

## **【Company-wide Guideline against Fraud】**

The "Company-wide Guideline against Fraud" (hereinafter, "this guideline") is formulated for the purpose of contributing to the identification, prevention and detection of fraudulent activities in the Press Kogyo Co., Ltd. Group (hereinafter, "the Company").

This guideline applies to fraud and allegations of fraud involving all parties related to the Company, including officers and employees of the Company, shareholders, customers, suppliers, contractors, and external organizations that do business with those companies.

The main actions and responses regarding fraud and allegations of fraud are as follows.

### ✓ Compliance (general)

To take dishonest actions that may be criticized by society or cause trouble to others without observing laws / regulations and internal rules, or based on corporate ethics and norms.

### ✓ Competition / contractual relationship

To establish unfair relationships with competitors or outsourced companies, or to take actions that violate antitrust laws such as bid rigging. In addition, to request / receive kickbacks, make fictitious claims, and make private purchases by diverting company funds.

### ✓ Bribery

Bribes such as money to business partners or coercion. In addition, to request or receive entertainment or gifts that deviate from common sense or conventional wisdom.

### ✓ Conflict of interest

In case occurring a situation where the interests of the company and the individual do not match, to neglect the relevant laws and regulations and internal rules, or to act with priority on private interests.

### ✓ Insider trading

In case learning important undisclosed inside information of the Company or business partner through business, to buy or sell the target stock by ourselves or tell a third party to buy or sell before the information is released.

### ✓ Relationship with antisocial forces

To have contacts and connections, including suspected beings, such as gangsters, gangster-related companies, *sokaiya*, social movement advocates, special

intelligence gangs, and *hangure* groups.

✓ Money laundering

To participate in the act of cleansing funds obtained in connection with crimes such as drug trafficking and acts of terrorism and disguising them as if they were obtained through legitimate activities.

✓ Relationship with politics

To take actions that may lead to misunderstandings, such as illegal provision of profits, entertainment and gifts that deviate from common sense of society, and cohesion with politics and administration.

✓ Safety and quality of products and services

To fail in providing safe and high-quality products and services, and falsify the necessary labeling. In addition, when a problem occurs, to omit promptly reporting it to the customer, investigating the cause or taking countermeasures.

✓ Intellectual property

To protect improperly and infringe intellectual property such as patents and utility models owned by the Company. In addition, do to respect improperly and infringe the intellectual property of other companies.

✓ Report on finance and business performance, tax processing based on laws and regulations

To record financial information inaccurately, to disclose it in an untimely manner. In addition, to fail in complying with relevant tax laws and regulations, and paying proper taxes.

✓ Expense related

For business expenses such as entertainment expenses, travel expenses, education expenses, book expenses, etc., to perform private diversion, disguise of use, fictitious billing, overbilling, multiple settlement, etc.

✓ Handling of company assets

To manage and use the assets owned by the Company without proper care, causing loss, destruction, theft, unauthorized use, etc. Also, to use them for private purposes other than business, or to take them out of the Company without permission.

✓ Creation and management of documents, etc.

To create or manage documents related to transactions and operations without accordance to laws / regulations and internal rules.

✓ Management of personal information and confidential information

To handle personal information or confidential information obtained in connection with business without accordance to laws and regulations or internal rules, such as leaking it to the outside.

Fraud is revealed without fail. There is no such thing as "no one is looking at my actions." If fraudulent activity occurs, not only will the Company suffer financial loss and credit damage, but the person involved will also lose all the achievements and evaluations that have been built up so far, resulting in an irreparable situation. Not only do you regret it, but you may also be subject to strict punishment according to the Company rules and may be subject to criminal penalties.

Should you come in contact with an invitation that is suspected of being fraudulent, please calm down and once again think, "Can I be proud of myself even if I do this? What do my family think?" Please consult with a boss/manager or a colleague.

Also, if you see or have any concerns about ethical issues that may be contrary to this guideline, please be courageous and speak up. Internal and external reporting counters (hotlines) will respond promptly and appropriately protect the whistleblower.