
- (3) Seek to influence the recipient to do things that might violate laws, regulations, or policies?

The dollar thresholds listed above are for extraordinary circumstances. Each employee is expected to hold the interests of the company over personal objectives in his/her business dealings with third parties. Most of the time, gifts with values of \$200.00 (per person) or more will not successfully pass the analysis described above. Supervisors who approve inappropriate Business Courtesies will be subject to disciplinary action just as if they had received the Business Courtesy themselves.

Employees should be aware of the perception of impropriety when giving or receiving Business Courtesies. As a general rule, employees should only give or receive Business Courtesies as a matter of common courtesy and in appropriate circumstances. Cash and store valued gift cards are never an appropriate gift and are not permitted under any circumstances.

Gifts to public officials are generally discouraged. Any Business Courtesy made to a public official must be approved in advance and in writing by a director or an executive officer. If advance approval is not possible, the employee must make all reasonable efforts to report the Business Courtesy as soon as possible.

Any Business Courtesy that is intended as (or could be considered) a bribe is strictly forbidden with no exceptions. Any employee implicated in a situation of such nature will be subject to disciplinary action and/or criminal prosecution. For more information, please see YKK's Anti-Corruption and Anti-Bribery Policy.

What if This Happened?

Employee Behavior: An employee sought and received a \$50,000 personal loan from a company vendor.

Company's Reaction: Employees should never accept loans from vendors. The company would take disciplinary action against the employee.

Employee Behavior: A facility's manager supervised a contractor doing renovation work at an NCA company. The contractor suggested that since he had extra time, he could do some work on the manager's home at a deep discount. The manager declined the offer and reported the incident to his boss.

Company's Reaction: The employee made the correct decision. He had realized that the contractor's proposal would have been unethical and was offered only because the manager had hired the contractor for a company project.

Employee Behavior: An employee hosts a customer for golf. The employee pays for the customer's green's fees (\$120), sleeve of balls (\$12), range balls (\$8), and lunch (\$10). The customer then insists on going out to dinner and the employee spends \$65. The employee does not report his conduct.

Company's Reaction: The employee must report this conduct. Any employee giving a Business Courtesy with a value over \$200.00 must have his/her Human Resource Manager's written approval (sent via email copying the YKK Compliance) before giving it. If the employee's intention was to give less than \$200, but then realized it would exceed the \$200 threshold, the employee must make all reasonable efforts to obtain approval and/or report the Business Courtesy as soon as possible.

Employee Behavior: An employee gives a Christmas gift of a bottle of wine to an environmental inspector. The wine has a value of \$25. The employee reports to his manager that he gave the gift to the inspector after the gift was given.

Company's Reaction: The environmental inspector is a public official and any gifts to public officials are discouraged. Further, gifts to any public officials requires written pre-approval from a director or executive officer. Therefore, the employee should never have given the gift without the advanced written permission even if the gift was below the \$200 level.

Money Laundering

Money Laundering is the process by which the proceeds of illegal activities are transferred through and used in legitimate businesses and banking systems to conceal their illegal source. To ensure compliance with anti-money laundering laws, employees should know their customer(s) and watch out for payments from unexpected or unusual sources – especially large cash payments.

Employees who suspect money laundering should notify their supervisor and the YCA Legal Department.

NCA Companies' Responsibilities to Third Parties

Commitment to Our Customers

Our customers are the driving force behind our success and we are indebted to them for helping us grow and succeed. We strive to go the extra mile in building strong customer relationships and offering reliable and safe products. We are also committed to providing customers with accurate, fair, and lawful information that is intended to help them make informed buying decisions. We will make only those promises we are able to keep and will run advertisements that are consistent with NCA company values.

Follow Ethical Sales Practices

NCA company customers represent some of our most valuable assets. We earn and preserve their trust by demonstrating the highest levels of integrity and by dealing with them in a professional and courteous manner. We strive to process orders only as directed by our customers and to prepare records completely, accurately, and honestly. We should never direct others to approve or process false or misleading transactions.

