

EM Devices Code of Conduct

We (*) recognize that the key to enhancing the corporate value of EM Devices is fulfilling our corporate social responsibility in our day-to-day work as a member of society, in line with the EM Devices Charter of Corporate Behavior. (As a member of society, we will faithfully comply with the stipulated cooperate code of EM Devices Charter of Corporate Behavior , based on the recognition that always fulfilling our corporate social responsibilities in the execution of our daily operations that lead to the enhancement of the corporate value of EM Devices) Therefore, we will faithfully observe the provisions of this EM Devices Code of Conduct (this Code).

* "We" refers to the Officers (including directors, corporate auditors, and certain other personnel) and Employees (including temporary and part-time employees regardless of their employment status) of EM Devices and its subsidiaries (collectively "EM Devices").

This Code shall be applied to the Officers and Employees of each company in the EM Devices Group subject to the

1 Basic Stance

- (1) We will comply with all applicable laws, rules, regulations, and in-house regulations, including this Code, in every aspect of our corporate activities at all times. We will strive to ensure that all corporate activities are in compliance with fair business practices and social ethics.
- (2) We will respect the fundamental human rights of all people. Moreover, we will not act in such a way that may offend the individual dignity unjustly. This also includes complying with requirements stipulated by local laws and regulations as well as treaties and international organizations.
- (3) We recognize privacy as a fundamental human right and will respect the privacy of individuals, including customers, business partners, and Employees.
- (4) We will maintain fair, impartial and highly transparent relationships with all stakeholders while seeking the interests of the company. We will not engage in any act that is contrary to the above, for the benefit of ourselves or a third party, or that damages the credibility or reputation of the company.
- (5) We will accurately and fairly maintain all accounting and other records in accordance with applicable laws, rules, regulations, and internal regulations, and properly execute our duties. We will not carry out any unlawful accounting transactions or actions that may result in losses for the EM Devices Group.

2 Accountability for Adherence to This Code (Responsibility for compliance with the Code)

With an awareness of our position as a member of society, act in accordance with social decency based on high morals and ethics, and all of us will faithfully carry out the items stipulated in this code in our respective positions. We recognize that a violation of this Code may result in disciplinary action under and in accordance with applicable laws, rules, regulations, and/or internal regulations.

3 Establishment and Revision of This Code

- (1) The provisions and revisions of this Code will be deliberated on by the management conference of EM Devices Corporation and reported to its board of directors.
- (2) Each company in the EM Devices Group may modify any part of this Code, provided that such modifications do not deviate from the provisions of this Code.

I Relations with Society

Being a Good Corporate Citizen

1 *Building a sustainable society*

- (1) To preserve the global environment and contribute to building a sustainable society, we will not only observe all applicable laws and regulations but also constantly reduce any adverse impact on the environment that results to any stage of a product's lifecycle.
- (2) We will manage the amount of energy and water resources used in our processes, as well as the amount of pollutants and waste generated, based on annual numerical targets, and take thorough measures to reuse, minimize, and reduce the amount of waste generated.
- (3) When handling chemical substances or other substances that may affect human health or the environment, we will maintain safe and environmentally friendly handling methods, equipment, and environments that are appropriate for these substances.

2 *Protecting personal information and privacy*

We will respect the privacy of individuals, including customers, business partners, and Employees and Recognize the importance of personal information and the need to protect it. To protect personal privacy and information, will take appropriate action in compliance with said internal regulations as well as related laws and regulations, including the regulations of international organizations.

3 *Contributing to local communities*

As a good corporate citizen, we will respect local cultures and comply with all provisions of this Code of Conduct, relevant laws and regulations, and requirements and regulations agreed upon between countries and by international organizations, as we strive to grow together with local communities.

4 *Contributions and political funds*

We will make contributions only after careful consideration of the necessity, appropriateness, and scale. We will comply with laws and regulations concerning political activities.

