

Turtle Beach Corporation

Manufacturer Code of Conduct

Overview

Turtle Beach Corporation and its subsidiaries (“Turtle Beach” or “we”) upholds Environmental, Social, and Governance (“ESG”) standards in its value chain. Accordingly, our manufacturers and their subcontractors (each, a “Manufacturer”) are required to uphold standards set forth in this Manufacturer Code of Conduct (this “Code of Conduct”). Further, we consider ESG matters during the evaluation, onboarding and ongoing monitoring of our Manufacturers and require all our Manufacturers to contractually agree to the requirements herein.

Requirements

Each Manufacturer must comply with all applicable international, national and local laws, rules, and regulations related to ESG matters. Additionally, each Manufacturer must adhere to this Code of Conduct while conducting business with or on behalf of Turtle Beach. We expect each Manufacturer to acknowledge and implement the elements listed in this Code of Conduct in their operations and across their supply chains. Each Manufacturer must inform Turtle Beach if they believe that they cannot meet any of the requirements listed below. Specifically, each Manufacturer is expected to comply with the following:

1.0 Environmental

- 1.1 Environmental Laws, Permits and Reporting. Manufacturer will comply with all environmental and natural resources laws and standards to minimize the environmental impact of the manufacture and supply of the goods (including those related to product content restrictions, chemicals and hazardous materials, wastewater and solid waste, air emissions, environmental permits and reports, pollution prevention and resource reduction and prevention). All required environmental permits, approvals, and registrations shall be obtained, maintained and kept current and associated operational and reporting requirements shall be followed.
- 1.2 Pollution Prevention and Resource Conservation. Manufacturer must seek ways to conserve natural resources and energy, reduce waste and the use of hazardous substances, and minimize adverse impacts on the environment resulting from their operations. Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means.

- 1.3 Waste. Chemicals, waste, and other materials posing a hazard to humans or the environment shall be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal. Manufacturer shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle hazardous and solid waste. Waste data shall be tracked and documented.
- 1.4 Conflict Minerals. Manufacturer will have a policy to reasonably assure that the tantalum, tin, tungsten, and gold in its products does not directly or indirectly finance or benefit armed groups that are perpetrators of serious human rights abuses in the Democratic Republic of the Congo or an adjoining country. Manufacturer will comply, and demonstrate compliance, with the Dodd-Frank Act. “Dodd-Frank Act” means the Dodd-Frank Wall Street Reform and Consumer Protection Act’s provision and corresponding enabling regulations regarding conflict minerals, including regulations passed by the Securities and Exchange Commission and other applicable laws. Whether or not Manufacturer is subject to the Dodd-Frank Act, Manufacturer will:
- 1.4.1 exercise due diligence to identify the source and chain of custody of the materials used in its products;
 - 1.4.2 upon reasonable prior written request by Turtle Beach, provide Turtle Beach with a complete and accurate conflict mineral report detailing the source and chain of custody of conflict minerals for each Product, including all materials, components, and subcomponents used in its products;
 - 1.4.3 make its due diligence measures available to Turtle Beach upon reasonable prior written request;
 - 1.4.4 respond to Turtle Beach’s request for compliance information in a timely manner; and
 - 1.4.5 provide any additional information reasonably requested by Turtle Beach relating to compliance with conflict minerals provisions of the Dodd-Frank Act.
- 1.5 Materials Disposal. Manufacturer will manage and destroy all materials used in the manufacture of the products in accordance with all applicable laws, rules, regulations, and directives, and in an environmentally responsible and secure manner. At Turtle Beach’s prior written request, Manufacturer will provide documentary evidence reasonably acceptable to Turtle Beach that Manufacturer has managed and destroyed materials in accordance with this Code of Conduct.

2.0 Social

- 2.1 Freely Chosen Employment / Modern Slavery. Manufacturer shall conduct its business and perform its obligations under its agreements with Turtle Beach in compliance with all applicable anti-human trafficking, forced labor, migrant labor and Modern Slavery laws and rules. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given in accordance with such worker’s employment contract or terms. Forced, bonded (including debt bondage) or indentured labor, involuntary prison labor, slavery, or trafficking of persons is not permitted. Manufacturer will take reasonable steps to ensure that there is no Modern Slavery in its supply chain. Manufacturer will use commercially reasonable efforts to comply with any anti-Modern Slavery due diligence

process requested by Turtle Beach, including providing requested information to show steps it has taken to ensure there is no Modern Slavery in its business.

- 2.2 Migrant Workers. Manufacturer will notify Turtle Beach if it hires migrant workers to perform services under its agreements. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. Participants shall maintain documentation on all leaving workers. Employers, agents, and sub-agents may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents.
- 2.3 Labor Laws and Standards. Manufacturer will comply with all labor related laws and standards (whether local or national) (including those related to no child or involuntary labor, no discrimination, no harsh or inhumane treatment, minimum wage and working hours laws, freedom of association without interference).
- 2.4 Child Labor. Manufacturer will never use child labor or support practices that inhibit the development of children. Manufacturer shall implement an appropriate mechanism to verify the age of workers. "Child" means any person who is younger than the minimum age required for employment under applicable local laws. Manufacturer will comply with all applicable laws and regulations regarding the employment of minors. Any employment of juveniles older than the legal minimum age but younger than 18 years of age shall not jeopardize their health or safety.
- 2.5 Freedom of Association and Collective Bargaining. In conformance with local laws, Manufacturer must respect the rights of all workers to freely associate or not associate with labor organizations, including unions, of their own choosing, and to bargain or not bargain collectively.
- 2.6 Fair and Equitable Compensation. Compensation paid to workers shall comply with all applicable local laws. Non-exempt workers shall be compensated for overtime at pay rates greater than standard hourly rates. People should be paid equitably for what they do, regardless of their gender, race, or other personal characteristics. Workers shall be paid a wage that allows for a safe and decent standard of living.
- 2.7 Working Hours. Manufacturer will maintain working hours in compliance with all applicable laws and regulations. Manufacturer will not require employees to work more than any limits on regular and overtime hours allowed under applicable law.

