

UBE Corporation

UBE Group Code of Conduct



To All Members of the UBE Group

This “UBE Group Code of Conduct” outlines the standards of behavior and values for the UBE Group’s business operations and daily duties.

Today, the world faces an increasingly uncertain environment due to rising geopolitical threats and climate change, among other factors, and urgent challenges must be addressed to build a sustainable society. Since its founding, the UBE Group has overcome countless difficulties throughout its history. Looking ahead, we aim to contribute to resolving these social issues through our proprietary technologies and innovations— a commitment that is embedded in the UBE Group’s purpose: “Breaking through with the chemistry of hope.” To ensure that all members of the UBE Group work together to effectively realize this purpose, we have established optimal business models and conduct business activities based on them.

However, our goal is not merely to conduct business activities and generate profits. Our business activities must contribute to society and people, and must be carried out with integrity, ethics, and a high level of safety. To conduct business activities while realizing such value, the UBE Group has established a

Yuki Nishida
President and
Representative Director



series of UBE philosophy framework (founding principles, purpose, corporate philosophy, and management principles). The UBE Group Code of Conduct is a specific summary of the values that all members of the UBE Group should refer to at all times, such as “ethics,” “safety and security,” “quality,” and “people,” as well as standards for behavior and decision-making, in a form that is easy to apply to practice. This Code of Conduct serves as a guide to help you confidently and correctly make decisions in your daily work.

Please read this document thoroughly. If there are any areas you do not understand or have questions about, please contact our consultation desk. The trust and peace of mind of society and customers earned by adhering to this Code of Conduct is the basis for the advancement and survival of the UBE Group. Given the importance of trust as a corporate asset, it is essential that all members of the UBE Group continue to act wisely and responsibly.

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Introduction

UBE philosophy framework and the Positioning and Objectives of the “UBE Group Code of Conduct”



UBE philosophy framework

The UBE Group is guided by UBE philosophy framework consisting of the founding principles, purpose, corporate philosophy, and management principles, placing contributions to society and the environment at the very core of our corporate activities.

Founding Principles

The two principles upheld by the UBE Group, “coexistence and mutual prosperity” and “from finite mining to infinite industry,” continue to be inherited as part of our DNA, guiding the direction the company should take.

“Coexistence and Mutual Prosperity”

The phrase “Coexistence and Mutual Prosperity” reflects the principle of viewing corporate and local community development in parallel. It is said that Sukesaku Watanabe, the founder of the silent partnership Okinoyama Coal Mine, which preceded the UBE Group, frequently used this expression. Watanabe was deeply committed to his hometown and contributed to the establishment of not only coal mines, but also power companies, railways, financial institutions, and schools to promote regional development.

Today, this phrase “Coexistence and Mutual Prosperity” is understood more broadly and continues to be the cornerstone of the UBE Group’s management philosophy as it signifies the principle of striving for coexistence with all stakeholders such as shareholders, investors, customers, employees, business partners, local communities, and the global environment.

“From Finite Mining to Infinite Industry”

Even after the coal mining business had gained momentum, Watanabe maintained a strong belief that “the natural resource of coal will eventually be depleted, and the local community of Ube must create sustainable industries to avoid being tied to the fate of this resource.”

This culture and entrepreneurial spirit—not settling for the present but always looking toward the future and challenging oneself to enhance stakeholder benefits and business value—has been passed down to the current management of the UBE Group.

The UBE Group has actively ventured into various businesses, expanded manufacturing sites, and, at times, made bold decisions regarding business withdrawals and restructuring. Even today, the UBE Group adheres to this principle of transitioning from finite to infinite, boldly taking on the challenge of breaking away from dependence on fossil resources, advancing the growth of specialty chemicals, and contributing to the global environment.

Purpose, Corporate Philosophy, and Management Principles

It is our mission to create the value required by society and always deliver that value to the people, leveraging the manufacturing technologies the UBE Group has cultivated throughout its long history. This is also the UBE Group’s Purpose.

Purpose

“Breaking through with the chemistry of hope”

Leveraging the manufacturing technologies the UBE Group has cultivated throughout its long history, create the value required by society, minimizing environmental impact as society expects, and deliver that value to the people. And by doing so, help to solve global environmental issues, which have become a common issue for all humankind, and contribute to people’s lives and health, and an enriched future society.

Furthermore, the UBE Group defines its corporate philosophy as “Pursue technology and embrace innovation to create value for the future and contribute to social progress.”

Corporate Philosophy

Pursue technology and embrace innovation to create value for the future and contribute to social progress.

Lastly, as management principles, the UBE Group has established its commitment to four core values: “Ethics,” “Safety and Security,” “Quality,” and “People.”

Management Principles

- | | |
|---|--|
| 1 Ethics
Be highly ethical, comply with laws and regulations, and respect social norms | 3 Quality
Deliver quality that earns the trust of customers and society |
| 2 Safety and Security
Work to conserve the global environment and practice safe, secure manufacturing | 4 People
Respect individuality and diversity, and build healthy and comfortable workplaces |

Our founding principles, purpose, corporate philosophy, and management principles together form the “UBE philosophy framework.”

Positioning of the “UBE Group Code of Conduct”

Based on the UBE philosophy framework, the “UBE Group Code of Conduct” serves as the foundation for decision-making and sets the standards of conduct for every person involved in the operations of the UBE Group. This Code of Conduct consists of five chapters: four based on our “Management Principles” that highlight the four values upheld by the UBE Group, along with an additional chapter on “Responsible and Sustainable Procurement Activities” related to supply chain management.

Objectives of the UBE Group Code of Conduct

The “UBE Group Code of Conduct” has the following objectives:

- 1

Declaration of Commitment to Stakeholders

This Code of Conduct serves as an important set of standards that executives and employees (including temporary workers) of the UBE Group should refer to and comply with in their daily work. Sharing and adhering to this Code of Conduct is a commitment to our stakeholders.
- 2

Providing Information for Steady Implementation of the Code of Conduct

(1) It offers guidance on how to handle situations where the right course of action is uncertain.
Specific examples, frequently asked questions and answers

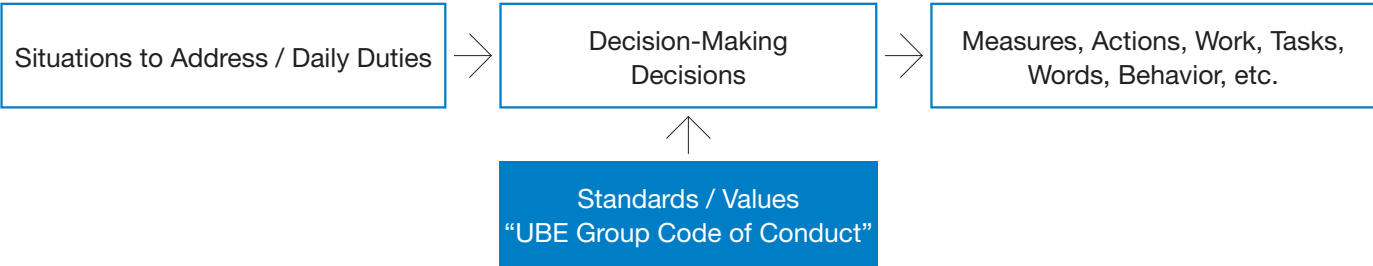
(2) It provides information on consultation points for doubts and reporting hotline for violations
Information on the responsible departments, internal reporting desk, and internal procedures, etc.
- 3

Protecting Each and Every Member of the UBE Group

This Code of Conduct serves an important purpose: “to protect every person involved in the operations of the UBE Group.” By referring to and faithfully following this Code of Conduct, each and every one of you can carry out your duties safely while minimizing the risk of injury or illness. It also helps safeguard the health and safety of your colleagues and team members. Furthermore, adhering to the Code of Conduct reduces the risk of causing inconvenience to those around you or engaging in human rights abuses or illegal conduct, which in turn lowers the likelihood of facing disadvantages such as disciplinary action and penalties.

Declaration of the UBE Group’s Fundamental Values and Norms

As human beings, we engage in a variety of actions from the moment we wake up until we go to sleep each day. And with each of these actions, we are constantly making decisions. Behind these decisions, there are always certain standards or values that guide them.



Every person involved in the operations of the UBE Group (hereinafter, “UBE members”) also makes numerous decisions in the course of their daily work. There are certain standards and values behind the various actions and decisions made in the course of work, and for the UBE Group to keep existing as a sustainable company within society and the natural environment, appropriate standards of conduct and values are required to take appropriate actions and make appropriate decisions. Our standards of conduct and values must align and harmonize with society and the natural environment surrounding the UBE Group’s businesses.

In addition, for the UBE Group to function as a unified and responsible organization, all UBE members must share a common code of conduct and values.

This UBE Group Code of Conduct is a set of basic values and norms that UBE members should share, refer to, and act on at all times. These basic values and norms aim for harmony and coexistence with the natural environment and society. These basic values and norms are also aligned to the UBE Group’s founding principles of “Coexistence and Mutual Prosperity.”

Who are UBE members?

UBE members refer to every person involved in the operations of the UBE Group, including UBE Group executives, employees (including temporary workers), and others.

In this Code of Conduct, the terms “we/us/our,” “we/us UBE members,” or “UBE members” refer to each of you and your fellow colleagues as a collective group.

Basic Information Regarding the “UBE Group Code of Conduct”

Basic Information

Scope of Application

The “UBE Group Code of Conduct” applies to the following scopes:

The Corporate Group

This applies to all companies within the UBE Group (UBE Corporation and its subsidiaries).
For the UBE Group and affiliated companies that have certain capital ties with the Group, we will conduct continuous engagement (building and deepening relationships through dialogue and cooperation) with management and other shareholders in accordance with the UBE Group’s values and Code of Conduct.
Please note that some Group companies (including those outside Japan) may have established their own distinct codes of conduct or internal rules that differ from this Code; however, any violation of this Code is not acceptable. If you have any questions, please refer to the “Inquiries” section on page 11 for guidance.

Geography and Language

The “UBE Group Code of Conduct” applies to all geographical areas where the UBE Group’s business activities are conducted, regardless of national borders. However, due to differences in laws, regulations, and rules across countries and regions concerning specific conduct, it is essential to comply with the relevant laws, regulations, and rules of the respective country or region, keeping in mind the intent and objectives of this Code.
The original version of this Code is in Japanese. If there are any discrepancies between the translated version and the Japanese original or if there are uncertainties regarding the interpretation of any provision, please refer to the “Inquiries” section on page 11 for guidance.

People

The “UBE Group Code of Conduct” applies to every person involved in the operations of the UBE Group, including UBE Group executives, employees (including temporary workers), and others (“UBE members”).

Supply Chain

The UBE Group also requests its business partners to refer to and comply with the “UBE Group Code of Conduct.”



Formulation and Revision	The formulation and revision of this Code are resolved by the Sustainability Committee of UBE Corporation, and are reported to and supervised by the Board of Directors of the Company.
Timing of Review	The Code will be reviewed as needed. Its contents will be reviewed at least once every five years.
Management Structure	The Sustainability Committee of UBE Corporation shall be responsible for overseeing this Code, and shall work with its constituent departments and related divisions to ensure compliance and thorough implementation of this Code of Conduct. Moreover, the Sustainability Department of UBE Corporation will regularly verify compliance and report to the Sustainability Committee and the Board of Directors of the Company.
Q&A	The Q&A included in this Code of Conduct are not based on actual incidents within the UBE Group. They are hypothetical scenarios intended to reflect situations that any of us might encounter.
Inquiries	For inquiries regarding the “UBE Group Code of Conduct,” please contact the following departments: • UBE Corporation Sustainability Department • UBE Corporation Compliance Department The email addresses and phone numbers for inquiries about specific items in this Code will be posted on the UBE Group’s intranet website.

Obligations of UBE Members

Requirements for UBE Members and Organizational Leaders

UBE members are expected to uphold the UBE philosophy framework, act ethically at all times, and maintain fairness, integrity, and transparency. UBE members are obligated to comply with the following conduct.

Responsible Actions Expected of All UBE Members

UBE members, as members of society, must first act responsibly.

In addition to complying with laws and social norms, we are expected to act fairly and equitably, striving to contribute to society. We must also always consider harmony with society and the natural environment.

