

# Code of Ethics

*“Always do the right thing.  
This will gratify some and astonish the rest.”  
Mark Twain*

**To report a violation or suspected violation of this Code of Ethics, click on the following url:**

<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>

**or call the Kofax plc Hotline number shown on that website.**

Approved 15 June 2010.



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# Company Values

## We:

- *conduct our business in a highly ethical manner and in compliance with applicable laws and our published policies.*
- *practice open and honest communication throughout the company.*
- *foster a high performance culture focused on consistently meeting or exceeding our corporate objectives.*
- *expect individual accountability and reward for performance when the company is also meeting or exceeding its corporate goals and objectives.*
- *encourage teamwork, collaboration and employee development.*
- *deliver value to our stakeholders, which include customers, partners, employees, suppliers and shareholders.*

# A Message from Reynolds Bish

**Please Take this Code of Ethics Seriously.** We expect ethical conduct in our business and this is a clear performance expectation at Kofax. Be sure to read and study this information so you understand what ethical conduct means at Kofax.

I'm proud that Kofax has an outstanding record of responsible business practices and ethical conduct by employees. It's vital that we maintain this high standard so we can keep earning the trust of our stakeholders, which include customers, partners, employees, suppliers and shareholders. We can't afford to lose that trust.

This Code of Ethics is a key element of our program to promote and enforce ethical conduct. If you have questions about it or any ethics related matter, please do not hesitate to contact your manager or your work group's next level of management. You can also contact your Human Resources representative or the Company's General Counsel. It's important that you know – not assume – the right answer when it comes to ethics.

Thank you,

Reynolds C. Bish  
Chief Executive Officer

*Ethical conduct is a clear performance expectation at Kofax.*

# Code of Ethics – Preface

**Our Company** is dedicated to honesty, integrity, and fairness in conducting its business. We will achieve Company objectives while complying with laws and regulations and adhering to generally accepted business standards.

The Code of Ethics provides overall guidance in upholding our ethical and legal responsibilities and is supported by the more detailed guidance provided in the Company's several policy, process and procedure manuals. Covering the endless variety of situations with a single Code of Ethics is impossible; thus, employees must accept personal responsibility for exercising appropriate behavior and maintaining high ethical standards. Employees are also responsible for acquiring sufficient knowledge of the laws and regulations impacting their work to meet the standards set forth in this Code of Ethics.

Action by members of an employee's immediate family, significant others or other persons who live in an employee's household ("family members") may potentially result in ethical issues to the extent that they involve the Company's business. For example, acceptance of inappropriate gifts by a family member from one of the Company's suppliers could create a conflict of interest and result in a Code violation attributable to the employee. Consequently, in complying with the Code, each employee should consider not only his or her own conduct, but also that of his or her immediate family members, significant others and other persons who live in his or her household.

Retaliation against employees who report perceived harassment, or who participate in investigations as witnesses or in other capacities, also violates the law and Company policy. Such retaliation is prohibited and will not be tolerated. The Company will take disciplinary action, up to and including termination of employment, against any employee or officer involved in any retaliation.

The Code of Ethics and the Company's related policies, processes, and procedures (referring generally to the Company's "**Business Conduct Guidelines**" published on the Company's corporate intranet by the Legal Department) are not intended as a contractual commitment or obligation of Kofax to its employees and nothing in the Code of Ethics alters the "at-will" employment policy applicable to US employees.

**The Company reserves the right to interpret, modify, amend, or rescind any provision in this Code of Ethics or any other policy, process, or procedure.**

*Employees are responsible for acquiring sufficient knowledge of the laws and regulations impacting their work to meet the standards set forth in this Code of Ethics.*

# Responsibilities

*To carry out the Company's commitments to customers, communities, fellow employees, investors, and suppliers, each employee has certain responsibilities. The following summary describes those responsibilities:*

## EMPLOYEES

The primary responsibility for maintaining an environment of ethical and legal behavior rests with individual employees through a demonstrated commitment to compliance with the Code of Ethics and with legal and regulatory requirements relevant to the Company's business. To carry out this responsibility, employees will:

- Read, understand, and abide by the Code of Ethics.
- Exercise appropriate behavior and maintain the highest standards of ethical conduct when representing the Company, which includes traveling on Company business and attending functions hosted by the Company or third parties (e.g., conferences, trade shows, etc.).
- Seek advice from their supervisor or other appropriate Company sources if uncertain about the meaning or application of the Code of Ethics or when in doubt about the best course of action in a particular situation.
- Learn and comply with laws and regulations applicable to their work responsibilities.
- Contribute to a workplace environment that is conducive to and encourages compliance with the Code of Ethics and with laws and regulations.
- Maintain sensitivity to alleged, actual, or suspected illegal, unethical, or improper conduct by a supplier, customer, consultant, or other person or organization with whom the Company has a relationship, and report such conduct to appropriate Company officials or via the Kofax Corporate Compliance Whistleblower Website (<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>).

