



**Vision, Mission & Values**  
**Code of Business Conduct**



## *Code of Conduct*

### *Table of Contents*

#### *Our Vision and Mission*

#### *Our Shared Values*

#### *Our Code of Conduct*

<b>Title</b>	<b>No.</b>
Ethics and Integrity: Doing What is Right	1
Compliance with Laws and Fair Dealings	2
Environmental, Health and Safety	3
Compliance with Securities Laws	4
Contacts with the Media, the Public or Attorneys	5
Conflicts of Interest	6
Company Information and Company Property	7
Use of Company Property	8
Antitrust Compliance	9
Equal Employment Opportunity and Affirmative Action Policy	10
General Anti-Harassment Policy	11
Accuracy, Retention and Disposal of Records	12
Financial and Accounting Practices	13
Product Quality and Quality Assurance	14
Packages and Labels	15
Intellectual Property Rights	16
Import and Export Controls	17
Political Contributions	18
Lobbying and Legislative Contacts	19
Government Contracting	20
Relationships with Government Officials and Employees	21
Government Investigations	22
Confidential Employee Reports of Fraud and Misconduct	23
Violations of the Code/Disciplinary Action	24



*Code of Conduct*

*Our Vision, Our Mission*

### *Our Vision...*

*Own the Adventure with  
Innovation and Passion!*

### *Our Mission...*

*In the Outdoor Recreational Industry our  
stakeholders will recognize us as:*

The Innovation Leader  
Bringing Excitement and Growth To Our Markets  
A Strong Talented Team with Exceptional Passion

### *Strategic Objectives...*

Continuous Innovation and Brand Equity Building  
Accelerated Profitable Growth in Key Businesses  
Strong Depth of Talent  
Increased Organizational & Operational Excellence  
Focused Customer and Channel Development  
Industry Leading Financial Performance



*Code of Conduct*

*Our Shared Values*

***Our employees are our greatest strength***

*We will:*

- Employ & retain the best people
- Provide an enjoyable work environment
- Ensure fair and consistent treatment of employees

***Be known as a superior organization***

*Because we are:*

- Highly innovative
- Delighting the consumer
- A company of choice to our customers
- Socially responsible

***Foster a winning business philosophy***

*Through:*

- Superior leadership
- Passion for winning
- High ethical standards
- Long-term thinking



## *Code of Conduct*

### *Our Shared Values*

## *Our employees are our greatest strength*

### ***Employ & Retain the Best People***

We believe that the employees of Johnson Outdoors are our most important asset. To that end, we will attract and recruit highly talented individuals. We will provide those individuals with challenging assignments, personal growth, and an ability to advance one's career. Promotions and financial rewards will be based solely on job performance.

#### ***Successful employees will possess the following traits:***

- Pride in the work they produce
- Openness to new ideas
- Respect for fellow employees, customers, and consumers
- Adaptable to changing business conditions
- Personal responsibility for their actions
- Honesty, integrity and trust

### ***Provide an Enjoyable Work Environment***

As our employees will spend a significant amount of time in the workplace, it is incumbent upon all of us to make that time as enjoyable as possible. It is our belief that an enjoyable work environment will lead to more creative, productive, and committed employees.

#### ***To this end, we will:***

- Respect the privacy of others
- Assist our co-workers when possible
- Not take ourselves too seriously
- Have fun, and create a fun environment
- Respect and value the differences that exist in others
- Not engage in rumor or speculation regarding others



*Code of Conduct*

*Our Shared Values*

## *Our employees are our greatest strength*

### *Ensure Fair & Consistent Treatment of Employees*

We will maintain good relations among all our employees, based on a sense of participation and mutual respect.

#### *To this end, we will:*

- Create a climate where employees can freely air their concerns and share their opinions
- Foster open communication between management and employees
- Retain regular employees, to the extent financially possible, as conditions change
- Establish clear standards for performance, assisting those employees whose performance is below an acceptable level, and terminating those employees whose performance remains below company standards despite efforts to help
- Maintain compensation and benefit programs which are fully competitive
- Provide a clean and safe work environment



*Code of Conduct*

*Our Shared Values*

## *Be known as a superior organization*

### *World-Class Innovation*

The Company will constantly strive to out-innovate the competition, bringing to market products with demonstrable points of superiority. By doing so, the company will:

