

MEGAWIDE CONSTRUCTION CORPORATION

CODE OF BUSINESS CONDUCT AND ETHICS

As stated in the Annual Corporate Governance Report (ACGR) for year 2014

Business Conduct and Ethics	Directors	Senior Management	Employees
(a) Conflict of Interest	In its October 1, 2012 meeting, the Audit and Risk Management Committee approved that the company should adopt a Code of Conduct for management. The company will still have to prepare such Code of Conduct.		All employees are required to promptly disclose any financial or personal interest in any transaction involving the Company to ensure that potential conflicts of interest are brought to the attention of the management.
(b) Conduct of Business and Fair Dealings			All employees shall at all times observe propriety and act with fairness and transparency in dealing with business partners (suppliers, subcontractors, banks, and other entities that engage in business with the company).
(c) Receipt of gifts from third parties			The company prohibits the solicitation or acceptance of gifts in any form from any business partner.
(d) Compliance with Laws and Regulations			The company aims to conduct business in accordance with the highest standards of business ethics. To this end, all business dealings should be compliant with all applicable laws and must not in any way compromise the good name and reputation of the company.
(e) Respect for Trade Secrets/Use of Non-public information			All employees shall maintain and safeguard the confidentiality of information relating to the company.

(f) Use of Company Funds, Assets, and Information		All employees shall use company property and resources efficiently, responsibly, and for legitimate business purposes only. They should safeguard company assets from loss, damage, misuse, or theft.
(g) Employment and Labor Laws and Policies		The company has a manual which provides for employee rights, obligations, and policies on employee-related matters, which are consistent with and in accordance with relevant provisions of the Labor Code.
(h) Disciplinary action		Employees who commit a violation of the Code of Conduct shall be subject to disciplinary action (including termination) without prejudice to any civil or criminal proceedings that the company may file for violation of existing law.
(i) Whistle Blower		It is the responsibility of all employees to comply with and report violations or suspected violations of the Code. No employee who, in good faith, reports a violation of the Code shall suffer harassment, retaliation, or adverse employment consequence.
(j) Conflict Resolution		The principle of due process shall be observed in the handling of all cases.