

## **Business Conduct Guidelines for Officers and Employees of Mitsui Knowledge Industry Co. Group**

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Mitsui Knowledge Industry Co. Group (hereinafter referred to as the “Company Group”) establishes the Business Conduct Guidelines for Officers and Employees of Mitsui Knowledge Industry Co. Group (hereinafter referred to as the “Guidelines”) to ensure that all officers and employees act with sound judgment based on laws and regulations, internal rules, corporate ethics, and social norms, while keeping in mind the standards of conduct (integrity) set forth below, which constitute the group’s fundamental management policy, referred to as “compliance.”

The Guidelines apply to all officers and employees of Mitsui Knowledge Industry Co. Group companies. Whenever used in the Guidelines, the expression "Employees" includes officers and corporate auditors in addition to staff members (including secondees to and from the Company Group, contract employees, and temporary employees). Note that in the Guidelines, “Mitsui Knowledge Industry Co. Group” refers to the group of companies comprising Mitsui Knowledge Industry Co., Ltd. and its affiliated companies, and primarily includes the following companies:

1. Mitsui Knowledge Industry Co., Ltd.
2. MKI Technologies Co., Ltd.
3. Mobius Co., Ltd.
4. MKI (U.S.A.), Inc.
5. MKI (U.K.), Ltd.
6. MKI IT Solutions (Asia Pacific) Pte, Ltd.

### **1. Compliance and Integrity**

- I. Employees should maintain awareness as responsible members of the international community and comply with the laws and regulations of Japan and foreign countries.
- II. Employees should always maintain high levels of corporate and employee ethical standards, act with integrity based on the two standards of conduct listed below, and conduct themselves sincerely with the level of common sense, dignity, and responsibility expected of members of society.
  - Officers and employees should not engage in acts that degrade their own personal

dignity.

- Officers and employees should not engage in acts that they cannot take pride in.

## **2. Respect for Human Rights and Diverse Cultures**

- I. Employees should respect human rights and must not discriminate in any way whatsoever between persons based on grounds of race, creed, gender, social status, religion, nationality, age, sexual orientation, gender identity, or physical or mental disability.
- II. Employees will not be the cause of any child labor, forced labor, etc. that may lead to violations of human rights. In addition, Employees will work together with business partners to ensure that they will not play any part in violations of human rights.

## **3. Office Environment and Harassment**

- I. In order that Employees, with individuality and diversity, perform their duties for the Company Group to the best of their ability, Employees should respect the character and individuality of one another and make every effort to cultivate an open-minded corporate culture, and to ensure that the office is an open and comfortable environment in which to work.
- II. Employees should not engage in any conduct that harms, mentally or physically, a person or surrounding people, or deteriorates the work environment, beyond reasonable range of work, based on advantages at workplace such as an official position or human relations.
- III. Employees should not engage in any sexual behavior against the will of a person or surrounding people.
- IV. Employees should not treat others in a disadvantageous or detrimental way for the reason of pregnancy, giving a birth, or taking child-care leave or family-care leave, nor engage in any behavior regarding these matters that is harmful to the workplace. In addition to the foregoing, Employees should not exhibit any language or behavior that can be harmful to the working environment of other workers through any discriminatory act or harassment in the workplace, such as language or behavior that pertains to sexual orientation or gender identity.
- V. Employees should not disturb the sound discipline, environment, and good order of the office by conduct which is contrary to public order and good moral standards.

## **4. Health and Safety**

- I. Employees should place ensuring the health and safety of all Employees and workers involved in the group's business operations at the core of management principles, prevent occupational accidents, and establish a healthy and safe working environment.
- II. Employees should comply with all applicable laws and regulations regarding occupational

health and safety of each relevant country and region and constantly pursue and comply with optimal safety standards for each business activity.