In other words, we must act in accordance with norms based on universal global values.

Matters Required of All Members of the Organization

Keep learning
Carefully read and fully understand the contents of the “UBE Group Code of Conduct.” Promptly complete the corporate ethics/compliance training or e-learning courses, etc., and ensure that the knowledge is reflected in your actual actions.

Comply with laws, regulations, and rules
Understand and comply with the laws, regulations, and internal regulations/rules relevant to your work.

Seek consultation
If you are unsure of how to proceed, inquire with the organizational leader of your department or with departments possessing specialized knowledge, such as the Legal Affairs Department, before taking action.

Inform
If you notice any conduct or activities that may violate this Code of Conduct, laws, regulations, or internal rules, report them promptly to the organizational leader of your department or use the internal reporting desk **according to each country applicable legislation and the internal regulations**. If you become the subject of an investigation based on an internal report, you must cooperate fully and honestly with the investigation.

Matters Required of Organizational Leaders, in Addition to the Left

Live by the philosophy and share with subordinates
Take the initiative to act ethically in accordance with the “UBE Group Code of Conduct.” Ensure that your subordinates are fully informed of the “UBE Group Code of Conduct” and engage in discussions about its content. Gather information and prepare to answer questions your subordinates may have. Give appropriate guidance to your subordinates and direct them towards the correct conduct.

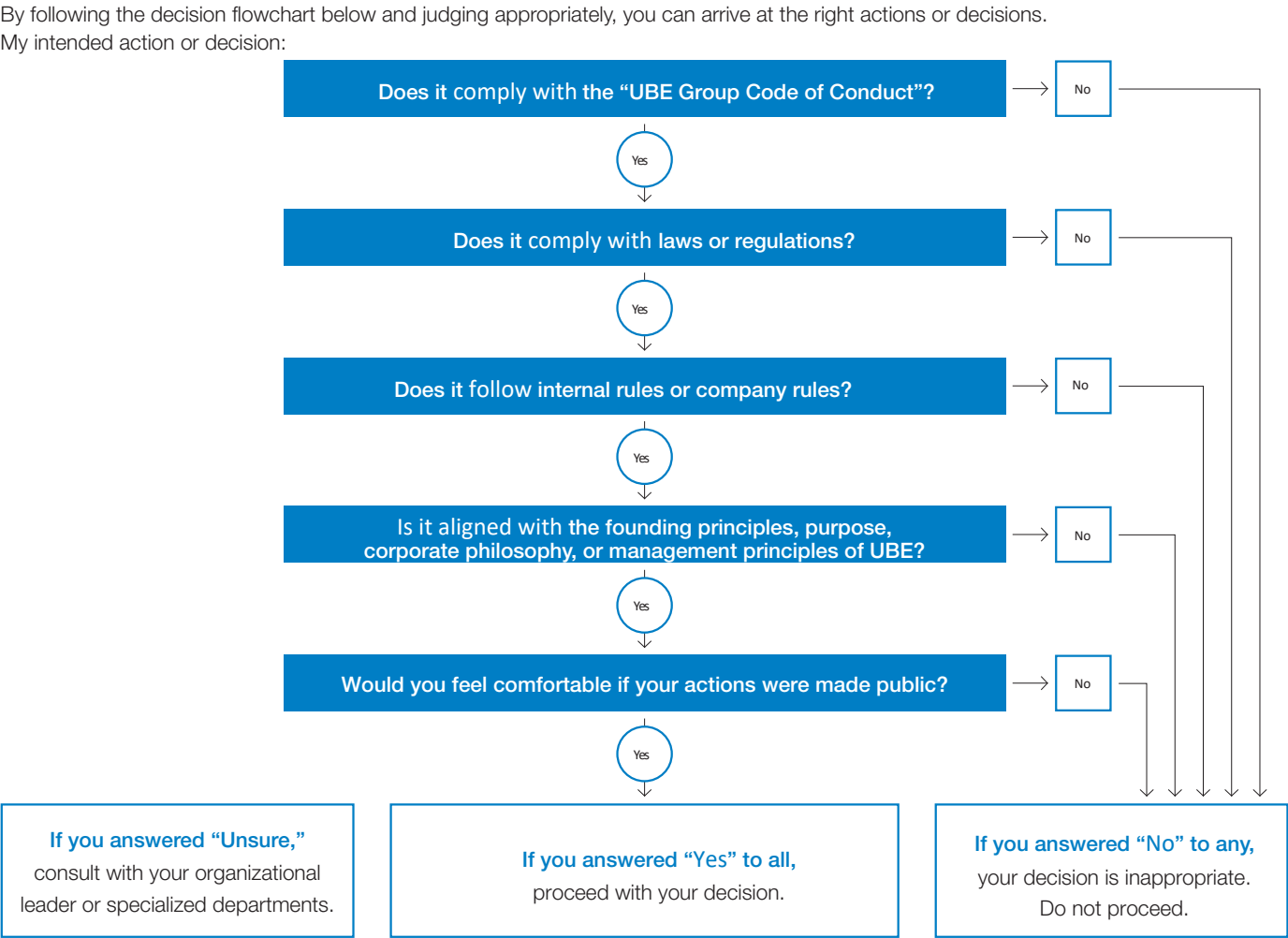
Foster an organizational culture that encourages open communication and seeking consultation
Foster an organizational culture where everyone can freely express their opinions and feel comfortable seeking advice. Respect your subordinates, listen attentively to their concerns, and provide appropriate guidance.

Respond swiftly and fairly
If you notice a violation or a potential violation, take action immediately, and if necessary, report it via the internal reporting desk. To address issues appropriately and resolve the problem, promptly collaborate with relevant internal or external departments and implement corrective measures. Any unfair treatment or retaliation against whistleblowers are not tolerated.

Who are “Leaders”?

Anyone who manages and plays a leadership role at any level of the organization, regardless of the title, such as team leader, group leader, General Manager, or director.

Decision Flowchart for Appropriate Daily Judgments



Decisions and actions in business matters must be executed following internal approval procedures and regulations.

If you are uncertain, have doubts, or cannot answer with confidence, check with the organizational leader of your department, the consultation desk, or specialized departments.

Code of Conduct

Ethics & Compliance

Be highly ethical, comply with laws and regulations, and respect social norms

- Compliance with Competition Laws
- Compliance with Laws and Regulations Related to National Security Export Controls
- Regulations and Restrictions on Conflict-of-Interest Transactions and Acts
- Prevention of Corrupt Practices
- Prohibition of Excessive Provision and Receipt of Gifts and Entertainment
- Prohibition of Money Laundering
- Prohibition of Insider Trading
- Eradication of Anti-Social Forces
- Appropriate Political and Social Activities
- Appropriate Management of Tangible Assets and Intangible Assets (Confidential Information, Intellectual Property, etc.) of the Company
- Responsible Information Management and Disclosure
- Appropriate Records and Financial Reporting
- Accurate Provision of Information on the UBE Group to External Parties and Posts on the Internet

Compliance with Competition Laws

UBE members must always comply with competition laws and engage in fair and free competition. In the course of business activities, UBE members will not engage in any conduct that restricts competition or engage in unfair trading practices that unjustly harm the interests of our business partners.

UBE members must always comply with competition laws when executing their daily work. We must fully understand the content of competition laws according to our roles. Contact with competitors pose a risk of violating competition laws or raising suspicions of such violations, and therefore require special attention.

⊘ We Must Not

In particular, when dealing with competitors, we must not enter into agreements involving the following actions:

- Dividing markets or customers.
- Fixing or matching sales prices.
- Colluding in competitive bidding to manipulate bid results.

Additionally, we must not engage in the following actions with competitors:

- Exchanging or discussing information related to the competitive environment (such as pricing, customers, discounts, market share, product development plans, production capacity, sales territories, sales volumes, supply conditions, strategic plans).
- Inducing the disclosure of confidential information.
- Participating in activities that may violate competition laws or organizations suspected of violating them.
- Participating in or agreeing to inappropriate discussions or anti-competitive behavior, or implying approval or acceptance through silence or gestures such as nodding during meetings and conferences with competitors.

⦿ We Must

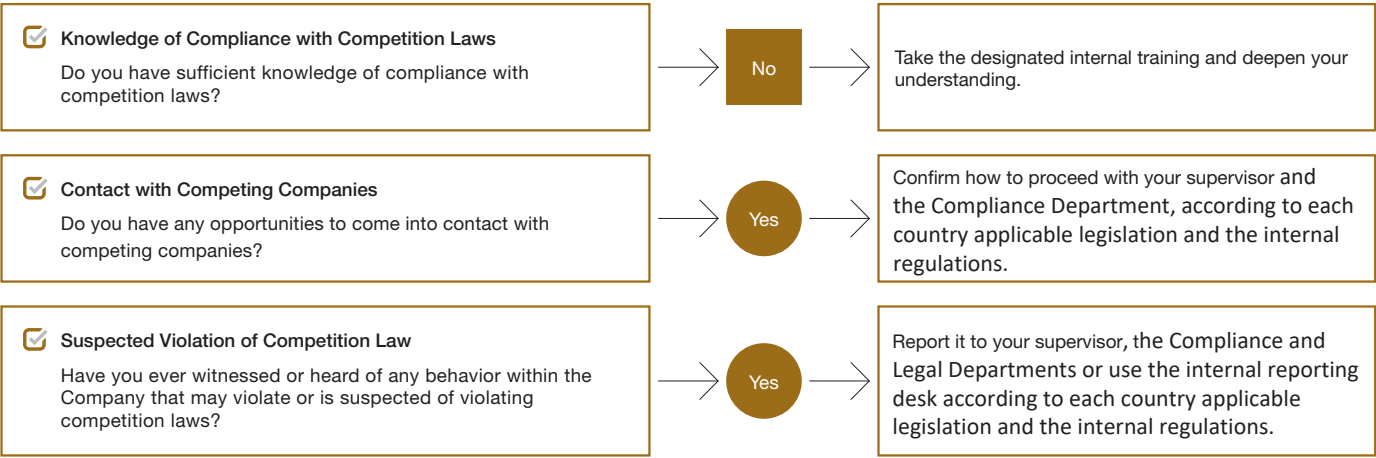
- When attending meetings or exhibitions of trade associations or conferences with competitors, we must report the meeting details, including the discussion content and participants, to a supervisor, **the Compliance and Legal Departments** in accordance with internal regulations and rules.
- If we witness any inappropriate discussions or anti-competitive behavior during meetings or conferences with competitors, we must leave immediately and promptly report the incident to **the Compliance and Legal Departments or use the internal reporting desk according to each country applicable legislation and the internal regulations.**

Consult with the Responsible Department

If you have any questions, please consult with the **Compliance** Department. In particular, please seek advice in advance on the following matters:

- Exclusive sales agreements
- Sales territory restrictions
 - Collaboration, cooperation, joint business ventures, and joint projects with competitors, such as joint delivery, mutual product supply,
- cross-industry exchanges, and joint development.
- Setting sales prices for distributors
 - Other transactions or agreements that may violate competition laws

Checklist for Confirmation



What are Competition Laws?

Competition laws refer to laws such as Japan's Anti-Monopoly Act, the U.S. antitrust law, and EU competition law, all of which aim to ensure fair and free competition in the marketplace.

Q & A (Trade Association Meetings)

Q In my department, sales representatives from various companies participate in trade association meetings, where study sessions and networking events are held. Is there any issue from the perspective of competition laws?

A It is not necessarily a violation of competition laws for sales representatives from various companies to interact at trade association meetings. However, there is always the risk that such interactions could lead to competition law violations, such as agreeing on sales prices and dividing the market. Therefore, it is preferable for meetings of trade associations, including competitors, to be attended by the companies' management or technical departments. If it is unavoidable for the Sales Department to participate, the relevant competition law provisions should be thoroughly studied in advance, and the necessary applications and reports should be made according to internal procedures. If there are any concerns or uncertainties, you should promptly consult with the **Compliance** Department.

Compliance with Laws and Regulations Related to National Security Trade Controls

Compliance with laws and regulations related to security trade control (hereinafter, “security trade control”) is essential to maintain international peace, security, and preventing illegal trade. Security trade control applies not only to goods, but also to the provision of technologies.