- Maintain strong consumer loyalty and confidence
- Strengthen or create new categories, which, in turn, will...
- Provide adequate returns to both the company and its customers

### *Delight the Consumer*

We will be known among consumers as a premier outdoor recreational products company because we:

- Bring to market products that outperform the competition
- Make the outdoor experience more user-friendly and enjoyable
- Make products which deliver as promised, and are perceived to be of high value



*Code of Conduct*

*Our Shared Values*

## *Be known as a superior organization*

### *“Company of Choice” to Our Customers*

Our customers will view us as a “company of choice”, because we:

- Offer market leading products with strong profit margins
- Continually bring new products and news to the category
- Are easy to work with and deliver on our promises
- Are consistent and fair in our dealings with all customers
- Provide category building insights that allow customers to grow sales and profits

### *Social Responsibility*

We will be known as a good corporate citizen because we:

- Comply with and maintain due regard for the laws, regulations, and traditions of each country where we conduct business
- Encourage our employees to volunteer their services in support of local programs which are aimed at the overall betterment of the community and its people
- Simply strive to be known as an organization of highest regard



*Code of Conduct*

*Our Shared Values*

## *Foster a sound business philosophy*

### ***Superior Leadership***

We will provide superior leadership to our employees and to our initiatives. This translates into:

- Maintaining a clear strategic vision
- Offering challenging assignments
- Creating a fun and stimulating work environment
- Adequately resourcing our top priorities
- Involving those that will be most impacted by decisions that are made

### ***Passion for Winning***

We are committed to maintaining our position of market leadership via:

- Challenging the status quo
- Striving to be first-to-market with major innovations
- Flawless execution
- Thorough knowledge of our consumers, customers, and competitors
- Operating as a cohesive team



*Code of Conduct*

*Our Shared Values*

## *Foster a sound business philosophy*

### ***High Ethical Standards***

We will be known as a company that operates with high standards for ethics and integrity. Central to this, we will:

- Not do anything that could cause embarrassment to the company or its employees
- Maintain the highest advertising standards of integrity and good taste
- Have straightforward and sound financial practices
- Respect the intellectual property of our competitors and vigorously protect our own

### ***Long-Term Thinking***

The company will operate with an approach on the long-term, which will translate into:

- Lasting relationships with our customers
- Trust from our consumers
- Confidence among our employees
- Attractive returns to our shareholders



## *Code of Conduct*      *No.1*

### *Ethics and Integrity: Doing What is Right*

All directors, officers and employees of the Company must act with honesty and integrity in all matters. Nothing is more important than our commitment to integrity and high ethical standards in our dealings - no financial objective, no marketing target, no competitive goal, and no desire to please the boss. We must work together in a manner consistent with our Shared Values.

***Adherence to the Company's Code of Business Conduct means that you must:***

- Read, understand and agree to comply with the new Code.
- Follow applicable laws and regulations wherever you are and in all circumstances.
- Never engage in behavior that could harm the Company or the Company's reputation.
- Report suspected violations of the Code or law by employees, Company agents or contractors, or yourself to:
  - A supervisor
  - The head of your department or business unit
  - Your business unit's Human Resources Department
  - Your corporate Human Resources or Legal Department
- Seek guidance from one of the persons listed above.
- Cooperate with Company investigations into Code matters or possible violations of law.

The Company will not tolerate retaliation or retribution against any employee or director for providing information or assisting in an investigation that the employee or director reasonably believed constituted a violation of the Code or of any law.



*Code of Conduct*      *No.2*

*Compliance with Laws and  
Fair Dealings*

The Company has operations in 25 locations, 16 countries and its products are marketed worldwide. We are responsible for conducting every aspect of our business in full compliance of local laws and regulations in all applicable countries. Failure to obey all applicable laws and regulations violates this Code and may subject both the Company and individuals to criminal or civil liability, as well as disciplinary action by the company.

***Fair Dealings with Others***

We promise to deal fairly with every employee, and expect our employees to deal fairly with the Company's customers, suppliers, competitors and external advisers. The Company's business objectives must never be accomplished through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice.



*Code of Conduct*      *No.3*

*Environmental, Health  
and Safety*

The Company is committed to ensuring that our workplaces, facilities and products are safe, high quality and enjoyable. The Company expects employees to conduct operations and produce products with full adherence to our commitment to the environment, and the health, safety, and well-being of our employees, customers and the communities we share.

