



Gifts and Entertainment Policy 1st Edition

The KODO Group clearly stipulates the "[Prohibition of Bribery](#)" in our CSR Charter and we strictly prohibit all forms of bribery conducted for the purpose of obtaining improper benefits. This policy applies to all officers and employees of the Group, as well as to all business activities conducted at our domestic and overseas locations where the Group operates.

1. Basic Principles

To maintain fair and transparent business relationships, we will handle gifts and entertainment in accordance with the following principles:

- We will comply with the laws and regulations of each country and region
- We will not, as a general rule, offer gifts or provide entertainment to public officials (including employees of state-owned enterprises)
- We will not offer gifts or provide entertainment that could improperly influence business decisions
- We will maintain appropriate records of all gifts and entertainment

2. Accepting Gifts

We do not accept gifts, except within the scope deemed reasonable by social norms. The reasonable scope is determined according to the standards set forth in our internal regulations.

3. Offering Gifts

As a general rule, the Company refrains from offering gifts to our business partners, limiting such gifts to what is considered reasonable within social norms. Furthermore, the Company will not provide any of the following gifts:

- Gifts offered as part of business terms
- Gifts to public officials (except where permitted by the laws and regulations of each country)
- Gifts of cash or cash equivalents

4. Business Entertainment

As with gifts, we will only provide business entertainment if it is necessary for business purposes and within a reasonable scope according to social norms. All entertainment requires prior approval and post-event recordkeeping.



5. Compliance Overseas

At overseas locations, in addition to local laws and regulations, we will fully comply with the following international anti-corruption regulations:

- Anti-bribery laws of each country
- Commercial bribery regulations (China, etc.)
- Other relevant local laws and regulations

6. Handling of Violations

If you discover any conduct that violates this policy, please promptly contact the internal whistle-blowing hotline of the Company. The confidentiality of whistle-blowers will be strictly maintained, and no adverse treatment will be given to anyone based on their reporting.

7. Continuous Improvement

The Company will continue to build sound and trusting relationships with our business partners through honest communication and fair transactions, without relying on gifts or entertainment. This policy will be reviewed periodically and revised as necessary.

*This is an English translation of the original Japanese document. In the event of any discrepancy between this translation and the Japanese original, the Japanese version shall prevail.

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KODO CO., LTD.
Shunsuke Sasano
President & CEO