



NORTH AMERICAN LIGHTING Code of Conduct

North American Lighting, Inc., November 2023



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Code of Conduct – Scope and Application

This Code of Conduct, including Attachments 1-8, sets forth the basic internal standards to be observed by all directors, officers and employees of North American Lighting, Inc. (NAL) employees (“Personnel”). NAL commits itself to be bound by this Code of Conduct and at the same time requires all Personnel to know, understand and comply with this Code of Conduct.

1. General Standards

1.1 Compliance with Laws, Internal Rules and Policies; Ethical Business Conduct

NAL’s policy is to comply with all applicable laws and regulations of the countries and regions in which it operates and to conduct its business activities in an honest and ethical manner. All Personnel are expected and directed to comply with all applicable laws and regulations as well as all internal company rules and policies relating to their business activities. It also is all Personnel’s responsibility to know and understand legal, regulatory and internal requirements as they apply to their jobs.

1.2 Relationship with Stakeholders

It is the core corporate responsibility of NAL to society to pursue its corporate value enhancement through innovation and sound business practice. NAL Group recognizes that its business activities have direct and indirect impact on the societies in which it operates, and therefore sound business practice requires that business decisions give due consideration to the interests of its stakeholders including shareholders, customers, employees, suppliers, business partners, local communities and other organizations. Personnel must endeavor to conduct the business of NAL accordingly.

1.3 Appreciating Diversity

NAL conducts its business in an environment that is diverse and global. Recognizing that conduct that is socially and professionally acceptable in one culture or region may be viewed differently in another; Personnel are required to give careful consideration to cultural and regional differences in performing their duties.

1.4 Avoiding Structural Conflicts of Interest

In making business decisions, Personnel must act on an informed basis, in good faith, and in the honest belief that the action taken is in the best interest of NAL. Personnel must check and ensure that the decision to be made will satisfy at least the following preconditions:

- (i) Lawfulness and legitimacy (i.e., compliance with applicable laws and internal rules and policies);
- (ii) Disinterest (i.e., the absence of personal interest or self-dealing);
- (iii) Authorization (i.e., within individual authority levels given by the corporation);
- (iv) Due care (i.e., an informed decision following a reasonable effort to become familiar with the relevant and available facts);
- (v) Good faith (i.e., the reasonable belief that the best interests of the corporation are served); and
- (vi) No abuse of discretion (i.e., a decision based on a reasonable exercise of discretion). Structural conflicts may impair the individual’s ability to make business decisions as described above. Accordingly, directors, officers and managers of NAL must exercise appropriate caution in structuring its internal organizations, or that of each NAL company.

1.5 Communication of Concerns and Alleged Violations

NAL encourages all Personnel to voice concerns promptly, if they have a good faith belief that a policy, company operation or practice is or will likely be in violation of any law, regulation or internal company rule or policy, including this Code of Conduct. To facilitate communication and adequate handling of any such concerns, NAL will establish and maintain hotline system(s) independent of ordinary reporting structures. Personnel who come forward in good faith to report issues will be treated fairly and respectfully. NAL will not tolerate any form of retaliation against any such individuals, assuming they have not been involved in the violation, and will endeavor to protect their anonymity as far as practicable. Please see the attached “To Reach the NAL Ethics Hotline” description and calling instructions for the NAL Ethics Hotline (Attachment 1).

2. Respect for Human Rights and Labor Standards

This section of the Code sets forth NAL’s guidelines for human rights, labor and environmental standards throughout its North American operations. These policies are consistent with the human rights laws and charters listed below:

- International Bill of Human Rights (The United Nations Universal Declaration of Human Rights and its two Covenants) 1948
- The UN Human Rights Council Guiding Principles on Business and Human Rights (2011)
- The Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises Revision 2011
- The Global Sullivan Principles
- The ILO Declaration on Fundamental Principles and Rights at Work
- ILO Tripartite Declaration on Multinational Enterprises and Social Policy
- The UN Convention against Corruption (2005)

NAL has established the following basic principles to be followed in our diverse locations throughout North America. Under certain circumstances, local, state or national law may supersede this policy, and NAL will follow the laws and regulations where our facilities reside. Nevertheless, the NAL maintains that this policy will serve as the basic guiding principles that should serve as the foundation of our relationship with our employees and stakeholders.

2.1 Human Rights

NAL is committed to respect human rights and won’t condone nor support any activities that would infringe upon the rights of others. All employees, contractors, vendors and suppliers must follow company policies as well as local, state and national laws and regulations related to human rights. Every employee is obligated to report any potential risk or violation of human rights to the Human Resources Department or the President of North American Lighting.

2.2 Equal Employment Opportunity & Nondiscrimination

NAL is committed to a policy of recruiting, hiring, training, promoting and otherwise treating applicants and employees without discrimination based on their race, religion, color, national origin, age, sexual orientation, gender identity, veteran status, disability or other factors that are unrelated to the legitimate business interests of NAL. In addition, NAL Personnel must observe the policies contained in the “NAL Policy on Equal Employment Opportunity and Nondiscrimination” (Attachment 2).

2.3 No Forced Labor /Child Labor/Human Trafficking

NAL will not condone any form of forced or involuntary labor. The company will not tolerate physical or verbal abusive practices of any kind. In addition, NAL will not use child labor. The term “child” refers to a person younger than 15 years old (or 14 years old where a local law provides for a lower age) or the local legal minimum age for labor, if it is higher. The company will not use or support human trafficking in its labor force nor with contractors or suppliers.

2.4 Freedom of Association & Collective Bargaining

NAL respects and recognizes our employees’ right to associate freely and bargain collectively if so deemed accordingly. Employees are encouraged to communicate with management freely to express their ideas and concerns. The company will also work constructively with recognized employee representatives in the best interest of our employees as necessary.

2.5 Sound Labor and Employment Practices

It is the policy of NAL to adopt sound labor and employment practices and to treat its employees at all times in accordance with the applicable laws and regulations of the countries and regions in which it operates.

2.6 Harassment in the Workplace

North American Lighting maintains a Zero-Tolerance policy in regards to any type of harassment in the workplace. NAL will strive to maintain a healthy, safe and productive work environment that is free from discrimination or harassment. Employees may not make sexual advances, actions or comments, or racial or religious slurs, jokes or any other comments or conduct in the workplace, that create a hostile work environment. In addition, safety in the work place is a primary concern to NAL. Employees must adhere to all applicable health and safety laws and regulations as well as internal rules and policies respecting workplace safety. In addition, NAL team members must observe the policies contained in the “NAL Policy on Sexual and Other Forms of Harassment” (Attachment 3).

3. Conducting Business with Integrity and Fairness

3.1 Product and Service Safety

The safety of customers and our employees using NAL products is of utmost concern to the Company. In all phases of its operations, including R&D, planning, design, production, sales and after-sales service, NAL will continually develop and implement programs that meet or exceed legal requirements to help ensure the safety of its products and services. NAL is committed to giving safety instruction and information to customers and employees that is accurate, understandable and prominently displayed. Should an accident or safety problem be reported in connection with NAL’s products or services, NAL will promptly investigate the matter and take appropriate action.

3.2 Environmental Conservation

It is the policy of NAL to continually seek to minimize the environmental impact of its products, services and operations. To carry out such an environmental policy, NAL will endeavor to evaluate and, as appropriate, implement programs that meet or exceed legal requirements, and to consider environmental impact as a fundamental criterion when evaluating projects or operations.

3.3 Fair Competition

It is the policy of NAL to comply with all applicable antitrust, competition and fair trade laws and regulations of each country and region where NAL conducts business. These laws and regulations are designed to prohibit agreements or undertakings *vis-à-vis* third parties that fix prices, divide markets, limit production or otherwise impede or destroy market forces. Some countries or regions have antitrust or competition laws that assert extraterritorial jurisdictions over certain activities taking place outside the jurisdictions if they affect the markets of those jurisdictions. All Personnel must know and comply with those laws and regulations applicable to their jobs. When any doubt exists as to the legality of any proposed action or agreement, the matter should promptly be discussed with the legal department.