That commitment means complying with regulatory and legal requirements in the U.S. and overseas; reporting unsafe working conditions; using resources efficiently; recycling as appropriate; handling any hazardous materials properly; and, handling and disposing of all materials and waste according to applicable laws and Company policies. Maintaining secure operations and facilities safeguards the Company's employees, our property, our customers and the communities we serve.



The Company discloses information regarding its business activities and operations to the public on a regular basis. If you are aware of material information regarding the Company which has not yet been disclosed to the public (e.g., facts which may affect the market price for the Company's securities and investors' decisions to trade therein), you must keep that information in strictest confidence until public disclosure has occurred. You must also refrain from buying or selling or influencing the decisions of others to buy or sell Company securities until such information has been publicly disclosed by the Company, and the appropriate time has elapsed to allow investors to react to the information. You are also required to comply with the Company's *Insider Trading Policy* that applies to all employees and directors; a copy of which may be obtained from the Company's Chief Financial Officer.

You should also never trade based on nonpublic information or "tips" relating to the securities of the Company's competitors and business associates. It is a violation of this Code, and of applicable securities laws, for any employee or director to buy or sell securities in another company based on material non-public information obtained from the Company about the other company. Contact the Vice President - Business Development and Legal Affairs if you have questions about this policy.



*Code of Conduct*      *No.5*

*Contacts with the Media,  
the Public or Attorneys*

Press releases and contact with news media, securities analysts or investment bankers with respect to Company-related matters must be made only through or at the direction of the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, or Director of Corporate Communication of the Company. If you are contacted by the media you should notify the Director of Corporate Communication. If an attorney or other third party, whether on behalf of a person, another company or the government, contacts an employee regarding the Company, the employee should refer him or her to the Vice President - Business Development and Legal Affairs. An employee should never answer questions or supply documents to the media, outside attorneys, or securities analysts, etc., without the prior approval of the Vice President - Business Development and Legal Affairs, who shall obtain any other required approvals.

If an employee receives a summons, legal complaint, subpoena, or other similar legal document concerning the Company, the employee should immediately consult with the Vice President - Business Development and Legal Affairs in order to ensure that the Company responds appropriately.



Employees and directors owe a duty of loyalty to the Company and the Company's business interests. Employees and directors are prohibited from engaging in business opportunities in which the Company may be interested for their personal benefit or gain. Employees and directors should never: (i) take personal advantage of any business opportunity that typically would be pursued by, or would be of interest to, the Company; (ii) take personal advantage of any other business opportunity that the Company may want to take advantage of if the opportunity is discovered using Company property, business contacts or information, or that the employee or director becomes aware of because of his or her relationship with the Company; or, (iii) compete with or otherwise disadvantage the Company.

Employees may participate in outside activities that do not create an actual or apparent conflict with the Company's interests. Potential or suspected conflicts of interest must be disclosed to the \*Responsible Manager for appropriate determination and handling.

\*Responsible Manager refers to your supervisor.



***Examples of conflicts of interest include, but are not limited to:***

- Giving Company business or prospective business to another company because a family member or personal friend works at that company.
- Outside activities that could influence an employee's on-the-job ability to make objective decisions that are in the Company's best interests.
- Hiring or having a reporting relationship with a relative.
- Serving as an officer, director, employee, agent, consultant, creditor, owner or investor in the business of or for a direct competitor, customer or supplier of the Company.
- Accepting expensive gifts, entertainment, favors or other gratuities from persons doing business or seeking to do business with the Company (gratuities of a value of less than \$200, if consistent with local business custom and practice, are permissible). It is permissible for employees and directors to accept or provide normal and customary business entertainment, consistent with the Company's travel and expense reimbursement policy. If you have questions or concerns about any business entertainment or activity contact your supervisor or the Chief Operating Officer, as appropriate.
- Acceptance of cash from vendors, consultants or third parties for any reason is prohibited without express Company permission.



Company information and property are highly valuable assets. Company assets include all proprietary information in any format - written, electronic, visual or oral - that is not generally available to or known by the public. It may include information that the Company develops, purchases or licenses, and information the Company receives from others. Employees are responsible for safeguarding Company information (and information provided to the Company by another person or company) from theft or misuse.