*Helpful guidelines for making decisions:*

*- Is it legal?*

*- Does it follow Company policies?*

*- Would I be comfortable discussing this with my colleagues, family or friends?*

*- Would I or the Company be comfortable with this being reported in the newspaper?*

*- Is it the right thing to do?*

## MANAGEMENT

In addition to their responsibilities as employees, Company executives, supervisors, and managers must maintain a workplace environment that stresses commitment to compliance with the Code of Ethics and with laws and regulations. Company management will:

- Exhibit the highest standards of ethical conduct at all times and avoid the perception of unethical behavior.
- Ensure that employees under their supervision receive a copy of the Code of Ethics and read and understand its requirements.
- Ensure that employees understand their affirmative duty to report actual or suspected Code of Ethics violations and the procedures and mechanisms available to them for reporting.
- Ensure that employees receive appropriate training in the meaning and application of the Code of Ethics and in the laws and regulations related to their work area.
- Maintain a workplace environment that prevents retaliation or reprisals against an employee who in good faith reports actual or suspected Code of Ethics violations. Retaliation against employees who report perceived harassment, or who participate in investigations as witnesses or in other capacities, violates the law and Company policy. Such retaliation is prohibited and will not be tolerated.
- Avoid a romantic, sexual, or financial relationship with an employee or contractor within their scope of management control, because it reasonably could be perceived to give unfair advantage to the employee or contractor and could impugn the integrity of the manager or the reputation of the Company. In the event that such a relationship should develop, the manager must immediately disclose the relationship to his/her immediate supervisor and his/her department head to ensure that the matter is evaluated fully.

## EXECUTIVE MANAGEMENT TEAM

The Executive Management Team (EMT) is accountable for ensuring overall compliance with the Code of Ethics and the legal and regulatory requirements relevant to the Company's business. The EMT has the overall responsibility and authority to:

- Approve and/or make modifications to the Code of Ethics as needed.
- Review current and proposed corporate policies, processes, and procedures for consistency with the Code of Ethics.
- Establish and maintain the means, methods, and procedures for investigating reports of violations of the Code of Ethics.
- Establish and maintain auditing and monitoring programs designed to achieve compliance with the Code of Ethics.
- Monitor disciplinary measures taken for violations of the Code of Ethics.
- Provide training and educational programs to enhance employee awareness of and compliance with the Code of Ethics.
- Provide guidance regarding the meaning and application of the Code of Ethics.
- Ensure known violations of the law are reported to corporate legal counsel for appropriate disposition.
- Provide periodic reports to the Audit Committee of the Company's Board of Directors regarding the effectiveness of and compliance with the Code of Ethics.

## NON-EXECUTIVE MEMBERS OF THE BOARD OF DIRECTORS

This Code of Ethics applies to all non-executive members of the Kofax Board of Directors. Each director will read, understand, and abide by the Code of Ethics.

## INQUIRIES AND REPORTING

Employees who have an ethics-related question or suspect a violation of the Code of Ethics should contact their immediate supervisor or their next level of management. Employees, customers, resellers partners and vendors parties may also submit ethics-related inquiries or suspected violations anonymously and confidentially via the Kofax Corporate Compliance Whistleblower Website (<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>).

The Corporate Compliance Whistleblower Website is an internet site hosted and maintained for Kofax by an independent company. Submissions and reports made via this service will be reported to the Audit Committee of the Board of Directors for appropriate investigation. Employees may also use this service to check on the status of previously reported allegations. Reports of violations of the Code of Ethics received via mechanisms separate from the Whistleblower service will be logged and handled in the same way as reports submitted directly via the Whistleblower service.

Covering the wide variety of potential situations within a single Code of Ethics is impossible. If there are questions about how to handle a particular situation, an employee should consult with his/her supervisor to get the question resolved. If an employee does not wish to discuss the situation with his/her immediate supervisor, the employee should contact his/her Human Resources representative or corporate legal counsel.

## DISCIPLINARY MEASURES

All employees are expected to comply with the Code of Ethics. Failure to do so will result in disciplinary action, up to and including termination of employment.

An employee also is in violation of the Code of Ethics if he or she assisted in activities, or directed or authorized others to perform activities that violate the Code of Ethics.

