

## Kamigumi Group Anti-Corruption Policy

The Kamigumi Group's Charter of Corporate Behavior calls for Fair and Transparent Business Practices and Cooperation with International Society. Corrupt practices violate our Group's Charter of Corporate Behavior as they can lead to human rights violations and distort the market, and therefore cannot be tolerated. We hereby establish the Kamigumi Group Anti-Corruption Policy, which applies to all executives and employees within the Group. We also encourage all business partners to support this Policy.

### 1. Basic concept

We will comply with the anticorruption laws and regulations applicable to individual countries and regions in which we do business (including the Criminal Code and Unfair Competition Prevention Act of Japan, the Foreign Corrupt Practices Act of the United States, and the Bribery Act of the United Kingdom). Together with prohibiting any direct or indirect involvement in unlawful corruption, we will broadly promote fair business practices and strive to contribute to the realization of a fair, equitable, and sustainable society. Specific action standards are described below.

#### (i) Prohibition of bribery

We will neither propose, promise, provide, nor receive bribes, whether directly or indirectly. In particular, we will refuse to pay any facilitation payments demanded in exchange for improper benefits in customs clearance or securing of business permits, in recognition that such payments would constitute acts of bribery.

#### (ii) Prohibition of embezzlement and breach of trust

We will refrain from engaging in acts of embezzlement and breach of trust, including improper receipts of rebates or kickbacks, in connection with the performance of duties.

#### (iii) Maintenance of free and fair competition

We will comply with the Antimonopoly Act and other applicable laws and regulations, and refrain from disadvantaging trading partners through abuse of advantageous position or acts that impede fair trade and competition such as collusion.

#### (iv) Responding to antisocial forces

We will strive to maintain order and safety in civil society, adopting a resolute stance against antisocial forces and refraining from any involvement in crimes such as money laundering.

## 2. Maintenance of anticorruption structures

We have established the Compliance/Risk Management Committee, chaired by the CEO of Kamigumi Co., Ltd., at that company's head office, to promote compliance in general, as well as local committees which act as subsidiary organizations at individual business sites (including Group companies). The Compliance/Risk Management Committee formulates policies and maintains structures related to preventing corruption on a Groupwide basis, while the local committees manage risks at their sites and carry out awareness-raising activities as appropriate to the properties of individual sites.

## 3. Education and training

To ensure further permeation of an ethical consciousness to contribute to anticorruption and maintain and improve anticorruption structures, we will carry out periodic education and training for Group executives and employees.

## 4. Appropriate accounting and records

We will record expenditures accurately based on factual information such as payment approval documents and account ledgers and retain related ledgers appropriately, to avoid any suspicion of involvement in corruption.

## 5. Elimination of indirect involvement

We will prohibit involvement in corruption, not only directly but also through intermediaries such as trading partners or agents. To prevent involvement in corruption through such intermediaries, we will confirm their compliance status prior to any transactions, and strongly urge their compliance with this Policy through contracts and other means.

## 6. Effective use of internal whistleblower system

We will maintain an internal whistleblower system to enable timely consultation and reporting of any real or suspected acts of corruption in violation of laws, regulations, or this Policy. We will maintain the confidentiality of whistleblowing reports and prevent any disadvantageous treatment of or retaliation against whistleblowers.

## 7. Responding appropriately to discovery of improprieties

We will investigate with discretion any impropriety related to corruption, either discovered or suspected. If such impropriety is found to be factual, we will identify its cause and implement corrective measures to prevent recurrence, as well as strictly discipline any involved executives and employees, in accordance with the relevant Group company's in-house rules, rules of employment, and other rules and regulations. Any factual acts of corruption through intermediaries such as trading

partners or agents will be answered by implementing strict measures, including suspension of transactions.

#### 8. Monitoring and continual verification and review

Through internal audits and other means, we will regularly monitor the state of implementation of this Policy, verify its effectiveness, and revise it as necessary.