

Guideline #: G-17**Subject: Business Code of Ethics****Scope: All employees of Altek**

Altek Electronics, Inc., has an excellent reputation for conducting all of our business according to the highest principles of business ethics. We are committed to conducting our business activities with honesty, and in full compliance with the laws and regulations of the states and countries in which we do business. We also believe in treating our employees with the same principles.

Guideline

The Business Code of Ethics was prepared to provide our employees, customers, suppliers, and the general public, with a formal statement of Altek's commitment to the standards and rules of ethical business conduct. All employees are expected to review this guideline, and in so doing, agree to comply with its principles.

This guideline should be considered the basis on which each employee conducts business on behalf of Altek, and is the cornerstone of Altek's ethical business practices.

Use of Altek Funds and Assets

Altek assets are to be used only for valid business purposes. Altek assets include, but are not limited to our physical building, equipment, inventory, company funds, technologies, concepts, business strategies and plans, financial data, etc. These assets may not be improperly used to provide personal gain for employees or others. Employees may not transfer any of the assets to other people, except in the ordinary course of business. On occasion, some assets of the company no longer needed in the business may be sold or donated to employees with approval by Sr. Management.

Confidential Information

As part of your job, you may have access to confidential information about Altek, its customers, suppliers, and/or competitors. Until material information has been made public, this information is not to be disclosed to coworkers who do not have a business need-to-know, nor to non-employees (including former employees) for any reason except in accordance with Altek's Proprietary Information, Confidentiality, & Non Piracy Agreement.

Employees may not use confidential information obtained on the job for personal financial gain through the trading of securities or other personal financial transactions. "Confidential information" includes information or data on products, business strategies, company manuals, material, processes, systems, procedures, etc., as well as all financial data.

Any questions in regards to the confidential nature of information should be directed to a member of the Sr. Management team.

Conflicts of Interest

Each employee has a responsibility at all times to promote Altek's best interests. This is an obligation to Altek's clients/customers, employees, and all others concerned with, or dependent upon, the welfare and progress of Altek.

A conflict of interest occurs when an employee's judgment in acting for Altek is adversely affected. Examples of conflicts of interest include but are not limited to:

- Accepting gratuities from other companies or individuals who do business with Altek or seek to do business with it, with the exception of an item that is a novelty such as a hat, mug, pen, etc., with a value of \$20.00 or less, or a meal conducted during the course of business with a value of \$25.00 or less. When in doubt, split the check and Altek will reimburse for the meal of the employee.
- Rendering services to competitors.
- Using or permitting others to use Altek documents, equipment, confidential information or trade secrets.
- Benefiting personally from any purchases or sales by Altek.

If you are uncertain as to whether you may have a conflict of interest, you should consult with your Supervisor, HR, or Sr. Management. If you have a conflict of interest, or are engaged in a transaction or relationship that could reasonably be expected to give rise to such a conflict, you must promptly report the conflict of interest to either your Supervisor, HR, or Sr. Management.

Members of Sr. Management and/or Company Owners, may not engage in any activity giving rise to an actual or potential conflict of interest without the prior approval of all Company Owners.

Compliance with Laws

Altek's business must be conducted in compliance with all applicable laws, rules and regulations at all federal, state and local levels of government in the United States and at all levels of government in any non-U.S. jurisdiction in which we do business. In some cases, the interpretation of laws, rules and regulations may be difficult, but we have access to legal advice and will furnish such advice as necessary to enable you to comply with this policy.

Dealing With Suppliers and Customers

We obtain and keep our business because of the quality and value of our products and services, and the respect and confidence we instill in our customers. Conducting business with suppliers and customers can pose ethical or even legal problems, especially in cross-border transactions where local laws and practices may be different from those with which we are familiar. The following guidelines are intended to help all employees to make the "right" decision in potentially difficult situations:

- Kickbacks and Rebates
 - Purchases or sales of goods and services must not lead to employees or their families receiving personal kickbacks or rebates. "Kickbacks or rebates" can take many forms and are not limited to direct cash payments or credits. In general, if the employee stands to gain personally through the transaction, it is prohibited. Such practices are not only unethical, but in many cases, are illegal.
 - Air travel miles and other travel award programs attributed to Employee business travel are an acceptable personal reward for the inconvenience of travel, however, employees are not to arrange travel with the purpose of increasing travel award program benefit(s).