# Prevention of Fraud

*The integrity and reputation of the Company depends on the honesty, fairness and integrity brought to the job by each person associated with the Company*

## **YOUR RESPONSIBILITY**

The Company's employees, directors, managers and agents are expected to conduct their day to day affairs in accordance with the Company's controls, policies and procedures intended to prevent or detect the commission of fraud by the Company or its directors, employees or managers.

"Fraud" includes the misappropriation of assets or the taking of any action intended to render the Company's financial statements or public reporting materially inaccurate or misleading.

## **QUESTION AND ANSWER**

**Q:** Does lying on an expense report reimbursement request constitute fraud?

**A:** Yes, because it can result in your receiving money from the Company that you are not entitled to and can result in a misstatement of the Company's expenses.

*"Fraud" includes the misappropriation of assets or the taking of any action intended to render the Company's financial statements or public reporting materially inaccurate or misleading.*

# Compliance with Laws and Regulations

*Employees shall comply with all applicable laws and regulations in carrying out their work responsibilities.*

## YOUR RESPONSIBILITY

The Company is subject to numerous, complex legal requirements. Employees are expected to understand the laws in the context of their jobs. This will help ensure that Company operations are conducted in conformity with the applicable laws and regulations. Violations of the law can result in both personal and corporate liability.

Employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where the Company otherwise does business, including laws prohibiting **bribery, unfair competition, restraint of trade, corruption or doing business with specified individuals, companies or countries**. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance.

Employees are specifically expected to comply with UK and US laws, rules and regulations governing the conduct of business by their citizens and corporations outside the UK and US. These laws, rules and regulations include:

- The UK Bribery Act 2010 and the US Foreign Corrupt Practices Act, (See also, BCG L005 Anti-Bribery Policy and Procedure);
- Embargoes restricting doing business in some countries (such as Cuba or North Korea), and in some instances, with certain business or individuals;
- Export Controls; and
- Anti-boycott Compliance.

## QUESTION AND ANSWER

- Q:** Some of the regulations that apply to my job seem trivial or inconsistent. Must I really obey them all even if they make it difficult to do my job?
- A:** Yes. We must obey every applicable law and regulation. If you have questions about the interpretation or application of any requirement, you or your management should consult corporate legal counsel.

*Must I really obey all of the regulations even if they make it difficult to do my job?*



# Employment Practices

*Kofax is an equal opportunity employer. As such, the Company offers equal employment opportunities without regard to race, color, religion, national origin, sex, pregnancy, sexual orientation, age, disability or veteran status.*

## YOUR RESPONSIBILITY

Employment Practices include terms, conditions, and privileges of employment, including but not limited to hiring, job placement, training, compensation, discipline, advancement, and termination. The Company will comply with affirmative action guidelines for federal contractors to meet the requirements of the law, and because we are committed to applying every good faith effort to achieve equal opportunities for all.

Please refer to the Company's Employee Handbook for additional information on this topic.

## QUESTION AND ANSWER

**Q:** I want to apply for a job opening in another part of Kofax. I have the skills and experience, but someone told me the job would go to a younger person whom the hiring supervisor knows. Should I apply?

**A:** The only way the hiring supervisor will know you are interested in the position is if you apply. Kofax strives to fill all of its positions with the person with the best qualifications, regardless of age or other factors that are not job related.

*Someone told me the job I would like to apply for would go to a younger person who knows the hiring supervisor. Should I apply?*

# Harassment

*Employees shall not harass anyone else in the workplace on the basis of race, color, religion, sex, national origin, sexual orientation, age, or disability. Such conduct is a form of discrimination that violates Company policy and the law.*

## YOUR RESPONSIBILITY

Harassment is prohibited and will not be tolerated. Harassment includes verbal, nonverbal, or physical conduct that shows dislike or hostility because of race, color, religion, national origin, gender, sexual orientation, age, or disability and that:

- Creates an intimidating, hostile, or offensive working environment,
- Unreasonably interferes with an individual's work, or
- Adversely affects an individual's employment opportunities.

Employees who believe they are being harassed or have been harassed – or who observe or otherwise become aware of such harassment in the workplace – should immediately report the incident via any of the following means:

- To their immediate supervisor or next level of management.
- To their Human Resources representative.
- Via the Kofax Corporate Compliance Whistleblower Website (<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>).

This procedure does not require an employee to report perceived harassment to a supervisor or to an individual who the employee believes to be the harasser. All reports of harassment will be investigated. Under no condition will the investigation be conducted by or under the direction of the alleged harasser(s). For a more complete description of the Company's sexual harassment policy, see the Employee Handbook. If harassment is found to have occurred, appropriate disciplinary action up to and including termination of employment will be taken.