NCA companies compete in the marketplace on the merits of our products and on the prices we charge, all to meet the needs of our customers.

We deal with all customers fairly. We seek to retain their business and work hard to attract new customers by offering innovative products at attractive prices.

Commitment to Our Vendors and Suppliers

We will be professional and fair in all our dealings with our vendors and suppliers. We will select business partners whose values and business practices are compatible with our own high standards so that we can build lasting relationships that enable all to grow and prosper in a competitive marketplace. Consultants, agents, and representatives of NCA companies must conduct their businesses in accordance with our policies as well as relevant laws and regulations.

Commitment to Our Communities

It is our mission to be a good corporate citizen and to serve each community in which an NCA company conducts business. We will obey the laws and respect the customs of each community. We are committed to the environment and pledge to continue to be an industry leader in utilizing products that are respectful of our world.

Compliance with Laws and Regulations

Antitrust and Fair Competition

Antitrust and fair competition laws in some countries where NCA companies operate are intended to preserve a free and competitive marketplace. The penalties for violating these antitrust and fair competition laws may apply not only to the various NCA companies but also to individual employee(s) and may include significant monetary fines and possible jail sentences.

NCA companies, therefore, require full compliance with all of these applicable laws. The cornerstone of antitrust and fair competition laws is to ensure that we compete with our competitors fairly. We must not engage in agreements with our competitors that involve:

- (1) price-fixing,
- (2) bid-rigging; or
- (3) the allocation of customers or markets between competitors.

To ensure that all covered NCA companies do not violate antitrust or fair competition laws, each employee must be careful not to discuss with competitors how we price, market, service, or otherwise compete. An NCA company employee must not share confidential business information with that company's competitors and must not engage in any conduct that could unreasonably restrict a competitor's access to the market.

It is permissible for an NCA company employee to make available to current customers, and potential customers, published price lists. However, neither an employee nor an agent must ever furnish a price list to a competitor, or furnish information to a competitor from which prices can be determined, or coordinate price announcements with a competitor.

At times, NCA company employees may participate in industry functions or trade association activities that are also attended by a competitor. If attending such a function leads an employee to believe that any activity(s) could violate the standards described in this Code or any law, then prior to attending such function, said employee should contact his/her supervisor and the YCA Legal Department for advice. Employees should always report any contact with a competitor.

The antitrust and fair competition laws of certain countries also generally prohibit one or more NCA companies from charging competing customers different prices for the same goods. There are exceptions to this general rule; therefore, legal counsel should always be consulted in advance if an employee has any questions about offering different prices to competing customers.

Antitrust and fair competition laws are complex and can be difficult to understand. In addition, the penalties for any violations by an NCA company or an individual employee(s) can be harsh. Therefore, employees **MUST** seek legal advice before acting when dealing with such issues.

Labor and Employment

It is the policy of all NCA companies to comply with all applicable labor and employment laws, including those governing working conditions, wages, hours, benefits, and minimum age for employment.

NCA Group employees are our most valued asset. In that regard, each NCA company is committed to (1) assuring compliance with employment laws that span borders, and (2) adopting “best practices” Human Resources policies (e.g. diversity, harassment, whistleblowing).

Immigration

NCA companies seek to comply with the immigration laws of the locations in which its employees work. All individuals hired by any NCA company must possess valid and current authorization to work in their country of employment. Any employee working outside of his/her home country must obtain all appropriate visas and work permits required by law prior to arrival in the host location.

Environmental

As an industry leader and a recognized global business, all NCA companies are committed to obeying environmental laws and regulations, and to acting responsibly to conserve and preserve natural resources. Accordingly, each company will continue to promote recycling, conservation of energy and natural resources, safe use and disposal of hazardous materials, and the development of environmentally sound alternatives. We expect our employees, suppliers, and other business partners to join in our efforts to preserve our environment, and we will encourage our customers to do likewise.