***Employees should never directly or indirectly:***

- Disclose any Company information to others, including other employees, unless they have a legitimate 'need to know' in order to perform their jobs and, if they are not employees of the Company, have agreed to maintain its confidentiality.
- Use Company information for any purpose other than its intended use.
- Copy any documents containing Company information, or remove any documents or other records or copies from the work area, except as required to perform their jobs properly.
- Dispose of Company information inappropriately.

You should contact the Vice President - Business Development and Legal Affairs before agreeing to disclose Company information, including product designs, research, financial data, or other information that is available to you as a result of your employment or relationship with the Company.



Use of Company property, services, or resources for personal benefit is prohibited. All uses of Company property must be for valid business purposes and, except as described below, exclusively for the Company's benefit. Misappropriation or diversion of Company property, funds and resources is prohibited and subject to disciplinary action. Company property includes:

- physical plants
- computers
- inventory
- office supplies
- concepts
- product development strategies
- business strategies
- customer lists
- financial data
- product pricing
- product cost data
- equipment
- software
- corporate funds
- technologies
- intellectual property
- product development project
- business plans
- personnel data
- marketing and sales plans
- Company organization charts
- Company phone directories

...and all proprietary information about the Company's business and employees.

The Company's information systems, on which our businesses and functions rely to advance the Company's interests includes communications systems, magnetic media, e-mail, voicemail, and Intranet, Extranet and Internet access systems. Disruptions to the services are detrimental to the Company's business. These systems are the Company's property and generally must be used only for business activities. Incidental personal use is permissible if it does not consume more than a trivial amount of resources, does not interfere with productivity, does not preempt any business activity, and is otherwise appropriate, reasonable, and consistent with the Company's business values and this Code. The Company reserves the right at any time to access, read, monitor, inspect and disclose the contents of, postings to, and downloads from, all of the Company's information systems, subject to the requirements of applicable local laws.



*Code of Conduct*      *No.8*

*Use of Company Property*

No one may use the Company's information systems at work to access, view, post, store, transmit, download, or distribute any profane, obscene, derogatory, harassing, offensive or inappropriate materials. Additionally, no employee may use these systems to send Company information or copyrighted documents that are not authorized for transmittal or reproduction. For more information on our policies regarding the use of Company property, see your supervisor or refer to the common Johnson Outdoors policy titled *Internet Use Guidelines – The Netiquette*.

This policy is subject to the requirements of local and supranational law applicable to our overseas operations. Employees in non-U.S. jurisdictions should consult with the Vice President - Business Development and Legal Affairs to ensure that their activities are legally permissible.



*Code of Conduct*      *No.9*

*Antitrust Compliance*

The Company adheres to a policy of strict conformity with applicable U.S. and local antitrust and competition laws. These laws prohibit companies from engaging in unfair, anti-competitive practices. Due to the severe fines and penalties that can be imposed on the Company and employees (including imprisonment for individuals), it is imperative that we avoid even the appearance of a violation of antitrust or competition laws. We must never enter any illegal formal, written agreements, or engage in acts that create informal, unwritten illegal agreements. All questions about this policy should be directed to the Vice President - Business Development and Legal Affairs.



*Code of Conduct No.10*

*Equal Employment  
Opportunity and  
Affirmative Action Policy*

Johnson Outdoors is committed to fostering workplaces that are safe and productive, and that promote diversity and trust. We are committed to our business being the workplace of choice in all localities. We recruit, hire, develop, promote, guide and provide a work environment without regard to a person's race, religion, sex, national origin, disability, age, status as a veteran, or any other characteristic protected by applicable laws. This includes providing reasonable accommodation for employees' disabilities or religious beliefs and practices.

If you have additional questions related to this common policy, please contact the Human Resources representative for your business unit.



*Code of Conduct*     *No.11*

*General Anti-Harassment  
Policy*

Johnson Outdoors expects the workplace to be a professional work environment free from physical, psychological, verbal and non-verbal harassment based on any legally protected characteristics. These protected characteristics may include, but are not limited to, an individual's gender, race, color, national origin, religion, age, ancestry, disability, sexual orientation, marital status, veteran status or use of family medical leave or workers' compensation benefits.

The Company will not tolerate any forms of harassment, whether by a supervisor, by any other employee, an outside vendor or consultant. Nor will the Company tolerate any form of retaliation against any employee for making a complaint in good faith, or cooperating in the investigation of a complaint. Complaints of harassment will be promptly and impartially investigated. Any employee who believes that he or she has been the subject of harassment or has witnessed harassment is required to report this immediately to his or her supervisor, or to the Human Resources department.