# Harassment

## QUESTION AND ANSWER

- Q:** My co-worker sometimes forwards e-mails containing offensive material to a few people on our team. Is that improper since only a small group of people receive the messages?
- A:** E-mails containing discriminatory or sexually-oriented information or information conflicting with Kofax's Harassment Policy are strictly prohibited. These messages create a hostile work environment and also violate our policy regarding proper use of Company computers. It does not matter if only a few people receive the e-mails. Anyone receiving such e-mails should delete the messages – not forward them – and report the matter.
- Q:** I told a sexually suggestive joke in a meeting and everyone laughed, both men and women. Isn't that okay?
- A:** No. Any joke of a sexual or racial nature is improper. Sometimes people laugh to cover up their embarrassment or discomfort. You can't assume a joke is acceptable just because nobody objects at the time.
- Q:** One of my team members is always insulting another team member. This person makes everyone else in our work group feel uncomfortable. What can I do
- A:** Every member of your team deserves to be respected. Your co-worker is not acting consistently with our values. The co-worker should be made aware that his or her actions are affecting others. If you feel comfortable and safe doing so, you can talk to this person yourself. If not, you should alert your supervisor about the situation immediately.

*I told a sexually suggestive joke in a meeting and everyone laughed, both men and women. Isn't that okay?*

# Workplace Violence

*The Company strives to provide a workplace that is free from physical attack, threats of violence, and menacing or harassing behaviors.*

## YOUR RESPONSIBILITY

The Company will not tolerate any unwanted or hostile physical contact, including physical attack, threat of violence, harassment, or damage of property by or against any employee. Any employee who experiences, witnesses, or has knowledge of acts, conduct, behavior, communication or threat that may be or may lead to a workplace violence event should immediately report the incident to any of the following:

- Their immediate supervisor or next level of management.
- Their Human Resources representative.
- Via the Kofax Corporate Compliance Whistleblower Website (<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>).

Reports or complaints of violence, threat of violence, or harassment will be taken seriously and promptly investigated.

The possession or use of firearms or other weapons on Company property is prohibited.

Please refer to the Company's Employee Handbook for additional information on this topic.

## QUESTION AND ANSWER

**Q:** What should I do if I see a potentially violent situation developing between two of my colleagues?

**A:** : If you see or hear any act that is threatening, or carries the potential for violence, immediately see your supervisor or your work group's Human Resources representative.

**Q:** I overheard a co-worker threaten another employee. The other employee was upset but was afraid to report the incident. Should I report it?

**A:** Tell your supervisor about the incident immediately. If you can't reach a member of your work group's management team, contact your Human Resources representative. Kofax investigates all reported acts or threats of violence.

*What should I do if I see a potentially violent situation developing between two of my colleagues?*

# Conflicts of Interest

*Employees must not let their outside business interests, or those of immediate family members and other closely affiliated persons, conflict with their obligations to the Company.*

## YOUR RESPONSIBILITY

A “conflict of interest” is a situation where a choice must be made between one’s individual best interest (financial or otherwise) and the best interest of the Company. “Immediate family members and other closely affiliated persons” means an employee’s spouse, child, stepchild, mother, father, stepmother, stepfather, sister, brother, grandmother, grandfather, mother-in-law, father-in-law, son-in-law, daughter-in-law, and grandchild or any relative that resides in the employee’s household. It also includes an employee’s “domestic partner” or “significant other” and that person’s applicable family members as listed above.

Conflict of interest situations may arise in many ways. Examples include, but are not limited to, the following:

- Engaging a firm to supply goods or services to the Company in which an employee or an employee’s immediate family has a material financial interest.
- Being employed by an outside business that does business with or competes with the Company.
- Pursuing personal interests that are contrary to the interests of the Company or interfere with the employee’s job performance.
- Disclosing or using Company confidential information for any personal gain or the benefit of any outside interest.
- Taking personal advantage of corporate opportunities.

## BOARD AND EMT MEMBERS

Where a potential conflict of interest involves a member of the Board of Directors or an EMT member, the conflict may constitute a “**related party transaction**” that must be approved by the Board of Directors or the Audit Committee of the Board of Directors and that might be required to be disclosed in the Company’s financial statements. In such instances, the Director or EMT member should consult with corporate legal counsel to address any potential issues.

