

## **Policy on Anti-Bribery and Anti-Corruption**

### **1. Prohibition of Corrupt Practices and All Acts in Complicity with Corrupt Practices**

We fully ensure the prohibition of all forms of corrupt practices (acts such as bribery, embezzlement, and extortion to receive benefit offering) as well as acts in complicity with corrupt practices (acts such as money laundering, obstruction of justice, concealment of earnings from corruption, and aiding and abetting corrupt practices), whether directly or indirectly, both in Japan and overseas, irrespective of whether a counterparty is a civil servant or a private citizen (hereinafter all such acts collectively referred to as “Corrupt Practices”). The following acts are specifically prohibited.

#### 1) Making payment to civil servants

The employees and intermediaries of OUTSOURCING Inc. (the “Company”) will not perform any act to offer, promise, approve, or make payment to a civil servant for something of value, whether directly or indirectly (through an intermediary, for instance), for the sake of being awarded or maintaining business, or for the sake of gaining undue advantage.

#### 2) Commercial bribery

The Company’s employees and intermediaries must not engage in bribery in relation to commercial activities (commercial activities involving a non-governmental organization, for instance).

#### 3) Facilitation payment

The Company’s employees and intermediaries, in principle, must not make payment consisting of small monetary amounts to a civil servant for purposes of promoting or securing an act that aligns with routine procedures undertaken in performing normal duties of such civil servant.

#### 4) Payment otherwise made on behalf of an individual or entity

With regard to prohibition against payments made on behalf of the Company group (the “Group”), the Company similarly prohibits payments otherwise made on behalf of an individual or entity, which includes any payment illicitly made to a civil servant for the sake of a Company employee obtaining a visa or approval for a customer or other such individual.

#### 5) Gifts, meals, travel, entertainment, etc.

The Company prohibits offering, promising, or providing of gifts, meals, travel, or entertainment to civil servants or otherwise to employees, agents, or corporate representatives for the purpose of exploiting their standing to advantage the Group.

However, this does not apply under the following specific circumstances whereby the purpose is not that of somehow influencing the individual on the receiving end.

- (1) Circumstances whereby a monetary sum falls within reasonable limits, such acts are not excessive or frequent, and such acts are directly related to the sales promotion, demonstration, or explanation of the Group's products and services.
- (2) Circumstances whereby such acts are permitted under the laws and regulations of the country where the relevant individual is a citizen or resides.

## **2. Compliance with Relevant Anti-Corruption Standards and Laws and Regulations**

We will understand and comply with relevant anti-corruption standards and laws and regulations. This includes the U.S. Foreign Corrupt Practices Act and the U.K. Bribery Act, as well as other anti-bribery and anti-corruption standards that include the United Nations Convention against Corruption, the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, and International Organization for Standardization (ISO) 37001.

## **3. Measures for Business Partners and Intermediaries**

When entering into contracts with our business partners and intermediaries, in order to assess compliance risk, we will perform the appropriate level of due diligence pertaining to prevention of all forms of corruption. In addition, the Group will ensure that approval is received before entering into written contracts (or purchase orders or other documents deemed an industry practice) with business partners and intermediaries. Furthermore, we will regularly request our business partners and intermediaries who could expose the Group to corruption risk to participate in training, as necessary and appropriate.

## **4. Compliance System**

We will establish and develop in-house compliance systems in relation to Corrupt Practices. In addition, we will monitor this Policy and the anti-corruption regulations for subsidiaries and associates to ensure their content is appropriate, and if revisions are necessary, we will bring the matter to the Board of Directors.

## **5. Training and Education**

We will persistently inform and enlighten our employees through various forms of training, e-learning, etc. related to Corrupt Practices.

## **6. Points of Contact for Whistle-Blowing and Consultation**

We will set up points of contact for whistle-blowing and consultation that ensure confidentiality and anonymity of whistle-blowers and consultation seekers, and establish in-house systems in that regard

so that it will be possible to detect and rectify violations related to Corrupt Practices at an early stage. In addition, we will prohibit disadvantageous treatment of whistle-blowers and consultation seekers as a consequence of them having reported or sought consultation.

**7. Actions to Address Violations, Etc.**

We will take stringent action against those subject to this Policy who have acted in violation thereof, upon investigation of such violation.

**8. Range of Application**

This Policy applies to the Group's officers and all employees who work within the Group (regardless of the type of employment).