

Daicel Group Basic Policies on Anti-Corruption and Compliance with Competition Law

In the Ethical Standards of Daicel Group, the Group prescribes that entities in all areas of our corporate activities, including our supply chains, must conduct “fair and transparent business activities” by themselves, and all stakeholders must be encouraged to do so. Recognizing that one of the critical challenges is anti-corruption and compliance with competition law in business activities, we have established the “Daicel Group Basic Policies on Anti-corruption and Compliance with Competition Law.”

1. Basic Policies on Anti-Corruption

(1) Prohibition of bribery of public officials

We do not provide monetary or other benefits including facilitation payments for public officials, etc. in foreign countries in relation to our tasks. We also, as an individual officer or employee, do not conduct such acts.

(2) Prohibition of bribery of persons other than public officers

We do not provide monetary or other benefits to other business operators with the intention to have them engage in illegal tasks in order to obtain profits from transactions or other benefits. We also, as an individual officer or employee, do not conduct such acts.

(3) Prohibition of bribe-taking

We do not demand the provision of monetary or other benefits from other business operators in unfair exchange for the provision of business convenience.

(4) Prohibition of bribery through third party

We do not provide or demand any monetary or other benefits that fall under any of the provisions of (1) to (3) through third parties, such as a consultant or an agent.

(5) Prohibition of participation in bribery

We do not allow other business operators to provide or demand any monetary or other benefits that fall under any of the provisions of (1) to (3). We also refrain from assisting, mediating, or participating in plotting such acts.

(6) Prohibition of giving and receiving excessive gifts and entertainment

We do not give or receive entertainment or gifts that are excessive or may damage the reputation of the Group.

(7) Donations and political contributions

We do not make any donations that may result in receiving inappropriate favors or illegal political donations.

(8) Elimination of antisocial forces

We do not have any relationships with antisocial forces and do not engage in any transactions that may be associated with organized crime, such as money laundering, illicit international payment, and embezzlement.

(9) Sound relationships with governments, etc.

We comply with international rules and relevant local laws and regulations regarding governments, public bodies, and NPOs/NGOs, and also establish and maintain proper relationships with related organizations and bodies.

(10) Avoidance of conflicts of interest

We endeavor to avoid any conflicts of interest by taking appropriate measures such as obtaining the permission of the company, in the case of engaging in any transactions that may cause a conflict of interest with the company.

2. Basic Policies on Compliance with Competition Law

(1) Compliance with laws and regulations

We comply with the competition law established in each country, including guidelines, etc. specified by the authorities to conduct fair trade.

(2) Prohibition of contact with competitors

We do not make any contact with any competitors unless there is a legitimate reason to do so. We do not attend any meetings with competitors where they may discuss competitive conditions in relation to businesses such as the sale of products and the provision of services.

(3) Prohibition of information exchange, agreements and arrangements

We do not exchange information, create agreements, or make arrangements on competitive conditions of business transactions such as the sale of products and the provision of services with any competitors whether oral or written.

(4) Independent pricing

We determine all prices for the sale of products and the provision of services either directly or indirectly independently from competitors.

(5) Prohibition of intervention and discrimination against distributors and suppliers of products and services

We do not unreasonably intervene when distributors and suppliers of products and services determine the resale prices for the products and services. We also refrain from engaging in or forcing any unfair trade such as unjust discrimination against said business operators.

(6) Compliance with rules on bidding, etc.

We comply with rules and procedures regarding bidding, etc. to fairly conduct transactions with governments, municipalities, and other public agencies. We exercise caution not to receive confidential information from employees, etc., of the orderer and comply with

relevant laws and regulations.

(7) Prohibition of abuse of superior status

We maintain fair relationships with subcontractors, regardless of their size, entrusted with part or all of the Group's businesses, do not make any unreasonable requests abusing the status as the contractor, and comply with laws and regulations that protect subcontractors.

3. Establishment of internal system

The Group appoints the Representative Director in charge of corporate ethics as the chief officer to establish a system for anti-corruption and compliance with competition law.

4. Maintenance of accurate records

The Group prepares and maintains accurate and appropriate accounting records on expenditures and other costs related to the "Basic Policies on Anti-Corruption" described in 1.

5. Monitoring

The Group performs monitoring (audits) on a regular basis, validates the compliance of these Basic Policies and the effectiveness of the system to detect and prevent misconduct, and carries out necessary review and improvement.

6. Education and awareness raising

The Group educates its officers and employees and raises their awareness to help them understand these Basic Policies and carry out said Policies without fail in the course of their daily duties.

7. Consultations and reports

If we believe that we or others are involved in any act that violates or is suspected to violate the basic policies described in 1 and 2, we will not hesitate to report to or consult with our supervisors or departments in charge of legal affairs or compliance.

8. Establishment of contacts for consultations and reports

The Group establishes contacts that handle reports and consultations from the inside and outside of the company with respect to any act that violates or is suspected of violating these Basic Policies.

9. Measures against violations

The Group takes disciplinary measures in accordance with the regulations against any officer or employee that is found to have committed any act against the basic policies described in 1 and 2.

End

Enacted April 1, 2024