3.4 Advertising

NAL sells products on their merits. It is the policy of NAL not to engage in false or misleading advertising or advertising that slanders others. Certain countries prohibit comparative advertising, but where a reference to a competitor or its products or services is sought in the permitted countries, the comparison should be substantiated and the statement should be complete, accurate and not misleading.

3.5 Public Disclosure

Koito Manufacturing Company, Inc., the ultimate parent of all NAL companies, is owned by the public and its shares are listed for trading on exchanges in Japan. As a result, NAL is obliged to make various disclosures to the public in accordance with applicable securities laws and regulations in those countries. NAL is committed to full compliance with all requirements applicable to its public disclosures. NAL has in place disclosure controls and procedures to ensure that its public disclosures are timely, compliant and otherwise full, fair, accurate and understandable. All Personnel responsible for the preparation of submissions to and filings with the Tokyo Stock Exchange, the U.S. Securities and Exchange Commission and other regulatory entities, or for other public communication made for NAL, or who provide information as part of that process, have a responsibility to ensure that such disclosures and information are full, fair, accurate, timely and understandable, and in compliance with the established disclosure controls and procedures.

3.6 Personal Information

NAL respects the privacy of individuals, such as customers, employees of suppliers and business partners, and Personnel. Accordingly, NAL has developed policies and internal rules regarding the personal information. Personnel are expected and directed to observe all applicable laws and regulations as well as applicable internal rules and policies in collecting, maintaining, using, disclosing, disposing of and otherwise handling personal information.

NAL will respect, comply, provide and support all necessary immigration documents of employees or agents working for or on behalf of NAL.

3.7 Intellectual Property

NAL recognizes the value of intellectual property such as patents, designs, trademarks, trade secrets, and copyrights.

- (i) **NAL's Intellectual Property:** NAL strongly encourages research and development efforts by protecting its intellectual property rights.
- (ii) **Intellectual Property of Others:** In addition to vigorously defending NAL's own rights, it is imperative to respect the rights of others. Personnel must not knowingly misuse the intellectual property of others or violate their intellectual property rights.

- (iii) Ownership of Personnel Product: To the extent permitted by and subject to applicable laws and regulations, all inventions and creations generated by Personnel will belong to NAL. Personnel must follow company instructions to secure NAL's rights to such inventions and creations.

3.8 Confidential and Proprietary Information

Information is a valuable corporate asset. NAL will safeguard its own confidential and proprietary information as well as the information that suppliers, business partners or customers entrust to NAL. Generally speaking, confidential and proprietary information is information that has not been disclosed to the general public or that gives an enterprise an advantage over its competitors or that could harm an enterprise if released prematurely or inappropriately. Common examples include invention, creation, know-how and trade secrets as well as financial information, corporate strategy, marketing programs, and information about relationships with customers, suppliers and business partners. No Personnel may disclose or distribute any proprietary or confidential information except as authorized by the company. Personnel are also required to use such information only for the purpose permitted by the company in connection with their duties at NAL.

3.9 Fair Procurement

NAL selects its suppliers, contractors for goods and services on the basis of competitive price, quality, delivery and other objective standards. Procurement decisions will be based upon the business benefit to NAL and its customers. This requirement applies not only to the Personnel in charge of procurement, but also to all other Personnel who influence the buying process. NAL expects its suppliers, contractors and OEMs to uphold the policies of NAL concerning compliance with all applicable laws, respect for human rights, environmental conservation and the safety of products and services.

3.10 Gifts and Entertainment

It is the policy of NAL to compete in the marketplace on the basis of the superiority and price competitiveness of its products and services. Commercial bribery is illegal and subject to criminal sanction in many countries. Even in countries where the local law does not prohibit such conduct, it is strictly prohibited by the corporate policy of NAL for Personnel to make any payment to individuals employed by current or prospective NAL customers, suppliers or other business partners for the purpose of obtaining or retaining business, or for the purpose of obtaining any other favorable business action. Further, it is also prohibited to accept any payment, gift or entertainment that is intended to influence, or that appears to influence, business decisions of NAL.

Great care must be taken in dealing with government officials; in many countries gifts or payments to government officials are specifically prohibited by law. Some countries assert extraterritorial jurisdiction for such laws regarding gifts or payments to government officials. No gift or payment may be given to government officials, directly or indirectly, for the purpose of, or that appears to be for the purpose of, seeking favorable arrangements or action by such officials.

In addition to the foregoing standards, Personnel must observe local laws and regulations, as well as applicable internal rules and policies set by each NAL business unit with respect to giving and receiving gifts, entertainment and other benefits. In addition, NAL Personnel must observe the policies contained in the "Policy on Gifts and Unlawful Payments" (Attachment 4).

3.11 Recording and Reporting of Information

All records, recordation and reporting of information, including but not limited to books and other financial records, must be accurate, complete, honest and timely and must be a fair representation of facts. Personnel should never cause records to be inaccurate or create records that are misleading or artificial. This policy applies not only to the Personnel in charge of finance and accounting but also to all other Personnel in the conduct of their respective duties.

In addition, NAL Personnel must observe the policies contained in the “NAL Record Retention Policy” (Attachment 5).

4. Ethical & Personal Conduct

4.1 Personal Conflicts of Interest

All business decisions must be made, and all business activities must be conducted, in the best interests of NAL. Personnel should avoid any action which may involve, or may appear to involve, a conflict of interest with NAL. No Personnel may have any financial or other business relationships with suppliers, customers or competitors that might impair, or even appear to impair, the independence of any judgment they may need to make in the best interest of NAL. Personnel are under a continuing obligation to disclose to their supervisors for handling, in accordance with applicable company’s internal policies, any situation that presents, or may appear to present, the possibility of a conflict or disparity of interest between Personnel and NAL. Advance disclosure of any potential conflict is the key to remaining in full compliance with this policy.

4.2 Corporate Assets

NAL’s assets are to be used only for legitimate business purposes and only by authorized Personnel or their designees. Personnel have a duty to protect NAL’s assets from loss, damage, misuse, theft or sabotage. This covers both tangible and intangible assets, including brand, trademark, know-how, confidential or proprietary information and information systems. No Personnel may pursue personal benefits using NAL’s assets. To the extent permitted under applicable laws, NAL reserves the right to monitor and inspect how its assets are used by Personnel, including inspection of all e-mail, data and files kept on PCs or other network devices.

In addition, NAL Personnel must observe the policies and rules contained in the “Communications and Technology Platform Policy” (Attachment 6).

4.3 Media Relations and Public Statements

NAL’s business activities may be monitored closely by the media, such as newspapers, magazines, radio, television, internet media and security analysts. Any information provided to those individuals or groups could well be interpreted as an official NAL response and published as such. In order to provide clear and accurate information to the public, it is vital that comments to the press or reporters be made only by designated spokespeople. No Personnel may initiate contact with those individuals or groups or respond to their inquiries for or on behalf of NAL without the authorization of the President, Corporate Human Resources, or other departments given the authority to deal with those inquiries.

When speaking out on public issues as a concerned citizen, Personnel must do so as individuals and not give the appearance that they are speaking or acting on behalf of NAL. In addition, NAL Personnel must observe the policies and rules contained in the “Media Relations Policy” (Attachment 7).

