

# [Tomoe Shokai Group Ethics Policy]

Revised: September 1, 2025

## < Basic Philosophy >

Under our CSR policy of "contributing to the creation of a society in harmony with the global environment", our group aims to contribute to the creation of a fair and honest society by clarifying a basic policy for corporate ethics to be observed by each employee.

## <Action guidelines>

### (1) Thorough Compliance with Treaties and Laws

- We will comply with applicable treaties and the laws and regulations of each country and region, and strive to act responsibly with a sense of ethics in accordance with social norms.

### (2) Prevention of Misconduct, Fraud, and Anti-competitive Practices

- We will never tolerate fraudulent acts and unfair competition in our business dealings, and we strive to exclude such misconduct to ensure that our group's business activities remain legitimate and fair.
- We will comply with regulations and rules designed to ensure fair market competition, and we conduct fair and transparent transactions by disclosing necessary information.
- We have established a whistleblower reporting system and will refer violations to a disciplinary committee for appropriate action to exclude fraudulent acts and unfair competition.

### (3) Prevention of Conflicts of Interest and Corruption

- We ensure full transparency in operations, establish robust approval and monitoring systems, and strive to educate and raise awareness among our employees to prevent conflicts of interest and corruption (bribery, embezzlement, etc.) by executives and employees.
- We will not tolerate conflicts of interest or corruption, and will impose strict disciplinary actions on violators.

### (4) Prevention of Money Laundering and Exclusion of Antisocial Forces

- We carefully verify the identity of our clients and the purpose and details of transactions to ensure that the products and services we provide are not used for money laundering or terrorist financing.
- We do not have relationships with antisocial forces, etc. and will strive to exclude inappropriate business partners, etc.

### (5) Enhancement of Information Security

- We will develop a system infrastructure with enhanced information security to preparing for all information-related risks.
- We will strictly manage personal and corporate information obtained through our business activities to prevent any leakage.
- We will strive to maintain regulations and provide education and awareness to prevent information leaks caused by mistakes or misconduct of employees and contractors.

### (6) Contributing to Local Communities and Society

- We will actively pursue regional and social development and the realization of a recycling-oriented

society in our business activities.

- We will actively participate in local disaster prevention drills, local government and disaster prevention councils, and work together to ensure regional safety.

(7) Protection of Intellectual Property

- We will comply with laws and contracts and regulations concerning patents, copyrights, and other intellectual property rights.
- We protect the results of the intellectual activities of our stakeholders and respect the legitimate intellectual property rights of third parties.

**<Action Goals>**

(1) Training on Fair Business and Competition

By 2026, we will implement internal training programs for employees and executives engaged in sales, procurement, and accounting operations, with the objective of enhancing awareness of corporate ethics and moral standards, including but not limited to bribery and conflicts of interest. We aim to achieve a training participation rate of at least 85%.

(2) Training on Information Security and Privacy Protection

While we have previously conducted information security training and obtained confidentiality agreements, we will further enhance awareness by providing renewed guidance to all employees and executives who handle information by 2026. Our goal is to achieve a signature rate of at least 90% for non-disclosure agreements related to personal data protection and information security.

**<Scope / Responsibilities>**

The scope of this policy shall encompass the entire Tomoe Shokai Group.

The Head of the Corporate Division of Tomoe Shokai is responsible for the formulation of the group ethics policy and related regulations, as well as for the management of ethics.

**< Review >**

This policy shall be reviewed annually for its appropriateness, validity, and effectiveness, and shall be revised within a maximum of five years.

Revised: September 1, 2025

President & Representative Director,  
Tomoe Shokai Co., Ltd.

Hisayuki  
Nishimura