

Kurabo Group Anti-Bribery Regulations

Article1 (Purpose)

The purpose of these Regulations is to secure the trust of stakeholders and to continuously improve corporate value by complying with all anti-bribery laws and regulations applicable to the countries and regions in which the Kurabo Group conducts its business (hereinafter referred to as “Anti-bribery Related Laws and Regulations”) as well as the Kurabo Group’ s regulations, etc. and by conducting actions that conform to social ethics.

Article2 (Compliance with Laws and Regulations)

Officers and employees, etc. of the Kurabo Group shall comply with the Anti-bribery Related Laws and Regulations and these Regulations based on the Kurabo Group Code of Ethics: “2. Abide by the spirit of all laws and rules and act for the good of society.”

Article3 (Definition of Terms)

The definitions of terms used in these Regulations shall be as follows.

- (1) “Kurabo Group” means the following companies:
 - ① Kurabo Industries Ltd. (hereinafter referred to as “Kurabo”)
 - ② affiliated companies of Kurabo listed in the Exhibit
- (2) “Officers and Employees, etc. of the Kurabo Group” means the following persons:

Kurabo Group’ s directors, Audit & Supervisory Board Members, executive officers, employees, temporary employees, contract employees, and other persons engaged in the business or operations of the Kurabo Group
- (3) “Public Officers, etc.” means the following persons:

those engaged in public duties of the government or local public entities; those engaged in the affairs of government-related organizations; those engaged in public duties of judicial organs such as courts, officers and employees of corporations, etc., which have been granted special interests by the government, etc.; officers and employees of political parties; candidates for public office; those engaged in public duties of international organizations; and other persons equivalent to the above
- (4) “Agency, etc.” means the following:

corporations or individuals that provide services for the Kurabo Group, such as by providing information or acting as an intermediary, agent, or broker for transactions, regardless of the name, such as an agency, representative, consultant, agent, or distributor

Article4 (Scope of Application)

These Regulations shall apply to the Officers and Employees, etc. of the Kurabo Group.

Article5 (Prohibition of Bribery, etc.)

Officers and Employees, etc. of the Kurabo Group shall not engage in any of the following acts, whether in their own country or abroad.

- (1) To provide money or other benefits to Public Officers, etc. for the purpose of facilitating or expediting procedures for daily administrative services (facilitation payments), or to approve the provision of such benefits by business partners.
- (2) To provide, promise, or offer, directly or indirectly, money or other benefits to Public Officers, etc. for the purpose of obtaining improper business profits (including the purpose of improperly obtaining or retaining a business advantage; the same shall apply hereinafter), or to approve such acts by business partners. This item shall not be interpreted as prohibiting gifts, entertainments, donations, and subsidies (hereinafter referred to as “Gifts and Entertainments, etc.”) that are deemed appropriate in terms of conventional wisdom based on local laws and regulations, social customs, and living standards, etc.
- (3) To provide, promise, or offer, directly or indirectly, money or other benefits to officers and employees of other business operators (regardless of legal or natural persons; the same shall apply hereinafter) for the purpose of obtaining improper business profits, or to approve such acts by business partners. This item shall not be interpreted as prohibiting Gifts and Entertainments, etc. that are deemed appropriate in terms of conventional wisdom based on local laws and regulations, social customs, and living standards, etc.
- (4) To demand, promise to receive, or receive, directly or indirectly, money or other benefits from Public Officers, etc. or other business operators in exchange for having them obtain or retain a business advantage improperly.
- (5) To assist an business operator in providing, promising, or offering money or other benefits (excluding Gifts and Entertainments, etc. that are deemed appropriate in terms of conventional wisdom based on local laws and regulations, social customs, and living standards, etc.) to Public Officers, etc. or other business operators for the purpose of obtaining improper business profits, to act as an intermediary in such case, or to participate in a discussion for the purpose of conducting such an act.

Article6 (Establishment of Sound Business Relationships)

Officers and Employees, etc. of the Kurabo Group shall conduct business with only legitimate and transparent parties and endeavor to establish sound business relationships with them by, for example, introducing a clause prohibiting bribery in contracts with them.

Article7 (Payment to Agency, etc.)

Officers and Employees, etc. of the Kurabo Group shall not make any payment to an Agency, etc. if such payment is used or is likely to be used for the purpose of a fraudulent or illegal solicitation of Public Officers, etc.

Article8 (Recording and Keeping of Transaction Details)

In order to fulfill their accountability for compliance with Anti-bribery Related Laws and Regulations and these Regulations, Officers and Employees, etc. of the Kurabo Group shall record all transactions in the accounting book accurately based on the facts and keep the related documents properly in accordance with the Kurabo Group's regulations, etc.

Article9 (Education and Dissemination)

The administrative office of the Kurabo Risk Management and Compliance Committee shall inform and educate Officers and Employees, etc. of the Kurabo Group on the importance of preventing bribery and the content of these Regulations.

2. The administrative office of the Kurabo Risk Management and Compliance Committee shall periodically check the status of dissemination referred to in the preceding paragraph.

Article10 (Report)

When Officers and Employees, etc. of the Kurabo Group become aware of a fact or the possibility of a violation of the Anti-bribery Related Laws and Regulations or these Regulations, they shall promptly notify, consult with, or report to their superiors and the Kurabo Risk Management and Compliance Committee, or the internal reporting desk set forth in the Kurabo Group Internal Reporting Regulations, so that appropriate measures can be taken in a timely manner.

2. Officers and Employees, etc. of the Kurabo Group shall promptly report to the Kurabo Risk Management and Compliance Committee and respond in accordance with its instructions when they receive a request for the provision of benefits or an act that may be suspected to be such a request from Public Officers, etc., whether in Japan or abroad. Immediately after receiving such report, the Kurabo Risk Management and Compliance Committee shall take necessary actions in coordination with the Company's relevant departments.

Article11 (Revision/Abolition)

Revision or abolition of these Regulations shall be decided by the Kurabo Risk Management and Compliance Committee.

Supplementary Provisions

These Regulations shall come into force as of January 4, 2024.

Establishment and revision history

Established: January 4, 2024

Exhibit

List of affiliated companies

Company name
Taishoboseki Industries Ltd.
Kurabo International Co., Ltd.
Kurashiki Textile Manufacturing Co., Ltd. (Foshan Kurashiki Textile Manufacturing Co., Ltd.)
Tomei Kasei Co., Ltd.
Kurabo Chemical Works Co., Ltd.
Sheedom Co., Ltd.
Echo Giken Co., Ltd.
Kurabo Plant System Co., Ltd.
Kurabo Techno System Ltd.
Yamabun Electronics Co., Ltd.
Seiki Co., Ltd.
Japan Jiffy Foods, Inc.
Kurashiki Ivy Square, Ltd.
Kurabo Driving School Co., Ltd.
Koei Shoji Co., Ltd.
Kurashiki do Brasil Textil Ltda.
Thai Kurabo Co., Ltd.
Thai Textile Development and Finishing Co., Ltd.
P.T. Kurabo Manunggal Textile Industries
Kurabo Vietnam Co., Ltd.
Kurabo Shanghai Co., Ltd.
Kurashiki Chemical Products do Brasil Ltda.
Guangzhou Kurabo Chemicals Co., Ltd.
Guangzhou KCF Plastics Co., Ltd.