Attachment 1

NAL Link Line

Employees are encouraged to discuss any problems or ethical issues they may encounter with their supervisor or any other member of management including the company President. NAL's guidelines and procedures emphasize open-door practices in which team members are encouraged to deal directly with their supervisors and other members of management regarding complaints and problems. Under normal conditions, if a team member has a job-related problem, question or complaint, it should be discussed with his/her supervisor. The simplest, quickest and most satisfactory solution often will be reached at this level. If discussion with the team member's supervisor does not answer the question or resolve the matter satisfactorily, the complaint then may be presented, orally or in writing, to the next higher level of management. If the matter still is not resolved satisfactorily, the team member may present the complaint to Human Resources Department, which will render an objective analysis of the situation and options.

Another option to have an issue reviewed would be to call the Link Line. The Link Line may be reached at (217) 465-6666 and is posted on all company bulletin boards. This line allows team members to call and leave a message for the President about any issue they wish to be reviewed by him. It is not required for the team member to leave their name or department however, such information is often essential to conduct a fair and thorough investigation and response.

The most important thing to remember is that an issue can't be reviewed or resolved unless it is disclosed. Again, NAL encourages employees to share any ethical concerns, problems or questions they may have related to their employment.

Attachment 2

NAL POLICY ON EQUAL EMPLOYMENT OPPORTUNITY AND NONDISCRIMINATION

The Company complies with all local, state, and federal equal employment opportunity and affirmative action laws and regulations. It is the policy of the company to recruit, hire, and advance qualified people based on job-related standards, education, training, and related work experience and to offer you equal opportunities regardless of your:

- Race
- Color
- Religion
- Gender
- Pregnancy
- National origin
- Citizenship
- Ancestry
- Age
- Legally protected physical or mental disability
- Covered veteran status
- Status in the U.S. uniformed services
- Sexual orientation
- Marital status
- Genetic Information, or
- Membership in any other legally protected category

Similarly, the Company will not discriminate based on any applicant's or employee's membership in any of these protected categories. This policy applies to all terms and conditions of employment, including but not limited to:

- Recruiting, advertising, or solicitation for employment
- Hiring, placement, advancement, transfer, or demotion for all job classifications
- Treatment during employment
- Pay rates or other forms of compensation
- Benefits
- Selection for training
- Company-sponsored social and recreational activities; and
- Layoff or termination

The Company will follow all U.S. immigration procedures and regulations and will not withhold any current or potential employee's identity or immigration documents. The Company will not charge recruiting fees to current or potential employees of the company.

The Company is also committed to complying with the Americans with Disabilities Act and similar state and local laws, including any obligation to provide a reasonable accommodation to a disabled employee that will allow him or her to perform the essential functions of their job. If you believe you may be eligible for such an accommodation, you must immediately inform Human Resources.

Moreover, no employee or job applicant will be subjected to harassment, intimidation, coercion, threats, or discrimination because he or she either has participated in or may participate in any of these activities:

- Filing a complaint related to this policy
- Assisting or participating in an investigation, compliance review, hearing, or any other activity related to the administration of any federal, state, or local equal opportunity law
- Opposing any act or practice that's considered illegal under any federal, state, or local equal opportunity law or regulation
- Exercising any other right protected by federal, state, or local equal opportunity law or regulation

Local and state governments may also have laws regulating discrimination or harassment in the workplace that, in some instances, may be even more comprehensive than federal law. Supervisors should consult with their Human Resources representative to ensure that all employment and employment-related decisions comply with company policy and applicable federal, state and/or local law. Failure to do so can expose the Company to substantial liability, damages and adverse publicity.

NAL will only contract with outside recruiters that abide by these same obligations as outlined in this attachment and Code of Conduct. NAL also covers all recruitment fees and will not contract with a recruiter that forces applicants to pay recruitment fees to work at NAL.

Attachment 3

NAL POLICY ON SEXUAL AND OTHER FORMS OF HARASSMENT

The Company is committed to ensuring that all employees enjoy a work environment free from all forms of harassment. This includes harassment based on race, color, religion, gender, pregnancy, national origin, citizenship, ancestry, age, legally protected physical or mental disability, covered veteran status, status in the U.S. uniformed services, sexual orientation, marital status, genetic information, or membership in any other legally protected category. All such harassment is unacceptable and may be unlawful. This includes, but is not limited to sexual harassment, which is a form of misconduct that undermines the integrity of the employment relationship and interferes with the productive and professional conduct of business. Sexual harassment varies in degree from “locker room” jokes to explicit requests for sexual favors. Any and all such behavior, regardless of degree, is prohibited and strictly against corporate policy. The Company will not tolerate sexual harassment in the work place.

Prohibited Conduct: Conduct that is prohibited, whether or not it rises to the level of unlawful harassment, includes, but is not limited to:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs, negative stereotyping or unwanted sexual advances, invitations, or comments
- Visual conduct such as photographs, cartoons, e-mails, Web sites, or drawings on company premises or circulated in the workplace that denigrate or show hostility or aversion towards an individual or group because of characteristics identified above
- Physical conduct such as intimidation, threats, assault, unwanted touching, blocking normal movement or interfering with work because of any characteristics identified above
- Threats and demands to submit to sexual requests as a condition of continued employment, or to avoid some other loss, and offers of employment benefits in return for sexual favors
- Retaliation for having reported or threatening to report harassment

Whether or not the offending individual meant to give offense or believed his or her comments or conduct was welcome is not determinative. Rather, the company's policy is violated when another individual, whether the recipient or a mere observer, is in fact reasonably offended by comments or conduct that is based on any of the characteristics identified above.

Complaint Process: Individuals who believe they have been discriminated against or harassed in violation of this policy must provide a written or verbal statement to their supervisor, manager or the Human Resources Department immediately. The statement should include:

- Details of the incident(s)
- Names of the individuals involved; and
- Names of any witnesses

Supervisors and managers must immediately refer all reports of harassment or discrimination to the Human Resources Department. All incidents of harassment or discrimination that are reported will be investigated. The Human Resources Department will promptly undertake an effective, thorough and objective investigation of the allegations.

If the company determines that a violation has occurred, it will take appropriate action to deter any future harassment or discrimination, up to and including termination of employment.

The Company prohibits retaliation against an individual for using this complaint procedure or for filing, testifying, assisting, or participating truthfully in any manner in any investigation, proceeding or hearing conducted by the company or a federal or state enforcement agency. Employees who believe they have been retaliated against in violation of this policy must immediately report the facts to their Human Resources representative.

All employees and individuals performing services for the company are expected to comply with this policy and to cooperate with investigations of complaints of harassment or discrimination.

Attachment 4

NAL Policy on Gifts and Unlawful Payments

Permitted Gifts and Unlawful Payments

It is North American Lighting (NAL) policy to compete in the marketplace on the basis of the superiority and price competitiveness of its products and services in full compliance with all laws. Gift giving and entertaining can be appropriate ways to show appreciation, develop deeper understanding and build goodwill, but they can also create the perception that business decisions are made because of these benefits and not on the basis of fair and objective criteria.

In order to assure that there is not even an appearance of an improper gift, payment or entertainment, NAL follows strict rules on the giving and receipt of gifts to or from any individual or entity that he or she knows does business with or is considering doing business with North American Lighting. NAL Personnel must exercise great care before giving or receiving any such gift. Several broad principles governing the giving or receipt of gifts are discussed below.

In addition, different processes apply to gifts to government officials and business transactions with the public sector. The Anti-Bribery Policy adopted by North American Lighting (“Anti-Bribery Policy”) establishes rules and procedures that must be followed in order to assure integrity in all global dealings with governments and government officials on behalf of NAL. All Company Personnel are responsible for reviewing the Anti- Bribery Policy and understanding its contents. You may obtain a copy from your local Human Resources Department.

The following are several broad principles that govern the giving or receipt of gifts to or from the private (i.e., non-government) and public.

Private Sector

Gifts: As a basic matter, it is prohibited to give or receive any gift or entertainment that is intended to influence, or that even appears to influence, business decisions of the individual or company receiving the gift.

