



OMEGA FLEX, INC. AND ITS SUBSIDIARIES
Code of Business Conduct and Ethics (the "Code")
Effective January 1, 2024

1. Complying with Law and the Company's Principles of Ethics

All employees, officers and directors of Omega Flex, Inc. and its subsidiaries (collectively, the "**Company**" or "**we**") are required to respect and comply with all laws, rules and regulations applicable to the Company. These include the laws, rules and regulations of the United States ("**U.S.**"), and of the states, counties, municipalities, and other countries and jurisdictions where we do business. Compliance includes a broad array of topics, such as:

- Ethical business practices and fair dealing (e.g., stealing proprietary information is prohibited)
- Employment and the workplace (e.g., prohibiting unlawful discrimination or harassment)
- Supply chain (e.g., export and import regulations and sanctions laws, and prohibitions on forced labor)
- Bribery:
 - Public anti-bribery laws, including the U.S. Foreign Corrupt Practices Act (prohibiting giving anything of value to a foreign government official or politician to secure an improper business advantage)
 - Commercial anti-bribery laws (prohibiting giving or receiving improper gifts, payments or bribes in a commercial setting)
- Insider trading (prohibiting access to material non-public information about the Company in order to buy, sell, or trade in the Company's securities)

To reduce the risk of insider trading, the Company has implemented trading restrictions. Company employees, officers and directors are directed to the Company's Policy on Insider Trading or to the Company's legal department (the "**Law Department**") if they have questions regarding the applicability of such insider trading prohibitions.

The Company is dedicated to providing a respectful, safe and healthy work environment. Company employees are prohibited from engaging in unlawful discrimination or harassment. Employees are directed to our country-specific employee handbooks for more information.

This Code does not summarize all laws, rules and regulations applicable to the Company and its employees, officers and directors. Please consult the Company's Law Department and the various guidelines and policies which the Company has prepared on specific laws, rules and regulations.

It is also expected that the Company's officers, directors and employees will act in accordance with the following principles of personal ethics:

- Honesty – speaking and writing the truth.
- Fairness – treating others with equality and justice.
- Respect – treating others with dignity and appreciation of their position or viewpoint.
- Concern – considering the effects of actions on those most affected.

These principles are intended to help our officers, directors and employees understand why the Company's policies and procedures direct behavior in certain ways, why the laws require or prohibit certain

actions, and what is to be done when the governing documents and legal requirements are ambiguous or subject to interpretation. These fundamental principles may be independent of legal requirements or prohibitions.

2. Conflicts of Interest

All employees, officers and directors of the Company should be scrupulous in avoiding a conflict of interest with regard to the Company's interests. A "conflict of interest" exists whenever an individual's private interests interfere or conflict in any way (or even appear to interfere or conflict) with the interests of the Company. A conflict situation can arise when an employee, officer or director has personal or financial interests that may make it difficult to perform their Company work objectively and effectively. The acceptance, by any employee or member of their immediate family, of any improper personal benefit from a third party who does business with the Company shall be considered a violation of this Code. Loans to, or guarantees of obligations of, Company employees, officers and directors and their respective family members may create conflicts of interest. Federal law prohibits loans to directors and executive officers.

Conflicts of interest are prohibited as a matter of Company policy, except under guidelines approved by the Board of Directors or its committees. Conflicts of interest may not always be clear-cut, so if you have a question, you should consult with higher levels of management or the Company's Law Department. Any employee, officer or director who becomes aware of a conflict or potential conflict should report such violation in accordance with the procedures set forth herein.

It is almost always a conflict of interest for a Company employee to work simultaneously for a competitor, customer or supplier. No Company employee, officer or director is allowed to work for a competitor as a consultant or member of the competitor's board of directors. The best policy is to avoid any direct or indirect business connection with our customers, suppliers, or competitors, unless done so on the Company's behalf and with the Company's prior written consent.

3. Corporate Opportunity

Company employees, officers and directors are prohibited from (a) taking for themselves personally opportunities that properly belong to the Company or are discovered through the use of the Company's property, information or position; (b) using the Company's property, information or position for personal gain; and (c) competing with the Company. Employees, officers and directors owe a duty to the Company to advance its legitimate interests when the opportunity to do so arises.

4. Confidentiality

Employees, officers and directors of the Company must maintain the confidentiality of confidential information entrusted to them by the Company or its suppliers, customers, or others with whom we do business, except when disclosure is authorized by the Law Department or required by applicable laws, regulations or legal proceedings. Whenever feasible, employees, officers and directors should consult the Law Department if they believe they have a legal obligation to disclose confidential information. Confidential information is all non-public information that might be of use to competitors of the Company, or harmful to the Company or its suppliers, customers, or others with whom we do business, if disclosed.

5. Fair Dealing

We seek to outperform our competition fairly and honestly. We seek competitive advantage through superior performance, never through unethical or illegal business practices. Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing such disclosures by past or present employees of other companies is prohibited.

As part of fair competition, we never attempt to gain a business advantage through bribery, and we do not tolerate bribery in any form, whether to a government official or a commercial party. A bribe is receiving, offering to pay, paying, promising to pay, or authorizing the payment of money or anything of value to improperly influence any act or decision or to secure any other improper advantage in order to obtain or retain business. Bribes are not limited to cash. A bribe can include gifts, travel, meals, entertainment, offers of employment, and charitable or political donations, depending on the value and the circumstances.

