

Zeon Group's Policy on Prevention of Bribery

With the ongoing globalization of corporate activities in recent years, it is becoming increasingly important to ensure fair competition in international transactions. Under such an environment, regulations to prevent bribery have been strengthened globally, and Japanese companies face a rapidly growing risk of being charged with, and punished for, violating laws and regulations if they are involved in bribery in their business.

Considering these circumstances, Zeon Group will ensure not to engage in any form of corruption, by ensuring that it will not give, or offer or promise to give, bribes to public officials or deemed public officials ("Public Officials") in Japan or overseas, and will comply with laws and regulations concerning the prevention of bribery applicable to the countries and regions in which Zeon Group conducts business.

Zeon Group will ensure that all officers and employees comply with the following:

1. Prohibition of bribery

Officers and employees of Zeon Group shall comply with the Laws and Regulations on the Prevention of Bribery for Public Officials and shall not give, or offer or promise to give, Public Officials any gift, entertainment, advantages, or other economic benefits with a corrupt intent. In addition, they shall not seek business convenience through such wrongful means.

2. Training of Employees

Zeon Group will ensure that its officers and employees understand the laws and regulations concerning the prevention of bribery through training and other means, and that they comply with these laws and regulations.

3. Code of conduct

With regard to the provision of benefits to Public Officials, officers and employees of Zeon Group will act appropriately in accordance with internal rules and the social norms required by the international community.

4. Record Keeping

Zeon Group will keep accurate accounting records of expenses incurred by each group company in all cases where officers and employees provide benefits to Public Officials.

5. Disciplinary Actions

Zeon Group requires officers and employees to promptly report to their superiors when they discover a violation of the applicable laws and regulations on the prevention of bribery and/or internal rules. Individuals who committed such violation and their supervisory managers are subject to strict disciplinary actions pursuant to the internal rules (including the working regulations).