

Aisin Global Policy on Prevention of Bribery and Corrupt Practices

2nd Edition

Table of Contents :

1. Purpose
2. Scope of Application
3. Matters To be Complied With
 - ① Prohibition of Bribery
 - ② Facilitation Payment and Payment to Avoid Danger
 - ③ Expenses on Hospitality, Gifts, and Travelling
 - ④ Embezzlement
 - ⑤ Insider Trading
 - ⑥ Conflict of Interest, Breach of Trust, and Fraudulent Bidding
 - ⑦ Political Donations
 - ⑧ Donations
 - ⑨ Appointment of Business Partners
 - ⑩ Appropriate Accounting Management and Maintenance of Records
4. Obligation of Aisin Officers and Employees/ What to Do in Case of Breach
5. Aisin Global Hotline
6. Definitions

1. Purpose

Aisin Group companies (collectively, "Aisin") hereby declare that, in addition to complying with laws and regulations of each country and region worldwide, we will perform fair and transparent business activities in a socially responsible manner. We never permit profit that can only be earned from corrupt practices, including bribery. This Policy summarizes the behavioral standard for every person working in Aisin worldwide not to engage in bribery and corrupt practices.

2. Scope of Application

This Policy applies to every person working in Aisin worldwide, including officers, employees, limited-term employees, temporary personnel, dispatched personnel, etc. (hereinafter, "Aisin Officers and Employees").

For the purpose to comply with this Policy, each company of Aisin must not establish their own rules and procedures that contravene the Policy. Also, we request Aisin's business partners to also establish and comply with the rules equivalent to this Policy.

3. Matters to be Complied With

Aisin never permits conduct that abuses professional powers or positions of its own or a third party (corrupt practices), such as bribery, embezzlement, insider trading, conflict of interest, fraudulent bidding, or conduct that takes part in such corrupt practices. Aisin Officers and Employees assume obligation to have deep understanding on the details of the following matters to be complied with, and comply thereto.

① Prohibition of Bribery

Aisin will not directly or indirectly provide, offer or promise money, goods or other benefits to government officials, officers or employees of other entities for the purpose to obtain business advantage. In addition, we will not request or accept to receive money, goods or other benefits from government officials, officers or employees of other entities, in consideration of providing business advantage.

[Prohibition of Offering Bribes]

Offering bribes means the act of providing, offering, promising, or accepting to provide money, goods and benefits of any kind, directly or indirectly, for purpose to obtain unlawful business advantage.

Aisin Officers and Employees are prohibited to act in a way that constitute offering bribes or do any actions that may be suspected to be offering bribes. Also, engaging in such conducts through a third party, such as intermediate including advisors and consultants, customers, suppliers, subsidiaries, or affiliates, your family or close friends is also prohibited.

Especially, please pay attention to your relationship with officials. Before making transactions, please check if your counterparty is an official or not.

Also, under the laws of some countries, even if the counterparty is not a public official, the act of offering may be a commercial bribery (offering bribes to a private person). We have to be careful not to cause suspicions or misunderstanding from others as offering bribes.

[Prohibition of Receiving Bribes]

Receiving bribes is a type of corrupt practice, in which an individual demands, promises, or receives money, goods, or other benefits from a third party, for the purpose of or in return for performing (or causing others to perform) an unlawful duty for such third party.

Receiving bribes yourself is prohibited, but also receiving bribes through a third party, such as your subordinates, family, friends, and other close relatives is also prohibited.

② Facilitation Payment and Payment to Avoid Danger

[Facilitation Payment]

Depending on countries and regions, you may be requested, without a basis of applicable laws and regulations, to pay public officials, etc., a small amount of money for customs clearance, security check, issuance or extension of entry and stay visa applications, installation of water and sewage or telephone (facilitation payment).

Such facilitation payment is also prohibited as offering bribes to public officials,

etc.

Aisin never permits such payment even if required as a business custom in certain countries or regions.