Any person or company working on the Company's behalf may not offer, give, or receive a bribe. That includes not only Company employees, officers and directors, but also any third parties providing services to the Company or otherwise acting as an agent on behalf of the Company. If the only way to make a deal or complete a service for the Company is through payment of a bribe, we expect our employees, officers, directors and third party service providers and agents to refuse the transaction and to promptly report it in accordance with the procedures set forth herein.

The Company is committed to following all applicable laws regarding the prevention of bribery, including the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and similar applicable laws governing bribery in other jurisdictions. Please refer to the Company's Anti-Bribery and Trade Compliance Policy for further information.

6. Import/Export Controls and International Sanctions

The Company is committed to complying with all import and export controls and sanctions that apply to its activities. Our employees involved in international trade transactions must ensure that these regulations are followed and should contact the Law Department with any questions related to import and/or export control requirements and how they apply to the Company and Company personnel.

The Company is generally prohibited from dealings with sanctioned or embargoed countries, entities and individuals ("**Sanctioned Parties**"). As of the date of this Code, countries and territories to which broad U.S. Government embargoes apply include: Crimea, Cuba, Donetsk People's Republic, Iran, Luhansk People's Republic, North Korea, and Syria. The U.S. Government has also imposed a number of sanctions against entities and persons in other countries that are not subject to a broad embargo, including Russia, Belarus, and Venezuela. Sanctioned Parties include entities and individuals located in embargoed countries and territories, as well as entities and individuals targeted by sanctions laws, including entities and individuals designated as "specially designated nationals" under U.S. sanctions laws, and those entities and individuals subject to sanctions laws of other applicable countries. If a transaction appears to be connected to a Sanctioned Party, Company personnel are to stop all dealings and consult the Law Department immediately.

Please refer to the Company's Anti-Bribery and Trade Compliance Policy for further information.

7. Slavery/Forced Labor/Human Trafficking Laws

The Company is committed to conducting business in an ethical and responsible manner, which includes complying with all applicable slavery, forced labor and human trafficking laws. We require our suppliers to ensure that no materials or components incorporated into the goods they supply to us have been mined, produced or manufactured, either wholly or in part, using any form of convict, indentured or forced labor.

8. Protection and Proper Use of Company Assets

All employees, officers and directors of the Company should protect the Company's assets and ensure their efficient use. Theft, carelessness, and waste have a direct adverse impact on the Company's profitability. All Company assets should be used for legitimate business purposes only.

9. Public Company Reporting; Books and Records

As a public company, it is of critical importance that the Company's filings with the Securities and Exchange Commission (the "SEC") be accurate and timely. Depending on their position with the Company, an employee, officer or director may be called upon to provide necessary information to ensure that the Company's public reports are complete, accurate and understandable. The Company expects employees, officers and directors to take this responsibility very seriously and to provide prompt accurate answers to inquiries from Company personnel and the Company's independent accountants related to the Company's books, records, accounts, financial statements and public disclosure requirements.

All of the Company's books, records, accounts and financial statements must be maintained in reasonable detail, must appropriately reflect the Company's transactions and must conform both to applicable legal requirements and to the Company's system of internal controls. Unrecorded or "off the books" funds or assets should not be maintained. Records should always be maintained according to the Company's record retention policies. In accordance with those policies, in the event of litigation or governmental investigation please consult the Law Department.

If any employee, officer or director of the Company has concerns or complaints regarding questionable accounting, auditing or SEC disclosure matters of the Company, then they are encouraged to submit those concerns or complaints (anonymously, confidentially or otherwise) to the Audit Committee of the Board, which will treat such submissions confidentially, subject to applicable legal requirements.

10. Reporting Violations and Enforcement of the Code

It is essential that violations of the Code be promptly reported. Any Company employee, officer or director who discovers misconduct or a violation of the Code must report such misconduct or violation. The report may be made to the employee's manager, to the human resources department, to the Law Department, or to the President or the Chief Financial Officer. A report may also be made anonymously by calling the Company's compliance hotline at (610) 280-4172 or toll free at (866) 876-7837, or by submitting the report through the compliance page on the Company's website at <https://www.omegaflexcorp.com/compliance/>. When in doubt, employees are encouraged to speak with supervisors or other appropriate personnel about any conduct that raises concerns.

The Company's Law Department or other compliance personnel shall maintain a written record of all reported violations, including their receipt, acknowledgement (for reports not made anonymously), investigation,

and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Any member of the Audit Committee shall at any time, upon request, be given prompt access to the complete underlying report reflected in any written record.

If the concerns or complaints contained in any reported violation require confidentiality, including keeping anonymous the identity of the person reporting the violation, then this confidentiality shall be protected, subject to applicable law, regulation or legal proceedings.

The Company will not permit retaliation of any kind by or on behalf of the Company or any of its employees, officers or directors against good faith reports or complaints of violations of this Code or of other potentially illegal or unethical conduct.

11. Adoption and Revision Tracking

Action	Approval of Board of Directors	Approval of General Counsel	Effective Date
Code Adoption (updates and replaces prior Code)	December 6, 2023	December 6, 2023	January 1, 2024