

# <Corporate Code of Conduct>

## <Preface>

The ZACROS Group (the "Group") will play a leading role in the realization of a sustainable society through the creation of socially beneficial added value and employment and autonomous and responsible actions under fair and free competition. To this end, the Group will fulfill its social responsibilities with high ethical standards while complying with relevant laws, regulations, and international rules, as well as their spirit, based on the following 11 principles, both within and outside of Japan.

### **1. Compliance with Laws, Regulations, and Ethics**

The Group will comply with all laws and regulations, respect various international norms, and act in accordance with social ethics and norms.

### **2. Sustainable Economic Growth and Resolution of Social Issues**

The Group will continue to take on the "problems" of customers, markets, and society ahead of anyone else, continue to produce new culture and value, and thereby work to achieve sustainable economic growth and resolve social issues, creating a future that it can be proud of throughout the following generations.

### **3. Fair Business Practices**

The Group will engage in fair and free competition, appropriate transactions, and responsible procurement. The Group will also maintain healthy relationships with political and administrative authorities.

### **4. Information Disclosure and Stakeholder Dialogue**

The Group will actively, effectively, and fairly disclose corporate information and engage in constructive dialogue with a wide range of stakeholders to enhance corporate value.

### **5. Respect for Human Rights**

The Group will manage its operations in a manner that respects the human rights of all people.

### **6. Customer Trust**

The Group will provide customers with appropriate information about its products and services and communicate with them in good faith to gain their satisfaction and trust.

### **7. Work Style Reform and Enriched Work Environment**

The Group will develop a comfortable work environment that enhances employees' abilities, realizes work styles that respect diversity and individuality, and takes health and safety into consideration.

## **8. Environmental Initiatives**

The Group will regard environmental protection as an important social issue and act accordingly in a proactive manner as an essential requirement for its corporate existence and activities.

## **9. Participation in Society and Contribution to Development**

As a good corporate citizen, the Group will actively participate in society and contribute to its development.

## **10. Thorough Crisis Management**

The Group will systematically and thoroughly manage crises in preparation for actions by antisocial forces, terrorism, cyber attacks, natural disasters, and other threats to the lives of citizens and corporate activity.

## **11. Role of Top Management**

Top management will manage the Company, recognizing that it is their role to realize the spirit of this Code, and will establish effective governance and ensure that all employees and Group companies are fully aware of the Code. Top management will also encourage its supply chain to act in accordance with the spirit of the Code. Furthermore, if an incident occurs that violates the spirit of the Code and that could cause the Group to lose the trust of society, top management will take the lead in resolving the problem, identifying the cause, and taking measures to prevent recurrence, thereby fulfilling their responsibilities.

Established on December 1, 2024