[Payment to Avoid Danger]

We put the highest priority on the safety of people working for Aisin. If your life, body, or freedom is in danger (assault, threat, arrest, incarceration, etc.), it is understandable that there is no alternative but to respond to the counterparty's request, by putting the top priority on your safety.

If you are coerced into payment in response to the counterparty's request under such situation, after you have ensured your safety, please make a record of the situation as detailed as possible, such as the time and date, place, counterparty, amount, reason, how and why you were coerced into payment, and report to the relevant section or department of your company without delay.

③ Expenses on Hospitality, Gifts, and Travelling

Aisin prohibits offering or receiving hospitality and gifts under the purpose to influence business decisions. When offering or receiving hospitality and gifts, the purpose, frequency, counterparty, amount, etc. must be within the scope that is socially appropriate, and must not cause distrust or suspicion from a third party.

Whether offering or receiving hospitality and gifts, you must follow internal standards and rules of each of the Aisin companies. Please follow such rules and go through procedures such as prior approval or reporting afterward.

This Policy not only applies to cases in which the counterparty is an official, but also to any counterparty such as your business partner.

Please make sure to fulfill all of the following standards when offering and receiving hospitality and gifts:

- That it is under the lawful business purpose;
- The amount and frequency are within the scope that is socially appropriate;
- To comply with the laws, regulations, and internal rules (the standard of amount and procedures required in advance or afterward, etc.)
- To record appropriately in the accounting books;
- Even if the details of hospitality and gifts are made public, there is no risk

for Aisin or the counterparty to be socially accused .

The above standard also applies to the travel expenses to be borne by your company for your customer, transaction partner, and business partners.

④ Embezzlement

Embezzlement means to unjustly misappropriate assets that you are entrusted from others, or assets that belong to the public. Corporate embezzlement means to privatize the company's assets, money, or goods by abusing your professional position, or misappropriate others' assets, money, or goods that you are entrusted (occupying) as a part of business. Corporate embezzlement is a more serious criminal conduct compared to the embezzlement in general.

We firmly prohibit corporate embezzlement, as it not only financially damages our company, but also damages people's trust on our company.

⑤ Insider Trading

Insider trading is an act of a person, who has learned a non-public and material fact that may have an impact on the stock price of a publicly traded company (insider information), to buy or sell publicly traded companies' securities or bonds, or encourage others to buy or sell such securities or bonds, or tip insider information to others.

When there is a material fact that may affect the stock price of a publicly traded company (insider information), the company's relevant person who has learned the insider information in relation to its duty, or the information recipient who has received such insider information from the company's relevant person should comply with the following three rules:

- Never sell or buy the securities or bonds of such publicly traded company before those material facts (insider information) are publicly announced.
- Never inform such information to persons other than those that need to learn it in order to perform their duty.
- Follow your company's internal procedures, such as submitting a signed statement, etc.

⑥ Conflict of Interest, Breach of Trust, and Fraudulent Bidding

【Conflict of Interest and Breach of Trust】

It is prohibited to engage in a practice to pursue your personal interest which conflict with your company's interest (conflict-of-interest practice) in your duty. If you intentionally engage in a conflict-of-interest practice and cause damage to your company, it constitutes a criminal act, which falls under the breach of trust. Unlike embezzlement and corporate embezzlement, even without misappropriating assets, money, and goods yourself, the act of abusing your professional position and intentionally (knowingly) causing damage to your company will constitute the act of breach of trust.

We prohibit the conflict-of-interest practice that damages or may damage Aisin's interest. In more detail, the following acts are considered as conflict-of-interest practices:

- To have your family, romantic partner, friends, or close relatives make a transaction with Aisin in an unjustly favorable manner.
- To provide Aisin's favorable terms to transaction partners which is managed by your family, romantic partner, friends, or close relatives or in which such people work for.
- To interfere with transactions with Aisin's competitive companies or parties for your own or close relatives' interest.
- To abuse Aisin's property, information, or your professional position and make your own transaction, for the purpose to obtain your personal interest against that of Aisin.
- To receive gifts and hospitality from your transaction partner.
- To engage in a side business without your company's permission and hinder your company's operations.