While this policy is also subject to local law in our non-U.S. jurisdictions, the Company's policy supercedes whenever it is the higher standard. If you have any questions regarding this Company policy, please refer to the common Company policy or contact your Human Resources Representative.



*Code of Conduct*      *No.12*

*Accuracy, Retention and  
Disposal of Records*

Each employee is responsible for maintaining accurate and reasonably detailed documents, reports and other records for the appropriate retention periods, as required by Company policy and applicable laws and regulations. No one may falsify or improperly alter any information contained in the Company's records. Where litigation or a government investigation is anticipated or ongoing, Company documents and records must never be destroyed until the Vice President - Business Development and Legal Affairs advises that the investigation has been concluded.

For questions about record retention, contact the Vice President - Business Development and Legal Affairs, particularly if any litigation, investigation, or administrative action is (or may be) threatened or pending.



*Code of Conduct*      *No.13*

*Financial and Accounting  
Practices*

Directors and employees, including the Company's senior officers, are required to conduct the Company's financial, accounting, and business activities to the highest ethical standards and in compliance with this Code. Employees and directors must comply with the Company's accounting rules, internal controls, and with generally accepted accounting principles (GAAP), and also cooperate fully with the Company's internal and external auditors.

All funds, assets, transactions and payments must be accurately reflected, and no false or misleading entries may be made on corporate records. Further, the Company's Chief Executive Officer and senior financial and accounting officers must make the necessary full, fair, accurate, timely, and understandable disclosures in the periodic reports required to be filed by the Company. Neither the Company's Chief Executive Officer, a director nor its senior financial officers may change or waive any provision of this Code, except with the express written approval of the Board of Directors, and only where such waiver is disclosed in a Form 8-K within five days.

Payments for goods and services provided to the Company must be payable to the person or company legally entitled to receive payment. All invoices must accurately reflect the items and services being purchased or sold and the prices being paid. Generally, discounts must be included in the price or otherwise stated on the invoice. If the discount is not known at the time of the sale to a U.S.-based customer, then specific information must be provided about the discount to the customer on an annual basis. Without approval of the Vice President - Business Development and Legal Affairs, no payment may be made to a party in a country other than the one in which the party resides, maintains a place of business, or has delivered the goods or provided the services for which payment is made.



*Code of Conduct*      *No.14*

*Product Quality and  
Quality Assurance*

The Company is committed to providing high quality products, and it is the policy of the Company to have established procedures, facilities and processes consistent with good manufacturing practices and current regulations to assure the quality and legality of its products as they are distributed to the final user or consumer. It is the responsibility of each employee to follow the specifications and procedures that are set up to accomplish this objective.

Each operation is also responsible for establishing and maintaining the requisite quality standards and procedures, which shall include those necessary to comply with quality requirements imposed by any governmental agency that regulates or certifies the manufacture or sale of the Company's products.

Each employee is responsible for investigating and reporting to a \*Responsible Manager or the Vice President - Business Development and Legal Affairs any product quality problem discovered within the Company or from final user or customer complaints. Various products of the Company are regulated by the United States Consumer Product Safety Commission and the United States Coast Guard, among other U.S. and international government agencies. Any inquiries from these, or any other government agency, should be reported to a Responsible Manager, the Chief Operating Officer, or the Vice President - Business Development and Legal Affairs.

\*Responsible Manager refers to your supervisor.



*Code of Conduct*      *No.15*

*Packages and Labels*

All packages, labels and certificates placed on products shall be accurate, non-misleading and conform to applicable federal, state and local regulations in all countries. Whenever new packages, labels or certificates are proposed or any change in existing packages, labels or certificates is considered, the Company must assure that these packages or labels comply with current laws and regulations applicable to its products. Questions concerning packages and labels should be directed to the \*Responsible Manager.

\*Responsible Manager refers to your supervisor.



Innovation and new product development are the lifeblood of the Company. Employees are expected to contribute to the research and development of new technologies and new products. Employees must document all discoveries and ideas, and promptly report such discoveries and ideas to designated persons in the Company. Employees must preserve and protect intellectual property rights in the Company's discoveries and ideas by maintaining them in secrecy within the Company until public disclosure is authorized. Employees should ensure that appropriate confidentiality and nondisclosure agreements are executed prior to communicating such discoveries and ideas to those outside the Company. Employees are also required to assist the Company in the pursuit of patents, trademarks, copyrights and other intellectual property rights for such discoveries and ideas.

