

# TB-GR Compliance Action Guidelines

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**Employees of Tokyo Boeki Group will act in accordance with the following TB-GR Compliance Action Guidelines in order to realize the TB-GR management philosophy and to ensure implementation of the TB-GR Code of Conduct.**

## INTRODUCTION

If a corporate wrongdoing should happen even once, enormous efforts need to be made to regain trust. At Tokyo Boeki Group, which seeks to be a first-class corporate group, every employee should be an important player to put compliance into action in order to meet the expectations of our stakeholders and contribute broadly to the community and society. As a member of a passionate work team, we each maintain high hopes and aspire to be an open and fair group of people. As a member of the Tokyo Boeki Group, which has high business ethics, we are committed to promoting compliance awareness among the Group's officers and employees, for example by thoroughly implementing the TB-GR Compliance Action Guidelines.

Incorporating the following compliance matters into our basic stance, we ourselves fully understand and practice them earnestly.

- (1) We will abide by laws and regulations, the Rules of Employment, internal rules, etc.
  - ① We correctly understand and interpret the laws and regulations relevant to us, and honor the laws that apply to our respective business areas.
  - ② We will follow the procedures set out in the Employment Regulations and Internal Rules and Regulations and will not take any action that may raise compliance issues. In the unlikely event that a compliance issue arises, we will carry out our work in good faith, with the basic rule being to report it immediately to our managers or the relevant department.
  - ③ If we are not sure, we will not pass judgment by ourselves but instead disclose the information to our managers or the relevant department, discuss with them in depth, and then act.
- (2) We will act in line with general social conventions and good sense.
  - ① We understand the Compliance Action Guidelines and put them into practice.
  - ② If we are not sure, we will disclose the information to our managers or compliance staff, discuss with them, and act in accordance with the following.

At all times we ask ourselves whether the path we intend to take is:

- 1) Not in violation of laws and regulations, internal rules or the like
- 2) Not against socially-accepted morals or common sense
- 3) Something we can confidently tell about to our families and friends
- 4) Something we would not be afraid of if reported in newspaper, TV or other media

5) In our mind, truly the right thing to do

## COMPLIANCE MATTERS

### 1. Guidelines for Business Activities

#### (1) Compliance with import/export laws and regulations

- ① In performing export and import transactions, we will follow due procedures in compliance with relevant trade control laws and regulations, international conventions, etc.
- ② We will duly follow necessary permit and approval procedures and submit correct declarations.
- ③ We will neither export nor import items that are subject to embargo.

#### (2) Stringent security trade control

- ① We will abide by the trade control laws, Foreign Exchange and Foreign Trade Act and regulations of the countries concerned as well as United Nations resolutions, international conventions, etc., in order to prevent proliferation of weapons of mass destruction, etc.
- ② We will not engage in inappropriate transactions to ensure that our reputation is not tarnished by our involvement in trade in cargo or technology that, although not directly controlled by laws and regulations, could be used or diverted for the proliferation of weapons of mass destruction.

#### (3) Compliance with industry-specific laws

- ① In the conduct of our business, we will obtain necessary permits and licenses and observe relevant industry-specific laws.
- ② The Company is committed to ensuring that it does not violate the law in its domestic or overseas operations.

#### (4) Compliance with fair trade and related laws

- ① We will not engage in 'unreasonable restraint of trade', such as cartels and bid-rigging, or 'unfair trade practices', such as resale price maintenance and abuse of a dominant position, which impede fair and open competition between companies.
- ② We will not exchange information or contact competitors in violation of antitrust and other laws and regulations that could affect sales prices or terms, including any action that might give rise to such a suspicion.

③ We will ensure compliance with antitrust and related laws not only in domestic transactions but also in transactions with foreign countries, and not only with private companies but also with public institutions.

**(5) Prevention of unfair competition**

① We will not acquire, use, disclose or divert trade secrets of our own or of others through theft, fraud or other unlawful means.

② We will not use, divulge or divert trade secrets of our own or of other companies, regardless of whether they were obtained in good faith or otherwise.

③ We will not disclose, offer, transfer or otherwise communicate to third parties any trade secrets or useful information of our own by any means whatsoever without permission of the company.

**(6) Protection of intellectual property rights**

① The company's intellectual property , which have been obtained from research and development and other business activities (inventions, utility models, designs, copyrights, trademarks, knowhow, technical information, etc.), are important assets of the company. We will use them appropriately and work to protect the rights.

② We will without delay file applications for patent, registration, etc. on results attributable to the company, so that the company's intellectual property rights should be duly protected.

③ We will not make unauthorized copies of third party computer software or otherwise infringe upon third party intellectual property rights.

④ We will not make unlawful use of the intellectual property rights of our customers and suppliers. We will use them only after entering into an appropriate contract.

**(7) Stringent information management**

① We will take the utmost care in managing information within our company and are responsible not only for the information we hold, but also for the information disclosed to us by third parties.