The UBE Group will not unlawfully export or provide goods and technologies regulated under export control laws.

We Must Not

- We must not unlawfully export or transfer goods and technologies regulated under export control laws.

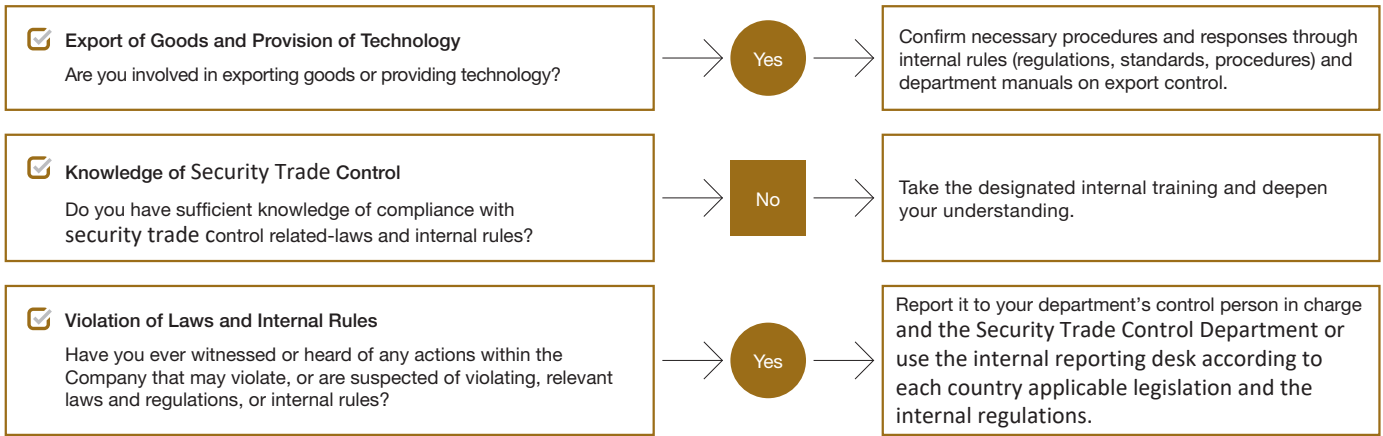
We Must

- We must study and understand security trade control laws.
- We must always check for the latest information.
- When exporting, we must conduct a prior determination to verify the export country, end users, end uses, and other necessary items to comply with laws and regulations, and we must screen these items in accordance with company rules.
- If there are any doubts or if there are uncertainties about the right course of action, we must consult with the Security Trade Control Department and confirm how to proceed.

Consult with the Responsible Department

If you have any questions, please consult with the Security Trade Control Department.

Checklist for Confirmation



(Security Trade Control)



My department only conducts domestic transactions. Is security trade control necessary?

Even with domestic transactions, if you are aware that the goods are being exported through the recipient, you must follow the prescribed internal procedures.
Additionally, with technology, even if it is provided domestically, it may be considered an export and subject to regulation (“deemed export control”).



My department does not handle anything on the list of regulated items. Do we still need strict security trade control?

Even for non-listed regulated items, if certain conditions are met, trading goods may require permission from the relevant export and import control authorities at each business site.
Or, there is a risk that you could unintentionally engage with parties listed on foreign sanctions lists, potentially causing international issues.
Therefore, you must conduct appropriate screening in accordance with company rules.



Regulations and Restrictions on Conflict-of-Interest Transactions and Acts

When a conflict of interest compromises fair decision-making, it can lead to financial losses and legal risks for the Company, which jeopardize the overall sound operation of the organization.

UBE members must not pursue their personal interests at the expense of the interests of the UBE Group in the course of their work, and must not take actions that could adversely impact the transparency, fairness, or rationality of decision-making.

Examples of Actions that Could Result in a Conflict of Interest

- Transactions and agreements with companies involving your family, relatives, friends, or the like
- Involvement in personal social activities or initiatives that affect the interests of the UBE Group
- Appointment as an executive of a private company or association other than the UBE Group
- Involvement in activities that compete with the business operations of the UBE Group
- Receiving fees, commissions, discounts, gifts, invitations, especially in positions that may entail giving a preferential treatment to related persons or to third parties
- Hierarchical dependencies within the Organisation between personnel with family or similar ties

We Must Not

- UBE members must not prioritize their personal interests in business decision-making, or engage in disloyal actions that would result in the Company’s detriment or opportunity loss.

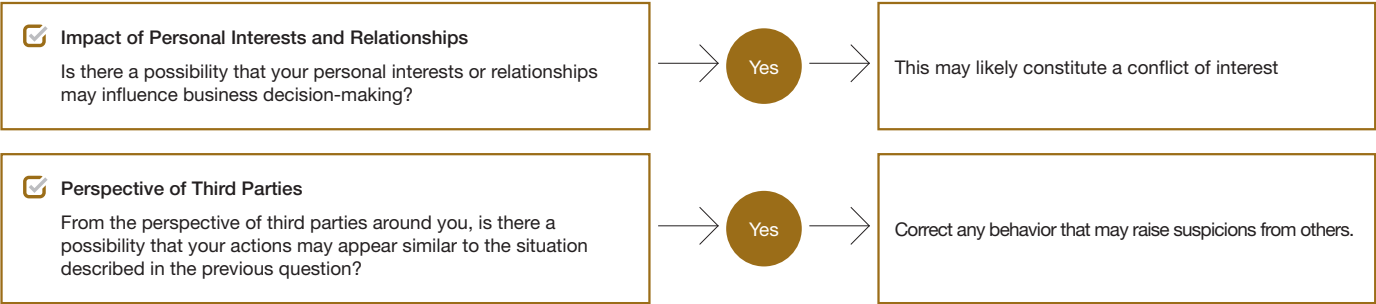
We Must

- UBE members may participate in external social activities and assume various roles and positions outside of their duties within the UBE Group. However, if these activities could potentially cause a conflict of interest with the UBE Group, you must promptly consult with and report to your supervisor **and the Compliance** Department.

Consult with the Responsible Department

If you have any questions, please consult with the **Compliance** Department.

Checklist for Confirmation



What is a Conflict of Interest?

A conflict of interest arises when a UBE member, in the course of performing their duties and responsibilities within the UBE Group, finds their personal interests (not limited to monetary interests) in conflict with the interests of the UBE Group or their company.

(Placing Orders with Acquaintances)

Q In my department, we are about to place a new order for maintenance work on machinery and equipment. The company I am considering for the order is run by a relative of my friend, who has asked me to place the order with them. In this case, would placing an order with this company become an issue?

If you follow the company rules and take the necessary steps, such as obtaining quotes from multiple companies, and can rationally explain to your supervisor and the Management Department that placing the order with this company is in our best interests, then placing the order would generally not be an issue. However, if you are unable to explain to your supervisor why you are placing the order with this company, or if you have concerns about the company’s ability to perform the work but still intend to place the order, it can be considered an inappropriate transaction constituting a conflict of interest. If you are unsure of the right course of action, consult promptly with your supervisor **and the Compliance** Department.

A

Prevention of Corrupt Practices

Engaging in corrupt practices not only damages the trust and credibility of the UBE Group, negatively affecting business operations and financial performance, but also exposes the legal entity and the individual employee involved to the possibility of criminal penalties.

The UBE Group prohibits corrupt practices and any complicity in corrupt practices.

We Must Not

- We must not engage or be complicit in any form of corrupt practices or bribery.
- We must not make facilitation payments (small payments made to public officials to expedite routine administrative processes such as processing documents).

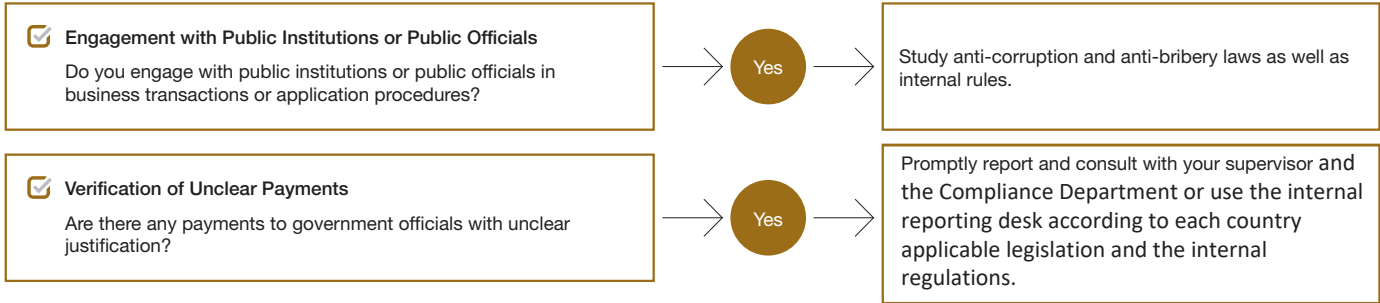
We Must

- Departments that may have direct or indirect contact with public officials must ensure thorough training and education on anti-corruption laws.
- We must provide guidance to distributors, trading companies, representatives, and agents involved in our business activities not to engage in corrupt practices or bribery.

Consult with the Responsible Department

If you have any questions, please consult with **the Compliance** Department.

Checklist for Confirmation



What is Corruption?
Corruption refers to acts in which government officials or corporate employees improperly use their professional authority for personal gain. Such corrupt practices are prohibited by international treaties and the laws of various countries.

(Entertaining Public Officials)

Q My department regularly submits applications and consults with relevant government agencies. As a token of appreciation, I would like to host a banquet for them. Will I be punished as violating the law if I do such thing for public servants?

A Many countries regulate entertainment and gift-giving to public officials. If such entertainment is intended to gain illicit benefit or favors, it is highly likely to be considered a legal violation (bribery). While simple refreshments at meetings may be exceptions, hosting a banquet at the Company's expense should generally be avoided. For any other cases where legality is unclear, you must consult with your supervisor and the **Compliance** Department in advance and ensure proper bookkeeping.



Prohibition of Excessive Provision and Receipt of Gifts and Entertainment

The provision of gifts and entertainment is typically conducted as business etiquette or social events. However, sometimes they may go beyond the reasonable and appropriate bounds of general etiquette or social interactions and may be offered excessively or as a form of bribery or improper favors.

UBE members must provide and receive gifts and entertainment with moderation, adhering to the spirit of legal compliance.

These excessive provisions or receipt distort sound business decision-making. Furthermore, these practices may be in violation of the laws and regulations in various countries or regions.

We Must Not

- We must not accept gifts or the like if the giver expects undue preferential treatment or hopes to influence business decisions. We must always ensure that the content, amount, and frequency of gifts or entertainment do not exceed reasonable business etiquette or necessity, and if they do, must not accept them.
- We must not provide gifts or entertainment with the expectation of gaining undue preferential treatment or favors in return.

We Must

- When providing or receiving gifts and entertainment, we must ensure that the amount and contents of the offering are appropriate.
- We must obtain approval in accordance with internal regulations and rules for gift-giving and entertainment, and keep accurate records of the circumstances thereof.

Consult with the Responsible Department

If you have any questions, please consult with the **Compliance** Department.

Q & A

(Entertainment and Gifts from Business Partners)

Q

My department purchases raw materials for our products, and we occasionally receive gifts and entertainment from our business partners. I try not to let these affect my business decisions, but is there anything I should be careful about?

It is common for departments like the Purchasing Department to receive gifts and entertainment from business partners as part of business relationships, and your efforts to ensure these do not influence your business decisions is appropriate. When receiving entertainment, etc., it is important to report it in advance to your supervisor, firmly decline excessive amounts or frequent offerings, and avoid making business decisions based on undue favoritism or lack of rationality.

A

Prohibition of Money Laundering

Methods of money laundering are diverse and have evolved with the advancement of the Internet and technology. Additionally, becoming involved in fictitious transactions may unintentionally contribute to money laundering.

The UBE Group prohibits involvement in money laundering.

We Must Not

- We must not cooperate in money laundering or any acts suspected of being related to it.

