

TOYO Corporation Compliance

- 1. Respect for Human Rights, Prohibition of Discrimination and Harassment**
 - a. The Employees shall respect human rights and shall not engage in, or tolerate, discrimination on the basis of race, gender, age, physical or mental disability, beliefs, religion, nationality, or origin.
 - b. The Employees shall not engage in or tolerate sexual harassment. Any form of harassment based on gender constitutes sexual harassment.
 - c. The Employees shall not engage in, or tolerate, any words or behaviors that misuse authority or position to continuously undermine the character and dignity of others, deteriorate the working environment, or create job insecurity, beyond legitimate work-related activities.
 - d. The Employees shall not engage in, or tolerate, any words, behavior, harassment, threats of dismissal, or any other act that may interfere with the use of systems or measures relating to pregnancy, childbirth, childcare, or nursing care.
 - e. The Employees shall comply with applicable labor laws and regulations, and always strive to create a favorable working environment.

- 2. Compliance with Antitrust Laws and Related Laws**
 - a. **Prohibition of Acts Restricting Trade**

All contracts, trusts, or other forms of combination or conspiracy restricting transactions or commerce between states or with foreign countries are prohibited. In particular, the following horizontal cartels are considered to be Per Se Illegal because of the appearance of the conduct.

 - i. **Price agreements, market division agreements, etc.:** The Employees shall not consult with other companies, make agreements on prices, quantities, business partners, territories, execution dates, etc., or instruct, instigate, aid, or accept such agreements. The Employees shall not exchange any information that may lead to such agreements with other companies.
 - ii. **Bid rigging:** The Employees shall not determine the successful bidder or the price of a contract through discussions between bidders. The Employees shall not direct, instigate, aid, or tolerate such decisions. In addition, the Employees shall not exchange any information that may lead to such decisions with other bidders.
 - iii. **Joint boycotts:** The Employees shall not refuse to deal with a party in collaboration with other companies or cause them to refuse to deal with the party.
 - b. **Prohibition of Monopolization**

The Employees shall not monopolize, attempt to monopolize, or collude with any other party for the purpose of monopolizing any part of any transaction or commerce between states or with any foreign country.
 - c. **Prohibition of Resale Price Maintenance**

The Employees shall not restrict the free price determination between their

counterparty and its business partners by collusion or agreement with other companies.

- d. Price Discrimination and Transactions on Restrictive Terms
 - i. Price discrimination: Difference in price between different buyers of the same type of goods is prohibited, except for such discrimination based on differences in cost due to differences in sales methods or quantities, if such discrimination may reduce competition, form monopolization, or impede competition.
 - ii. Transactions on restrictive terms: Transactions with another party on condition that the other party does not deal with a competitor are prohibited if such an arrangement substantially reduces competition or may result in the formation of monopolization.

3. Prohibition of Unfair Competition

- a. The Employees shall not use or disclose to any third party any trade secret of another party by unauthorized means (wrongful acquisition). Furthermore, the Employees shall not use or disclose to any third party any trade secret of another party that may come to their knowledge through wrongful acquisition.
- b. The Employees shall not use the same or similar labels as those widely recognized as trade names, trademarks, or marks of other companies. The Employees shall not use the same or similar items as the flags, armorial bearings, or other national symbols of Japan and foreign countries as trademarks without authorization.
- c. The Employees shall not misrepresent the place of origin, quality, contents, manufacturing method, usage, or quantity of goods or services, or the appearance or decoration thereof. The Employees shall not commit any act that may damage the reputation of competitors due to false facts.

4. Security Trade Control

- a. Compliance with Japanese Export Control Laws and Regulations:
The scope of security trade control covers “export of goods,” “provision and export of technology,” and “indirect export transactions.” When conducting trade transactions, compliance with Japanese export control laws and regulations is required. Accordingly, it is necessary to carry out the procedures stipulated in the Company’s Security Trade Control Regulations and the Security Trade Control Implementation Guidelines.
- b. Compliance with U.S. Re-export Regulations:
As the United States applies its export control laws extraterritorially, particular attention must be paid to such laws when re-exporting U.S.-origin items from Japan or engaging in indirect export transactions involving third countries.

5. Product Safety Management

- a. In providing products and services to the market, the Employees shall ensure the quality and safety of the products and services. In addition, information on products and how to use them shall be accurately displayed and written in an easy-to-understand manner to prevent accidents. In the event of an accident, prompt and appropriate actions shall be taken.

6. Laws relating to Intellectual Property Rights

- a. The intellectual property rights of third parties shall be respected. The Employees shall not implement or use any patent right, utility model right, trademark right, design right, copyright, or other intellectual property right without obtaining permission from the right holder. The Employees shall not copy or resell third-party software without permission.

