

## Code of Conduct

We, all the people engaged in the work of Nippon Kaiji Kyokai (“the Society”) and Group Companies, will strive to comply with relevant laws and social norms. We will always maintain high ethical standards, conduct business activities fairly and honestly, and contribute to the development of a sustainable and better society.

- 1) Ensuring fairness and transparency in all business activities
  - We comply with laws and the Society’s regulations, adhere to social norms, and engage in fair business practices.
  - As a third-party certification body, we provide highly impartial and transparent services from a neutral standpoint.
  - While conducting our activities, we will maintain normal and healthy relationships with the governments and administrations within Japan and abroad.
  - We will resolutely face criminal organizations as well as the antisocial forces and activities that threaten public order and safety, remaining unconnected to them in any way.
- 2) Respecting human rights
  - In conducting our business activities, we respect international human rights standards. If there is any conflict or discrepancy between local laws and international human rights standards, we will pursue ways to support international human rights standards.
  - If any human rights violations are identified, we will take steps to address and remedy them.
  - We will act proactively and independently as we work to tackle challenges ourselves based on the idea of self-management.
- 3) Response to globalization
  - We will respect the laws and regulations of all countries and regions, international models such as those for human rights, and the myriad customs and culture of the world.
  - We will build a system of organizational management that exists in harmony with regional communities by understanding and accepting the global nature of modern society.
- 4) Contribute to society and the natural environment
  - We will recognize our responsibility as members of the international community and actively support efforts to improve society through our business activities.
  - As members of the international community, we will proactively work to resolve the global environmental problems faced by all of humanity and contribute to the preservation of a healthy natural environment.
- 5) Promote corporate governance
  - The President & CEO will lead by example and ensure that this Code of Conduct is followed throughout the Society and its corporate group.
  - We will establish, operate, and maintain an effective internal control system.
  - We will actively disclose information to the public and manage our organization in a highly transparent manner.
  - We will respect suggestions for improvement and aim to be an open organization in the eyes of society.