



# CODE OF CONDUCT

SYSTEM-ON-CHIP TECHNOLOGIES INC.

REVISION DECEMBER 2024

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## SOC CORE VALUES

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### Solution-Driven

- We prioritize understanding the needs of our clients, tailoring our strategies and innovations to provide clear, impactful solutions.

### Ownership

- We take ownership of our work, standing by our commitments and delivering on our promises with integrity and transparency.
- We hold ourselves and each other responsible for achieving the highest standards, ensuring that every action reflects our dedication to excellence.
- We are committed to taking responsibility for our decisions and outcomes, fostering a culture of trust, reliability, and continuous improvement.

### Collaboration

- We embrace a collaborative approach with our team, customers, and suppliers, where every voice is valued as we work together to achieve meaningful outcomes.

### Integrity

- We uphold the highest ethical standards in everything we do, ensuring honesty, transparency, and accountability in all our actions.
- We build trust through consistent and ethical behavior, treating everyone with fairness, respect, and sincerity.

### New Horizons

- We are constantly expanding our vision, exploring new possibilities that drive the future of our industry.
- We embrace challenges as opportunities.

### Commitment to Excellence

- We are dedicated to delivering the highest quality in everything we do, holding ourselves to rigorous standards and continuous improvement.

## ENVIRONMENTAL, SOCIAL, AND GOVERNANCE

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### Environment, Health, and Safety

At SOC, our values drive each of us, as both individuals and team members, to prioritize the safety, health, and well-being of our employees and the communities in which we operate. SOC's Environmental, Health, and Safety (EHS) Policy reflects this commitment, integrating these values into our EHS Standards. These standards apply company-wide and set clear expectations for management and employees at SOC. By following these standards, we ensure compliance with SOC's EHS policies and applicable laws, continually striving to exceed compliance standards.

Employees are encouraged to make decisions that reflect the highest commitment to safety, health, and well-being for themselves, their colleagues, and all others affected by SOC's operations. Each employee is expected to become familiar with the safety, health, environmental, and well-being requirements relevant to their role and to contribute actively to SOC's ongoing efforts to enhance EHS performance across operations and products.

SOC's goal is to create a workplace free from injuries and illnesses, benefiting employees, contractors, customers, and the public. In alignment with this commitment, employees should perform their work in a manner that safeguards their own safety and that of others. Compliance with safety, health, and well-being guidelines and procedures is essential. Each employee holds responsibility for maintaining a safe work environment by addressing unsafe conditions and encouraging safe practices. If an employee encounters an issue they cannot resolve, they are expected to report it immediately to management.

### Human Rights

At SOC Technologies, we are committed to upholding and respecting the fundamental human rights of all individuals impacted by our business operations. We believe in the dignity, respect, and fair treatment of all people, including our employees, partners, clients, and communities. We align our actions with the principles outlined in the SOC Global Human Rights Policy, which underscores our dedication to protecting and advancing human rights in all areas of our business. We encourage transparency and accountability, actively working to promote ethical practices within our company and expect the same standards from all our business partners.

## WORK ENVIRONMENT PRINCIPLES

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### Diversity, Equity, and Inclusion

Aligned with our core values, SOC strives to cultivate a diverse and inclusive environment that welcomes varied perspectives, fosters innovation, and drives meaningful solutions and business success through integrity and collaboration with all of our stakeholders.

SOC recognizes that success lies in initiative and skill regardless of age, ancestry, color, marital status, medical condition, mental or physical disability, national origin, ethnicity, race, religion, political and/or third-party affiliation, sex, pregnancy, sexual orientation, gender identity. Any employment-related decisions are solely based on meeting the job requirements and one's skills.

SOC is dedicated to providing competitive wages that support employees' financial security and adheres strictly to the Employment Standards Act, 2000 (ESA) and all relevant labor regulations. Compensation rates are set in alignment with ESA standards, market conditions, and individual performance, with working hours structured to meet Act guidelines.

### Intolerance to Harassment and Discrimination

SOC is dedicated to fostering a safe and respectful workplace where all employees have equal opportunities to contribute to the company's success. We do not tolerate harassment or discrimination of any kind and comply with all applicable laws and ordinances that prohibit harassment and discrimination in employment. We ensure to keep our employees informed on the scope of these topics and their boundaries as well as encourage any instances to be immediately reported to management. We will take appropriate steps to investigate such issues.