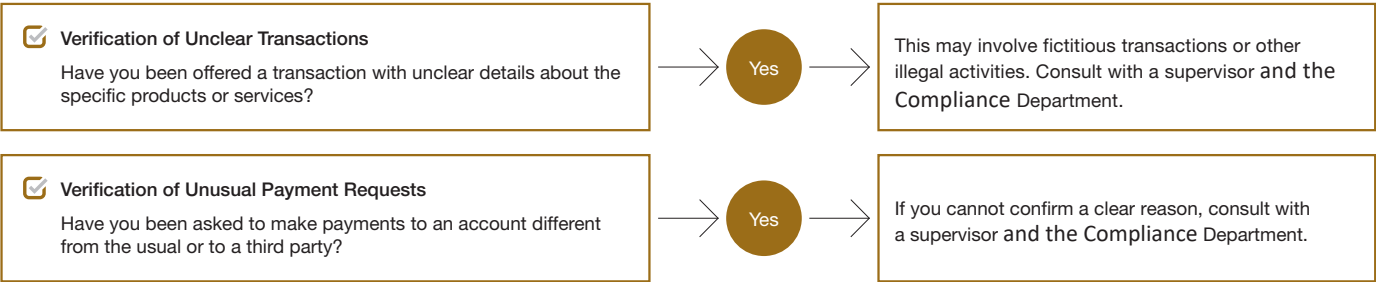
We Must

- We must be cautious with business partners and transaction details to prevent being used for money laundering or fund cleansing.
- We must gather information on relevant laws and regulations as well as examples of money laundering, and if any doubts arise in practical matters, consult with the responsible department.

Consult with the Responsible Department

If you have any questions, please consult with the **Compliance** Department.

Checklist for Confirmation



What is Money Laundering?

Money laundering refers to the act of disguising funds obtained from criminal activities (such as drug trafficking, fraud, human trafficking, tax evasion) as legitimate. It involves concealing the origins of funds to remove the “stain” of illegality. The term “laundering” refers to washing or cleaning, and it is also called “fund cleansing.”

Prohibition of Insider Trading

The UBE Group prohibits trading based on insider information and sharing insider information with others to provide trading advice.

⊘ We Must Not

- We must not engage in trading shares or securities based on insider information, as this is prohibited by law.
- We must not share insider information with family or friends, or others outside the Company to encourage them to buy or sell shares or securities.

⦿ We Must

- We must gain knowledge of insider information and always confirm that we do not possess any insider information when buying or selling shares or securities.

Consult with the Responsible Department

If you are unsure about insider information or insider trading, please consult with the **Compliance and Legal Departments**

What is Insider Information?

Insider information refers to unpublished information about publicly listed companies (including UBE) that could significantly influence an investor's investment decisions.

Examples of Insider Information:

● Financial results, earnings forecast, etc.

● Mergers, acquisitions, business partnerships, new business strategies, etc.

● Changes in management, etc.

● Lawsuits, damages, etc.

What is Insider Trading?

Insider trading involves buying or selling shares or other securities of publicly listed companies (including UBE) using insider information.

Q & A

(Purchase of Shares Based on Unpublished Information)

Q

I am a sales representative, and I heard informally that a publicly listed client is planning a large-scale capital investment next year. Is it okay to purchase shares of this company?

You must not buy or sell shares in that company until the information is publicly disclosed. The undisclosed information about the capital investment may constitute insider information.

A

Eradication of Anti-Social Forces

The UBE Group will not engage in any relationships, including business transactions, with anti-social forces.

⊘ We Must Not

- We must not engage in transactions with anti-social forces.
- We must not establish any relationships with anti-social forces.

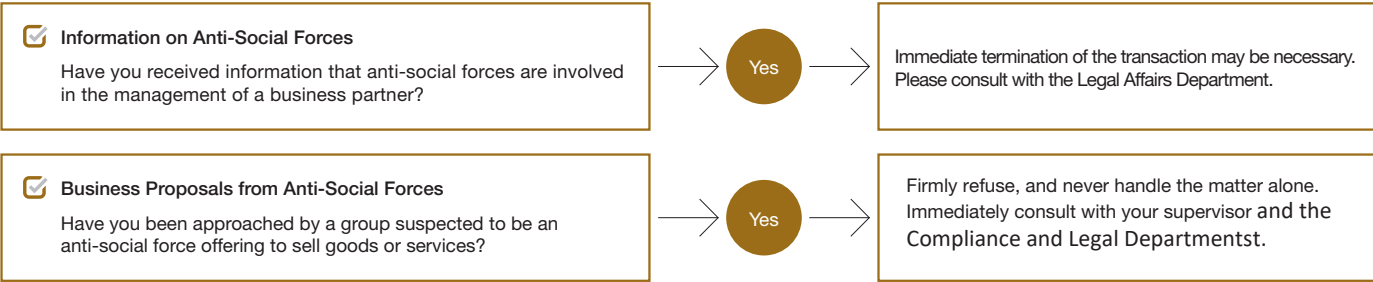
⦿ We Must

- When starting new transactions, we must confirm that the company or association involved is not involved with anti-social forces.
- Even with existing business partners, we must continuously verify whether the management entity has any links to anti-social forces.
- When concluding a basic business transaction agreement or the like, **we must include clause to ensure compliance with applicable laws and regulations and to prevent relationships with anti-social forces.**

Consult with the Responsible Department

If you have any questions or if you have been in contact with or received unreasonable demands from suspected anti-social forces, promptly report it to and consult with the **Compliance and Legal Departments**.

Checklist for Confirmation



What are Anti-Social Forces?

Anti-social forces refers to “groups or individuals who pursue economic gain by means of violence, intimidation, and fraudulent methods.”

Appropriate Political and Social Activities

UBE members’ activities outside of the Company must not interfere with work at the Company or damage its corporate value.

UBE members must not claim to represent the Company in their personal activities without formal permission from the Company.

Political Activities within the Company

If UBE members need to contact politicians or political candidates, or if they plan to use the Company’s funds, assets or facilities to support specific politicians or political candidates directly or indirectly, prior approval in accordance with company rules is required.

Political Contributions

The UBE Group complies with the Political Funds Control **according to each country applicable legislation**. The prescribed internal approval process must be followed for providing political funds.

Personal Political Activities

The UBE Group respects employees’ personal involvement in political activities. Political activities must be conducted outside of working hours and at the employee’s own expense. When expressing personal views, care must be taken not to give the impression that they present the Company’s views. If you are considering running for public office or accepting a position, you must contact your supervisor in advance and discuss with them and the Human Resources Department whether it will impact your work.

Social Contribution Activities

The UBE Group promotes good communication with local communities and engages in activities that contribute to their development. The Group encourages UBE members’ voluntary participation in activities that contribute to the development of society and their communities. However, participation in such activities must adhere to UBE Group rules and must not harm the Company’s interests.

Consult with the Responsible Department

If you have any questions, please consult with the Legal and Compliance Departments.

We Must Not

- UBE members must not engage in private political activities or volunteer activities during working hours, **except when volunteer activities are organised by the company**.
- We must not force others, including UBE members or business partners, to participate in or support specific associations or activities.

(Private Solicitations within the Company)

Q I support a certain politician and would like to introduce them to my colleagues. Is it okay to distribute pamphlets within the Company?

A The UBE Group respects employees’ personal political activities, but distributing pamphlets or soliciting participation in political gatherings on Company premises is generally not allowed. Also, when engaging in political activities outside the Company, care must be taken not to misrepresent personal views as the Company’s views. If you have any questions, please consult with the **Legal and Compliance Departments**.



Appropriate Management of Tangible Assets and Intangible Assets (Confidential Information, Intellectual Property, etc.) of the Company

UBE members will properly manage, use, and operate the assets (both tangible and intangible) of the UBE Group.

⊘ We Must Not

Tangible Assets

- We must not divert or remove tangible assets of the UBE Group for personal use without permission, and must not use these assets for any non-business purposes.
- This restriction on diversion for personal use includes not only existing assets, but also any newly ordered items. Items subject to this restriction include consumables, stationery, office equipment, tools, protective clothing, vehicles, software, etc., regardless of their form or appearance, that are owned by the UBE Group.

Intangible Assets (Information, etc.)

- We must not misuse the UBE Group's intellectual property, company information, confidential information, and the like.

⦿ We Must

Tangible Assets

- We must manage, use, and operate tangible assets of the UBE Group appropriately and reasonably to maximize the interests of the UBE Group.

Intangible Assets (Information, etc.)

- We must comply with laws and regulations on the protection of intangible assets such as the Intellectual Property Rights, including the Copyright, the Prohibition of Unauthorized Computer Access, the Protection of Personal Information, and the Unfair Competition Prevention, and make efforts to prevent any violations of these laws.
- We must manage company information and confidential information appropriately and take the necessary actions to prevent leakage to external parties, including information received from third parties.
- We must appropriately protect and maintain intellectual property resulting from research and development with means such as patent rights, copyrights, and trademarks, and actively utilize them.

Consult with the Responsible Department

If you have any questions, please consult with the Information Systems, Legal, Compliance or the Intellectual Property Departments.



(Data Removal upon Resignation)



Since I am resigning, am I allowed to transfer data from my company laptop to my personal computer at home?

Data on your company laptop is an important asset of the company. The transfer of internal confidential information or personal data outside the company is prohibited. Upon resignation, all company information must be returned to the company, and personal copies or storage should not be made.



(Use of External Cloud Services)



I found a cloud service that could be useful for improving work efficiency. Can I use it at the Company?

You must submit an external cloud service usage application, confirm the service's security, and obtain approval for usage. Since it involves using information system assets provided by an external cloud service provider, you must consider various security risks such as the possibility of sharing resources (hardware, etc.) with other external organizations, the risk of data transmission being intercepted via the Internet, and the risk of information leakage due to the provider's inadequate security measures.



Responsible Information Management and Disclosure

UBE members will appropriately manage, use, and handle information of the UBE Group.

⊘ We Must Not

- We must not infringe on the intellectual property rights of third parties (patent rights, copyrights, trademark rights, etc.).

⦿ We Must

Information Management and Disclosure

- We must continually study proper uses of digital technologies; strive to protect information and appropriately disclose and provide company information; and disclose and provide accurate company information to stakeholders in a timely and fair manner.

Management of Information Devices

- We must be careful not to lose or leave electronic devices (laptops, tablets, mobile devices, etc.) containing confidential or company information unattended, ensuring that they cannot be accessed by unauthorized individuals. If devices, items, or storage media containing confidential information of the UBE Group is lost, it must be immediately reported to the Information Systems Department.

Secret Information

- We must securely manage internal and external secret information that we learn about in the course of our duties or transactions.

Personal Information

- We must appropriately protect personal information. In addition, we must respect the privacy of individuals that we know in the workplace or through business operations.

Security Measures

- To prevent leaks of personal information, we must implement necessary security measures.

Q & A (Handling of Confidential Information)

Q I handle confidential information. What should I be careful about?

A When sharing confidential information, designate a person to be in charge of information management. This person must ensure that users who lose their rights, such as due to transfers, have their access revoked.

Q & A (Awareness of Security)

Q Since the Information Systems Department handles information security, do employees need to be concerned about security?

A While the Information Systems Department implements various security measures, technical countermeasures alone cannot protect against all threats. Many of today's cyberattacks target human behavior, making a company-wide response essential. It is critically important that each and every employee maintains an awareness of security in their daily work and acts in accordance with established rules. We must all understand that we each play a role in safeguarding security and strive to act responsibly.

Q & A (Use, Loss, or Theft of USB Drives, etc.)

Q I always carry around a USB drive with company quotation information, but now I can't find it. What should I do?

A The use of USB drives and external storage devices is generally prohibited. If absolutely necessary for reasons related to work, submit a usage request. Always ensure that you only take it when needed and store it securely when not in use. If lost or stolen, report it to the police and submit an incident report to the Information Systems Department.

Appropriate Records and Financial Reporting

In accordance with laws and regulations, the UBE Group maintains accurate records and reporting of its financial conditions and ensures proper tax payments.

⊘ We Must Not

- We must not falsify or conceal transaction records, submit false reports or omit entries.
- We must not maintain inappropriate financial accounts or off-the-books funds.

⦿ We Must

- We must manage records appropriately.
- We must comply with internal rules regarding disposal, retention, and storage of documents.
- We must classify and record transactions under the appropriate accounting period, account, and department.
- We must record all transactions regardless of their amount, ensuring truthful and fair valuation with accurate descriptions.
- If we learn of any falsification or fraud of financial records, we must promptly report the matter through the internal reporting channel.