If you are unsure if the situation, transaction, or relationship you are involved in is regarded as the conflict-of-interest practice, please consult the relevant section or department in your company.

【Fraudulent Bidding】

A fraudulent bidding is a conduct to unjustly arrange a competitive bidding so that a specific bidder wins the bid.

In a competitive bidding with Aisin as a purchaser, if Aisin Officers and Employees engage in a fraudulent bidding (using its position, professional or

discretionary power to fraudulently give convenience so that a specific bidder wins the bid), it is regarded as a kind of corrupt practices, just like bribery. It is prohibited to commit such conduct yourself, but also through a third party as an intermediate.

Also, in return, if you receive (including request or promise to receive) money, goods, or benefit of any kind, or receive an excessive hospitality, you may be held legally liable for, or punished in accordance with work rules.

⑦ Political Donations

Aisin declares that we prohibit conducts that may be suspected as collusion with politics and administrative authorities; we will establish a healthy public-and-private relationship.

Aisin Officers and Employees are prohibited to make political donations for purpose to obtain unlawful benefits, or unlawfully obtain or retain business, whether directly or indirectly, in response to proposals or requests, etc. of officials or other parties.

We prohibit to provide benefits, such as making political donations under the name of Aisin, or provide company funds or assets for use, without the explicit approval of your relevant department and the department leader.

If you are unsure of your practice, please consult the relevant section or department in your company in advance.

⑧ Donations

As a donation to charity organizations, Aisin may provide funds, assets, services, and other supports. However, we prohibit to make donations for the purpose to obtain unlawful advantages or unlawfully obtain and retain business.

In making donation to charity organizations, please make sure not to give rise to bribery risks, by screening the charity organization in advance, or obtain guarantee that the donation will be used for the intended purpose, etc.

Especially, please pay special attention to donations for officials or government-organization-related charity organizations.

For any donations, please follow proper procedures and approvals, in accordance with laws, regulations, and internal rules, and obtain and retain the

written confirmation of receipt issued by the donated entity.

⑨ Appointment of Business Partners

In appointing our business partners, we not only request our partners to have attitude to improve quality, technology, cost, time for delivery, stability and improvement, but we also request our prospective business partners to share our values to conduct business in a sincere manner, such as compliance with laws and regulations, prohibition of bribery and corrupt practices, etc.

This philosophy also applies when designating a deputy, agent, and consultant, etc.

⑩ Appropriate Accounting Management and Maintenance of Records

For all transactions and disposal of assets, we, Aisin must manage our accounting appropriately, record and retain accounting records in an accurate and fair manner, in accordance with international accounting standard and laws, regulations, and accounting standard in each country and region.

Regarding any transactions and disposal of assets, in order not to make fraudulent or misleading records on accounting records and books, but to leave reasonably detailed records, please comply with the following rules:

- Make transactions, dispose assets upon required examinations and approval procedures beforehand, in accordance with laws and regulations in each country and region, and company rules.
- Keep record of any and all transactions, such as expenditures on expenses related to gifts and hospitality, political contributions, donations, sponsorship, support, commissions, cash, etc.
- Do not disguise payment; keep all reasonably detailed record of each transaction, including but not limited to transaction purpose, date, counterparty, specifics, quantity, and amount, etc.
- Do not make fraudulent or misleading description on accounting record and books.
- Never engage in off-the-book or fictitious transactions, or any other fraudulent or misleading transactions, or make documents related thereto.
- Maintain all records during the period of time and means of maintenance required by laws, regulations and company rules, in such a way that they

can be provided as necessary.

4. Obligations of Aisin Officers and Employees/ What to Do in Case of Breach

[Obligations]

① Obligation of Proactive Compliance

All Aisin Officers and Employees must understand and comply with what is provided in this Policy.

Please make effort to understand the latest information related to your own duty. In addition, please participate in the training provided by the relevant section or department of your company, and keep on expanding your understanding.