- Reciprocity
 - In many instances, Altek purchases goods or services from a supplier who also buys goods or services from us. This practice is normal and acceptable, but any form of pressure for reciprocity with that supplier is not. Suppliers must not be asked to buy our products or services in order to become or continue to be a supplier to Altek.
- Gifts or Gratuities
 - Employees or any member of an employee's immediate family may not accept gifts of money under any circumstances, nor may they solicit non-monetary gifts, gratuities, or any other personal benefit or favor of any kind from suppliers or customers.
 - Employees and members of their family may accept unsolicited, non-monetary gifts from a business firm or individual doing or seeking to do business with Altek only if:
 1. The gift is of nominal value, \$20.00 or less.
 2. The gift is primarily of an advertising or promotional nature and less than \$20.00.
 3. Gifts of more than nominal value may be accepted if protocol, courtesy or other special circumstances exist, as sometimes happens with international transactions. However, all such gifts must be reported to your Supervisor, HR, or Sr. Management for approval.
- Entertainment
 - From time to time, employees may offer or accept entertainment, but only if the entertainment is reasonable, occurs infrequently, and does not involve lavish expenditures. Offering or accepting entertainment, that is not a reasonable adjunct to a business relationship, but is primarily intended to gain favor or influence, should be avoided.
- Payments to Government Employees
 - Payments of money, gifts, services, entertainment or anything of value may not be offered or made available, directly or indirectly, to any government official.
- Other Improper Payments
 - Payments or offer of benefit of any kind other than those included in standard marketing policies of Altek may not be made to customers or prospective customers as an inducement for them to buy our products.

Books and Records

- Falsification of Records
 - No fraudulent, false or artificial entries shall be made in any of the books or records of Altek nor in any public record for any reason, nor should permanent entries in the Altek's records be altered in any way.
 - No payment or receipt on behalf of Altek may be approved or made with the intention or understanding that any part of the payment or receipt is to be used for a purpose other than that described in the documents supporting the transaction. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on corporate books, are strictly prohibited. (Reserves for contingencies accounted for on the books are not considered slush funds.)

- Retention of Records
 - Disposal or destruction of Altek's records and files is not discretionary with any employee, including the originator of such records. Legal and regulatory practice requires the retention of certain records for various periods of time. In addition, when litigation or a government investigation or audit is pending or imminent, relevant records must not be destroyed until the matter is closed. Destruction of records to avoid disclosure in a legal proceeding may constitute a criminal offense.
- Disclosures in Reports and Documents
 - It is important that you provide your constituents with information that is accurate, complete, objective, relevant, timely and understandable. In particular, if you are Altek's Chief Executive Officer, Director of Finance, Accountant or a person performing similar functions, you must do your best to ensure that reports and documents filed with or submitted to any banking or taxing authority, or otherwise publicly or privately communicated by the Company, contain full, fair, accurate, timely and understandable disclosure. If any employee becomes aware that any information contained in such reports or publicly communicated by Altek is materially false or misleading or omits material information, you must promptly disclose that fact to either the Director of Finance, Chief Executive Officer, or any Company Owner. Please remember Altek has an Open Door policy and an employee should never feel apprehensive about discussing such matters with any member of the management team.