7. Prohibition of Bribery, Excessive Gifts and Entertainment

- a. Prohibition of Bribery
 - i. The Employees shall not unlawfully give, offer, or promise to give any money or other benefits to any public official, whether in Japan or in any foreign country. The Employees shall not assist or participate in any such conduct or conspiracy by others.
 - ii. When receiving guidance from university faculty members related to their duties or participating in joint research with a university, The Employees shall confirm the specified procedures of the university, including the method of payment of remuneration, and conduct such transactions through the university.
 - iii. The Employees shall not provide any money or goods to individual faculty members without checking the ethics rules and approval procedures established by each university.
 - iv. The Employees shall not instruct, instigate, aid, or tolerate agents, consultants, or other third parties that are contracted by the Company to give any money or other benefits to government agencies or other customers in Japan or in any foreign country. The Employees shall not pay any fees or compensation to agents or consultants while knowing that such conduct is occurring. When entering into a contract with an agent, consultant, or other third party, the Employees shall investigate and confirm the agent in advance and include the provisions for anti-bribery in the contract.
 - v. The Employees shall not give, offer, or promise to give benefits to the executives or employees of other companies in Japan or in any foreign country for the purpose of asking them to engage in unlawful business activities. Similarly, the Employees shall not accept offers of money or other benefits from other companies.
- b. Prohibition of Excessive Gifts and Entertainment
 - i. In the event that a small amount of facilitation payment is made to a public official, the Employees shall investigate and confirm the payment

in advance and obtain prior approval from the Company.

- ii. The Employees shall not offer any money, goods, entertainment, or any other economic benefits to executives or employees of business partners that are beyond the bounds of socially accepted standards.

8. Prohibition of Offering Benefits to Anti-Social Forces

- a. The Employees shall not engage in any transactions whatsoever with anti-social forces, including organized crime groups, not only in the sale or purchase of goods or the provision of services, but in any form of business or dealings. If contacted by a person suspected of being associated with anti-social forces, the Employees shall confirm their name, organization, and location, and record the details of the conversation by audio recording or written notes. The Employees shall not give immediate responses to their requests or make any promises.

9. Environmental Conservation

- a. In conducting business activities, the Employees shall give due consideration to the global environment, comply with applicable laws and regulations regarding the effective use and conservation of resources, and promote energy efficiency, resource conservation, waste reduction, environmentally responsible procurement, and efficient business operations, in order to reduce environmental impact.
- b. As a member of the local community, the Employees shall strive to contribute to the harmony and sustainable development of the community, including environmental conservation and social contribution activities.

10. Insider Trading Regulations

- a. The use of manipulative or fraudulent tactics in connection with the sale or purchase of securities registered or unregistered on a stock exchange or of securities derivatives is prohibited. The term "manipulative or fraudulent tactics" as used herein includes the purchase and sale of securities based on material and non-public information concerning securities or issuers thereof, in breach of any fiduciary duty directly, indirectly, or incidentally owed to the issuer or shareholder of such securities or the information source.

11. Proper Information Management

- a. The Employees shall not use any Confidential Information of the Company improperly, for example, by disclosing it to outsiders without permission or using it for their own benefit. Even after retirement, the Employees shall not disclose or use for themselves or others any Confidential Information of the Company obtained through assigned duties.
- b. Confidential Information shall be appropriately controlled according to the level of confidentiality, and all measures shall be taken to prevent leakage.
- c. Personal information shall be used only for the specific purposes and shall not

be provided to any third party without approval or justifiable reasons. Furthermore, in order to prevent unauthorized entry, loss, alteration, or leakage, the Employees shall comply with applicable laws and regulations concerning the protection of personal information and manage such information strictly and appropriately. Personal information refers to any information that can identify a specific living individual, such as name, date of birth. Even information obtained from business cards may be considered personal information.

12. Proper Accounting, Filing of Tax Returns, and Disclosure of Information about the Company

- a. The Employees shall always strive to ensure the accuracy, truthfulness, timeliness, and completeness of accounting records and financial reports associated with the business activities and shall not engage in any deliberate or other falsification. Transaction reports and performance reports that are not factual, expense bills that differ from the facts (falsifying the purpose of use), and fictitious charges shall not be tolerated.

13. Prohibition of Conflicts of Interest

- a. The Employees shall not use tangible or intangible corporate assets, such as products, equipment, fixtures, information, and intellectual property, for personal gain or for fraudulent purposes. Telephones, e-mails, Internet access, computers, fax, and other information systems are provided by the Company to the Employees for business use, and the Company may check the status of the use of such equipment by the Employees due to the necessity of checking unauthorized use or the need to prevent any leakage of information.
- b. The Employees shall not engage in any lending or borrowing of money or goods, nor receive gifts or favors by taking advantage of their position in the course of their duties.
- c. Before accepting a position as an executive member or an employee of another place of business or engaging in a profit-making business while remaining an employee of the Company, the Employee shall obtain prior approval from the Company. The same requirement applies to an employee who assumes or becomes a candidate for public office or engages in a lecture or writing activity.
- d. The Employees shall clearly distinguish between the interests of the professional and private and shall not use their position at the Company for personal gain.