In order to assure that there is not even an appearance of an improper gift or entertainment, NAL follows strict rules on the giving and accepting of gifts. Employees must exercise extraordinary care before giving or accepting any gift to/from any NAL Business Partner.

Specifically, you may not give or accept gifts, meals, entertainment or other services to/from NAL Business Partners except those that meet all of the following criteria:

- Are consistent with customary business practices;
- Are not excessive in value and cannot be interpreted as a bribe or payoff;
- Are not in violation of any laws, NAL policy, or known company policies of the third party donor or recipient; and
- Are such that public disclosure of the gift would not reflect negatively upon or embarrass NAL or the employee, or make it appear that the recipient’s judgment would be compromised.

Employees should disclose all gifts and entertainment to their supervisor or manager that exceeds \$50 in value excluding business meals. Gifts from NAL to business partners in excess of \$50 in value must be preapproved by your manager or the Human Resources Department.

Any gift not meeting these criteria that has been received must normally be returned to the donor. The return of the gift should be made in a courteous but firm fashion. If the circumstances would clearly appear to make the return of the gift embarrassing or insulting to the donor, your manager should be immediately consulted for a decision on the proper course of action.

Acceptance or payment of reasonable business meals or the exchange of reciprocal courtesies of the same approximate value between personnel and NAL Business Partners are not considered improper when this occurs infrequently, does not involve excessive expenditures, and takes place in settings appropriate to the business at hand.

Personnel should never solicit gifts or favors from such persons or entities other than, from time to time, promotional or novelty items of token value.

Gifts to or from Competitors: Gifts, entertainment or favors given to or received from individuals in companies that compete directly with North American Lighting (any such company referred to herein as a “NAL Competitor”) may also, under certain circumstances, be improper or create the appearance of impropriety. For this reason, the rules and criteria set forth herein apply equally to gifts, entertainment and favors to or from such companies or employees of such companies.

Free Services: It is prohibited to accept the free use or loan of any vehicle, merchandise or property, such as a condominium, or reduced cost or free travel from any NAL Business Partner or NAL Competitor. If you believe that there is a legitimate business reason to accept such items in a particular instance, consult your supervisor or manager in advance to seek approval.

Commercial Bribes, Kickbacks or Other Unlawful Payments: Bribery is the giving or receiving of money or anything else of value in an attempt to influence the action of another person. Engaging in commercial bribery is unlawful under U.S. federal laws and the laws of a number of states, as well as the laws of foreign countries. Even in countries where the local law might not prohibit such conduct, it is strictly prohibited by the corporate policy of North American Lighting for Personnel to make any payments to individuals employed by current or prospective NAL customers, suppliers or other business partners for the purpose of obtaining or retaining business, or for the purpose of obtaining any other favorable business action. This prohibition extends to payments to consultants, agents or other intermediaries when the employee has reason to believe that some part of the payment or “fee” will be used for a bribe or otherwise to influence the actions of such third party and conversely extends as well to payments to NAL employees for the purpose of influencing a business decision.

A kickback is another term used to describe a bribe or unlawful payment such as any fee, commission or compensation paid by a subcontractor to a prime contractor, or by a supplier to a customer, to secure or acknowledge the award of a contract or order. Kickbacks are also prohibited.

Public Sector

Government Officials: Under no circumstances may NAL personnel directly or indirectly, offer, pay or promise to pay any money or anything of value to any government official for the purpose of improperly influencing the official to obtain or retain business or secure an improper business

advantage. It is criminal to make any such payment and can result in significant fines, lengthy imprisonment or both.

Foreign Countries: In most countries, bribes and kickbacks are criminal violations, exposing a company and the employee involved in the violation to severe penalties. Personnel and agents are obligated to know and comply with the ethical standards and applicable legal requirements of each foreign country in which they conduct business. In addition, under the U.S. Foreign Corrupt Practices Act, it is a federal crime for any U.S. corporation to offer a gift, payment or bribe, directly or indirectly, to any foreign official, foreign candidate for office, or foreign political party for the purpose of influencing an official decision or action or seeking influence in order to obtain business.

Guidelines on Gifts and Payments to Government Officials

The rules and procedures set forth in the Anti-Bribery Policy must be strictly adhered to in connection with any proposed gift, promotion expense or other payment or expenditure of any kind to, or on behalf of, any U.S. or foreign government official. You must thoroughly review the Anti-Bribery Policy before making any payment or incurring any expense on behalf of any government official. No payment may ever be made that is inconsistent with the Anti-Bribery Policy, even if permitted by local law.

Payments or gifts to or for the benefit of government officials may only be made in the limited circumstances described in Section III of the Anti-Bribery Policy provided they are completely and accurately documented and approved in advance, in writing, by the President (or his or her approved delegate) and, in certain cases, the payments or gifts must also be pre-approved by the NAL Corporate HR Department. The specific pre-approval requirements depend on the amount and type of the payment as described in detail in Section III the Anti-Bribery Policy.

All payments and billings for goods and services shall be made in such a manner.

If you have information or knowledge of any unrecorded or improperly recorded fund or asset, or any prohibited act, you should promptly report such matter to your department head, the NAL Corporate HR Department, or the NAL Link Line at 217-465-6666.

Attachment 5

North American Lighting Records Retention Policy

Overview

This policy governs the retention of records at North American Lighting, Inc. (“NAL”). It applies to all Personnel. The purpose of the policy is to ensure proper records handling at NAL so that records are retained when there is a legal or business reason to retain them, and so that no records are improperly destroyed. As a general matter, the policy identifies what records must be retained and which may be disposed of.

The terms “Record” and “Records” as used in this policy mean all documentary materials or communications regardless of the medium of expression (such as paper or electronic data stored on disks and other permanent and/or removable storage media, computers, shared drives, computer tape or servers, microfiche and microfilm) that are created, used, sent, or received by Personnel in the course of conducting Company business. Records that are maintained in individual offices, at home, or at any other offsite location are subject to this policy and should be handled accordingly. All Records are the property of NAL.

Responsibility

All Personnel are responsible for complying with this policy. Only one copy of each Record required to be retained under this policy need be retained unless the Record must be preserved under the “Litigations and Investigations” section of this policy. In general, the responsibility to retain a Record lies with the Personnel who created it or, for communications, the Personnel who sent or distributed it. In the case of a communication received by Personnel from an outside source, the recipient is responsible for retaining it. If a Record has been transferred elsewhere within NAL for action, the transferee is also responsible for ensuring compliance with any Record retention requirements. In the case of contracts, licenses, and other legal documents, the copy to be retained should be the original record, if possible (rather than a copy). Personnel departing from NAL or transferring within NAL must ensure that their files (paper and electronic) are (i) transferred to their successor or supervisor (provided, however, that any Records subject to the retention instructions of the Corporate HR Department (see “Litigations and Investigations”) must be brought to the attention of the Corporate HR Department); or otherwise (ii) disposed of if permitted by this policy and any applicable departmental retention policy.

All Personnel must be mindful of the requirements of this policy when creating Records. Given the cost, clutter, and requirements associated with the maintenance and storage of Records, Records should not be created unless required in connection with the execution of a particular transaction or for other appropriate business or legal reasons. No Record (even if created or intended solely for personal use or reference) should be generated that contains factually incorrect, disparaging, discriminatory, speculative, or otherwise potentially damaging or embarrassing information or remarks.

Litigation and Investigations

Personnel may not destroy, discard, remove, modify, or delete any Records that personnel reasonably anticipate will be sought in a litigation or government investigation, or any Records that the Corporate HR Department otherwise has instructed the Personnel to preserve. Such Records include those that might otherwise have been properly discarded under this policy, copies of Records even if known to be identical, and Records created or intended solely for

individual use or reference by the creator (e.g., informal notes) that may not otherwise have been required to be retained under this policy.

