

KOSS CORPORATION SUPPLIER CODE OF CONDUCT

Koss Corporation maintains a reputation for integrity, honesty and acting in good faith in all of its business activities. This reputation has been established over the years by the responsible conduct of every employee of Koss Corporation. It is the policy of Koss Corporation to comply with all applicable laws and regulations of the countries and regions in which we operate and to conduct our business activities in an honest and ethical manner.

We hold our suppliers to these same standards and require suppliers to institute a management system designed to ensure compliance with this code throughout their supply chain. Suppliers to Koss Corporation must report to the Vice President of Operations at Koss Corporation or another officer of the company any knowledge or reasonable suspicion of violations of any laws, rules or regulations, or any violations of this Code.

The Koss Corporation Supplier Code of Conduct captures the ethical principles that we expect to be followed by all suppliers to Koss Corporation. Koss Corporation expects its suppliers to uphold the policies of Koss Corporation including compliance with all applicable laws, respect for human rights, environmental conservation, and the safety of products and services.

A. Conflicts of Interest

Koss Corporation requires that conflicts of interest are avoided. Suppliers should not engage in any act that might result in a conflict of interest between Koss Corporation and any other party. Koss Corporation requires disclosure of related-party transactions and conflicts of interest, and seeks to avoid such transactions as well as the appearance of conflicts, where practicable.

B. Corporate Opportunities

This Code prohibits the supplier from (i) taking personally, participating or investing in on a personal basis, or diverting to others any business or investment opportunities that the supplier learns about through the use of property, information or position or that are discovered or disclosed in the course of the business with Koss Corporation, and (ii) using property, information or position for personal gain.

C. Protection and Proper Use of Company Assets

Suppliers should protect Koss Corporation's assets and seek to ensure the proper use of Koss Corporation's, and its customers', property, electronic communication systems, information resources, materials, facilities, and equipment. All assets should be used and maintained with reasonable care and respect, guarding against waste and abuse, and assets or property of Koss Corporation should never be borrowed or removed without express permission from Koss Corporation.

D. Confidentiality

Suppliers shall maintain the confidentiality of information entrusted to them by Koss Corporation or its customers, except when disclosure is authorized or legally mandated. Confidential information includes all non-public information that might be of use to competitors, or harmful to the Company or its customers, if disclosed.

E. Fair Dealing

Suppliers should endeavor to deal fairly with Koss Corporation and its customers, suppliers, and employees. None should attempt to take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.

F. Compliance with Laws, Rules and Regulations

Suppliers to Koss Corporation will conduct the business of Koss Corporation in accordance with all applicable laws, rules and regulations, and shall comply with applicable policies and procedures of Koss Corporation, including this code. Suppliers will have a policy to reasonably assure that the tantalum, tin, tungsten and gold in the products they manufacture for Koss Corporation are sourced responsibly, in accordance with Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the “Conflict Minerals Rule”).

G. Prohibition of Corruption and Bribery

Koss Corporation expects that its suppliers will tolerate no form of improper payments or offer any inducement to other business organizations or government agencies for the purpose of obtaining business or other advantages. This prohibition applies to activities such as offering bribes or kickbacks, paying excessive commissions or fees, or providing inappropriate gifts or entertainment in connection with any Koss Corporation business. Suppliers to Koss Corporation will not give payments, gifts or other special consideration having more than nominal value to employees of Koss Corporation; nor will they accept payments, gifts, or special considerations having more than nominal value from any other organization.

H. Respect for the Basic Human Rights of Employees; Protection of the Health and Safety of Employees

Koss Corporation expects its suppliers to respect the basic human rights of employees and protect the health and safety of employees. Employment must be voluntary, and workers shall be free to terminate their employment at any time. Suppliers should: (i) respect the personal dignity, privacy, and rights of each employee; (ii) comply with the maximum number of working hours as specified in applicable laws; (iii) comply with minimum wage requirements as specified in applicable laws; (iv) comply with minimum age requirements as specified in applicable laws; (v) take responsibility for the health and safety of employees; and (vi) control hazards and take the best reasonably possible precautionary measures against accidents. Employees should be treated humanely with disciplinary policies and procedures clearly defined and communicated. Suppliers should be committed to a workforce free of harassment and unlawful discrimination.

I. Environmental Protection

Suppliers should act in accordance with the applicable laws and international standards regarding environmental protection.