- 2.8 Working Conditions: Manufacturer shall comply with all applicable laws, regulations, and guidelines relating to employment, working conditions, occupational health and safety, and environmental compliance. Manufacturer will acquire and maintain membership in good standing with the Electronic Industry Citizenship Coalition (EICC).
- 2.9 Fair Treatment. Consistent with applicable employment and labor laws, Manufacturer will treat each of its employees with dignity and respect and will not threaten workers with or subject them to harsh or inhumane treatment, including sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse.
- 2.10 Discrimination. Manufacturer will not discriminate against any worker in its hiring and employment practices on the basis of race, sexual orientation, gender identity, color, age, gender, national origin, disability, religion or any other legally protected characteristic.
- 2.11 Workplace Safety & Emergency Planning. Manufacturer must provide a healthy and safe work environment and comply with all health and safety laws and standards (including those related to machine safeguarding, industrial hygiene, sanitation and ventilation, fire safety, absence of serious workplace hazards, provision of personal protective equipment, emergency preparedness and response, occupational injury and illness, physically demanding work and dormitory and canteen facilities) for employees, visitors, and others involved in their business activities by meeting, and endeavoring to exceed, international safety standards. Manufacturer must have procedures in place for handling emergencies such as fires. Manufacturer shall provide working facilities with clean water and sanitation.
- 2.12 Human Rights. We expect Manufacturer to respect internationally recognized human rights and to have in place policies and processes to comply with all relevant human rights laws where it operates.

3.0 Governance

- 3.1 Anti-Bribery. Manufacturer will comply with all applicable commercial and public anti-bribery and anti-corruption laws and regulations, including the U.S. Foreign Corrupt Practices Act of 1977 and the UK Bribery Act of 2010, which prohibit corrupt offers of anything of value, either directly or indirectly to anyone, including government officials, to obtain or keep business or to secure any other improper commercial advantage. “Government officials” include any government employee; candidate for public office; and employee of government-owned or government-controlled companies, public international organizations, or political parties. Manufacturer will not make, and will not allow to be made on its behalf, any facilitation payments, which are payments to induce officials to perform routine functions they are otherwise obligated to perform. Manufacturer will not request, receive, agree to receive, accept or retain any improper (e.g. biased, bad faith, unfair, unjustified, unethical, preferential and corrupt) business or commercial advantage nor, offer, promise, or make any payment or transfer anything of value, directly or indirectly to (a) any employee or official of any government (U.S. or foreign), including any civil servant, governmental representative, public sector employee (including employees of

government-owned or government-controlled corporations or instrumentalities or public international organizations), political party, official of a political party, or candidate for public office, or any family member or close associate of such persons, or (b) any intermediary for payment or provision to any of the foregoing. In furtherance of the foregoing, Manufacturer will provide adequate training to its officers, directors, employees, agents, or other representatives on the FCPA, Bribery Act, and other applicable anti-corruption laws and regulations as needed to ensure full compliance with these laws. Manufacturer will use commercially reasonable efforts to comply with any due diligence process requested by Turtle Beach with respect hereto, including providing information reasonably requested by Turtle Beach.

- 3.2 Privacy. Manufacturer shall commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including Turtle Beach. Manufacturer shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.
- 3.3 Intellectual Property. Intellectual property rights shall be respected. Transfer of technology and know-how is to be done in a manner that protects intellectual property rights and information shall be transmitted and safeguarded in accordance with industry standards.
- 3.4 Audit and Inspection Rights. Turtle Beach shall have the right to audit Manufacturer's compliance with the terms hereof (an "Audit"). Turtle Beach may appoint one or more independent auditors (an "Independent Auditor") to conduct or assist with an Audit. Turtle Beach and any Independent Auditor will have the right to perform on-site inspections during normal business hours at Manufacturer's, or its Representative's, premises and facilities, including review of production records related to its products. Manufacturer will provide Turtle Beach's inspectors with reasonable assistance at no additional charge. Additionally, Manufacturer shall allow any counterparties of Turtle Beach who may require social and environmental standards audits to be conducted at manufacturing facilities to conduct inspections of its facilities during normal business hours.
- 3.5 Reporting Violations, Non-Retaliation. Manufacturer is encouraged to have a policy prohibiting unlawful and inappropriate conduct that provides employees, and other representatives of Manufacturer, a way to raise concerns and a process for investigating and resolving incidents. Manufacturer must not tolerate retaliation against any employee who makes a good faith report of abuse, intimidation, discrimination, harassment or any violation of law or of this Code of Conduct, or who assists in the investigation of any report.
- 3.6 Manufacturer Responsibility. Manufacturer shall establish a process to communicate requirements of this Code of Conduct internally and to monitor compliance with this Code of Conduct.
- 3.7 Reporting. Manufacturer must immediately notify Turtle Beach by contacting both Jose Rosado (jose.rosado@turtlebeach.com) and Megan Wynne (megan.wynne@turtlebeach.com), upon learning of any known or suspected improper behavior not in conformance with the terms hereof.