② Obligation to Prevent and Inhibit Occurrence

If you have found any conduct in violation or suspected violation of this Policy, please prevent and inhibit such violation by pointing it out to the person in question or consult your superior, senior or colleague. If you are unable to solve the problem in your office, please consult the Whistleblowing Desk of each company and region, or the Aisin Global Hotline.

③ Obligation to Cooperate with Investigation

If corrupt practices or suspected practices, such as bribery, embezzlement, or inappropriate accounting is detected, you are obliged to fully cooperate with the investigation carried out by Aisin.

[What to Do in Case of Breach]

Aisin Officers and Employees in breach of this Policy may be imposed of legal liabilities, including criminal punishment and civil liabilities, in accordance with the relevant laws and regulations.

Aisin prohibits corruptions and corrupt practices of any kind, such as bribery, therefore if you breach this Policy, you may also undergo disciplinary actions, including punitive dismissal, in accordance with work rules, etc.

If an Aisin's business partner engages in a conduct in breach of this Policy or any misconduct of the like, we may terminate transactions with such business partner.

5. Aisin Global Hotline

If you have seen/heard of, or suspected any conduct in breach of this Policy, or if you are involved or may be involved in practices in breach of this Policy, please immediately contact the department in charge of legal affairs in your company. Also, any Aisin Officers and Employees may contact the Aisin Global Hotline at any time. Please check the contact of the Aisin Global Hotline listed on Aisin Corporation's website.

Aisin never permits any retaliation against whistleblowing for business practices or compliance problems that is reported in a sincere manner. It is prohibited to treat personnel disadvantageously (dismissal, demotion, etc.) for having reported or consulted with, or cooperated with investigation by the Aisin Global Hotline.

6. Definitions

Corrupt Practices mean the conduct that abuse professional powers and positions of its own or a third party, such as bribery and other corruptions, embezzlement, insider trading, conflict of interest, fraudulent bidding, etc.

Official(s) mean any officer of a government, ministry and agency, local authority (assembly member, police officer, firefighter, tax inspector, customs official, etc.), officials and employees of government-affiliated companies or entities (professor of a national university, etc.), officers and employees of a public international organization or a political party, candidate of a public office (candidate of an election, etc.), or any person officially acting on behalf of the aforementioned persons (government designated inspection and examination body, etc.). Please note that this definition is much broader than what we use in our daily life.

Business Advantage means simplification or acceleration (speeding up) of procedure, obtaining license, tax exemption, obtaining business transaction, obtaining high evaluation and assessment, obtaining confidential information,

muzzling of fraudulence or misconduct, overlooking violation of laws and regulations, avoidance and reduction of punishment.

Benefits mean money, gift, hospitality, mediation, loan, sponsor fee, charge, price reduction, providing or mediating an employment, job, education, or medical opportunities to the other party's relatives, etc., providing service, intersexual liaison, commission, financing, financing guarantee, debt relief, enhancing social status, reputation, or business trust, etc., anything of value in any forms, whether tangible or intangible.

Unlawful Duty for a Third Party includes the acts of obtaining or retaining business transaction, providing high evaluation or assessment, providing confidential information, muzzling of fraudulence or misconduct, etc.

Material Facts mean the information that have considerable impact on the investment decision of investors. For example, issuance of securities, merger, split up, or dissolution of company, acquisition of or investment in another company, business transfer, establishment of a joint venture, business alliance, commercialization of new product or technology, financial information (significant revision of performance and expected performance), losses suffered in the course of disaster or operation, administrative punishment, and lawsuits, etc.

Company's Relevant Person means a person in a position who may learn about the material facts of a publicly traded company. For example, officers or employees (including short-term employees such as temporary staff, etc.) of a publicly traded company, its parent and subsidiary company, and the abovementioned persons one year within their retirement.

Information Recipient means family, relatives and acquaintance who has learned material facts from the company's relevant person.

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Aisin Corporation

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