To the full extent permitted by law, employees are required to assign to the Company all interest in their discoveries, inventions, ideas, trademarks, patents and patent applications on such discoveries and copyrighted material developed during their relationship/employment with the Company and which are related to any business or activity of the Company. The Company will enforce its rights in valuable intellectual property, such as patentable inventions, copyrightable works, and trademarks, in all countries where the Company deems it appropriate and, where appropriate, to use prescribed notices of such rights on products, product literature and advertising. Employees and directors must report any infringement of the Company's intellectual property rights coming to their attention.

It is also the Company's policy never to knowingly infringe the intellectual property rights of others. Employees are expected to take appropriate steps to implement this policy by, for example, instituting timely searches for conflicting patents or trademarks before utilizing a newly-developed technology or trademark.



Employees involved in importing or exporting products, technology, or personal information need to be familiar with, and abide by the Company's policies and procedures affecting imports and exports. The Company must obtain all required licenses and accurately declare all goods it ships or hand carries in customs and shipping documentation.

Many countries in which the Company operates have laws controlling the import and export of technology, software, personal information and commodities. Violations of import and export control laws can occur if items exported to one country are re-exported to another country subject to different export controls. Violations can also occur merely by doing business with certain persons or businesses affiliated with, owned by, or controlled by persons designated as terrorists, drug dealers, or other prohibited parties by the U.S. and other governments.

The United States and other governments have trade restrictions or embargoes on certain countries that regulate or prohibit certain trade and business activities by U.S. companies and persons, wherever located. The U.S. and these governments also maintain published lists of terrorists, narcotics traffickers and agents of embargoed countries that are "blacklisted" by the government. Because these laws are complex and change frequently, questions concerning trade restrictions and lists of prohibited persons should be directed to the Vice President - Business Development and Legal Affairs.



*Code of Conduct*      *No.18*

*Political Contributions*

The Company encourages individual participation in the political process; however, no employee should create the impression of speaking or acting on the Company's behalf without specific authorization. It is up to each employee to abide by all laws relating to political contributions, and to make such contributions as individuals, not as representatives of the Company.

Employees cannot contribute any Company money, property, time, or services (directly or indirectly) to any political candidate or political party, unless making such a contribution is permitted by local law and the employee has the prior consent of the Company's senior management. Written pre-authorization is required before an employee can make or seek reimbursement for a political contribution to a foreign political party or candidate for public office.



*Code of Conduct*     *No.19*

*Lobbying and Legislative  
Contacts*

The Company, through its senior management, may publicly offer comments or recommendations with respect to laws or governmental actions, and take public positions on issues that affect the Company's business. Under some circumstances, a written or personal contact with a government official may subject the person making the contact or the Company to registration and reporting requirements under applicable lobbying laws. Any employee intending to contact a government official regarding any attempt to propose, defeat or modify any law, regulation or rule affecting the Company or its businesses, should obtain prior written approval for such activity from the \*Responsible Manager and the Vice President - Business Development and Legal Affairs.

\*Responsible Manager refers to your supervisor.



*Code of Conduct*    *No.20*  
*Government Contracting*

The U.S. government has laws that impose strict requirements on companies who sell goods and services to it. These laws impose requirements not applicable to sales to commercial customers. In general, the Company must be prepared to disclose, explain the significance of, and certify to the accuracy of, the information provided to government customers. This includes vendor quotations, changes in production or purchasing volume, labor rates and other factors which might impact costs at any time before or during contract performance. Special care should be taken by all employees to assure that all information provided to a government agency in any correspondence, bid, quotation, application, certificate or other document is true, accurate and not misleading.

It is essential that the Company comply strictly with the terms of a government contract. There can be no substitution of non-U.S. made materials if domestic materials are specified. All deviations must be approved in writing by a government representative with the title of "Contracting Officer." The government may reimburse only those costs incurred in performance of, or allocated to, a specific contract. Certain types of costs are not allowed at all. Mischarging of costs is a serious offense, and clearly prohibited by the Company. Employees shall not provide or pay for meals, refreshments, travel or lodging expense for government employees without prior approval of the Company's Legal Department, as described in Code No. 21.