Personnel must immediately notify the Corporate HR Department if they become aware of, or reasonably foresee a litigation or investigation involving NAL so that the Corporate HR Department can take any necessary steps to preserve relevant Records. Records subject to the retention instructions of the Corporate HR Department shall be referred to hereafter as subject to a "legal hold." To the extent that any legal hold instructions require retention of Records that could otherwise be discarded under this policy -- including under "Records to be Discarded," "Retention Periods for Commonly Used Records," or "Disaster Recovery Data," any department policy, and any facility policy -- the terms of such legal hold instructions shall supersede any authorization to discard Records. In the event that Records subject to a legal hold are kept as electronic data in information systems or terminals, the department responsible for operation and maintenance of such information systems and the Personnel responsible for such terminals must cooperate with the Corporate HR Department in the preservation and retrieval of such Records, including preservation of the Records in an appropriate format.

In no event may anyone destroy, discard, remove, modify, or delete Records for the purpose of obstructing a pending or reasonably anticipated litigation or investigation, or for the purpose of making the Records unavailable for use in such a litigation or investigation. Doing so may constitute a criminal offense and may subject the company and/or such Personnel to liability in the litigation or investigation. Any Personnel who violate this provision will also be subject to disciplinary action by NAL (which may include termination of employment).

Records That Must Be Retained: NAL and Departmental Retention Policies

Part VII below identifies categories of Records that are common to all NAL departments (e.g., correspondence) and sets forth the required retention period for each category. Personnel must adhere to the retention periods set forth in Part VII of this policy, as well as any current or future retention policies established by their respective departments. If the policies differ on the retention period for a category of documents, in all cases the longer period controls. Personnel must also at all times retain Records in accordance with NAL's policy regarding Litigation and Investigations, as set forth in "Litigations and Investigations" above.

Records To Be Discarded

Generally, Records not subject to retention periods or whose retention periods have expired may be discarded or retained at the discretion of the individual department head. If any NAL department head determines that retaining such Records serves a useful business purpose, they may retain them. On the other hand, discarding such Records has significant benefits, including: facilitating access to information by maintaining a manageable volume of well-organized Records; minimizing the risk that NAL personnel will rely on outdated Records; and reducing the cost and clutter associated with storing vast numbers of Records.

Accordingly, NAL encourages Company personnel to discard Records that no longer serve a useful business purpose and that are no longer subject to retention periods or whose retention periods have expired. To control external storage costs, NAL personnel are also encouraged to review periodically those documents that have been sent to storage to determine whether continued retention is required or otherwise appropriate.

Personnel must also at all times retain Records in accordance with NAL's policy regarding Litigation and Investigations, as set forth in "Litigations and Investigations" above.

Maintenance of Records

All Records should be kept complete, properly organized, and easily retrievable for their respective retention periods. All Records should be named / labeled in a manner that permits easy retrieval whenever necessary through the designated retention period, except that Records subject to a legal hold shall be maintained as directed by the Corporate HR Department retention instructions. In complying with this policy, NAL personnel should be mindful of their responsibility to maintain the security of sensitive Records and to safeguard private information contained therein.

Retention Periods for Commonly Used Records

Personnel generally should retain the following Records for the retention periods specified below, unless an applicable NAL departmental policy specifies a longer retention period or the documents are otherwise required to be retained under this policy.

1. Corporate and Administrative Records

- Corporate Records (Articles of Association, Certificates of Incorporation, By-laws, Company Registers, Company filings, Certificates to Do Business, unanimous written consents, etc.): **Permanently**
- Records necessary for the administration of NAL, including departmental budgets and strategic plans: **While current plus one year**
- NAL departmental policies: **Permanently (by the department issuing the policy) and while current plus one year (by any department subject to the policy).**
- Corporate Communications (press releases and major news articles related to such press releases): **Permanently by the issuing department**
- Consultants' reports: **Seven years**
- Material of historic value: **Permanently**

2. Contracts

- Written agreements, including letter agreements, to which NAL is a party (e.g., retainer agreements, services agreements, nondisclosure agreements, reimbursement agreements): **Seven years following termination of the contract**
- Material correspondence relating to such written agreements: **Seven years after the termination of the contract**
- Drafts of agreements and correspondence related to the negotiation of agreements may be, but need not be, retained.

3. Business Correspondence

- Material business correspondence, including correspondence and notes relating to customer service and correspondence with vendors or suppliers of goods and services: **Seven years**
- Routine, incidental correspondence (e.g., routine transmittal letters, e-mails regarding meeting times, building security memos, etc.) need not be retained.

4. Intellectual Property

- Intellectual property Records including original patents, trademarks and copyrights, patent, trademark, and copyright applications, invention notebooks and invention records, engineering design documents and technical or functional specifications for products or services developed by personnel, and related correspondence: **Should be retained permanently**

5. Lobbying Reports

- Any report or registration related to lobbying activity that is filed with a local, state, or federal government agency: **Six years. (These documents may be sent to the Corporate HR Department for retention.)**

6. Sarbanes-Oxley Section 404 Compliance Records

- Evidential matter, including conclusions, judgments, process or testing documentation, and relevant evidence of internal controls over financial reporting, that provides reasonable support for management's assessment of the effectiveness of the company's internal control over financial reporting and its evaluation to reach that assessment:
Should be retained for 7 years from the conclusion of the audit or the review. The NAL President or his/her designee will issue implementation instructions.

7. Drafts, Notes, and Incidental Items (Retention Not Required)

As noted above, subject to the requirements set forth in the section entitled "Litigation and Investigations," the following Records may be retained at NAL personnel's discretion, but there is no requirement to do so:

- Drafts of memos, policies or other documents.
- Handwritten or typewritten notes of meetings or telephone calls, or in anticipation of such events, created for individual business use.
- Individual business calendars.
- Incidental items such as telephone messages and routing slips.

Disaster Recovery Data

Data recorded on back-up tapes or other types of data storage media of information systems created solely for disaster recovery purposes shall be maintained for the limited time period necessary for disaster recovery purposes and shall not be relied upon for record retention under this policy.

Questions Regarding this Policy

Questions regarding this policy should be directed to the Corporate HR Department. No other personnel of NAL, including supervisors, are authorized to interpret or modify the policy or to order the destruction of Records otherwise required to be preserved. Any directions to depart from this policy must be obtained in writing from the Office of the President or the Corporate HR Department to be deemed effective.

Attachment 6

NAL Communications and Technology Platform Policy

Purpose: The purpose of this policy is to outline the acceptable use of computer equipment at NAL. These rules are in place to protect the employee and the company. Inappropriate use exposes NAL to risks including virus attacks, compromise of network systems and services, and legal issues.

Scope: This policy applies to employees, contractors, consultants, temporaries, and other workers at NAL, including all personnel affiliated with third parties. This policy applies to all equipment that is owned or leased by the company.

1.0 Overview

NAL's (NAL's) intentions for publishing an Acceptable Use Policy are not to impose restrictions that are contrary to its established culture of openness, trust and integrity. NAL is committed to protecting its employees, partners and the company from illegal or damaging actions by individuals, either knowingly or unknowingly. Internet/Intranet/Extranet related systems, including but not limited to computer equipment, software, operating systems, storage media, network accounts providing electronic mail, World Wide Web (WWW) browsing, and File Transfer Protocol (FTP), are the property of NAL. These systems are to be used for business purposes in serving the interests of the company, and of our customers during normal operations. Effective security is a team effort involving the participation and support of every NAL employee and its affiliates who deal with information and/or information systems. It is the responsibility of every computer user to know these guidelines, and to conduct their activities accordingly.