Accurate Provision of Information on the UBE Group to External Parties and Posts on the Internet

UBE members have a responsibility to provide accurate information about the UBE Group to external parties. Communicating false, inaccurate, or inappropriate information, as well as personal opinions, can damage the UBE Group and result in loss of stakeholder trust. This responsibility to provide information to external parties accurately applies to activities on the Internet, including social media posts or blog entries, even in personal use.

We Must Not

- We must not present personal views as if they were the official Company view.
- We must not disclose confidential or classified information without authorization.

We Must

- If we receive inquiries from the media or financial institutions/investors, we must request a response from the **Institutional Relations Department**. Information provision must be conducted accurately under the management of the **Institutional Relations and the Corporate Communications Departments**.
 - If we receive inquiries from customers, government/administrative agencies, or the general public that go beyond our department's/company's scope, we must consult with the **Institutional Relations** Department to ensure an appropriate response.
 - We must thoroughly confirm in advance that publicly released documents do not contain confidential or classified information.
- When using social media for business purposes, we must comply with UBE Group regulations and rules. Even in personal use, we must exercise the utmost caution to avoid causing disadvantages to the UBE Group or any stakeholders.

(Media Relations)

Q I work in a factory. I got a call from a media outlet and was asked about our future production plans. Can I respond to their questions?

No. You must not respond. Even if the information is accurate, it may conflict with officially disclosed Company statements. If you receive an inquiry from the media, you must request a response from the **Institutional Relations Department**. **A**

(Social Media Posts)

Q My colleague often posts pictures of our plants from business trips on social media. Is this behavior problematic?

Information posted on social media platforms can be viewed by various individuals, including those from competitors. Actions like the one mentioned could risk exposing the company's confidential information to competitors, so please refrain from doing so. Ensure that you do not post content that could damage the reputation of the UBE Group, or disclose confidential information about the UBE Group, your colleagues, or business partners. **A**

Safety and Security

Work to conserve the global environment and practice safe, secure manufacturing

- Global Environmental Issues
- Health and Safety of Product Users and Customers
- Product Safety
- Health and Safety of Workers

Global Environmental Issues

The UBE Group is committed to addressing climate change (carbon neutrality) and contributing to circular economy as well as nature conservation and restoration (nature positive), with the goal of helping to resolve global environmental issues.

Measure Areas and Contribution Areas

*Cell shading: Darker shades indicate a higher level of contribution from the measure

		Contribution Areas		
		Carbon Neutrality	Circular Economy	Nature Positive
Measure Areas and Policies	Climate Change We will reduce internal GHG emissions. We will keep developing and providing environmentally friendly products and technologies that help cut GHG emissions.			
	Energy and Resource Use We will aim for efficient energy utilization. We will strive to reduce resource consumption by improving resource circulation, ensuring that even if the value added by business activities increase, resource volume does not increase proportionally.			
	Water Resources We will analyze water stress trends (when the supply of freshwater is insufficient to meet the demands of both humans and ecosystems) based on the water conditions (factors that affect water use and conservation, such as geographic location, climate, culture, economic activities, water policies, and relationships with other water users in the watershed) and water supply-demand scenarios at each site. At sites where water stress is expected to rise, we will reduce water withdrawal and improve water recycling rates by formulating water use strategies and monitoring KPIs.			
	Marine and Air Pollution, Forests, Biodiversity, Land Use, Waste (Chemicals, Solid Waste, Hazardous Substances, Plastics, etc.) Environmental impacts of our operations, including from air, water, and soil pollution: We will monitor pollutant emissions and waste discharge to eliminate environmental incidents.			

We Must Not

- We must not make business decisions that prioritize only our company's interests while disregarding the natural environment, as well as the interests, well-being, and human rights of stakeholders who are affected by and depend on the environment (including ethnic minorities, marginalized groups, and vulnerable people).

We Must

- We must recognize that our duties, businesses, and operational processes depend on and affect the natural environment, and always aim to achieve both our business goals and the minimization of environmental impact.
- We must fully recognize that our professional duties and decision-making can impact the natural environment across the entire UBE Group value chain, and may also affect numerous stakeholders who rely on that natural environment for their livelihoods.
- We must comply with all applicable laws and regulations related to pollutant emissions and industrial waste disposal.

Consult with the Responsible Department

If you have any questions, please consult with the Department in charge of Sustainability.

Health and Safety of Product Users and Customers

The manufacturing industry has an obligation to consistently provide customers with safe and reliable products. We must also supply products that take into consideration customers’ health and safety during use. The UBE Group recognizes that manufacturing, sales, product distribution, storage, usage, and disposal may impact the health and safety of our customers. Through the following activities, we will continuously strive to ensure the health and safety of our customers:

- Promoting product safety and providing appropriate information on product safety while advancing chemical substance management.
- Driving responsible care activities.*

*An initiative by companies handling chemicals to ensure environmental, health, and safety measures throughout the entire process—from the development, manufacturing, logistics, use, and final consumption of chemicals to their disposal. This includes disclosing the results and engaging in dialogue and communication with society.

Product Safety

The UBE Group promotes chemical substance management in consideration of health, safety, and the environment by complying with the applicable chemical substances control regulations, managing chemicals within the supply chain, operating a comprehensive chemical substance information database, and disclosing Safety Data Sheets (SDS) for key products on our website. These efforts aim to enhance the safety of product handling at customer and logistics stages.

Health and Safety of Workers

The UBE Group shares the common value that “safety comes first,” providing safety and security to local communities while also offering a healthy and safe working environment for UBE members. Furthermore, ensuring the safety and maintaining and promoting the health of UBE members are positioned as fundamental prerequisites for achieving business growth and performance improvement goals. The principle of “safety first” will be thoroughly implemented.

We Must

- UBE Group leaders must provide an environment where UBE members can work safely and healthily while continuously monitoring workplace conditions.
- Equipment we use must always be inspected for soundness, and factories and business sites must be maintained and monitored to ensure safe operations.
- Any issues related to worker safety and health maintenance must be resolved promptly in cooperation with the relevant departments.
- UBE members must adhere to established procedures when performing tasks and duties.
- If a worker perceives a risk to their own or others’ safety, they must immediately stop the task and report to a supervisor or relevant departments.

Consult with the Responsible Department

If you have any questions, please consult with the Quality Assurance Department for product safety, and the Environment & Safety Department for labor safety and responsible care.

(Operating Machines)



I work in the film manufacturing process. While the film-winding machine was in operation (rotating), I noticed a foreign object on the product. Is it okay to remove the object by hand while the machine is running? I believe there’s no problem if I quickly remove the object without turning off the power, as stopping the equipment would inconvenience others.



You must not violate your company’s established safety rules. If you discover a foreign object, do not attempt to remove it by hand while the machine is operating (rotating). Instead, report the situation to your supervisor first and await instructions. Foreign object removal must only be performed after the equipment has been turned off and brought to a complete stop. If you attempt to remove an object by hand while the machine is in operation (rotating), you risk being caught in the equipment, leading to a serious workplace accident. Should you suffer an accident, you may face long-term suffering due to injuries, medical treatment, hospitalization, or even permanent disability. In the worst case, such actions could result in the loss of life.

Quality

Deliver quality that earns the trust of customers and society

■ Quality Assurance

Quality Assurance

The UBE Group shall always be mindful of safety and security, providing products and services that satisfy our customers.

The UBE Group strives to prevent the recurrence of past inappropriate conduct in quality inspections and will consistently deliver the quality promised to our customers, thereby fulfilling the trust placed in us by society.

🚫 We Must Not

- We must not perform tasks without properly understanding the rules related to quality. Acting without knowledge of the rules is not a valid excuse for rule violations; rather, it is a serious matter deserving criticism.
- We must not violate rules related to quality, even if instructed by a supervisor or requested by a customer.
- We must not attempt to cover up or conceal quality fraud or mistakes we have noticed ourselves or become aware of through others.
- We must not obstruct employees from reporting or whistleblowing on confirmed instances of quality fraud, nor apply pressure to discourage such actions.

🕒 We Must

- We must provide products and services that comply with international standards and national laws and regulations related to quality.
- We must adhere to agreements made with customers, and if any doubts arise, promptly report and consult with the customers.
- We must provide products and services that customers can use safely and securely throughout the product lifecycle.
- We must engage in dialogue with customers and, in the event of a quality issue, provide appropriate services to minimize damage.
- We must strive to raise quality awareness and knowledge while continuously improving quality assurance management systems.

Consult with the Responsible Department

If you have any questions, please consult with the Quality Assurance Department in charge of the business or product in question.

Q & A (Handling of Test Data)

Q The product development deadline is approaching. Can I prioritize and report only the data that meets the target values (quality standards) to the customer?

A No. Even during the development phase, selectively using data without technical justification could constitute data falsification. The commercialization of a product is carried out in collaboration with relevant departments based on accurate data obtained during the development phase. Failing to follow this process may result in production instability at the factory, potentially rendering the business unviable. Even if there is no intentional falsification, data must always be handled with caution and supported by objective evidence.

Q & A (Quality Risk Due to Prioritizing Delivery Deadlines)

Q There has been a production issue, and it seems we won't be able to meet the promised delivery deadline to the customer. According to internal rules, we are required to perform the designated inspections and ship only products that pass. Since missing the deadline will cause inconvenience to the customer, is it acceptable to skip the inspections, and instead record the results from past inspections in the result section, and ship the product?

A No. Delivery should never be prioritized over quality. Falsely representing that inspections were conducted when they were not is considered data falsification. Follow the established rules, conduct inspections, and confirm that the product meets the specifications (quality standards) before shipping. If it later turns out that the shipped product was outside the specifications, it could result in a complaint, and the customer may demand compensation for damages. Additionally, losing the trust of customers and society can lead to a decrease or suspension of business transactions, negatively impacting company performance. If there is a high possibility that the delivery deadline cannot be met, consult with the customer and discuss adjustments or rescheduling of the deadline.

Q & A (Deviation from Procedures)

Q The procedure manual specifies that the product condition in continuously running production equipment should be visually inspected at specified intervals. However, I realized later that I had forgotten to perform the inspection. Since previous inspections have always shown no issues, can I check "no abnormalities" during the next inspection and record the same for the missed inspection as well?

A No. If the conditions of the production process changed (deviated) during the missed inspection, and the final product inspection does not detect deviation from specifications, there is a risk that non-conforming products may be delivered to the customer. False entries made under a personal assumption like "This should be fine. It won't be noticed" constitute document falsification. The inspection records are also used for traceability if there is an issue with a product. If the records are falsified, it will be impossible identify the cause and to determine where the line between conforming and non-conforming products lies. Any mistakes or misconduct should be reported to your supervisor and relevant departments as soon as they are discovered, and appropriate actions should be taken. Always ensure that the records reflect the truth.



People

Respect individuality and diversity, and build healthy and comfortable workplaces

- Respect for Human Rights
- Freedom of Expression
- Diversity, Equity and Inclusion (DE&I)
- A Healthy and Inclusive Workplace that Respects Individuality and Diversity
- Promotion of Employment for People with Disabilities
- Access to Water and Sanitation
- Respect for the Rights of Indigenous Peoples
- Respect for the Rights of Refugees and Migrants
- Prohibition of Forced Labor
- Prohibition of Child Labor
- Prohibition of Discrimination in Employment and Occupation (Work)
- Freedom of Association and Social Dialogue with Labor Unions
- Working Conditions (Wages, Working Hours) and Living Wages
- Healthy and Comfortable Working Environments
- Influence of Drug Abuse and Alcohol
- Prohibition of Harassment
- Prohibition of Violent Behavior
- Prohibition of Retaliatory Actions

Respect for Human Rights

The UBE Group respects the fundamental human rights of all individuals and strives to ensure that people can live safely and peacefully. As such, all UBE members will receive appropriate human rights education to ensure that everyone has an accurate understand and awareness of human rights.

We demand all stakeholders involved in our businesses to respect human rights and not infringe on them, and strive to avoid direct or indirect involvement in human rights abuses.