*Code of Conduct*      *No.21*

*Relationships with  
Government Officials and  
Employees*

It is unlawful to give anything of value to a public official or employee in return for that official's influence, actions or testimony. It is also unlawful to engage in any activity that will benefit a public official or employee, directly or indirectly, if the activity results in, or is a reward for, that person's influence, actions or testimony.

No employee should ever make a gift (e.g., meal, entertainment, or nominal token item) to a government official or employee without obtaining prior, express approval from the Vice President - Business Development and Legal Affairs

***Compliance with the FCPA and Local Antibribery Laws***

It is the policy of Johnson Outdoors that no employee, director, agent or partner acting in connection with Company business may offer or give anything of value to a government official or a third party, knowing that all or part of the payment will be directly or indirectly offered, given or promised to the official, political party or candidate for any prohibited purpose.

Certain limited "facilitating payments" may be permissible in some localities in order to secure routine governmental action to which the Company is legally entitled. For example, it may be permissible for a nominal payment to be made to secure the issuance of a license, mail delivery, or the processing of a visa. Before making a facilitating payment, you should contact the Vice President - Business Development and Legal Affairs to ensure that the proposed facilitating payment is lawful under the FCPA and local law, and that it is properly recorded.



*Relationships with  
Government Officials and  
Employees*

Further, employees should consult with the Vice President - Business Development and Legal Affairs when hiring an overseas agent or consultant, or when entering a joint venture with a non-U.S. partner to ensure that appropriate antibribery due diligence is performed on that agent, consultant or joint venture partner, as applicable.

The U.S. Foreign Corrupt Practices Act (“FCPA”) makes it a crime to offer, give or promise anything of value to: (1) a foreign official; (2) a foreign political party or party official; or, (3) a candidate for foreign political office for the purpose of obtaining business or securing any improper advantage. “Foreign officials” under the FCPA includes:

- *Persons acting in an official capacity for a non-U.S. government, including a non-U.S. state agency, enterprise or organization*
- *Persons acting on behalf of a public international organization such as the United Nations, World Bank, International Monetary Fund, and the like.*
- *Employees of businesses owned by non-U.S. governments or agencies*
- *Any candidate for political office or official of a non-U.S. political party*
- *Any relatives or close family/household members of the above non-U.S. officials.*

In order to learn more about the FCPA and local antibribery laws, as well as “red flags” that require consultation before proceeding, contact the Vice President - Business Development and Legal Affairs.



While it is the Company's policy to cooperate in the administration of all laws and regulations to which it is subject, such cooperation must be conducted in a manner that does not unduly interfere with the business of the Company nor jeopardize its legitimate interests.

Employees who receive notice of any governmental investigation involving the Company, or any request to testify in a legal proceeding with regard to the Company, should promptly notify the \*Responsible Manager and the Vice President - Business Development and Legal Affairs. If a governmental investigator requests an interview or information, the contact should be reported to the Vice President - Business Development and Legal Affairs; and the investigator should be requested to put the inquiry in writing in order that it may be answered appropriately by proper persons, preferably acting with the advice of the Vice President - Business Development and Legal Affairs.

\*Responsible Manager refers to your supervisor.



*Code of Conduct*      *No.23*

*Confidential Employee  
Reports of Fraud and  
Misconduct*

Employees are encouraged to confidentially report financial or accounting fraud to the Director of Internal Audit, the Vice President - Business Development and Legal Affairs or the Chairman of the Audit Committee at the hotline number **877-778-5463** or on-line at **<https://secure.reportit.net/>**  
All such employee reports are reviewed and considered by the Chairman of the Board Audit Committee, and determinations for appropriate actions, including any necessary disclosures with respect to those reports, will be made by the Board Audit Committee.



*Code of Conduct*      *No.24*

---

*Violations of the  
Code/Disciplinary Action*

Employees must report all suspected or actual violations of this Code or of any applicable law by an employee, officer, or director to their supervisor, the Vice President - Business Development and Legal Affairs or the hotline overseen by the Board Audit Committee, as described in Code No.23. Employees, officers, and directors are subject to disciplinary action, (as necessary and appropriate) up to and including termination from the Company, referral and disclosure to relevant regulatory and law enforcement authorities, for any violation of this Code.