

# **NJS Corporate Ethical Behavioral Guidelines**

(common for all group companies)

Regulation no.: NJS\_H020-01

(Established on April 24, 2006; revised on September 30, 2025)

## (Purpose)

Article 1. The purpose of these Guidelines is to set out basic matters to be observed by all directors and employees of NJS and its group companies in conducting business.

## [Business Activities]

### (Compliance with Laws, etc.)

Article 2. Comply with all applicable domestic and overseas laws, regulations, standards, [each company's] internal regulations, and other applicable rules, and act in accordance with the corporate ethics of conduct.

### (Ensuring of Fair Competition)

#### Article 3

1. Act under the principles of fairness, transparency, and free competition.
2. Do not engage in bid rigging or any other acts that violate laws, including the Penal Code and the Antimonopoly Act.
3. Do not engage in any acts that undermine fair competition, such as attempting to acquire the ordering party's target price or other information.

### (Ensuring of Quality)

Article 4. Strive to ensure the quality of services provided for customers to build their reputation and trust as the top priority.

### (Prohibition of Abuse of Superior Position)

#### Article 5

1. In dealings with external contractors, do not use the superior position to put them at disadvantage or otherwise act in a manner that violates the Subcontract Act.
2. Do not accept excessive entertainment, gifts, etc. from external contractors, suppliers, or other business partners that go beyond the bounds of social courtesy.

(Information Management)

Article 6

1. Trade secrets and internal documents must be rigorously managed and guarded.
2. Do not disclose or use any personal information obtained through business activities for any purpose other than the intended business purpose.
3. Handle and manage [all] business information in strict compliance with the confidential obligation to each customer.
4. Strive to protect the intellectual property rights (patents, copyrights, know-how, etc.) owned by NJS and its group companies. Further, do not violate the intellectual property rights of other parties and, when using such rights, [obtain license from the rights holder and] comply with the terms and conditions of the license.

(Prohibition of Inappropriate Relationships with Foreign Public Officials)

Article 7

1. In having exchanges with foreign public officials, comply with the laws and regulations of the host country and act within the bounds of common sense and social norms.
2. Do not offer money, goods, expenses, or other facilities and benefits to foreign public officials in order to obtain improper advantage in business.
3. Properly manage contractors to prevent offering of facilities, benefits, etc. through an external contractor.

[Relationships with Society]

(Transparent Relationships with Government/Administrative Agencies)

Article 8.

1. Associate with politicians and their affiliates in a manner that is socially appropriate and acceptable with the understanding that neither NJS nor any of its group companies makes political donations as a corporate body, and act with transparency and integrity so as not to invite suspicion of legal violation.

2. In dealings with politicians and public officials, do not engage in any acts that constitute or could be suspected to constitute anti-bribery or other criminal offences.

(Prohibition of Insider Trading)

Article 9. Do not engage in any acts that are in violation of the Financial Instrument and Exchange Act, including selling or buying of stocks, etc. upon knowing important internal information that could affect the investment decision of investors before such information is made public.

(Proper Financial Reporting)

Article 10

1. Ensure fairness and transparency in corporate accounting practices.
2. Strive to eliminate errors and inappropriate transactions as part of daily routine and develop/maintain an internal control system related to financial reports to ensure proper financial reporting at all times.

(Environmental Conservation)

Article 11. Actively engage in environmental conservation activities towards the realization of sustainable society.

(Symbiosis with Local Communities)

Article 12. Strive to foster cooperative relationships with local communities and contribute to their development.

(Collaboration with Global Community)

Article 13

1. Act in accordance with the rules of the international community.
2. Respect the cultures, laws, customs, etc. not only of Japan but also of other countries and strive to contribute to regional development.

(Elimination of Antisocial Forces)

Article 14. Never engage in any transaction under any name with any person or group legal or otherwise that disturbs public order or interferes with sound corporate activities. Further, do not use the influence of antisocial forces.

[Relationships with Employees]

(Respect for Human Rights)

Article 15. Do not discriminate any person on the grounds of sex, nationality, race, social status, religion, disability, etc.

(Safe Work Environment)

Article 16

1. Strive to secure a safe and comfortable work environment in accordance with applicable laws and regulations and [each company's] internal regulations.
2. Acts of harassment are prohibited so as to maintain a healthy work environment.

(Written Oath)

Article 17. Directors and employees of NJS and its group companies must [fully] understand these Guidelines and submit a written oath to the company they belong to in a form separately provided by each company.

(Penalty to Violation)

Article 18. Directors and employees who have violated these Guidelines shall, upon careful and rigorous investigation of relevant facts, be subjected to disciplinary action in accordance with the employment regulations, etc. of each company.

(Administering Department)

Article 19. These Guidelines shall be administered by NJS's Internal Audit Department.

(Amendment/Abolishment)

Article 20. These Guidelines may be amended or abolished by resolution of the Board of Directors of NJS.

(Enactment)

Article 21. These Guidelines shall become effective as of September 30, 2025.

Revision history:

November 25, 2008

April 1, 2009

December 21, 2009

February 21, 2011

April 20, 2016

January 1, 2017

April 1, 2021

September 30, 2025