*A “conflict of interest” is a situation where a choice must be made between one’s individual best interest (financial or otherwise) and the best interest of the Company*

# Conflicts of Interest

Any employee who may have a conflict situation, actual or potential, has a duty to report all pertinent details to his/her supervisor. If the supervisor determines that the situation is a conflict or a potential conflict, the transaction or situation in question must be approved or reviewed and addressed by the Chief Financial Officer (CFO) or CEO of the Company.

## QUESTION AND ANSWER

**Q:** I work part-time at an office products store as a second job. I would like to sell office products at a discount to myco-workers at Kofax. Is this okay?

**A:** This type of arrangement would be a conflict of interest and would need to be approved by senior management of both businesses.

**Q:** A long-time friend recently took a job with a Kofax supplier. We've socialized for a number of years, but now I wonder if our friendship poses a business ethics problem?

**A:** It might. If you play a role in specifying selection of your friend's employer as a supplier, or if you have to deal with your friend on behalf of Kofax, you should disclose your friendship to management and excuse yourself from participating in decisions or negotiations with your friend and the supplier.

**Q:** I've discovered that a Kofax supplier paid for a co-worker's recent business trip. Isn't this a conflict of interest? What should I do?

**A:** Maybe. The trip creates the appearance of preferential treatment and may influence the business relationship by what the supplier may expect to gain. Employees are expected to discuss situations where a conflict exists – or appears to exist – with their supervisor before accepting an offer from the supplier. That said, there are instances where this would be appropriate and permissible.

**Q:** I've been asked to sit on the board of directors of a nonprofit organization. Do I need approval to do this?

**A:** No, but you should make your supervisor aware of the appointment. Also, you should excuse yourself from any discussions or matters involving Kofax to avoid the appearance of improper influence. The appointment could become a conflict if the duties as a director interfere with your ability to do your job at Kofax.

# Gifts and Entertainment

*Employees shall not offer personal favors or gifts of more than modest value that could be perceived as an attempt to improperly influence the decisions of existing or potential customers or suppliers. Likewise, employees or their families shall not request or accept favors or gifts of more than modest value that could be perceived as an attempt to influence the performance of duties or to favor existing or potential customers and suppliers.*

## YOUR RESPONSIBILITY

The occasional giving and receiving of modest gifts, meals, services, or entertainment is a common practice of promoting goodwill and building and maintaining legitimate business relationships. Such business courtesies should be infrequent, reasonable, customary, legal, and of modest value. A gift or payment is improper if it is used to influence, or appears to influence, a business decision. If you are unsure about a potential gift, discuss it with your supervisor prior to accepting it.

Acceptable forms of entertainment include infrequent, moderate hospitality such as meals, charity events, sporting events, plays, concerts or other cultural events. Employees should not accept cash payments, travel or discounts, loans or terms not generally available on a wide spread basis.

Please refer to the Company's Employee Handbook for additional information on this topic.

**Government Officials – Employees shall not provide anything of value to any local, state, or federal elected or appointed official or government employee unless the employee's department head has confirmed that the item of value complies with all laws or regulations that limit or prohibit such gifts or require the gifts to be reported.**

## QUESTION AND ANSWER

**Q:** A supplier recently offered me the use of his condo at the beach for the weekend. He says he owns the place and it costs him nothing to let me stay there. Can I go?

**A:** Maybe. The offer is valuable, even though the supplier is not paying directly for your stay. Accepting this offer may violate our policy on accepting gifts since it is of significant value and is not something the Company would reciprocate for the supplier. Discuss it with your supervisor prior to accepting it.

*A supplier recently offered me the use of his condo at the beach for the weekend. He says he owns the place and it costs him nothing to let me stay there. Can I go?*

# Insider Trading

*Employees are prohibited from purchasing or selling Kofax securities as a result of inside information and disclosing insider information to any other person (including family or friends) who then trades Kofax securities based on the information.*

## YOUR RESPONSIBILITY

The Company is a “public company,” meaning its shares are listed and traded on a public stock exchange, the London Stock Exchange. During the course of employment with the Company, employees may receive or otherwise become aware of “price sensitive” information. This is information likely to have a material effect on the Company’s share price that is not yet publicly known or available, such as when it has not been disclosed to the public in a press release or governmental filing. This is also referred to sometimes as “inside information” and can be information about the Company or about other publicly-traded companies with which the Company does business. It is a violation of this Code, and may be a violation of law, for an employee to use inside information to gain personal benefit, or to pass on, or “tip,” the information to someone who does so.

The Company has published “Insider Trading Rules” regarding “dealing” in shares of the Company by employees, including specific rules applicable to persons specifically identified or considered by the Company as having access to inside information, referred to as “Insiders.” If you have any questions about this, ask Kofax corporate legal counsel.