2.0 Policy

2.1 General Use and Ownership

1. While NAL's network administration desires to provide a reasonable level of privacy, users should be aware that the data they create on the corporate systems remains the property of the company. Because of the need to protect NAL's network, management cannot guarantee the privacy of information stored on any network device belonging to NAL.
2. Employees are responsible for exercising good judgment regarding the reasonableness of personal use. If there is any uncertainty, employees should consult their supervisor or manager.
3. NAL recommends that any information that users consider sensitive or vulnerable be encrypted when not stored on NAL network shares. Portable storage devices (thumb drives) should only be used if they can encrypt stored information.

2.2 Security and Proprietary Information System and Network Activities

1. Keep passwords secure and do not share accounts. Authorized users are responsible for the security of their passwords and accounts.

2. All PCs, laptops and workstations should be secured with a password-protected screensaver with the automatic activation feature set at 15 minutes or less, or by locking the system when unattended.
3. Because information contained on portable computers is especially vulnerable, special care should be exercised to prevent theft or corruption of data.
4. Postings by employees from an NAL email address to newsgroups or forums should contain a disclaimer stating that the opinions expressed are strictly their own and not necessarily those of NAL, unless posting is in the course of business duties.
5. All systems used by the employee that are connected to the NAL Internet/Intranet/Extranet, whether owned by the employee or the company., shall be continually executing approved virus-scanning software with a current virus database. Unless overridden by departmental or group policy.
6. NAL network storage should be used for business purposes only. Any files found to be on the network that violate this policy will be removed immediately.

Mobile Devices

This section provides standards and rules of behavior for the use of NAL provided and personally-owned smart phones and/or tablets to access NAL resources and/or services. Access to and continued use is granted on condition that each user reads, signs, respects, and follows NAL's policies concerning the use of these resources and/or services. This section is intended to protect the security and integrity of NAL's data and technology infrastructure. Limited exceptions to the policy may occur due to variations in devices and platforms.

1. To prevent unauthorized access, devices must be password protected using the features of the device and a strong password is required to access the company network.
2. The device must lock itself with a password or PIN if it's idle for up to five minutes.
3. Rooted (Android) or jailbroken (iOS) devices are strictly forbidden from accessing the network.
4. Smartphones and tablets belonging to employees that are for personal use only are not allowed to connect to the network.
5. Employees' access to company data is limited based on user profiles defined by IT and automatically enforced.
6. The employee's device may be remotely wiped if:
 - a. The device is lost, stolen, or replaced.
 - b. The employee is voluntarily or involuntarily separated from the company.
 - c. IT detects a data or policy breach, a virus or similar threat to the security of the company's data and technology infrastructure.
7. While IT will take every precaution to prevent the employee's personal data from being lost, in the event it must remote wipe a device it is the employee's responsibility to take additional precautions, such as backing up email, contacts, etc.
8. The company reserves the right to suspend services in the event a security threat is detected.
9. Lost, stolen, or replaced devices must be reported to the company within 24 hours. Employees are responsible for notifying their mobile carrier immediately upon loss of a device.
10. The employee is expected to use his or her devices in a legal, and ethical manner at all times and adhere to the company's acceptable use policy.

11. The employee assumes full liability for risks including, but not limited to, the partial or complete loss of company and personal data due to an operating system crash, errors, bugs, viruses, malware, and/or other software or hardware failures, or programming errors that render the device unusable.

2.3. Unacceptable Use

The following activities are, in general, prohibited. Employees may be exempted from these restrictions during their legitimate job responsibilities. Under no circumstances is an employee of NAL authorized to engage in any activity that is illegal under local, state, federal or international law while utilizing NAL owned resources.

The lists below are by no means exhaustive, but attempt to provide a framework for activities which fall into the category of unacceptable use.

System and Network Activities

1. Violations of the rights of any person or company protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the installation or distribution of "pirated" or other software products that are not appropriately licensed for use by NAL.
2. Unauthorized copying of copyrighted material including, but not limited to, digitization and distribution of photographs from magazines, books or other copyrighted sources, copyrighted music, and the installation of any copyrighted software for which NAL or the end user does not have an active license is strictly prohibited.
3. Exporting software, technical information, encryption software or technology, in violation of international or regional export control laws, is illegal. The appropriate management should be consulted prior to export of any material that is in question.
4. Introduction of malicious programs into the network, server or any NAL owned equipment (e.g., viruses, worms, Trojan horses, e-mail bombs, etc.).
5. Using a NAL computing asset to actively engage in procuring or transmitting material that is in violation of sexual harassment or hostile workplace laws in the user's local jurisdiction.
6. Making fraudulent offers of products, items, or services originating from any NAL account.
7. Making statements about warranty, expressly or implied, unless it is a part of normal job duties.
8. Limiting productivity by creating security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the employee is not an intended recipient or logging into a server or account that the employee is not expressly authorized to access, unless these duties are within the scope of regular duties. Disruption includes, but is not limited to, network sniffing, pinged floods, packet spoofing, denial of service, and forged routing information for malicious purposes.
9. Port scanning or security scanning is expressly prohibited unless prior notification to NAL is made to the IT Security Manager in writing.
10. Executing any form of network traffic monitoring which will intercept data not intended for the employee's host, unless this activity is a part of the employee's normal job/duty.
11. Circumventing user authentication or security of any host, network or account.

12. Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).
13. Using any program/script/command, or sending messages of any kind, with the intent to interfere with, or disable, a user's terminal session, via any means, locally or via the Internet/Intranet/Extranet.
14. Providing information about, or lists of, NAL employees to parties outside NAL
15. Sending or posting information that is defamatory to the company, its products/services, colleagues and/or customers
16. Passing off personal views as representing those of the organization

Email and Communications Activities

1. Sending unsolicited email messages, including the sending of "junk mail" or other advertising material to individuals who did not specifically request such material.
2. Any form of harassment via email, telephone or paging, whether through language, frequency, or size of messages.
3. Unauthorized use, or forging, of email header information.
4. Solicitation of email for any other email address, other than that of the poster's account, with the intent to harass or to collect replies.
5. Creating or forwarding "chain letters", or other "pyramid" schemes of any type.
6. Use of unsolicited email originating from within NAL's networks of other Internet/Intranet/Extranet service providers on behalf of, or to advertise, any service hosted by NAL or connected via NAL's network.
7. Posting the same or similar non-business-related messages to large numbers of Usenet newsgroups (newsgroup spam).

3.0 Monitoring

1. For security and network maintenance purposes, authorized individuals within NAL may monitor equipment, systems and network traffic at any time.
2. The company maintains the right to monitor the volume of Internet and network traffic, together with the Internet sites visited. Employees shall have no expectation of privacy regarding websites visited, and the specific content of any transaction may be monitored without notification.
3. NAL reserves the right to audit networks and systems on a periodic basis to ensure compliance with this policy. Specific information can be found in the IT Rules of Engagement policy.

4.0 Enforcement

Internal Investigations into possible violations of NAL policies or the law may be conducted by appropriate company personnel, such as the IT Security Department, the Human Resources Department, or other authorized group or we may hire an authorized third party to conduct investigations. All employees are required to fully cooperate with and assist any investigation when requested to do so.

All terms and conditions as stated in this document are applicable to all users of NAL's systems, network, and Internet connection. All terms and conditions as stated in this document reflect an agreement of all parties and should be governed and interpreted in accordance with the policies and procedures mentioned above. Any user violating these policies is subject to disciplinary actions deemed appropriate by NAL.

NAL owns all systems and applications as well as the communications and information transmitted, received, downloaded, stored, uploaded, posted, or shared on its communications and technology platform (“NAL’s platform” or “the NAL Platform”).

