

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

## Basic Compliance Policy

In accordance with the basic policy for establishing an internal control system for TRANSACTION Group (hereinafter, “the Group”), we hereby establish and implement the following Basic Compliance Policy.

This Basic Policy sets forth the code of conduct to be observed by the company, officers, employees, and other related parties (meaning all those who work for the Group companies under employment contracts, including full-time employees, non-permanent employees, contract employees, and part-time staff, as well as those working under dispatch or outsourcing agreements; hereinafter referred to as "Employees, etc.") in the course of the Group's business activities.

Officers and Employees, etc., shall act in accordance with this code and, at the same time, focus on ensuring its thorough dissemination throughout the internal organization.

### **1. Adherence to Laws and Rules**

We will conduct our business activities with integrity and fairness, in strict compliance with all laws, regulations, internal policies, and rules. We will also strive to grow as a global corporation by conducting our business in accordance with international social norms.

### **2. Exclusion of Antisocial Forces**

We will resolutely exclude any antisocial forces that threaten social order and safety.

### **3. Respect for the Dignity and Individuality of Employees, etc.**

We will respect the dignity and human rights of all Employees, etc., provide fair treatment without discrimination, and secure an environment that is safe and easy to work in, providing opportunities for personal growth and self-realization.

### **4. Provision of Socially Useful Products**

We will contribute to society by providing appealing products that are considerate of the global environment.

### **5. Disclosure of Information to Stakeholders**

We will promote transparent management by disclosing corporate information to our stakeholders, including business partners, shareholders, and Employees, etc., in a timely and fair manner.

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