## **5. Promotion of Fair Business Practices and Compliance with Relevant Laws and Regulations**

- I. Employees should not conduct themselves in their dealings with the Company Group's competitors in a manner which results in an illegal restraint of trade, such as collusion with a view to the fixing of price levels or allocation of product quantity, sales regions, or customers.
- II. Employees should not collude with the Company Group's competitors in any tender such as determining a successful bidder or contract price.
- III. Employees should not engage in unfair trade practices, such as boycotts, resale price maintenance, or tie-in agreements.
- IV. Employees should not unreasonably damage the legitimate interests of business partners of the Company Group through unjustified determinations of prices, unjustified reductions of purchase prices, unjustified refusals to receive goods, unjustified returns of goods, or delays of payment of purchase prices.
- V. Employees should always promote fair, transparent, and free competition, and carry out appropriate business transactions.

## **6. Conflicts of Interest between Employees and the Company Group**

- I. Employees should not participate in any activity which creates or appears to create a conflict between his or her personal interest and the Company Group's business interest, such as working for the competitors or the customers of the Company Group or dealing with the Company Group for their own behalf.
- II. Employees should not use the Company Group's property, information/information systems, or other assets for business operations, for any purpose other than that of the Company Group's business.
- III. Employees should not, without the prior consent of the Company Group, be engaged in any other occupation.
- IV. Employees should not, without the prior consent of the Company Group, acquire any stock of the customers of the Company Group where such stock is not listed in any securities exchange or the companies in which the Company Group has made, or is expected to make, investment.
- V. On the basis of personal relationships, whether inside or outside the Company Group and including familial relationships, Employees should not act in a manner that conflicts with the Company Group's interests, such as by failing to perform their duties properly,

nor should they harm the working environment or motivation of other Employees, such as by causing doubt in the workplace regarding the proper treatment of personnel.

## **7. Gifts and Favors**

- I. Employees should not provide any money, or gifts, or entertainment for the purpose of securing any improper advantage in conducting business, or any other economic favors, to public officials or persons in positions similar to those of public officials, whether domestic or foreign, directly or indirectly, for the purpose of securing any improper advantage related to the duties of said public official or person in similar position beyond the scope of normal social courtesies.
- II. Employees should not render directors, officers, auditors, or employees of customers or business partners of the Company Group any economic favor such as money, gifts, entertainment, or other favors, the value of which is greater than a generally accepted commercial level at the relevant locale, nor should they receive such economic favor from directors, officers, auditors, or employees of customers or business partners of the Company.
- III. Employees should not pay any agents, advisors, consultants, etc. any commission which they have reason to know will be used for influencing public officials or persons in similar positions in an unlawful manner.

## **8. Treatment of the Company Group's Information**

- I. Employees should strictly manage the Company Group's confidential information, and Employees' personal information/personal identification numbers, as well as the personal information/personal identification numbers and confidential information of business partners and customers (in accordance with the provisions of any confidentiality agreements concluded with such parties). This information should not be disclosed to any third party, including after leaving the Company Group, and such confidential information should not be used for any purpose other than that of the business of the Company Group.
- II. Employees should manage and safeguard confidential information disclosed by business partners, customers, or other third parties with the same level of care as when handling the Company Group's own confidential information. Furthermore, Employees should not obtain the confidential information of third parties through improper means.
- III. If an Employee becomes aware of material facts concerning the parent company, business partners, or other parties that could significantly influence investors' investment

decisions, that information must be kept confidential and the Employee should not trade in the company's stock or the stock of partner companies (as such action could be construed as insider trading) until the information is publicly disclosed. Furthermore, the Employees should not illegally use or disclose to third parties any insider information obtained in the course of business.

- IV. Employees should not engage in unfair competition, such as by improperly obtaining another party's trade secrets.

## **9. Protection and Utilization of Intellectual Property**

- I. Employees should respect the intellectual property rights of third parties and refrain from any actions that infringe upon those rights.