NAL’s platform is intended to be used for work-related purposes only. If you need to use the NAL platform for personal emergencies or essential personal business, be sure to keep your usage brief and in compliance with all company policies. Because the NAL platform is owned by NAL, if you use the platform for any personal business, you should not have any expectation of privacy, even if your usage is for personal business.

“NAL’s platform,” is all the NAL-owned technology you use on a daily basis. It includes computer systems and applications, including servers and related equipment, desktop and notebook computers, Internet and intranet access, email, instant messaging, social media applications (information exchange technologies, social networking services and other media such as blogs, discussion boards, podcasts, vlogs, wikis, photos, etc.), telephones, personal digital assistants (PDAs), including Blackberries and similar devices, cellular telephones (company-issued), text messaging, audio conferencing, voicemail, video conferencing Web meetings, fax machines and services, postal services, and any other information exchange technology, communication device, network, or business application or device provided for business needs.

To the extent you use your personal telephone or laptop or any other personal device for business purposes, any business-related communications and records in or on such devices, or transmitted by them, remain the property of the company in accordance with applicable law.

What We Expect

Since all communications over NAL’s platform reflect our image, you are responsible for maintaining and enhancing NAL’s public image by following these guidelines when using NAL’s platform:

- Comply with our Information Security standards, NAL’s social media/blog policy, privacy policies, and other internal policies, rules and procedures, including this policy, as well as federal, state, and local laws related to information security and privacy.
- Keep your communications courteous and professional.
- Only put into electronic communication that which would be appropriate to include in a written memo or letter. Know that the Internet is permanent, even if you “remove/delete.” • Avoid disclosing any personal information about another person unless it is consistent with the privacy policy and there is an appropriate business need.
- Create distribution lists carefully and update members on the list regularly to reflect changes in responsibilities or employment status.

As with other policies, violation of this policy can subject you to disciplinary action, up to and including termination. Misuse of NAL’s platform can also be considered criminal activity under the Computer Fraud and Abuse Act (CFAA), which protects private businesses’ confidential and proprietary electronic business information against misappropriation, unauthorized access, exceeding authorized access, and/or access that impairs the integrity or availability of data, a program, a system, or information.

If you learn of any misuse of NAL’s platform or any other related violations of company policy, we ask that you immediately notify a member of management, the NAL Corporate HR Department, the Information Security Officer, or call the NAL Ethics Hotline.

Privacy & Security

Your access to some parts of NAL's platform requires a password. The fact that your access is password-protected does not mean that communications sent through NAL's platform are private: they are not private and they belong to the company. No users, including contractors and subcontractors, should have any expectations of privacy when using NAL's platform, including when accessing the Internet, or engaging in personal use.

Subject to applicable law, NAL reserves the right to monitor how you use the NAL platform, including the Internet, and also reserves the right to find, access, download, read, print, copy, and examine any data that you write, send, or receive through our online connections or that is stored on our platform, including the content of any email or other messages, without further or specific notice, and for any business reason. Just to be clear, this right includes all applications and electronic communications and files, including emails, email attachments, instant messages, text messages, documents, and any other data, stored or transmitted by or through any of the company's equipment or through its network or platform, regardless of whether employees use a third-party service provider to access or convey the data. This right also includes any emails sent through personal, password-protected web-based email accounts via company devices or via the company's access to the Internet (including, for example, emails that remain on company computers in temporary Internet files). This right may be exercised either during or after the employee's termination of employment. In certain circumstances, even information that has been deleted may be recreated and reviewed. Business reasons may include, but are not limited to, investigating allegations of misconduct or policy violations, investigating crime, tracing security breaches, finding lost messages, detecting unauthorized or impermissible access or use, managing the platform, maintaining operations in your absence, or upon your leaving the company.

The Company monitors Internet usage (including websites accessed or attempted to be accessed) on a regular basis, and we reserve the right to restrict or deny access or take disciplinary action for violations of company policy. NAL has installed or may install software designed to prevent access through NAL's platform to certain categories of websites. This blocking or filtering technology does not substitute for each employee's duty to ensure that pornographic, racist, or other offensive or inappropriate material is not accessed via NAL's platform (except in the very limited circumstances in which there is a demonstrable business reason for access of this content, subject to your supervisor's approval.) In addition, subject to applicable law, NAL has installed or may install technology (such as automated monitoring tools) to search for words or patterns that may indicate abuse, such as the unsecured or unauthorized sending of sensitive personal information (including social security numbers, bank account numbers, and credit card numbers) or intellectual property, in which case, the transmission of that data may be blocked and we may take disciplinary action as appropriate.

Internal Investigations into possible violations of NAL policies or the law may be conducted by appropriate company personnel, such as the IT Security Department, the Human Resources Department, or other authorized group or we may hire an authorized third party to conduct investigations. All employees are required to fully cooperate with and assist any investigation when requested to do so.

We also may determine, if consistent with business purposes, to disclose gathered information to a concerned party, inside or outside the company. NAL reserves the right to report any activity that it reasonably believes to be illegal to the proper authorities.

Social Networking and the Use of Social Media Applications

It may be called social networking, but if you are using it while representing NAL, you should maintain a sense of professionalism. Please refer to our social media/blog policy (Media Relations, Attachment 7). As an employee, you are NAL's brand ambassador – even on the Internet.

The business use of social media applications, including the use of blogs, wikis, and discussion boards, is intended to enhance the NAL brand and/or employee productivity through effective file sharing, exchange of business-related information, and online publishing and discussion. Remember, though, that you must obtain the permission of the Corporate HR General Manager or any other executive (VP or above) who has the authority to approve it, to engage in social networking on behalf of NAL Americas. NAL policy requires that all employees inform the Corporate Communications Department manager or any other executive (VP or above) who has the appropriate approval authority, in advance and obtain written approval before disseminating any information about NAL in any form through the mass media, which includes blogs, wikis and other social media.

While many of our employees are engaged in social media personally and professionally, it is important that employees have a clear understanding of their role as brand advocates in this medium. This ensures both that we maintain a consistent voice across the company and that we abide by legal guidelines.

What We Expect

- Comply with NAL's social media/blog policy, IT Security Policy and Standards, and other laws and policies related to information security and privacy.
- Obtain written permission from the Corporate General Manager of Human Resources or other executive (VP or above) with approval authority before you disseminate any information through social media on behalf of NAL.
- Don't provide false or misleading information about NAL or its competitors, whether through affirmative statements or by omission. If a comment is made on behalf of NAL, the obligation not to be misleading generally will require disclosure of the interest or affiliation of the person providing information about NAL or its competitors (i.e., disclosure of your affiliation with NAL). The Corporate HR Department will advise you about what may be required in particular circumstances. If you choose to comment in your individual capacity on any aspect of NAL's business, you must clearly indicate that the views expressed are your own and you must not disclose any confidential or proprietary NAL information.
- Use social networking for business-related purposes only in a way that adds value to NAL's business.
- Ask your manager if you have any questions about what is appropriate to include in a blog, wiki, discussion board, virtual world, or other social media platform.
- Remember that there are always consequences to what you publish. Operate on the assumption that all actions, communications and data can be seen, heard, and recorded by anyone and everyone. Be mindful that all of your actions on public social media sites will be public and may be visible for a long time.

What Not to Do When You're Online

- Don't respond externally to information on any aspect of NAL business without first reviewing the situation through the appropriate channels, including the Corporate

General Manager of Human Resources, even if you are trying to help NAL out by correcting what you believe is false information.

