

Anti-Corruption Policy

Santec Group does not tolerate any form of corruption. Santec Group comply with all applicable laws and regulations concerning corruption, prohibit our executives and employees from engaging in corruption, and tackle corruption in all of our business activities.

1. Commitment by Top Management

Top management will announce this policy to Santec Group members and ensure establishing a system to prevent corrupt practices and to respond to any corrupt practices that may occur. In the event of a violation of this policy, we will take the initiative in addressing the issues. This policy is signed by the President and Chief Executive Officer of santec Holdings Corporation.

2. Compliance with Applicable Laws

Santec Group and its executives and employees will comply with applicable anti-corruption laws and regulations wherever we conduct our business.

3. Prohibition of Corrupt Practices and Third-Party Control

Santec Group prohibits its executives and employees from engaging in or getting involved in corruption, including bribery, excessive entertainment or gifts, facilitation payments, embezzlement, breach of trust, extortion, conflict of interest, insider trading, and money laundering and from engaging in corruption through third parties such as agents and consultants.

4. Establishment of a System and Risk-Based Approach to Anti-Corruption

Santec Group will establish procedures for preventing corruption and procedures for responding to the occurrence of corruption and develop internal rules and organizational systems to implement them.

Santec will assess corruption risks in the places where Santec conducts our business, focus on high-risk business activities, and implement countermeasures.

5. Response to the Discovery of Corrupt Acts

Santec Group will establish an internal reporting system to allow its executives and employees to report any corruption they discover and establish procedures for addressing such reported issues under our internal rules. Santec will promptly address any violations or potential violations, take any necessary corrective actions, and ensure that recurrence

of such violations is prevented. In the event that an executive or employee violates laws, regulations, or internal rules regarding corruption, Santec will take strict action in accordance with internal rules and report it to the relevant authorities as necessary.

6.Group Company Management

Santec Holdings Corporation will take the initiative in strengthening the anti-corruption system of the Santec as a whole, while taking into consideration the most appropriate anti-corruption measures for each business location. Upon mergers, acquisitions, or investments, Santec will detect and prevent corruption during due diligence and integration procedures.

7.Training

Santec Group will regularly educate its executives and employees on this policy and anti-corruption.

8.Records and Retention

Santec Group will maintain accurate records of all transactions and asset dispositions such as invoices, contracts, and financial statements, and will properly archive such records.

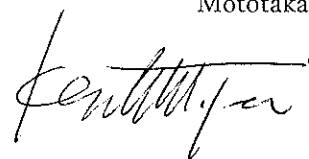
9.Auditing, Monitoring and Continuous Improvement

Santec Group will conduct internal audits to assess whether or not this policy is implemented and will promptly take corrective action if problems are discovered. These procedures are set forth in internal regulations. The implementation status of public interest reporting, internal audits and other measures are shared with the Board of Directors of each company in Santec Group company, and Santec will verify the effectiveness of these measures and improve them continuously.

10. Information Disclosure

Santec Group strives to disclose the status of its anti-corruption efforts.

santec Holdings Corporation
President and Chief Executive Officer
Mototaka Tei

A handwritten signature in black ink, appearing to read 'Mototaka Tei', is positioned below the printed name.