## **10. Compliance with Procedures for Export and Import, Applicable Business Laws, and Attention to International Situations, Etc.**

- I. Employees should comply with the export and import procedures and not engage in the export or import of prohibited goods.
- II. For the purpose of securing international peace and security, Employees should comply with not only all applicable laws and regulations, but also with the internal rules, etc. of the Company Group relating to security trade control when they export goods to any foreign country or engage in other such transactions.
- III. Employees should understand the laws and regulations applicable to the business, goods, services, etc. in which they are engaged, and comply with the procedures related to any necessary permits and approvals.
- IV. Employees should comply with applicable trade, investment, and sanctions-related laws and regulations when forming and executing transactions and business. Employees should also cooperate with governments and related government agencies appropriately, and pay sufficient attention to each country's policies and measures considering international situations and economic security.

## **11. Financial Reporting and Fulfillment of Tax Payment Obligations**

- I. Employees should properly manage the assets and funds of the Company Group and use them only for appropriate business-related purposes. Employees shall not establish or maintain undisclosed or unrecorded assets or funds.
- II. Employees should make timely and appropriate accounting reports, ensuring the accuracy of the reports, and should not make any false or misleading entries in the Company Group's books and records.
- III. Employees should comply with the tax laws of each country and, in accordance with the

spirit of the law, perform all obligations to pay taxes in an appropriate and fair manner.

## **12. Political Donation**

- I. When making a political donation or other such contribution to various entities, Employees should clarify its purpose and social significance, and make such donation or contribution via the use of a method that is appropriate, as well as ensure transparency while complying with applicable laws and regulations.

## **13. Social Contribution**

- I. As good corporate citizens, Employees should strive to foster harmony with both local and global communities and make every effort to establish relationships of trust with all stakeholders of the Company Group with the aim of continued improvement of corporate value. Furthermore, for the realization of a prosperous and livable local and global community, Employees should promote a proactive social contribution and contribute to the development of a sustainable society.

## **14. Protection of the Environment**

- I. Employees should comply with environmental protection laws and regulations, and actively engage in environmental conservation awareness activities.
- II. In business activities, Employees should collaborate with suppliers and other business partners to promote harmony with environmental sustainability.
- III. Employees should contribute to the development and spread of environmentally friendly technologies, while always taking into consideration issues of safety.

## **1 5 . Commitment to Quality**

- I. Employees should strive to continuously improve quality and provide customers with the highest quality solutions and services, thereby contributing to the ongoing development of customers' business.

## **1 6 . Elimination of Antisocial Groups**

- I. In the situation where an antisocial group makes unreasonable demands on the Company Group, Employees should firmly refuse such demands and should not resort to an easy monetary settlement.
- II. Employees should never deal with any antisocial group or any entity that is connected with said antisocial group.

- III. Employees should not become involved in any way whatsoever in any act of terrorism, money laundering, the use of illegal substances, or any other such crimes.

#### **1 7 . Reporting and Disciplinary Action**

- I. If an Employee violates the Guidelines or becomes aware of any suspected violation, the matter must be promptly reported or consultation on the matter sought through one of the following methods:
  - In cases involving legal violations, report the matter to or seek consultation with the Chief Compliance Officer (hereinafter referred to as “CCO”) through the chain of command.
  - In cases involving harassment or misconduct, report the matter or seek consultation in accordance with the provisions of the rules on the internal whistleblowing system.
- II. Employees involved in, or aware of, violations or suspected violations must cooperate with any and all investigations conducted by the CCO.
- III. If, based on the results of the investigation, the CCO determines that the alleged facts constitute a violation, the violator and their supervisory manager may be subject to disciplinary action in accordance with the conduct guidelines, rules on internal whistleblowing system rules, and other relevant rules.

#### **1 8 . Remarks**

- I. If a contractor dispatches its employees to the Company Group to perform work entrusted to the contractor by the Company Group, the head of the receiving organization should request the contractor to ensure the dispatched employees’ consent to comply with the Guidelines, and should obtain confirmation thereof.