Additionally, we will uphold international principles and standards related to human rights, taking as reference those in the UN Guiding Principles on Business and Human Rights, the UN Global Compact, the OECD Guidelines for Multinational Enterprises, and ISO 26000.

○ We Must

- We must respect the fundamental human rights of all individuals in our daily work by adhering to the “UBE Group Human Rights Guidelines,” the “UBE Group Code of Conduct,” and other company regulations.
- We must actively participate in internal human rights education and continuously improve our knowledge of human rights.



(Outing)



I came out to my colleague as “Questioning” (Q in LGBTQ, referring to someone whose gender identity or sexual orientation is not yet defined). That colleague then outed me to other employees (revealed information to a third party without my consent). Is this behavior acceptable?



No. It is not acceptable. Outing by a colleague is a clear violation of company regulations. The “UBE Group Human Rights Guidelines” and the section on “Prohibition of Discrimination in Employment and Occupation (Work)” in the “UBE Group Code of Conduct” explicitly prohibit discrimination based on gender identity or sexual orientation. Additionally, the Rules of Employment stipulate that “confidential personal information obtained through work must not be disclosed.”

Freedom of Expression

The UBE Group respects the freedom of expression of UBE members. However, when UBE members exercise this right, we must meet the following conditions:

- 1. Respect privacy and dignity. Balance freedom of speech with respect for the privacy and dignity of others, and refrain from harassment or discriminatory remarks (hate speech).
- 2. Comply with laws. Comply with local and international laws concerning freedom of speech.
- 3. Avoid making a negative impact on the dignity, corporate value, or reputation of the UBE Group.
- 4. Avoid making a negative impact on the dignity or reputation of individual UBE members.
- 5. Follow internal regulations on confidentiality of corporate information.

Exercising freedom of expression means influencing various colleagues, business partners, and society at large. We must not forget that exercising this right comes with responsibility.

Open and transparent communication within the Company can foster innovation by encouraging the free exchange of ideas and opinions and by providing diverse perspectives. This clause does not restrict the free expression of opinions or discussions that contribute to the development of the UBE Group’s business and the enhancement of its corporate value.

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department.

What is Freedom of Expression?

Freedom of expression refers to an individual's right to express their thoughts, opinions, and feelings to the outside world. This right is protected by the constitutions of many countries and the Universal Declaration of Human Rights.

Q & A

(Political Statements)

Q

I posted my opinion on a recent political issue on social media. My boss saw the post and asked me to delete it, saying that the post could potentially affect the company's business. Doesn't this violate my freedom of speech?

A

In modern society, social media is widely recognized as a platform where individuals can freely express their opinions. Posts about political views or social issues reflect personal values and stances, and expressing them is a fundamental right. Therefore, excessive interference by the Company in employees' social media activities would unjustly restrict the freedom of expression.



Diversity, Equity and Inclusion (DE&I)

The UBE Group will promote the use of human resources with an emphasis on diversity, equity, and inclusion. We will advance initiatives such as empowering women, revising the reemployment system for rehired retirees, and advancing the employment of people with disabilities; thereby implementing health management which emphasizes diverse and efficient work styles, enhancing work satisfaction, and the physical and mental health of our employees.

What is Diversity?

Diversity refers to a state in which people with various different attributes (gender, age, nationality, race, skin color, disabilities, as well as individual values, sexual orientation, skills, hobbies, lifestyles, etc.) belong to and coexist within a group.

What is Equity?

Equity refers to ensuring fair treatment, access, opportunities, and advancement for every person. This can be achieved by eliminating barriers for some people, and it requires recognizing that people have different needs and circumstances.

What is Inclusion?

Inclusion refers to accepting, welcoming, respecting, and supporting people with different attributes, creating an environment where everyone feels “valued” and has a sense of “belonging,” and ensuring that each person’s abilities are fully demonstrated.

Gender Equality and Women’s Rights

The UBE Group promotes gender equality and respect for women’s rights. We will create a resilient organization (that can bounce back from challenges or crises) where diverse human resources, based on mutual respect, utilize their varied abilities and work harmoniously toward a common purpose. Furthermore, we are committed to building a flexible working environment that allows employees to balance life events such as childbirth and childcare with their careers. We will also provide career support and create opportunities to explore career possibilities, while implementing systems where life events do not affect promotions or evaluations.

What is Gender?

Gender refers to the socially and culturally constructed notions of “femininity” and “masculinity” as well as the social roles assigned to individuals based on their sex. For example, the societal expectation that women are responsible for housework and childcare, while men are expected to work in offices or engage in physical labor, represents the social roles that are often rigidly assigned based on gender.

 We Must Not

- We must not allow gender bias (stereotypes or prejudices based on gender) to influence decision-making in personnel transfers, promotions, and other related matters.
- We must not assign employees exclusively to auxiliary tasks or give them clearly different treatment or job responsibilities compared to employees of other genders with equivalent abilities based on gender.

 We Must

- We must constantly check whether we are falling into unconscious bias (unintentional assumptions or prejudices) or gender bias.
- We must learn accurate knowledge about the significance of gender equality and women’s advancement in society.

(Women’s Rights and Selection Criteria)

 Recently, a female employee was not selected as the project leader due to “lack of experience,” but a male employee with similar experience was chosen instead. Does this go against women’s rights?

Yes, this goes against women’s rights. If the reason of “lack of experience” is not applied fairly, gender discrimination may be suspected. In such cases, it is important to clarify the selection criteria and ensure transparency. Additionally, auditing the selection process and taking measures to ensure fairness is also necessary.



(Gender Bias)

 When a male employee applied for childcare leave, his supervisor told him that “It’s strange for men to take childcare leave.” Is this gender bias?

Yes, this is gender bias. The company provides an environment where all employees can equally take childcare leave, and the right to take childcare leave is not dependent on gender. Having prejudice against a male employee applying for childcare leave is inappropriate. In such cases, you should consult with the Human Resources Department.



A Healthy and Inclusive Workplace that Respects Individuality and Diversity

The UBE Group will create healthy, inclusive, and rewarding workplaces that respect the individuality and diversity of UBE members.

We Must Not

- We must not, without a reasonable and legitimate reason, engage in actions that make it difficult to use the labor-related systems and rules established by the UBE Group (such as leave, flextime, remote work, etc.), including:
 - 1) Directly or indirectly obstructing their use, or persuading others not to use them.
 - 2) Suggest that using them would lead to unfavorable consequences.
 - 3) Changing work schedules or job duties.
- In the workplace, we must not establish local rules that:
 - 1) Contradict the spirit of UBE Group regulations and rules.
 - 2) Worsen the working environment and lead to decreased motivation and productivity of UBE members.

We Must

- UBE Group leaders must create a healthy and inclusive workplace environment that respects individuality and diversity in accordance with the UBE Group Human Resources Management Guidelines. Additionally, they must faithfully adhere to working environments and the Rules of Employment, and apply and enforce fairly and equally.
- UBE members must cooperate with their leaders in realizing the UBE Group Human Resource Management Guidelines.

Q & A

(Rights to Annual Paid Leave)

Q

My supervisor is opposed to me taking annual paid leave, saying things like “We’re too busy” or “Taking annual leave causes trouble for others.” I want to take more annual paid leave, but what should I do?

Annual paid leave is a fundamental right granted to all workers under the Labor Standards Act. It is illegal for a supervisor to pressure employees against taking annual paid leave or to obstruct its use. Under the Labor Standards Act, employees are free to take annual paid leave, and companies cannot deny it without just cause. If you are facing such an issue, please consult with the Human Resources Department.

A

Promotion of Employment for People with Disabilities

The UBE Group has actively promoted the employment of people with disabilities for many years. We are also committed to expanding employment opportunities for people with disabilities and creating a workplace environment where everyone can find fulfillment in their work. Furthermore, our specialized staff for the employment of people with disabilities work closely with local support organizations, providing support from recruitment to workplace integration. They facilitate job matching and career development tailored to each individual’s strengths. As a result, employees with disabilities play an important role and are thriving in the workplace.

We Must Not

- We must not discriminate or hold biases toward employees based on their disabilities in the workplace.

We Must

- We must respect diversity with the inclusion of people with disabilities.
- We must educate ourselves on employment of people with disabilities and deepen our understanding.

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department.

Access to Water and Sanitation

For the UBE Group to operate normally, it is essential that UBE members always have access to water resources such as drinking water, handwashing water, and toilets (Water, Sanitation, and Hygiene, abbreviated as WASH). All UBE Group business sites will ensure WASH is provided and continuously improve the methods of its provision.

Inadequate provision of WASH can threaten employee health, reduce motivation to work, and ultimately have a significant impact on quality and productivity.

We Must

- The leader of the department responsible for WASH at each UBE Group business site must make continuous efforts to ensure that WASH facilities and their provision methods are well-maintained and provide a user-friendly, healthy, hygienic, and functional service. They must also regularly assess user satisfaction and implement improvements, as necessary.
- When using WASH facilities, we must always ensure that they remain in a comfortable condition by taking reasonable measures. If we notice any issues with WASH facilities, we must promptly report them to our supervisor, leader, or the responsible department.
- Since the risk of inadequate WASH facilities provision exists not only within the UBE Group, but also within the supply chain, the UBE Group must demand all companies within the supply chain to provide and maintain appropriate WASH facilities.

Consult with the Responsible Department

If you have any questions, please consult with the General Affairs Department.

What is WASH?

WASH refers to the access to water, including drinking water, handwashing water, and toilets. It is recognized globally as a fundamental human right. The goal “Clean water and sanitation” is emphasized even in the context of the SDGs (Sustainable Development Goals).

(Access to Water)

Q At the Tokyo Head Office that I work at, access to water is a given, including drinking water, handwashing water, and toilets. Wouldn't focusing on such unimportant matters and spending money on them actually be a loss for the Company?

A The UBE Group respects fundamental human rights. Access to water is recognized by the United Nations as a fundamental human right. The UBE Group must therefore respect and ensure access to water. For those in workplaces like yours in developed countries, access to drinking water, hand washing water, and toilets is a given. However, there are regions in the world that still lack sufficient access to water. Additionally, the UBE Group does not only conduct business activities in developed countries. In every region and site where we conduct business, ensuring access to water is essential. In certain regions, improving water access is particularly crucial for ensuring and maintaining workers' health, safety, motivation, and productivity.

Respect for the Rights of Indigenous Peoples

The UBE Group, in its corporate activities, complies with international standards concerning indigenous peoples and takes into consideration their rights, implementing appropriate measures to protect them.

We Must

- We must respect the principle of Free, Prior, and Informed Consent (FPIC) of indigenous peoples in business development activities.
- We must identify and respect the legal and customary rights of indigenous peoples concerning their land, resources, and cultures, and recognize and protect their cultural, religious, and spiritual values.
- We must incorporate procedures into governance and decision-making processes to assess potential negative impact on indigenous peoples.
- We must identify any potential adverse impacts on indigenous peoples in our corporate activities, such as new business development, land development for plants, water usage, manufacturing operations, and raw material procurement.

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department.

Who are Indigenous Peoples?

Indigenous people refers to groups of people that have lived on a land before the arrival of foreign invaders and settlers and maintain distinct cultures, languages, and traditions. In many countries and communities, they are minorities who often face discrimination and persecution. There is no official definition of indigenous peoples under international law, as strict definitions are considered unnecessary and undesirable. This is because the rights of indigenous peoples are constantly at risk of being violated and continued to be ignored. Indigenous peoples have various rights, including the self-determination and ownership of their traditional lands, which must be respected.

(Indigenous Peoples)

Q I have never met an indigenous person before. Do they have anything to do with the UBE Group's business?

A Around the world, there are indigenous peoples who maintain unique cultures and histories. Respecting indigenous peoples' rights is essential for companies committed to diversity and sustainable development, aligning with the Sustainable Development Goals (SDGs).

Respect for the Rights of Refugees and Migrants

The UBE Group conducts the employment of refugees and migrants in a legal manner and respects their rights in accordance with the provisions of The Universal Declaration of Human Rights and The 1951 UN Refugee Convention. In particular, the UBE Group strictly prohibits all forms of employment discrimination based on refugee or migrant status, as well as race, nationality, skin color, religion, beliefs, etc.