- Don't disclose company information that could be considered confidential, secret, proprietary, or intellectual property. Providing any company-related information to online and/or more traditional media like newspapers, magazines, and broadcast is not appropriate unless it has been approved and specifically authorized by Corporate General Manager of Human Resources.
- Don't post material that could be considered defamatory, obscene, profane, libelous, harassing, abusive, hateful, or disparaging, threatening, or embarrassing. This includes comments about NAL and NAL employees, partners, competitors, customers, and consumers.
- Don't discuss pending legal or regulatory matters.
- Don't use the company logo, graphics, trademarks, trade names, corporate-owned slogans or any other company material externally unless:
 - You obtain permission in advance to do so, and have met all requirements of the NAL Brand Management Rules; and
 - The inclusion of the content does not violate the privacy rights, publicity rights, copyright or any other rights of any person

Mobile Phones and Other Mobile Devices

NAL may issue you a cell phone or other mobile communication equipment, or you may use your own mobile device for business purposes. Either way, using a cell phone or mobile device for business purposes also carries responsibilities.

During work hours, you should limit personal conversations and personal usage of the phone/device to essential personal business or emergencies and maintain a professional tone at all times.

Most states have laws regulating the use of mobile communication devices for drivers. Make sure you follow all federal, state and local laws, including when you are conducting company business while driving any vehicle or if you are driving a company car. If state or local laws are more restrictive than federal laws, follow the state or local laws.

Most cell phones have a camera feature. Make sure your use of a camera in the workplace doesn't violate any trade secret, confidentiality, or harassment policies or laws. Your department may have additional guidelines regarding the work-related use of your mobile device and/or the use of personal cellular phones at work. If you aren't sure about additional rules, you should ask your manager.

Some Definitions

Here are some definitions of terms that may be helpful:

A **blog** refers to a public web site where users post informal journals of their thoughts, comments, and philosophies (thereby "blogging"). Blogs are updated frequently and reflect the views of the blog creator and of others who may comment.

Confidential Information is information that is less sensitive than Secret Information (defined below), but is still non-public and intended for use only by a limited group of personnel within NAL. Although its unauthorized disclosure is unlikely to have material impact on NAL overall, it is likely to have significant impact on individual business units. Examples of Confidential Information include:

- Business plans, production and inventory information, marketing plans, etc.
- New product information, such as release dates, selling prices, etc. that has not yet been made public
- Information on organizational changes prior to disclosure to employees
- Business unit-level accounting and financial information, including financial statements and forecasts
- Confidential Personal Information, such as names, addresses, phone numbers, email addresses, employee salaries, etc.

Internal Use Only Information is non-public information that is widely disseminated within NAL. All personnel may access this kind of information without limitation, but must not disclose or disseminate it to any third party outside NAL except when necessary for business purposes and as allowed or required by law or legal process. Examples of Internal Use Only information include: internal newsletters, work policies, employee directory lists, etc.

Podcast or Video podcast (sometimes shortened to vidcast or vodcast) is a term used for the online delivery of video on demand.

Proprietary information of NAL is non-public information that is the property of NAL. Such information includes:

- Lists or other identifications of customers or prospective customers of the company (and key individuals employed or engaged by such customers or prospective customers), the nature and type of services rendered to customers (or proposed to be rendered to prospective customers), fees charged or to be charged
- Organizational structure diagrams, business plans, financial results or forecasts, other than information previously publicly released by NAL
- Design, engineering and manufacturing know-how and processes
- Business and product plans with outside vendors
- Business, financial, technical, marketing, and service plans associated with NAL products
- Relations with employees, including but not limited to, employees' salaries, job classifications, and skill levels
- Secret Information is the most sensitive information that is intended strictly for use within a limited group of personnel within NAL. This information is considered to be of significant value to NAL and if inappropriately disclosed, could severely damage NAL Group's business interests and professional reputation, seriously undermine customer confidence, lead to financial loss, and/or help the competition. Examples of Secret Information include:
 - Significant corporate decisions that have not been made public, such as important
 - organizational changes and information on the development or release of important new products or services
 - Inventions that have not yet been published/announced
 - Consolidated or key product category business results and forecasts, that have not yet been made public
 - Secret Personal Information, such as social security numbers, credit card numbers, driver's license numbers, bank account numbers, etc.

Social Media refers to collaboration and knowledge-sharing applications used to network and exchange business and personal information through user-generated web content, video and audio, online publishing and discussion, blogs, wikis, vlogs, podcasts, file and photo sharing, discussion boards, virtual worlds, and other communication and exchange methods.

NAL refers to North American Lighting, (NAL US Inc.) and its ultimate parent Koito Manufacturing Corporation and any affiliates or subsidiaries.

Trade Secrets are inventions or information that are kept hidden from the public by the inventor.

Virtual worlds are public, software-based, open societies in which having a dialogue is similar to having a discussion or meeting in a public place, such as a hotel lobby or an airport.

Vlog, Video blogging, or vlogging is a form of blogging for which the medium usually combines embedded video or a video link with supporting text, images, and other data for automatic aggregation and playback on mobile devices and personal computers.

Attachment 7

NAL Media Relations Policy

Reporters for newspapers, magazines, radio, television, and the internet may from time to time report stories about NAL. The success of our brand, our rapid and continuous growth, the increasing diversity of our operations, and constant changes in the economic, social, and political context in which we do business, all serve to increase press interest in our company.

Contact by the Media: It is NAL policy that all employees must inform their group senior executive (VP and above), or the Corporate GM of Human Resources in advance and obtain approval before disseminating any information about NAL in written or verbal form through the mass media. Comments to the press may be made only by designated spokespeople. Refer press inquiries to Corporate Human Resources.

Most of the time reporters contact Communications or Public Affairs departments. Occasionally, however, a reporter may contact an employee asking for information about NAL. Any information provided could well be interpreted as an official NAL response and published as such. Therefore, it is vital that comments to the press be made only by designated spokespeople, with the participation of Corporate Human Resources.

If you are contacted by a reporter, please refer the call to Corporate Human Resources. Do not attempt to answer questions or speculate about the subject of the reporter's inquiry. Limit your contact to finding out the reporter's name, affiliation, and telephone number, plus some indication of what kind of information he or she is interested in. Corporate HR and any appropriate members of senior management will assess the request in the context of overall business direction, consult with senior management, and determine how it should be addressed.

General Guidelines: If you are given authorization to speak to the press in conjunction with Corporate Human Resources:

- Do not comment on NAL business plans until decisions have been made and cleared for public disclosure.
- Do not make statements about NAL that are outside the bounds of your particular business area.
- Do not disclose the travel plans of senior executives, since this could lead to speculation regarding NAL business plans.

Articles, papers, and speeches must be cleared by Corporate Human Resources in consultation with the legal counsel.

Clearance of Articles, Papers, and Speeches: Either as part of your job requirements or on your own, you may author or co-author articles or papers or deliver speeches on subjects related to NAL's products, operations, or interests. These must be cleared by your department head, senior management, and Corporate HR. You cannot be identified as an NAL employee in this regard without prior clearance from senior management and Corporate HR.

Speaking Out: When you speak out on public issues as a concerned citizen, make it clear that you are doing so as an individual. Do not allow anyone to believe that you are speaking or acting on NAL's behalf.

This Media Relations policy, applies to blogs, wikis and other forms of social media in addition to more traditional forms of media communications. All NAL personnel must inform the Corporate HR Department in advance and obtain approval from senior management (VP or above) with approval authority before disseminating any information about NAL in any form through mass media, including blogs, wikis, and other social media in order to ensure that all communications are appropriate and accurate, as required by this Code of Conduct. If a comment is made on behalf of NAL, the obligation not to be misleading generally will require the disclosure of the interest or affiliation of the person providing information about NAL or its competitors. The Corporate HR Department will advise you about what may be required in a particular circumstance. In addition, if you are using the Internet, either at home or at work, your Internet address or the equipment that you use may automatically identify you as an NAL employee. Therefore, please refrain from transmitting information that could be construed as an NAL position on business matters without proper authorization. If you choose to comment in your individual capacity on any aspect of NAL's business with in these guidelines, you must clearly indicate that the views expressed are your own.