Anti-Corruption

The NCA Group will adhere strictly to all relevant anti-bribery and anti-corruption laws, including the Foreign Corrupt Practices Act (FCPA). Illicit payments of any kind when conducting business are strictly prohibited.

Employees shall not offer or pay any gift, gratuity, service, or anything of value to public officials, governmental entities, or government employees in an attempt to procure business or seek any inappropriate advantage. No NCA company will permit its third party agents or representatives to engage in such conduct either. All agents and representatives must acknowledge this prohibition in their service agreements with YKK.

NCA personnel must immediately notify the YCA Legal Department of potentially corrupt payments, requests for corrupt payments, or questionable record-keeping.

Please refer to the “YKK Corporation of America Anti-Corruption Policy & Guidance” for further guidance on this Policy.

Data Privacy

NCA companies respect the data privacy rights of its employees, customers, and suppliers, and, likewise, employees are responsible for complying with all applicable data protection and privacy laws. We expect our suppliers and other business partners to do likewise.

Customs

Customs laws, which apply to intra-company as well as third-party transactions, require each NCA company to determine the correct classification, value, and country of origin of all its imports. Each company must also be able to show through a document trail that it exercised reasonable care in ensuring compliance with applicable customs laws. Employees should, therefore, ensure that reports regarding imported products, their place of manufacture, and their full cost are true, accurate and complete. If in doubt, employees should seek legal advice from the YCA Legal Department.

NCA COMPANY REPORTING PROCEDURE

Reporting of Violations

1. Employees, of each and every NCA company are encouraged to report ANY VIOLATION of the Code of Business Conduct as well as any suspected violation(s) of any law, rule or regulation as provided for herein. The following are examples of possible violations:
 - (a) Falsifying company records;
 - (b) Harassment of, or discrimination against, other employees;
 - (c) Embezzlement or theft;
 - (d) Threats to personal safety;
 - (e) Use or sale of illegal drugs, or working under the influence of drugs or alcohol;
and
 - (f) Creating or ignoring environmental hazards.
2. Each NCA company will protect any employee reporting a violation from retaliation, as long as such report is made in “good faith,” even if no violation of this Code, or any law, rule, or regulation is found to have occurred.

Reporting Mechanism

In order to respond to the needs of our employees, and unless contrary to laws of any country(s) in which an NCA company operates, a third party vendor “Hotline” has been established for all employees. Calls to the Hotline can be made anonymously or a caller can leave contact information for follow-up purposes. This Hotline is being provided to allow employees the opportunity to contact a third party vendor by means of either toll-free telephone numbers, e-mail, facsimile, or written communication. Employees will continue to have the ability to report violation(s) to 1.) their supervisor, 2.) their Human Resources Department, 3.) the YCA Legal Department or 4.) their Code of Conduct Committee Member. Any report made to the Hotline will be immediately forwarded by a third party vendor to the Code of Conduct Committee for appropriate action.

All NCA company employees should feel confident in knowing that the purpose of the Hotline is to assist them in complying with their ethical and legal obligations to timely report suspected violations of applicable laws, rules, and regulations, as well as to report any suspected violations of company policies and procedures. The current Hotline number is available on posters in the Company break rooms and other various locations throughout the Company.

Employee Anonymity

All Hotline calls remain anonymous unless the reporting employee authorizes the third party vendor to divulge their name to the Code of Conduct Committee.

Duty to Report

Employees are strongly encouraged to report suspected wrongdoing and should do so without fear of retaliation. Any form of retaliation or threats of retaliation, against anyone reporting in good faith a violation, or suspected violation, as covered in this Code, will not be tolerated, and when warranted, disciplinary measures may be taken against any employee(s) engaging in retaliatory conduct.

EMPLOYEE ACKNOWLEDGEMENT

By my signature below, I acknowledge, I have read, understand, accept, and agree to comply with the information contained in the Code provided to me by my company. I understand this Code is not intended to cover every situation which may arise during my employment, but is simply a general guide to the goals, policies, practices, and expectations of the NCA group of companies.

Employee Name

Employee Signature

Date

Please return by: _____