Additionally, any form of exploitation, threats, coercion, or forced labor against refugees and migrants is prohibited. Specifically, harassment or unjust working conditions that take advantage of their fear of deportation are strictly forbidden.

Furthermore, we strongly urge all our suppliers to uphold and respect these principles.

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department.

Who are Refugees?

Refugees are individuals who have fled their home countries due to serious human rights violations or persecution. Refugees have the right to international protection.

Prohibition of Forced Labor

The UBE Group prohibits forced labor in all operations and businesses. We do not enter into contracts that require workers to perform labor for an employer without fair compensation for a specified period or until a debt is paid in full. We also do not tolerate human trafficking.

The UBE Group strongly requires all companies within its supply chain to adopt the above policy. Furthermore, we will not engage in any transactions with companies or organizations involved in forced labor or human trafficking, or companies or organizations that handle products produced by such entities.

We Must Not

- We must not impose forced labor without fair compensation or wages in any operations or businesses. Coercion includes not only verbal or written pressure, but also long-standing customs, instructions from predecessors, implicit understandings, and silent pressure.

What is Forced Labor?

Forced labor refers to any work or service that people are compelled to perform against their will, often under the threat of violence, coercion, confinement, or other forms of intimidation. The International Labor Organization (ILO) has adopted conventions prohibiting forced labor, which have been ratified by many countries. Forced labor is widely recognized as a violation of human rights and is strictly regulated under international law and the domestic laws of many nations.

Prohibition of Child Labor

The UBE Group does not tolerate child labor or employ children. We shall comply with child labor laws enforced in each region where we operate.

We Must

- If it is found that a UBE Group business partner employs junior high school graduates in Japan (aged 15 to under 18, hereinafter referred to as “young workers”), we must request that such entities encourage these young workers to continue their education and adopt work practices that facilitate a balance between schooling and employment, as long as the young workers wish to pursue both.
- If it is found that a UBE Group business partner employs young workers, we must request such entities to report information such as the number of young workers by age, employment period, and whether they are attending school.

What is Child Labor?

Child labor refers to any work that hinders the healthy development and education opportunities of children. As it deprives children of their right to education and negatively affects their physical and mental development, child labor is internationally prohibited.

Prohibition of Discrimination in Employment and Occupation (Work)

The UBE Group respects the diversity of all its workers in the execution of its operations and businesses and prohibits all forms of discrimination and harassment based on such discrimination.

The principles of mutual respect and esteem for diversity and the prohibition of discrimination are strictly applied to all personnel measures, including recruitment, promotion, demotion, transfer, termination, compensation, use of facilities, and training or educational opportunities.

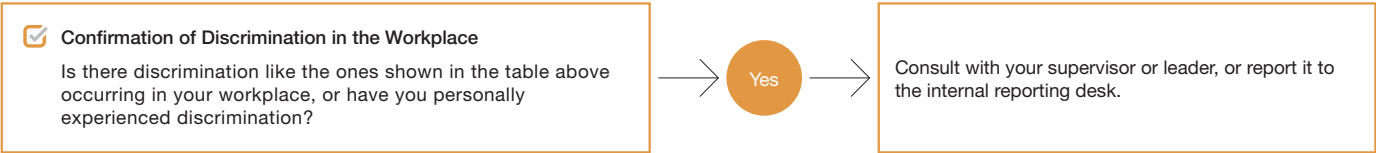
Examples of Discrimination

- | | | |
|---|---|---|
| <ul style="list-style-type: none">● Age● Nationality● Race● Skin color● Hair style, fashion, and body shape● Gender● Sexual orientation | <ul style="list-style-type: none">● Gender identity or gender expression● Genetic information (or family genetic information)● Marital history● Pregnancy● Illness or disability● Military service history | <ul style="list-style-type: none">● Country of origin or ancestry● Religion or religious beliefs● Minority status● Remnants of traditional class systems● Legally designated groups, such as Buraku or Ainu |
|---|---|---|

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department.

Checklist for Confirmation



Q & A

(Age Discrimination)

Q

I reached retirement age last year, and since then, my employment has been extended on a yearly basis. The UBE Group states that discrimination is prohibited, but doesn't this forced retirement and removal from my position constitute discrimination on the basis of age?

In Japan, for example, mandatory retirement systems are legally permitted, and it is not illegal for a company to set a retirement age. Companies adopt retirement systems for reasonable purposes, such as fostering the next generation of talent and facilitating generational transitions.

A

Freedom of Association and Social Dialogue with Labor Unions

The UBE Group respects the right of all UBE Group workers to form or join labors union of their choice without fear of threats or retaliation and shall protect workers from anti-union discriminatory acts and prohibits any interference with labor unions.

Collective bargaining with labor union representatives is essential to ensuring mutual respect and cooperation, as well as building a productive and fair working environment.

- The UBE Group shall promote dialogue with labor union representatives and engage in sincere, honest, and constructive negotiations.
- We shall hold regular meetings with labor union representatives to discuss issues and negotiate working conditions.
- In negotiations with labor union representatives, we shall provide accurate and highly transparent information necessary for negotiation and discussion.
- We shall establish discussion mechanisms that involve labor unions in the decision-making processes that affect employees, such as on business policies, strategies, and organizational restructuring.
- We shall establish a clear process for resolving disputes between companies and labor unions according to the applicable legislation.

Working Conditions (Wages, Working Hours) and Living Wages

The UBE Group shall provide employees with healthy and safe working conditions while designing and implementing appropriate working hour and leave systems that enable employees to drive innovation and maintain high productivity in their daily work.

The wages paid to employees shall not be lower than the minimum wage and shall be sufficient for employees to maintain a healthy and culturally adequate standard of living and ensure a sufficient standard of living for themselves and their families (living wage).

⊘ We Must Not

- We must not conduct shift briefings or handovers before fair compensation or wages begin, nor order employees to wear necessary equipment and uniforms or maintain and prepare tools and machinery outside of paid working hours, such as before starting or after finishing work.

Healthy and Comfortable Working Environments

The UBE Group creates and provides a safe and healthy working environment for all its workers. Healthy refers not only to physical health, but also to mental health. It also includes enhancing the psychological safety of the workplace environment and maintaining, improving, and providing an environment where everyone can work with peace of mind and focus on their duties.

We Must

- Leaders within the UBE Group must make every effort to create and continuously provide an environment where UBE members can work safely while maintaining both physical and mental health.
- We must prioritize actions, measures, and policies that ensure safety and health, even when they conflict with other standards of conduct or values (profitability, cost reduction, etc.). Safety and health also include the absence of harassment and discrimination and the maintenance of psychological safety.



Influence of Drug Abuse and Alcohol

The UBE Group prohibits working under the influence of drugs and alcohol.

Operating vehicles (automobiles, bicycles, etc.) or machinery with a high blood-alcohol content puts not only the UBE member, but also other employees and local residents in the area at risk. The UBE Group requires compliance with laws and regulations related to drinking and road traffic, and prohibits drunk driving (whether in automobiles, bicycles, etc.). Please note that the laws regarding drinking and driving may vary by country, so please follow the respective laws of each country.

We Must Not

- We must not drink and drive.
- We must not work under the influence of alcohol, illegal drugs, or (excessive) consumption of prescription or over-the-counter medication.
- We must not drink alcohol in a way that impacts our work performance.
- We must not drink alcohol in a way that will affect our commute or work the following day. Operating a vehicle such as automobiles or bicycles while still under the influence of alcohol during commuting will be treated as drunk driving and subject to penalties.

We Must

- If taking over-the-counter or prescription medication that could impair job performance or the operation of work-related vehicles or machinery, we must report it to our supervisor and receive appropriate instructions.

(Drunk Driving)

Q I drank the night before, got 3 hours of sleep, and then drove to work this morning by car. Is this acceptable?

A Even after a certain amount of sleep post-drinking, alcohol may still remain in the body. Depending on the amount of alcohol and individual differences, 3 hours of sleep is generally not enough, and you are at a high risk of facing legal penalties such as fines or license suspension. Driving with alcohol still in your system could lead to serious accidents, so please take ample care to avoid driving while alcohol is still present in your system.

Prohibition of Harassment

UBE members must ensure that in their workplace and work environment that all members respect each other and work together to perform their duties. The UBE Group does not tolerate any form of harassment, or disrespectful and rude behavior that could impede work, business, or the growth and continuity of the UBE Group. Harassment may lead to legal violations and possible disciplinary action under company regulations.

🚫 We Must Not

- We must not commit harassment for any reason.
- Leaders within the UBE Group must not tolerate harassment or malicious or excessive teasing, ridicule, pranks, or horseplay that may lead to harassment in their departments.

🟢 We Must

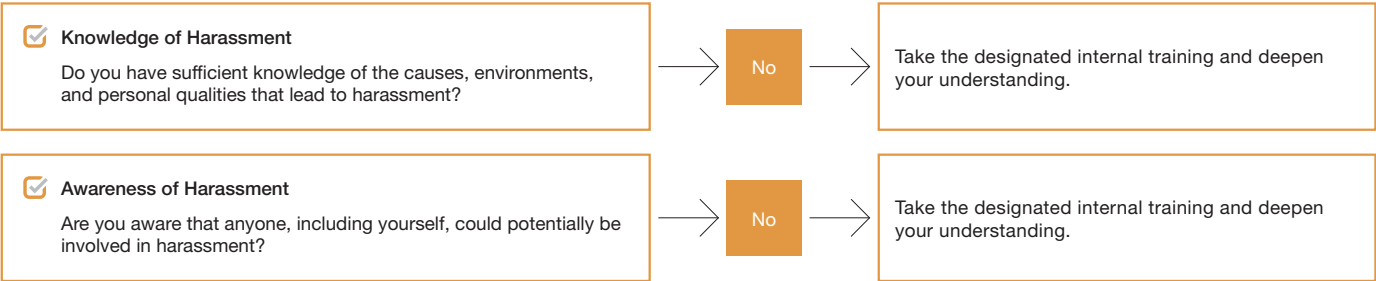
- We must all recognize that anyone can become a perpetrator of harassment and must continuously learn about harassment and how to prevent it, including the types of harassment and why it occurs.
- If we experience harassment or witness harassment being committed, we must consult with a trusted supervisor or senior colleague, or report to the internal reporting desk **according to each country legislation**.

Consult with the Responsible Department

If you have any questions, please consult with the Human Resources Department or the Compliance Department.
If you are unsure whether something constitutes harassment or if you suspect that a situation may involve harassment, please consult with the Human Resources Department or Compliance Department **according to each country legislation**.

What is Harassment?
Harassment refers to statements and actions that harm a person emotionally or physically, or the application of workplace instructions or rules that harm a person and violate their personality and dignity or deteriorate the work environment. Common examples include **mobbing /** bullying, verbal abuse, rude or disrespectful behavior, and similar actions.

Checklist for Confirmation



Q & A (Harassment Boundaries)

Q I am a leader in the Manufacturing Department. I know that power harassment is wrong, but I find it difficult to distinguish the boundary between power harassment and appropriate guidance. How should I determine the line between power harassment and proper guidance?

A Some managers may think that giving strong orders or severe reprimanding to subordinates helps them learn their job or makes them more likely to follow instructions. However, excessive reprimands or overly strong orders and instructions can be considered verbal abuse and fulfill one of the criteria for harassment. Even without using such methods, it is possible to help your subordinates develop their skills and encourage them to independently and proactively commit themselves to their responsibilities through specific feedback, clear explanations, and two-way communication, etc. Therefore, there is no need to determine the boundary with harassment.
Excessive reprimands and verbal abuse can undermine an individual's personality and dignity and go against the contents and spirit of the "UBE Group Code of Conduct." Everyone can experience emotional damage from being reprimanded or scolded, which can lower motivation, impede judgment and affect performance in their duties. While it may be necessary to give strict guidance as a supervisor or senior colleague, make sure to avoid emotional reactions, respect the individual's personality and dignity, and focus on providing specific feedback, guidance for improvement, and necessary follow-up.
Additionally, unclear rules, regulations, and work procedures may lead to situations where reprimands occur. Therefore, it is important to clarify and thoroughly communicate rules and regulations so that all members of the workplace can act based on a common understanding.

Q & A (Types of Harassment)

Q My colleague A makes fun of and ridicules a member of colleague B's family, who has a disability, when B is not present. Does A's behavior qualify as harassment?