5 *Policies on entertainment and gifts*

- (1) We will conduct ourselves according to sound business practices and social norms when we provide or receive entertainment or gifts with business partners or others.
- (2) We will maintain highly transparent relationships with government and government agencies. We will not bribe politicians or public officials (including deemed public officials) regardless of whether they are domestic or overseas, and we will not engage in entertainment that is considered to be the provision of benefits or conveniences, the provision of gifts, or the provision of benefits in order to obtain illicit business profits. We will not take any actions that are considered to be inappropriate or prohibited by laws and regulations.

6 *Prohibition of involvement in anti-social activities*

We will take determined action against anti-social influences and groups that threaten public order and safety and sever all contacts and relations between such entities and the company or Employees throughout our operations. We will not involve ourselves in any acts that would promote the activities of anti-social groups.

7 *Whistleblowing*

We will notify a superior, corporate officer, or other appropriate official if we become aware of any violation or possible violation of this Code by a company official. We understand that we can also anonymously report such violations to the Compliance Hotline and that, in either case, whistleblowers will not be subject to retaliation or be disadvantaged in any way for reporting violations.

II Relations with Customers

Meeting Expectations as a Producer

1 *Providing products and services customers can count on*

- (1) We will always focus on customer satisfaction, observe all applicable laws and rules, and give full consideration to the quality and safety of our products and services.
- (2) We will not be satisfied with the current state of our technology, but will work to further improve efficiency, such as improving its effectiveness and reducing costs, and aim for a higher level of manufacturing.
- (3) We will sufficiently control the chemicals used in our manufacturing processes and make sure that our products, services, and emissions do not contain objectionable substances.
- (4) When procuring raw materials containing conflict minerals, we will respect the basic human rights of people around the world and comply with international agreements. We confirm the appropriateness of the supplier through due diligence by a neutral third party as necessary.

2 *Free competition and fair commercial transactions*

- (1) We will always keep relations with customers, business partners and competitors transparent and fair. In addition, we will carry out all commercial transactions with integrity by adhering to social ethics.
- (2) We will not engage in any conduct that is contrary to fair and free competition, nor will we engage in any illegal or unfair acts or means, including criminal acts, for the purpose of obtaining an advantageous business position or economic benefits. We will conduct fair transactions in compliance with relevant laws and regulations, such as the Antimonopoly Act, and will not engage in bid rigging, cartel formation, or any other activities that may be construed as such.

3 *Policies on transactions with suppliers of materials and services*

- (1) We will carry out commercial transactions with suppliers of materials and services in a fair and equal manner while being compliant with applicable laws and contracts. We will not engage in unfair or unjust acts against our suppliers, such as exclusion, unfair or discriminatory treatment, or restraint of business activities.
- (2) We will not allow our suppliers to engage in illegal or ethically unacceptable behavior in any aspect of their operations in order to do business with our company. We will also ask our suppliers to establish and operate a management system that will enable them to maintain the same standards set forth in this Code of Conduct in every aspect of their operations, and will audit their initiatives as necessary.
- (3) We will not seek any personal gain, such as benefits or special conveniences, in connection with performing our duties.

4 *Policies on import-export transactions*

We will carry out the import and export of products, technology, and services in compliance with all applicable domestic and international laws, rules, regulations, and internal regulations.

5 *Policies on publicity and advertising*

We will avoid displays and expressions that are not based on facts or that are misleading to customers with respect to the quality, performance, or specifications of our products or services in publicity, advertising, and other sales-related activities.

III Relations with Shareholders and Investors

Proper Management of Assets and Information

1 *Accuracy and timely disclosure of corporate information*

We will always ensure the accuracy of our corporate information and will disclose information such as management policies and business activities to shareholders and investors in accordance with applicable laws, rules, and regulations.

2 *Management and proper use of company's assets*

We will properly manage our company's assets, whether tangible or intangible, in accordance with internal regulations and will not use them for private purposes or any other purpose unrelated to the company's business operations.

3 *Prohibition of insider trading*

We will not use non-public information obtained from the EM Devices Group or other companies through the execution of our duties or business transactions for the sale or purchase of marketable securities, including the trading of stocks.

