ACUSHNET COMPANY

Acushnet Company Supplier Citizenship Policy
(01/05/12)

Introduction

At the Acushnet Company, we are dedicated to operating ethically, protecting the environment, and supporting the communities in which we do business. Our associates are guided by our Code of Conduct, which is based on our key beliefs of uncompromising integrity, values and our constant respect for people. These key beliefs are vital to the success of the Acushnet Company. To support this success, the Acushnet Company Supplier Citizenship Policy establishes guidelines that respect human rights, workplace safety and protection of the environment.

The Acushnet Company expects each of its suppliers worldwide to conduct their business activities in accordance with the elements contained in this policy. These elements are the Acushnet Company's minimum standards and are not intended to supersede any applicable governmental regulations or requirements. Each supplier and their individual operations are expected to comply with this policy and upon request, provide evidence of compliance.

Acushnet Company Supplier Citizenship Policy Elements

1. Working Conditions/Health and Safety
2. Child Labor
3. Forced Labor
4. Discrimination
5. Harassment and Abuse
6. Freedom of Association and Collective Bargaining
7. Working Hours
8. Wages and Benefits
9. Environmental
10. Management Systems
11. Suppliers/Contractors

1. Working Conditions/Health and Safety

- Employees must be provided with a safe and healthy working environment. The supplier will take adequate steps, as appropriate, to reasonably prevent and minimize accidents and injuries to health within the workplace. The supplier will provide adequate means of evacuation and train employees in emergency preparedness.
- Personnel should receive appropriate training on safety and health concerns in the workplace. Such training should be documented and include newly hired and reassigned employees.
- If provided, the supplier will ensure that dormitory facilities are clean, safe and meet the basic needs of employees.

2. **Child Labor**

- All workers must meet or exceed the local minimum age law requirements, but in no event shall workers under 15 years of age be employed. Depending on the nature of the work being performed, the supplier may seek to limit employment to workers over 18 years of age.

3. Forced Labor

- The supplier will not allow the use of forced, bonded or involuntary prison labor.

4. Discrimination

- The supplier shall prohibit engaging in or supporting discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on race, national origin, caste, sexual orientation, religion, age, gender, disabilities, political affiliation or veteran status.
- The supplier shall respect employees' observance of tenets or practices relating to race, national origin, caste, sexual orientation, religion, age, gender, disabilities, political affiliation or veteran status.

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5. Harassment and Abuse

- The supplier shall prohibit behavior, including gestures, language and physical contact, that is sexually coercive, threatening, abusive or exploitative. These abuses include, but are not limited to, sexual harassment, corporal punishment, mental or physical coercion, and physical abuse.

6. Freedom of Association and Collective Bargaining

- Suppliers must recognize and respect their employees' rights to freedom of association and to enter into collective bargaining units.

7. Working Hours

- Suppliers will comply with applicable local laws and industry standards on working hours; however, employees must not work more than 12 hours in a day and 6 days in a week for more than 3 consecutive weeks.

- In addition to compensation for regular hours of work, employees shall be compensated for overtime hours at such premium rate as is legally required in the country of manufacture, or in those countries where such laws do not exist, at a rate at least equal to their regular hourly compensation rate.

8. Wages and Benefits

- The wages and benefits offered to employees must meet or exceed the local legal minimum laws and standards.

- Employees must be provided with clear information about their wages and benefits on a regular basis.

9. Environmental

- Suppliers will conduct their business activities such that it is in compliance with applicable environmental laws, norms and regulations.

- Suppliers will promote protection of the environment and the conservation of natural resources.

10. Management Systems

- A supplier's local policy shall be consistent with the requirements set forth in the Acushnet Company Supplier Citizenship Policy and communicated to its employees. If the supplier does not have a local policy, it shall communicate the contents of the Acushnet Company Supplier Citizenship Policy to its employees.

- The supplier's management system shall include practices to include investigating, addressing and responding to the concerns of employees with regard to compliance with this Policy. The supplier shall refrain from disciplining or otherwise discriminating against any employee for providing information concerning the supplier's compliance with the Acushnet Company Supplier Citizenship Policy.

- The supplier will periodically review the adequacy, suitability and continuing effectiveness of the systems implemented to meet the requirements of the Acushnet Company Supplier Citizenship Policy. The supplier will implement appropriate corrective actions to address any identified non-conformance.

11. Suppliers and Contractors

- Acushnet Company's suppliers will establish and maintain appropriate procedures to evaluate and select their suppliers and contractors, and where appropriate, their sub-suppliers and sub-contractors, on their ability to demonstrate evidence of conformance with the requirements of the Acushnet Company Supplier Citizenship Policy.

- Acushnet Company's suppliers will maintain reasonable evidence that the requirements of the Acushnet Company Supplier Citizenship Policy are being met by their suppliers and contractors, and, where appropriate, by their sub-suppliers and sub-contractors. This evidence may include certification forms, written questionnaires, audits, inspections or other appropriate documentation.