

TOSOH GROUP CODE OF CONDUCT

I. Ensuring a Comfortable Workplace Where Every Group Member Can Fully Display His/Her Ability

1. Compliance with Laws, Regulations, and Norms in Society

(a) We will always act with sound common sense and responsibility as a member of society. Sound common sense and responsibility require genuine and fair respect for societal norms and compliance with applicable laws and rules. Compliance with applicable laws and rules means compliance with the laws listed in this Code, other local, national and international laws and regulations, and internal Tosoh policies/rules that are applicable to our business activities.

(b) In our production and research and development activities, we will comply with business laws applicable to high-pressure gas, poisonous and deleterious substances, and pharmaceutical and other affairs which may apply to our business activities.

2. Ensure Safe and Stable Operations

(a) We will continue to cultivate a culture of safety and further strengthen our safety infrastructure in order to ensure safe and stable operations.

(b) We will conduct timely reviews of our emergency response procedures and conduct training accordingly.

(c) In the event of an accident, disaster, abnormality, etc., we will take emergency measures to minimize damage and promptly contact related departments and government agencies.

3. Compliance with Rules of Employment

We will not act unfairly or dishonestly in violation of the requirements and policies stated in our employee manual.

4. Human Rights Protection and Discrimination Prevention and Respect for Diversity

(a) We will respect diversity and will not discriminate against any person based on his or her origin, gender, nationality, race, religion, age, sexual orientation, gender identity, or sexual preference.

(b) We will not commit acts that infringe on human rights such as child labor, human trafficking, or forced or compulsory labor.

5. Harassment Prevention

(a) We will not condone any form of sexual harassment, power harassment, violence, or bullying.

(b) We will not engage in harsh words and behaviors at the workplace toward other employees who are pregnant, have recently given birth to a baby, or provide childcare or family care. We will not undertake actions that are harmful to the work environment.

(c) We will not engage in or condone harsh or abusive words and behaviors.

6. Healthy Workplace

(a) We will comply with applicable labor laws and strive to maintain and improve our work environment.

(b) We will control our working days or hours in accordance with labor standard laws

(c) We will continue to promote and facilitate smooth communication in the workplace and create a good work environment for all employees.

(d) We will continue to promote the maintenance and/or improvement of mental and physical health by supporting good work-life balance in the workplace.

(e) We will not allow the consumption or possession of alcohol at the workplace except for specific situations with appropriate, advance corporate authorization, such as company-sponsored events. We will not allow the consumption or possession of any illegal drug at the workplace.

(f) We will not engage in political or religious activities at the workplace, including solicitation on behalf of political or religious groups or

requests for votes, except for specific situations with appropriate, advance corporate authorization.

7. Personal Information Protection

(a) We will place strict confidentiality controls on the personal information of our directors and employees and will use the information only for the duties assigned to the individual.

(b) We will place strict confidentiality controls on the personal information of a person working for non-Tosoh parties and will use the information only for the purposes authorized by that party or person.

8. Proper Use of Corporate Assets

(a) We will utilize both tangible and intangible assets of the company only in the most efficient manner and under appropriate control and maintenance.

(b) We will acquire, sell, and dispose of company assets only in accordance with the company's internal rules.

(c) We will not use company assets (including money) for personal expenses or benefit. We will report business expenses (such as business travel expenses) strictly in accordance with the company's internal rules.

9. Proper Use of Information Technology Systems

(a) We will use the company's IT system only for work duties and not for personal use.

(b) We will safeguard the user ID and password that we use to access the company's IT system and will not disclose them to anyone other than a company IT person when there is a need for it.

(c) We will not use the Tosoh user ID and password of another Tosoh person in an unlawful manner.

(d) We will not invade or hack into the computers of other people or other companies.

(e) When engaging in social media for personal reasons, we will keep in mind that information on the Internet is in the public domain and that

we must not speak or represent Tosoh in such activities or disclose other people's personal information or company trade secrets.

II. Meeting the Trust of Customers and Business Partners, Meeting Shareholders' Expectations

10. Bribery and Corruption Prevention

(a) We will not provide any gift or entertainment to government or public officers for them to perform their duties, locally or worldwide.

(b) We will comply with all applicable moral codes and other related codes, and we will not provide any gift or entertainment to government or public officers even if they have no business relationship with us in Japan.

11. Prohibition of Inappropriate Gift Exchanges and Entertainment

(a) We will not give a customer or business partner any gift or entertainment that is outside accepted social norms.

(b) We will comply with all moral codes and other related codes, and we will not receive any gift or entertainment from a customer or business partner that is outside accepted social norms.

12. Security Export Control

We will export our products and their related technologies only in accordance with applicable laws, regulations, and internal Tosoh policies and procedures to prevent them from being used for arms and weapons.

13. Compliance with Import and Export Laws and Regulations

We will export and import products only in accordance with applicable laws and regulations as well as the established custom procedures and, when necessary, with government approval.

14. Compliance with Competition Laws and Regulations

(a) We will compete fairly in the local and worldwide markets. We will not participate in a cartel on market prices or production/sales volumes with competitors or in bid rigging in the public sector.