4 *Handling of confidential information*

- (1) We will strictly manage our company's confidential information. That is, we will not disclose such information in a manner that violates the procedures stipulated in internal regulations, both during and after employment at the company.
- (2) We will not use information about customers, suppliers, etc. or information held by them that was obtained through the execution of our duties for any inappropriate purpose. Moreover, we will strictly manage such information in order to ensure that it is not leaked.
- (3) We will not access or obtain confidential information on customers, distributors, suppliers, competitors, etc. or information held by them by improper means.

5 *Protection and utilization of intellectual property rights*

- (1) We will protect and maintain intellectual property rights such as the patents, utility models, design rights, trademarks, and copyrights that are obtained through our R&D or other intellectual activities and will try to actively utilize them. Any licensing of these rights must be processed in compliance with internal regulations.
- (2) We will not use our company's confidential information improperly or inappropriately for our own benefit, both before and after employment at the company.
We respect the legitimate intellectual property rights of third parties and do not intentionally infringe or misuse them. (Translate the original sentence from Japanese, the current sentence is not translated from Japanese)

The background of the top section shows two employees in blue work uniforms. The employee on the left is a man in a blue jacket and tie, holding a folder. The employee on the right is a woman in a blue button-down shirt, holding a pen. They are standing in what appears to be an office or factory setting.

IV Employment

Lasting Satisfaction for Employees

- (1) As we pursue our economic interests, we will recognize that creating a work environment with a commitment to HSE (health, safety, and environment) leads to increased labor productivity.
- (2) We will comply with local labor-related laws and regulations regarding working age, working hours, etc. We will make wage calculation and payment procedures transparent and ensure that wages paid as compensation for labor will not fall below the minimum established level.
- (3) We will place no unreasonable limits on the use of company-provided benefits. We will also make certain to inform and educate Employees about their rights, company obligations, and prohibitions in accordance with relevant laws, regulations, and agreements with the company. In order to maintain these conditions, we will make status assessments as well as continuous improvements.
- (4) In order to ensure employee health as well as prevent fires and disasters, we will clearly indicate, as much as possible, sources of workplace health and safety hazards and incidents as we strive to eliminate or minimize them while taking into account potential risks. We will also ensure that the machinery and equipment we use is safe and employ appropriate protective equipment as needed in order to ensure the safety of workers.
- (5) We will strive to improve working environment, and assess the physical condition and motivation of each worker, with an eye to preventing industrial accidents and diseases from occurring. In the unlikely event of an incident, we will take appropriate action in a timely manner that befits the situation.

The background of the middle section shows a close-up of hands writing on a document. A pen is held in the right hand, and the left hand is resting on the paper. The document is white with some text visible.

V Implementation System

Toward Effective Operations

1 Implementation System

- (1) The Human Resource and General Affairs Department of EM Devices Corporation, which is responsible for the management of this Code, will promote the implementation of the rules in this Code in cooperation with its Group companies and the related divisions of EM Devices Corporation.
- (2) We will conduct awareness raising activities, training, etc. to thoroughly implement the policies stipulated in this Code across the company and make appropriate amendments to ensure that they are relevant to the needs of the times and society. In addition, we will monitor the implementation of the Code of Conduct from time to time and ensure that, rather than being written in stone, it is applied appropriately and lawfully in areas of compliance, the environment, labor practices, health and safety, and risk management.
- (3) We will develop and implement an ongoing, systematic training program for all Employees, including Officers, to ensure that everyone across the company uses this Code of Conduct as a foundation when making decisions and taking action in their work. The Human Resource and General Affairs Department will conduct audits of the observance of this Code.
- (4) The basic policies concerning the management and application of this Code will be deliberated on by the management conference of EM Devices Corporation and, where necessary, reported to the board of directors of EM Devices Corporation.

2 Inquiries

Inquiries related to the provisions in this Code should be directed to the Human Resource and General Affairs Department, EM Devices Corporation.