## QUESTION AND ANSWER

- Q:** I am financially knowledgeable and often talk about business with my spouse. That’s not a problem, is it? I only occasionally reveal Company non-public information and my spouse knows not to tell anyone else.
- A:** This is a problem that could be costly for both you and Kofax. If your spouse were ever to use material non-public information given by you to buy or sell securities, both of you could be prosecuted for illegal insider trading. Under no circumstances should you give any non-public information to your spouse or anyone else.

*I am financially knowledgeable and often talk about business with my spouse. That’s not a problem, is it?*

# Antitrust

*All employees who interact with customers and competitors must take care to avoid antitrust violations, especially those employees with pricing authority or knowledge.*

## YOUR RESPONSIBILITY

Antitrust laws are designed to protect the competitive process. These laws are based on the premise that the public interest is best served by vigorous competition and will suffer from illegal agreements or collusion among competitors. Antitrust laws generally prohibit:

- agreements, formal or informal, with competitors that harm competition or customers, including price fixing and allocations of customers, territories or contracts;
- agreements, formal or informal, that establish or fix the price at which a customer may resell a product; and
- the acquisition or maintenance of a monopoly or attempted monopoly through anti-competitive conduct.

Certain kinds of information, such as pricing, production and inventory levels, should not be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social.

Antitrust laws impose potentially severe penalties for certain types of violations, including criminal penalties and fines and damages.

## QUESTION AND ANSWER

**Q:** A competitor has suggested we agree not to sell to their largest customer in Oregon if they agree not to sell to a customer of ours in Washington. Is this OK?

**A:** No. Agreements in restraint of trade, including price fixing arrangements, violate antitrust laws and regulations.

*Antitrust laws generally prohibit agreements with competitors that fix prices or allocate customers or territories.*

# Fair Dealing

*Employees should endeavor to deal fairly with other employees and the Company's customers, resellers, suppliers and competitors.*

## YOUR RESPONSIBILITY

The Company strives to outperform its competition fairly and honestly. Advantages over our competitors are to be obtained through superior performance of our products and services, not through unethical or illegal business practices. Acquiring proprietary information from others through improper means, possessing trade secret information that was improperly obtained, or inducing improper disclosure of confidential information from past or present employees of other companies is prohibited, even if motivated by an intention to advance the Company's interests.

Each employee is expected to deal fairly with other employees and the Company's customers, resellers, suppliers and anyone else with whom he or she has contact in the course of performing his or her job. It is a violation of this Code to engage in deceptive, unfair or unethical practices or to make misrepresentations in connection with sales activities.

Employees involved in procurement have a special responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the receipt of special favors.

## QUESTION AND ANSWER

- Q:** A friend gave me some non-public information marked proprietary and confidential about a Kofax competitor. I didn't ask for it, but now that I have it, what should I do?
- A:** Do not study or make copies of the material. No matter where the information comes from – a friend, co-worker, vendor, customer, or other person – contact your supervisor or corporate legal counsel and forward the information to them. They will provide further guidance on how to respond.

*A friend gave me some non-public information marked proprietary and confidential about a Kofax competitor. I didn't ask for it, but now that I have it, what should I do?*

# Use of Company Information Systems and Technology Assets

*Information systems and associated technology assets (including computers, peripheral equipment and mobile phones) are provided by the Company to employees for the purpose of performing their job responsibilities. These tools may at any time be inspected, searched, retrieved, copied, monitored for misuse or abuse by the Company.*

*Use may also be restricted and employees are responsible for the proper use and protection of these assets. Incidental personal use is acceptable if it does not interfere with Company business or violate applicable laws, licenses, policies, standards or procedures.*

## **YOUR RESPONSIBILITY**

Every employee is responsible for protecting the Company's information systems and associated technology assets against misuse, loss, and theft. This includes:

- Following all Company policies, standards, and procedures related to information systems and associated technology assets.
- Talking to your supervisor or contacting the IT Helpdesk if you are uncertain regarding the proper use or protection of information systems or associated technology assets.
- Being accountable for the actions you take with information systems and associated technology assets. Employees also must follow corporate policies for securing assets including, but not limited to laptops, external drives, and other removable media, personal digital assistants like Blackberry, and smart phones. Use of these assets must be in accordance with all applicable laws, licenses, and Company policies and standards.

# Use of Company Information Systems and Technology Assets

## ELECTRONIC COMMUNICATIONS

Electronic communications are a form of corporate data that must be effectively safeguarded. Examples include but are not limited to e-mail, Internet usage and instant messaging. Every employee has a responsibility to use electronic communications professionally, ethically, in accordance with Company policies and lawfully.