(b) We will place an order for production, maintenance, or other services to a contractor with a written document that specifies all purchase conditions, and we will not engage in unfair treatment of contractors, including unjustified delay in payment, unjustified return, or unjustified discount to the agreed price.

15. Fair Procurement Practices

We will exercise fair and rational judgment in the selection of suppliers. Selection will be made after a comprehensive evaluation of factors such as product quality, price, and delivery date, including suppliers' compliance systems and their efforts to social responsibility. We will not engage in unfair practices, including giving unjustified favorable treatment to any supplier.

16. Product and Service Quality and Safety Control

(a) We will obtain and maintain ISO or other appropriate certifications and will observe their procedures to enhance product/service quality assurances and keep the continued trust of our customers.

(b) We will provide our customers with accurate product information.

(c) We will design and develop our products and manufacturing processes in accordance with applicable laws and standards for product safety as well as in consideration of the environment, safety, and health.

(d) We will comply with the procedures relating to Safety Data Sheets (SDS) when we supply our products to customers and carriers.

(e) We will comply with terms and conditions as agreed in contracts with our customers and ensure reliability of all products and services that we offer.

(f) We will respond accordingly and always regard the safety of customers and consumers as top priority in the event of an accident or any incident related to our products/services.

17. No Relations with Antisocial Forces

We will not engage with antisocial forces. If we receive a threat or demand from such forces, we will consult the relevant authorities

immediately and will not resolve the situation by paying them money or complying with their threat or demand.

18. Compliance with Noncompetition Laws

Tosoh personnel may not be employed by others without appropriate permission from the company, and they may not conduct business that competes with the company.

19. Financial Integrity, Records Management, and Timely Disclosure

(a) We will comply with applicable laws, regulations, and internal Tosoh rules and process all business transactions using proper accounting procedures to ensure the reliability of our financial reports and fulfill all tax obligations accordingly.

(b) We will manage and maintain all records of our business transactions and activities properly and in accordance with applicable laws and regulations as well as relevant internal Tosoh rules.

(c) We will provide the appropriate cooperation to internal and external audits as well as investigations by public authorities, and we will not obstruct them by discarding, concealing, or tampering with records.

(d) For investor relations, we will disclose timely and precise information regarding company business operations and financial results that could materially influence investors' judgments.

20. Intellectual Property Rights Policy

(a) We will obtain intellectual property rights strategically and utilize them to the company's maximum benefit.

(b) We will use the intellectual property rights of a third party only pursuant to agreed contract terms and will not use them unlawfully.

(c) We will not infringe on the intellectual property rights of any third party. We will not use an illegal software copy or any publicly disclosed information that is protected by patent or copyright laws.

21. Confidential Information Management and Control

(a) We must strictly control the confidential information of the company (including the trade secrets disclosed to us by third parties). Tosoh personnel must not disclose or use the confidential information of the company for any purpose other than to carry out assigned duties.

(b) When we disclose the confidential information of the company to a third party in conducting our assigned duties, we must enter into a nondisclosure agreement to prevent unauthorized disclosure and use.

(c) We will not acquire the trade secrets of a third party in a wrongful manner.

(d) We will not use the trade secrets of third parties that we know were acquired or possibly acquired in a wrongful manner.

(e) We will not disclose or use the confidential information of the company after leaving the employ of the company.

22. Prohibition of Insider Dealings

If a Tosoh employee is informed of an important fact (an issue that will influence the company's stock price as defined by applicable laws governing securities and financial instruments exchange) concerning Tosoh Corporation, a Tosoh Group company, or a Tosoh business partner, he/she will not sell or purchase the relevant company's stocks or bonds until the important fact is disclosed publicly. Even if the stock trades are indirect or without any profit earned, they are not allowed.

23. Political Donation Control

We will comply with applicable laws when we donate to a politician, a political party, or any other political organization.

III. Contributing to the Development of a Sustainable Society

24. Environmental Conservation and Protection

(a) We will respect the value of environmental conservation and protection, and we will comply with applicable environmental laws, regulations, and internal Tosoh rules.

(b) We will be responsible for the entire process from research and development to waste disposal. We will endeavor to reduce material consumption, save energy, decrease waste, and protect the environment.

(c) We will address climate change by working to reduce greenhouse gas emissions.

(d) We will analyze the ecological impact of our business activities and commit to efforts directed to environment conservation.

25. Stewardship of Social Responsibility

(a) We will endeavor to continuously innovate products and services that contribute to the healthy development of society, provide a reliable supply of our products, and acquire the trust of society.

(b) We must recognize that healthy societal development can only be achieved when a company has gained the trust and support of members of society. We will actively communicate with the various stakeholders surrounding Tosoh Group such as shareholders, business partners and local communities. We will strive to be a prosperous business and a cooperative and contributing member of the communities where we do business.

(c) We will respect and continue to deepen our understanding of cultures and customs of other regions.

(d) We will continue to contribute to the development of communities through our business activities.

(e) We will fulfill our role as a good corporate citizen by proactively engaging in activities that contribute to society.