② Confidential information, including trade secrets, know-how and personal data, shall be properly managed to prevent loss, damage or inappropriate use.

③ Thoroughly manage information and reduce the risk of disclosure, for example by disposing of information that is no longer needed.

**(8) Environmental protection**

① In all aspects of our business activities, we will always be aware of the importance of environmental protection and abide by laws and regulations relating to the environment.

② Energy saving and recycling are also addressed from the perspective of reducing the environmental impact of operations.

## 2. Guidelines for Tokyo Boeki Group as a Corporate Citizen

### (1) Entertainment and gifts

- ① Entertainment and gifts to customers and suppliers, when done, shall be within the range of social etiquette.
- ② Entertainment and gifts from customers and suppliers, when receiving, shall always be within the range of social etiquette.

### (2) Anti-Corruption

- ① We will not accept or promise or offer to accept any money or other benefits from domestic or foreign public officials or similar persons for the purpose of obtaining improper business advantage or in return for business favours.
- ② If we are asked to take any of these actions by public officials or similar persons, we will refuse to do so and will contact the appropriate authorities as the situation requires.

### (3) Donations and political donations regulations

- ① Political donations and donations to organizations in general, when done, shall be made following correct procedures in compliance with the Public Offices Election Act, Political Funds Control Act and other relevant laws and regulations.
- ② Donations shall be made only after approval in accordance with internal rules.
- ③ Not to mention bribery, payoffs and illegal political donations, we will strictly refrain from taking actions that could be misunderstood as collusion with politicians and administration officials, and will work to build healthy and transparent relations.

### (4) Disassociation from antisocial organizations

- ① We will have the basic legal knowledge, common sense and sense of justice not to be involved in unlawful or antisocial conduct, and we will strive to always act sensibly.
- ② We stand firmly against anti-social forces that threaten the order and safety of our civic society and in no way have association with such forces. If we receive any undue demand from an anti-social organization or the like, we will react sternly and will not attempt to reach a solution by offering money or the like.
- ③ We will not make use of anti-social forces in an attempt to make gains for ourselves or for the company.
- ④ We will not make any transactions with anti-social forces or customers or suppliers having transactions with such forces.

### (5) Prohibition of insider trading

- ① We will not use insider information of our customers and suppliers, competitors and clients that we have come to know in the course of doing our business for the purpose of buying or selling the shares or bonds of such companies prior to disclosure of such information to general investors, nor do we take any action that could lead to such

suspicions.

② If we become aware of inside information, we will handle it appropriately in accordance with our internal rules and keep it strictly confidential.

(6) Correct use of information systems

① We will use the company information systems only for the conduct of business and not for personal purposes.

② We will control ID's and passwords for the company information systems strictly and prevent leakage, theft or destruction of confidential information as well as contamination by computer viruses and other damages.

③ We will neither steal ID's or passwords of others nor make unauthorized access to the systems of this or other companies.

④ We will use the Internet always in an appropriate way and not commit acts that could destroy our social credibility.

(7) Prohibition of acts involving conflicts of interest

① We will execute the company's business sincerely and will not commit acts that would run counter to the interests of the company.

② We will neither do harm to the honor and credibility of the company, nor unduly impair or damage tangible and intangible assets of the company.

③ Unless concurred by the company, we will not engage in other jobs, become an officer of another company, or conduct a business of our own.

(8) Appropriate accounting and tax procedures

① We will make entries into books and slips and otherwise prepare books of account in compliance with applicable laws and regulations and internal rules.

② We will not disguise or conceal facts, make false or nonexistent statements, or build off-the-book assets.

### 3. Guidelines for Maintaining an Ideal Workplace Environment

(1) Respect for human rights and nondiscrimination

- 1) We will work to maintain a sound workplace environment at all times, respect the human rights of the members and commit no acts that could lead to discrimination.
- 2) We will not conduct any irrational discrimination whatsoever based on birth, nationality, race, ethnic background, creed, religion, gender, age, physical characteristics, hobbies and orientation, educational background, etc.
- 3) We will not infringe upon the human rights of others by violence, shouting, libel or insult, forced labor through threat, bullying, etc.

(2) Prohibition of sexual or workplace power harassment

- 1) We will not sexually harass others, commit acts that may be misunderstood as sexual

harassment, or make sexual statements or acts that make others uncomfortable.

- 2) We will not take advantage of our positions in the workplace to cause physical pain to other employees, invade their personal rights, or deteriorate the workplace environment.
- 3) Furthermore, we will not commit acts that could make others uncomfortable against their will.

(3) Workplace safety and health

- 1) Placing the highest priority on safety and health, we will work to improve our workplace environment, and understand and comply with laws and regulations relating to work safety and health.
- 2) If a work-related accident should occur, we will not fail to immediately report and follow other prescribed procedures in order to contain the accident to the minimum and to prevent recurrence.

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