Sending, copying, or accessing discriminatory, harassing, or sexually oriented information or information conflicting with Kofax's diversity and inclusion program is strictly prohibited. Employees should not send, distribute, download, or upload electronic files in violation of copyright, patent, trademark, or other intellectual property rights. This includes the distribution of pictures, music, movies, or other multi-media files. Electronic communication or posting of confidential or proprietary information can only be performed in accordance with approved business requirements and processes. Electronic communication of confidential or proprietary information to third parties to conduct required business activities must be transmitted in a secured manner and only after a Non Disclosure Agreement (NDA) has been executed. If you have questions about putting an NDA in place, contact corporate legal counsel.

## QUESTION AND ANSWER

- Q:** Can I install software that is not an authorized Company standard?
- A:** No. All software products on corporate computers must be approved for Company use. Copying software from a home computer or mobile storage device and downloading software from the Internet (including "freeware") are not allowed, nor should you ever use a software product in violation of its licensing agreement..
- Q:** My co-worker sometimes forwards e-mails containing offensive material to a few people on our team. Is that improper since only a small group of people receive the messages?
- A:** E-mails containing discriminatory or sexually oriented information are strictly prohibited. These messages potentially create a hostile work environment and violate our policy regarding proper use of Company computers. It does not matter if only a few people receive the e-mails. Anyone receiving such e-mails should delete the messages – not forward them. You should also report the matter to your supervisor or corporate legal counsel.

*Can I install software on a corporate computer?*

# Confidential Information

*Employees may not, at anytime during or after employment with the Company, disclose, use, or aid third parties in obtaining or using any confidential or proprietary Company information except what is required to perform duties assigned by the Company and after a Non Disclosure Agreement (NDA) has been executed.*

## YOUR RESPONSIBILITY

One of Company's most important assets is its confidential information. Employees who have received or have access to confidential information should take care to keep this information confidential. Confidential information includes non-public information that might be of use to competitors or harmful to the Company or its customers if disclosed, such as business, marketing and service plans, financial information, product architecture, product source code, designs, databases, customer lists, pricing strategies, personnel data, personally identifiable information pertaining to our employees, customers or other individuals (including, for example, names, addresses, telephone numbers and social security numbers), and similar types of information provided to us by our customers, suppliers and partners. This information may be protected by patent, trademark, copyright and trade secret laws or agreements.

Confidential or proprietary information should not be disclosed to other employees who do not have an approved, business need-to-know. Electronic communication of confidential or proprietary information to third parties to conduct required business activities must be transmitted in a secured manner and only after an NDA has been executed. Confidential or proprietary information should not be left unsecured in hardcopy or on removable media (e.g., laptops, jump drives). Never share your corporate computer password.

In addition, because the Company interacts with other companies and organizations, there may be times when employees learn confidential information about other companies. Employees are expected to protect this information to the same extent as the Company's confidential and proprietary information.

## QUESTION AND ANSWER

**Q:** I know that some of the information I work with is confidential. Does that mean I can't talk about it with anyone, even other employees?

**A:** Confidential means that the information should be kept secure. Discuss such information only with those who need to know for Kofax business purposes. If you have doubts, ask your supervisor to clarify the situation for you.

*Confidential information should not be shared with other employees who do not have a need-to-know.*

# Use of Company Resources

*Employees shall not use or acquire Company resources for any purpose other than authorized Company activities.*

## **YOUR RESPONSIBILITY**

Every employee has a responsibility to protect Company resources. Except for limited incidental use permitted by Company policies, Company assets are not to be used for personal purposes. All facilities, equipment, systems, information, office and field supplies, and employee work time are resources of the Company.

Expenses properly incurred in carrying out Company business must be promptly and accurately documented. Fraud, embezzlement, theft, misappropriation of funds, and willful damage to or destruction of Company resources are criminal offenses and will be treated accordingly.

## **QUESTION AND ANSWER**

- Q:** I operate a general contractor business from home to make a little extra money. Is it okay if I use a Company vehicle to transport my tools and material every once in awhile?
- A:** No. This is an improper use of Company assets and property for personal reasons and is not allowed. If you have a question about the use of Company assets or property for non-Company projects, ask your supervisor for approval.