### Committed to a Safe Workplace

At SOC Technologies, we are dedicated to maintaining a safe and healthy work environment where everyone feels protected, valued, and empowered to perform their best. Our commitment to workplace safety goes beyond regulatory compliance, focusing on proactive measures to identify and mitigate risks, foster well-being, and promote respect among all employees. We uphold rigorous safety standards and foster open communication, ensuring that any concerns can be reported and promptly addressed with confidence. Every member of our team shares the responsibility to contribute to a culture of safety and mutual respect, reinforcing SOC's dedication to a secure and supportive workplace for all.

## COMPANY PROPERTY & THIRD-PARTY PROPERTY

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### Protect Confidential Information

It is vital that all assets of SOC Technologies, including confidential and proprietary information, are safeguarded and not disclosed to unauthorized parties. During your employment, you may have access to sensitive company information, which includes any non-public details about SOC's operations. This information covers a wide range, from technology and product plans to financial data, third-party or customer confidential information, and certain employee personnel details. Always obtain the appropriate approvals before disclosing any confidential information, and never use it for personal benefit. Sharing or forwarding SOC confidential information outside of the company is strictly prohibited unless an approved, fully executed non-disclosure agreement is in place. SOC is fully committed to safeguarding the company's confidential information, but also that of our customers and business partners. Within SOC, confidential information is shared strictly on a need-to-know basis, accessible only to team members whose roles require it and only with management authorization.

### Protect Company Intellectual Property

Our intellectual property is a critical part of SOC Technologies' value. Intellectual property at SOC covers a wide range of assets, both formal and conceptual. It includes registered and pending assets such as patents, trademarks, and source code across all formats. Additionally, it includes ideas and concepts—along with their actual or potential outcomes.

All stakeholders of the company hold the responsibility of protecting our intellectual property and uphold intellectual property rights of our customers and business partners. It is prohibited to copy, reproduce, or transmit protected material, such as writing, photographs, or software unless you have authorization or a license.

### Protect Company Tangible Assets

All employees are responsible for protecting SOC Technologies' tangible assets. This includes but is not limited to facilities, equipment, materials, tools, office resources. Physical company assets must be used with care and strictly for business purposes and remains the employees' responsibility to protect them from loss, damage or misuse.

### Privacy

SOC is dedicated to safeguarding the privacy of both employees and external parties. It is your responsibility to adhere to relevant data protection practices when handling personal information, whether related to employees or provided by third parties. This is in accordance with SOC's Privacy Policy, which outlines the management of personal data. The company acknowledges and respects the privacy of employee information, ensuring that personnel files and other sensitive records remain confidential.

## ACCOUNTING

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### Business, Financial, and Accounting Practices

We uphold transparency, accuracy, and honesty in all financial records, transactions, and reporting activities. All designated employees are responsible for maintaining accurate documentation, avoiding misrepresentation, and ensuring compliance with applicable laws, regulations, and standards. Transactions should never be hidden, altered or falsified. Accurate financial statements shall be prepared by qualified personnel and shall be filed in a timely manner.

## ETHICAL BUSINESS PRACTICES

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### Anti-Corruption Policy

We are committed to conducting business with the highest ethical standards and adhere to Canada's domestic bribery and anti-corruption laws, as well as the *Corruption of Foreign Public Officials Act* (CFPOA) which governs foreign bribery. In accordance, we do not offer or accept any loan, reward, advantage or benefit of any kind to public officials for co-operation, assistance, exercise of influence or an act or omission in connection with any government business. SOC personnel as well as third parties who perform work on SOC's behalf are subject to this prohibition and its legal penalties.

### Gift and Hospitality Policy

Giving or receiving gifts, meals, entertainment, and travel (GMET) should be exercised with caution to avoid potential or actual conflict of interest. While SOC may permit employees to accept or offer unsolicited gifts or gratuities from external parties to support genuine business relationships, such actions need to be evaluated before accepting or offering. All GMET must be:

- For a legitimate business purpose
- Within an appropriate business setting
- The purpose is not to receive unfair business advantages
- Conforms with generally accepted business practices, legal and ethical standards
- Was not solicited or requested
- Accurately recorded