

## **COMSYS Group Compliance Policy**

### **Introduction**

The COMSYS Group (hereinafter referred to as "we") positions the establishment of corporate ethics and compliance with laws and regulations as key management issues, and has established the "COMSYS Group Code of Conduct" to earn the trust of society and maintain sound corporate management.

We have thus far promoted transparent and fair transactions based on the "COMSYS Group Code of Conduct." We believe that fraudulent acts, including bribery and corruption, hinder fair competition and the development of a sustainable society. Therefore, we have established the "COMSYS Group Compliance Policy" (hereinafter referred to as "this policy") to clarify our stance and eliminate corruption.

Based on our management philosophy, we will further strengthen our efforts to prevent corruption in adherence to this policy, thereby contributing more to all stakeholders, including our "customers," "society," "shareholders," and "group employees."

#### **1. Scope of Application of the Compliance Policy**

This policy applies to all officers and employees working within the COMSYS Group.

#### **2. Prohibition of Bribery**

We will not engage in any form of bribery aimed at obtaining or maintaining improper benefits or preferential treatment. Moreover, we will not offer or request gifts or hospitality that exceed the bounds of applicable laws and social norms, thereby building sound business relationships.

#### **3. Prohibition of Gifts to Government Officials**

In compliance with relevant laws, we will not offer money or benefits to government officials or those in equivalent positions. This includes facilitation payments (small payments made to expedite administrative services).

#### **4. Fair Competition**

In line with the purpose of the Antimonopoly Act, we will not partake in collusion, cartels, or any corrupt practices that impede fair competition in Japan, our primary operational region.

#### **5. Severing Ties with Antisocial Forces**

We will adopt a resolute stance against antisocial forces, will not provide any benefits under any pretext, and will sever relationships to avoid involvement in money laundering or other illegal activities.

#### **6. Prohibition of Insider Trading**

As a publicly traded company, we will strive to eradicate fraud in accordance with the Financial Instruments and Exchange Act. We will not engage in the trading of our or third-party shares based on non-public internal information obtained during business execution, nor will we share such information with others.

**7. Proper Management of Whistleblowing System**

We will appropriately manage our whistleblowing system as part of our internal control system, adhering to the Whistleblower Protection Act and our internal regulations for whistleblower protection.

**(Regarding the Whistleblowing System)**

Within the COMSYS Group, we position our efforts to comply with the Whistleblower Protection Act as part of building an "internal control system" (resolving issues through self-purification). We have established whistleblower protection regulations to thoroughly implement the purpose of the Act and set out the rules for reporting and receiving reports within our Group.

Group officers and employees, as well as those who have retired within one year, can report anonymously to the internal reporting desk regarding illegal acts by Group officers and employees, or compliance violations including those against this policy, without facing any disadvantageous treatment in their employment status.

**8. Supervision**

Under the "Compliance Committee," chaired by the President and Representative Director, we will review incidents and cases reported to consultation desks occurring within each business division company and deliberate on measures to prevent recurrence, regularly reporting to the Board of Directors.

**9. Education and Training**

To ensure effective implementation of this policy in all business activities, we will consistently share this policy with officers and employees via internal communication tools and engage in training regarding compliance and anti-corruption.

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Hiroshi Tanabe

President and Representative Director