A Yes, it qualifies as harassment.
Mocking, ridiculing, or making fun of a colleague or their family members, even if the person is not present, can damage the atmosphere of the workplace, make other colleagues feel uncomfortable, and deteriorate the work environment.
Moreover, if such remarks eventually reach the person being mocked, it can cause them emotional harm. This type of harassment, which unjustly damages an individual's dignity and personality, is prohibited within the UBE Group. If colleague A continues this behavior, you should consult with your supervisor or report it to the internal reporting desk.

Prohibition of Violent Behavior

The UBE Group prohibits both individual and collective violent behavior.

The UBE Group also prohibits the possession, use, or display of weapons regulated by laws such as the ones for control of Firearms and Swords, as well as tools, equipment, or devices (knives, tools, electronic devices, drugs, chemicals, etc.) that could cause harm to others in all occasions and places that are considered to be within the scope of the Company’s work or command and control, or an extension thereof (including while traveling and in automobiles or other means of travel).

We Must

- If we discover any illegal behavior or possession of dangerous weapons, such as guns or knives, we must report it immediately to supervisors or the Compliance Department.

Consult with the Responsible Department

If you have any questions, please consult with the Compliance Department.

What is Violent Behavior?

Violent behavior includes not only physical attacks such as punching and kicking, but also threats, stalking, acts of destruction or obstruction, verbal abuse and intimidation, and any other acts that have a negative psychological impact on another person. The scope of such behavior extends beyond your workplace on company premises to include situations that have a connection to work or are an extension of work, such as work-related social gatherings, meals, meetings, or training events. Moreover, violent behavior in a broader sense includes defamation and slander on the Internet.

(Stalking)

Q I’ve been persistently asked by a colleague of the opposite sex about personal matters and was asked to exchange personal contact information. Despite repeatedly refusing, I eventually gave them my contact details since they were so persistent. Since then, I’ve been receiving daily messages, and I’m troubled by it. What should I do?

In this situation, the other person’s behavior clearly contradicts your wishes and has been repeated, which may constitute stalking. Especially since you repeatedly declined, but the behavior continued, it is inappropriate and invades your privacy. The UBE Group prohibits psychological violence and inappropriate conduct. Consult with your supervisor or the Compliance Department, or report it to the internal reporting desk **according to each country applicable legislation and the internal regulations**. In such cases, organizing the contact details from the other person, along with evidence of your rejections (such as message exchanges or the content of conversations), may help facilitate a smoother response.

A

Prohibition of Retaliatory Actions

The UBE Group strictly prohibits any retaliatory actions, regardless of reason or form.

Likewise, any retaliatory actions or disadvantageous treatment against whistleblowers who use the internal reporting channels are also prohibited.

Consult with the Responsible Department

If you have any questions, please consult with the Compliance Department.

What are Retaliatory Actions?

Retaliatory actions refer to actions taken to return harm to someone perceived as having caused harm, commonly referred to as “payback” or “revenge.” Motives for retaliatory actions vary, but even the expression of reasonable and constructive questions, doubts, or concerns in the course of business execution can potentially trigger retaliatory actions. Retaliatory actions can take various forms, including “harassment,” “**mobbing** / bullying,” “unjust changes in job assignments,” “exclusion from work or human relationships,” and “reassignment, personnel transfer, demotion, etc.”

(Prohibition of Retaliatory Actions)

Q If I report a power harassment incident to the internal reporting desk, will the fact that I reported it and the content of my report be communicated to my supervisor? Also, even if it does not escalate to retaliation, could I be ignored or subjected to sarcastic remarks at work because I reported something?

At the UBE Group, the **identity including all the personal information** of whistleblowers, the content of reports, and the results of investigations are treated as strictly confidential and according to each country legislation. Furthermore, we prohibit any disadvantageous treatment toward whistleblowers **when making a report in good faith**. If such incidents do occur, they will constitute retaliatory actions, and strict measures will be taken.

A

Responsible and Sustainable Procurement Activities

Engagement with the Supply Chain

- UBE Group's Procurement Activities
- Prohibition of Trading of Conflict Minerals
- Sustainable Procurement Activities



UBE Group's Procurement Activities

The UBE Group shall engage with raw material and fuel suppliers, as well as other entities in the supply chain, from a fair and impartial standpoint and conduct transactions with integrity. To implement responsible procurement activities, we will build fair and equitable business relationships with suppliers in the purchase or procurement of raw materials, fuel, machinery, equipment, construction, and services, while adopting ethically, environmentally, and socially sustainable methods.

Furthermore, we shall continuously monitor the sustainability status of each company in our supply chain and, to improve sustainability, we will engage with them on an ongoing basis through activities such as information gathering and initiatives for cooperation and collaboration.

In principle, business partners are required to meet the standards set forth in the "UBE Group Code of Conduct."

We Must Not

- We must not violate relevant laws and regulations related to responsible procurement activities.

We Must

- We must conduct fair, impartial, and responsible procurement activities.
- We must conduct fair business practices with subcontractors in particular when the UBE Group has dominant power over small and medium subcontractors. (This means that the UBE Group must comply with the "promotion standards" based on the Promotion of Subcontracting Small and Medium-sized Enterprises **or the equivalent principles according to each country legislation.** Compliance with the promotion standards refers to applying reasonably short payment terms, ensuring appropriate contract details, and providing small and medium companies with fair business opportunities.)

Prohibition of Trading of Conflict Minerals

The UBE Group prohibits the purchases from suppliers that are involved in the trade of conflict minerals, which are factors contributing to human rights abuses, environmental destruction, and illegal activities such as money laundering.

ⓘ We Must

- If the use of conflict minerals is discovered, we must promptly halt procurement.
- The Procurement Department must conduct investigations, not only at the start of raw material purchases, but also periodically, to ensure that no procured items contain conflict minerals.

What are Conflict Minerals?
Conflict minerals refer to minerals extracted and traded illegally under the control of armed groups in the Democratic Republic of Congo and surrounding countries.



Sustainable Procurement Activities

To enhance social credibility throughout the entire supply chain, including business partners, the UBE Group shall commit to sustainable procurement.

ⓘ We Must

- We must evaluate business partners fairly from the perspective of six assessment criteria: “internal governance structure,” “emphasis on stable supply and quality,” “fair transactions,” “consideration for environment,” “respect for human rights, safety and health management,” and “appropriate information management and disclosure,” and priority must be given to procurement from suppliers with high sustainability.

Consult with the Responsible Department

If you have any questions, please consult with the Purchasing Department.

Q & A

(Sustainable Procurement Activities)

Q

Why are sustainable procurement activities necessary?

A

Sustainable procurement is important for companies to fulfill their social responsibility. It allows for environmental protection, improvement of working conditions, and contribution to the local community, thereby enhancing corporate credibility and brand value.

Q & A

(Transactions with Suppliers)

Q

What impacts would there be to our Company if human rights violations or the use conflict minerals are found at a supplier?

A

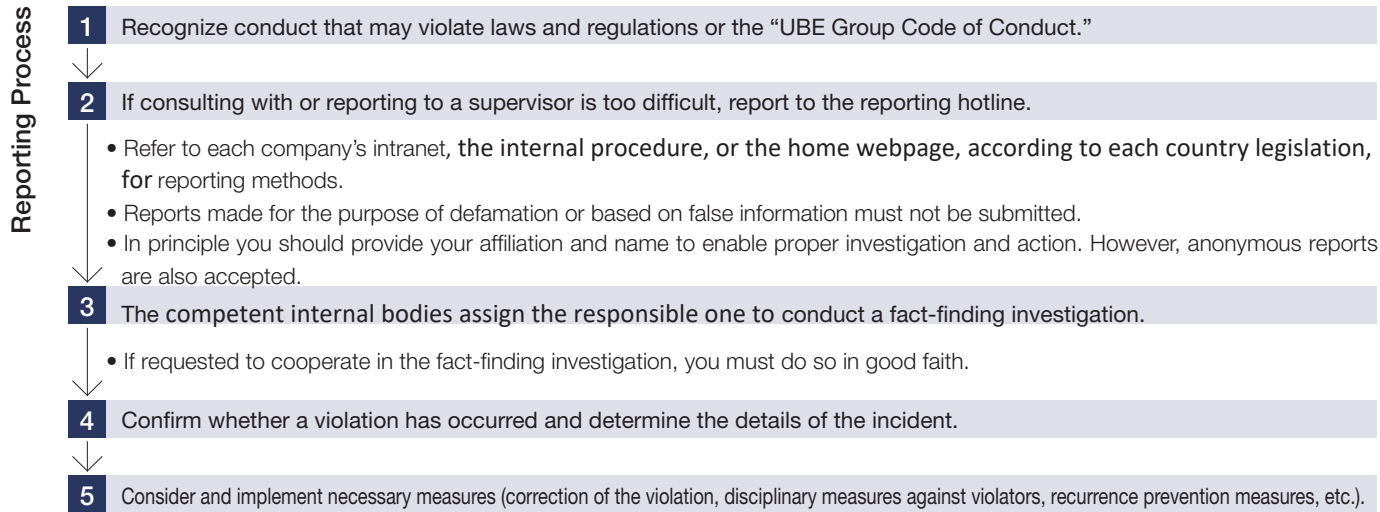
The UBE Group could be accused of encouraging human rights violations or the use of conflict minerals. As result, we may face restrictions on transactions from customers and trade regulations in overseas markets.

Reporting Hotline

- Internal Reporting Channels
- Measures Against Violations
- Department Responsible for Consultations

Internal Reporting Channels

If you become aware of any violations or potential violations of laws and regulations or the “UBE Group Code of Conduct” within the UBE Group, consult with and report through the established legal channels according to each country legislation that may be through the supervisor of your department, the Human Resources Department, the Legal Department, or other relevant Bodies, or report the matter to the reporting hotline (EC-Line for UCE Group; UBE C-Line in Japan).



* If a violation of laws, regulations, or the “UBE Group Code of Conduct” is confirmed through a fact-finding investigation, disciplinary action may be taken in accordance with **each country applicable legislations and with the Company's Rules of Employment**.

* The UBE Group strictly prohibits retaliatory actions or disadvantageous treatment (such as dismissal, demotion, or unjustified transfer) against individuals for reporting a violation. If you experience such retaliation, notify the Company's Compliance Department or the reporting hotline again.

Measures Against Violations

If an act violating the “UBE Group Code of Conduct” is confirmed, disciplinary actions may be taken in accordance with relevant laws and company regulations. Additionally, if the violation causes damage to the Company, the Company may take legal action, such as seeking compensation for damages.

Department Responsible for Consultations

If you are unsure about a decision, do not worry about it alone. Consult with a supervisor or the responsible department. Information on the departments and personnel you can consult with is available on the intranet of the organization each UBE member belongs to. If the necessary information is not listed, please contact **the Legal or Compliance Departments** directly.

UBE Member Signature

[Regarding the Consent Form]

All UBE members must comply with the “UBE Group Code of Conduct”

For the UBE Group to function as a unified, responsible organization, it is essential that all UBE members share a common set of behavioral standards and values.

The “UBE Group Code of Conduct” represents the fundamental values and standards that UBE members should continuously refer to and act upon. These core values and standards reflect harmony and coexistence with the natural environment and society, and they align with the founding spirit of the UBE Group, “Coexistence and Mutual Prosperity.”

UBE members are required to submit a consent form related to the Code of Conduct regularly (every two years in principle).

UBE Group will request the submission of the consent form on a regular basis to deepen the understanding of the Code of Conduct and to further promote the dissemination of the code throughout the UBE Group.

Along with submitting the consent form, UBE members should:

- Read the Code of Conduct thoroughly.
- Review their own behavior and the culture of their workplace.
- Engage in discussions on the content of the Code of Conduct and share opinions at the workplace.
- When problems are identified, work quickly to resolve them and contribute to continuous improvement.

[Consent Form]

As a UBE member, I have thoroughly read the “UBE Group Code of Conduct” and will always make decisions and conduct myself in accordance with this Code in the course of my daily work.

Date	
Name	
Affiliation (Company name)	
Department	
ID number	
Signature	

This signature is valid for two years from the date of signing.