

Global Policy for Preventing Bribery

1. Commitment to Preventing Bribery

Bribery in business not only hinders legitimate commercial transactions but may also serve as a funding source for anti-social forces. In order to ensure a fair and free competitive market, countries around the world are strengthening their anti-bribery regulations. Based on the spirit of "4. Fair and free competition and transparent relations" in the Piolax Code of Conduct, the Piolax Group declares that it will not tolerate any violations of bribery, and will comply with anti-bribery laws of each country and region and internal regulations.

2. Scope of Application

This Policy applies to all officers and employees (hereinafter referred to as "Employees") of the Piolax Group (PIOLAX, INC. and its subsidiaries).

3. Definition

Definition of Business Partner

The term "Business Partner" refers to any entity to which the Piolax Group places orders for services, materials, equipment, etc., including but not limited to suppliers, subcontractors, distributors, agents, and consultants, regardless of industry type.

4. Basic Principles

(1) Compliance with laws and regulations regarding bribery

In order to contribute to the realization of a fair society, the Piolax Group will comply with all laws and regulations that prohibit the provision or receipt of inappropriate hospitality, gifts, money, non-monetary benefits, or any other benefits (collectively, "Any Benefits"), such as anti-bribery laws, anti-corruption laws, and code of ethics, in all countries and regions where it operates.

(2) Declaration of prohibition of bribery

Except in cases clearly permitted in light of laws and business practices, the Piolax Group will not engage in bribery or any act that may lead to suspicion of bribery (this means the provision, offer, or promise of Any Benefits, the receipt of Any Benefits from the Business Partners, or the payment to public officials or persons equivalent thereto for smooth progress of administrative procedures (facilitation payments)) whether domestic or foreign, whether to public officials or the Employees of private companies, whether directly or indirectly, and whether the expenditure or burden is incurred by a company or an individual.

5. Requirement for Business Partners

The Piolax Group requires the Business Partners to also comply with this Policy or similar provisions.

6. Recording of Proper Accounting Procedures for Business Partners

The Piolax Group will accurately record accounting transactions related to this Policy in its accounting books based on factual information, and retain such records together with supporting documentation.

7. Procedures for Gifts and Entertainment

Due to business necessities, any provision or receipt of a benefit that is clearly acceptable under laws and business practices will be conducted in compliance with the procedures and rules specified in the Piolax Group's Global Regulations for Preventing Bribery for the purpose of legal compliance.

8. Responses Within the Piolax Group

(1) Education policy

The Piolax Group will provide education on bribery and related issues to the Employees regularly and as deemed necessary.

(2) Internal whistleblowing system

The Piolax Group will establish a system to promptly report any potential or actual violations by the Employees and the Business Partners against anti-bribery laws, anti-corruption laws, this Policy, and internal code of ethics in accordance with the internal whistleblowing regulations stipulated by the Piolax Group.

(3) Regular audits

The Piolax Group will establish a system to undergo audits by the internal audit department regularly and as deemed necessary to ensure compliance with this Policy.

(4) Review of system and measures for preventing bribery

The Piolax Group will revise, as appropriate, relevant internal regulations stipulated by the Piolax Group, such as the Global Regulations for Preventing Bribery, to commit to anti-bribery and properly implement this Policy.

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PIOLAX, INC.

President

Satoshi Yamada