*Except for limited incidental use permitted by Company Policies, Company assets are not to be used for personal purposes.*

# Integrity of Records and Information

*Employees shall ensure that all transactions that should be entered into the Company's records and systems, including both manual and electronic, financial and non-financial, and any supporting information, are recorded and reported fully, fairly, accurately, timely, and in an understandable manner in compliance with applicable standards, laws, and regulations and Company policies. Employees shall not provide false or misleading information during any Company investigation or any investigation relating to a Company activity.*

## YOUR RESPONSIBILITY

The Company's records serve as a basis for managing its business and are important in meeting its obligations to customers, suppliers, creditors, employees and others with whom the Company does business. As a result, it is important that the Company's books, records and accounts accurately and fairly reflect, in reasonable detail, its assets, liabilities, revenues, costs and expenses, as well as all transactions and changes in assets and liabilities. The integrity of the Company's records and public disclosure depends upon the validity, accuracy and completeness of the information supporting the entries to the Company's books of account. The Company strictly prohibits the making of false or misleading entries and further requires that:

- no entry be made in its books and records that intentionally hides or disguises the nature of any transaction or misclassifies any transactions as to accounts or accounting periods;
- transactions be supported by appropriate documentation and approvals;
- the terms of sales and other commercial transactions be reflected accurately in the documentation for those transactions and all such documentation be reflected accurately in the Company's books and records;
- employees comply with the Company's system of financial and data processing controls; and
- no cash or other assets be maintained for any purpose in any unrecorded or "off-the-books" fund.

# Integrity of Records and Information

The Company's accounting records are also relied upon to produce reports for its management, Board of Directors, stockholders and creditors, as well as for governmental agencies. In particular, the Company relies upon its accounting and other business and corporate records in preparing the periodic and current reports that it files with governmental agencies, subject to laws and regulations that require that such reports provide full, fair, accurate, timely and understandable disclosure and fairly present the Company's financial condition and results of operations.

Employees who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that the Company's financial disclosures are accurate and transparent and that the Company's reports contain all of the information that would be important to enable readers to assess the soundness and risks of the Company's business and finances and the quality and integrity of its accounting and disclosures. In addition:

- no employee may take or authorize any action that would intentionally cause the Company's financial records or financial disclosure to fail to comply with applicable accounting rules and principles or other applicable laws, rules and regulations; and
- no employee may interfere with or seek to improperly influence, directly or indirectly, the auditing of the Company's financial records. Any action to fraudulently influence, coerce, manipulate or mislead the Company's internal or external auditors for the purpose of making the Company's financial statements materially misleading is prohibited and potentially unlawful.

## QUESTION AND ANSWER

**Q:** I ordered some equipment and my supervisor is asking me to record the charge against another expense category because our budget for equipment has been exceeded. What should I do?

**A:** Remind your supervisor that no one should knowingly make an incorrect record in the Company's books and records. If your supervisor persists, contact the next level of management in your work group or the report the matter via the Kofax Corporate Compliance Whistleblower Website (<https://secure.ethicspoint.com/domain/media/en/gui/21939/index.html>).

# Relations with Government and Political Activity

*The Company's policy is to comply with applicable laws and regulations governing political activity.*

## YOUR RESPONSIBILITY

The Company strives to comply with all national or federal, state, and local laws and regulations. Respecting the responsibilities of governmental agencies and cooperating with them in good faith as they execute established guidelines and policies is essential. Payments, gifts, promises of employment, or other forms of compensation to government officials for the purpose of influencing a decision or obtaining business, either directly or indirectly through a third party, are prohibited.

Employees shall not provide anything of value to any local, state, or national or federal elected or appointed official or government employee unless the employee's supervisor has confirmed that the item of value complies with all laws or regulations that limit or prohibit such gifts or require the gifts to be reported.

Employees are encouraged to participate in the electoral process through voting, contributing personal funds and time, or other appropriate means. At no time, however, will contributions to any political party, candidate, or issue be considered a condition of employment or advancement within the Company.

An employee is permitted to hold public office as long as it does not interfere with the performance of his or her job or put the employee or the Company in a situation that could give rise to a conflict of interest. An employee who is a prospective candidate for public office should discuss plans to qualify for or accept appointments to public office with his/her supervisor in order to identify and resolve possible conflicts.

## QUESTION AND ANSWER

**Q:** We would like to invite a few local elected officials to the customer and partner reception, where attendees all receive gifts. Is that OK?

**A:** You should not invite such individuals until you have confirmed with your supervisor that the items of value given (the reception and gift) comply with all laws and regulations that limit or prohibit such gifts or require the gifts to be reported.

*We would like to invite a few local elected officials to the customer and partner reception, where attendees all receive gifts. Is that OK?*

**Thank-you for your attention to these matters.**

### **Kofax Corporate Legal Counsel**

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