Competitive Practices

- Communications With Competitors
 - It is not illegal and may be appropriate for representatives of Altek and its competitors to meet and talk from time to time. In such conversations, you should scrupulously avoid comment on such topics as pricing, production levels, marketing methods, inventories, product development, sales territories and goals, non-public market studies, and any proprietary or confidential information prior to discussing with Sr. Management what will be shared and with whom. You should not render any services to competitors unless they have been authorized by Sr. Management. Any Altek documents, equipment, confidential information or trade secrets should not be shared without written authorization from Company Ownership. Discussions regarding customers must be limited to the exchange of credit information (credit worthiness). If your job at Altek brings you into contact with customers, competitors, or suppliers on a regular basis, you should be familiar with any antitrust issues that affect Altek and consult with Altek's Sr. Management whenever questions arise that may involve antitrust implications.
- Information About Competitors
 - As a business that competes in the marketplace, we seek economic knowledge about our competitors. However, we will not engage in illegal or improper acts to acquire a competitor's trade secrets, customer lists, and information about company facilities, technical developments or operations. In addition, we will not hire a competitor's employees for the purpose of obtaining confidential information, or urge competitors'

personnel, customers, or suppliers to disclose confidential information, nor shall we seek such information from competitors' employees subsequently hired by Altek.

- Political Activities and Contributions

- Altek encourages each of its employees to be good citizens and to fully participate in the political process, but employees who participate in partisan political activities must make every effort to ensure that they do not create the impression that they speak or act on behalf of Altek. Employees in the United States are reminded that U.S. law and the statutes of most states prohibit Altek from contributing to political candidates, political parties, or party officials, except through approved methods such as Political Action Committees.

Safety, Health, and Environment

Altek Electronics is committed to providing a safe and healthful work environment for all our employees and others that may work, visit, or enter our facilities. It is our policy to manage and conduct operations and business in a manner that offers maximum protection to each and every employee and any other person that may be affected by our operations and business.

Altek maintains a safety committee that meets on a regular basis to discuss safety issues and promote safety awareness. In addition, Altek employs an open door policy that allows any employee to bring safety concerns forward. Altek will comply with all safety and health regulations established by federal, state, and local agencies. Management and supervisors will set an exemplary example of commitment to safety and health at this company.

Retirement Plan

Altek provides a 401k program to eligible employees (please see specific program policy for eligibility). 401k programs are governed by the United States Department of Labor through the Employee Retirement Income Security Act (ERISA) and must meet the requirements set forth in that act. Any concerns over fraud must immediately be reported to Sr. Management. If you do not feel the concern has been properly or fully addressed it can also be reported to the Employee Benefits Security Administration under the United States Department of Labor.

Implementation

This guideline outlines the way we want to treat others, as well as the way we want to be treated. All employees will receive a copy of this policy and are expected to adhere to it. You are encouraged to consult with your supervisor, HR, or Sr. Management prior to taking any action whenever the proper course of conduct is in doubt. Any failure to adhere to this policy may result in disciplinary action, up to and including discharge.

Employee Responsibility

All Employees are expected to report violations of this policy or any other inappropriate activity in the workplace to any member of management. Management will be responsible for investigating & documenting all findings & conclusions that result from any reported allegations. Confirmed violations will be subject to Altek's Disciplinary Action guidelines.

Failure to report any violations of this policy, failure to cooperate with any investigation of any alleged violation of this policy or the submission of information that is known to be false in response to an investigation of any alleged violation of this policy is, in itself, a violation of this policy.

Retaliation against any employee or other person who in good faith reports suspected violations of this policy is not permitted, and any such reprisal actions will be deemed a violation of this policy.

Management Responsibility

All managers are responsible for ensuring this policy is used to guide the actions of employees. They are also responsible for investigating any alleged violations of the policy.

Sr. Management

The Sr. Management of Altek will ensure that business is conducted in accordance with this policy. The Sr. Management team, upon notification of violations of the policy shall assure that violations will be addressed, that the legal rights of individuals are protected, the Company's legal obligations are fulfilled, and that proper corrective action is taken. Sr. Management will further see that measures are put into place to prevent recurrence of violations.

Waivers of the Policy

Any waiver of the policies set forth herein may be made only by the CEO.

Agreement and Certification

As a condition of employment at Altek all employees must agree to and abide by the Business Code of Ethics, certifying by signing below.

Signature _____ Printed Name _____ Date _____