

## **NRS GROUP Anti-Bribery and Corruption Policy**

### **Policy (Declaration)**

NRS GROUP, guided by the corporate philosophy of "Like a shining diamond, to share happiness with everyone," adheres to the "NRS GROUP Corporate Code of Ethics," which promotes "business activities based on laws, social norms, and social common sense" and "healthy and positive relationships with business partners and stakeholders in commercial transactions."

Our group, based on these fundamental principles, is committed to thorough anti-bribery and corruption efforts. We will comply with laws and regulations that prevent bribery in various countries and regions where our group operates, including Japan's Unfair Competition Prevention Act, the United States Foreign Corrupt Practices Act (FCPA), the UK Bribery Act (UKBA), and China's commercial bribery regulations. This policy applies to all officers and employees of our group, including employees, contract employees, consultants, advisers, temporary workers, and dispatched workers, who have employment contracts with various NRS GROUP companies.

### **1.Prohibition of Bribery**

NRS GROUP shall not engage in the following actions:

#### **1.1.Bribery**

Offering, promising, or approving, directly or indirectly, the provision of money or other benefits to public officials or others (※1) both domestically and internationally, in order to influence their official duties.

#### **1.2.Extortion**

Demanding, promising, or accepting money or other benefits as compensation for providing actual benefits, whether for oneself or a third party, both domestically and internationally.

(※1) "Public officials or others" refers to individuals falling under the following categories:

1. Those engaged in public duties for governments (hereinafter referred to as "governments") in Japan or foreign countries.
2. Those engaged in administrative work for government-related agencies.
3. Officers or employees of legal entities that are treated similarly to public officials under domestic and foreign laws.
4. Individuals engaged in public duties for international organizations.
5. Individuals performing tasks delegated by governments or international organizations.
6. Staff members of political parties.
7. Candidates for public office.
8. Others who are similar to those mentioned in 1-7 above.

## **2. Entertainment and Gifts to Non-Public Officials**

Entertainment, gifts, and similar gestures to individuals who do not qualify as public officials in accordance with local laws will be conducted within socially acceptable norms and in compliance with the laws of each respective country.

## **3. Establishment of Anti-Bribery and Corruption Measures**

NRS GROUP designates the Internal Control, Legal, and Risk Management Department as the responsible department for establishing anti-bribery and corruption measures. We maintain and operate an organizational structure to prevent bribery and corruption through rigorous and fair operation of internal reporting channels and comprehensive commitment to these measures.

## **4. Understanding and Compliance with NRS GROUP Corporate Code of Ethics**

NRS GROUP outlines compliance standards, including anti-bribery and corruption, in the "NRS GROUP Corporate Code of Ethics." We publish this code on our website and ensure that all officers and employees of NRS GROUP understand and comply with it.

## **5. Audit and System Review**

NRS GROUP will periodically assess its anti-bribery and corruption measures through audits, with a continuous focus on improvement.

## **6. Recording and Preservation of Transaction Details**

NRS GROUP will accurately and appropriately record and preserve all expenses in accounting records and other relevant documents to demonstrate that bribery.

## **7. Measures Against Bribery and Corruption**

If NRS GROUP becomes aware of concerns related to bribery and corruption, we will conduct appropriate and necessary investigations. When evidence of bribery and corruption is found, we will take proper and strict actions in accordance with internal regulations and employment rules.

Shingo Togi  
President & COO  
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