

# Acting with Integrity

Code of Conduct



Your Dreams, Our Challenge

**AGC**



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## Introduction

### What Integrity Means to Us

The legacy of the AGC Group is about more than the high-quality products we make for customers around the world. It’s about more than the trust we have gained over our century-long history. It’s about more than our continued pursuit of ingenuity, diversification, and global growth. Our legacy is about doing all those things and more, with an ethical foundation. We know a stable moral outlook allows us to fulfill our responsibilities, exceed expectations, and establish consumer loyalty.

The AGC Group Code of Conduct reflects the Shared Values found in the AGC Group Vision **“Look Beyond.”** Integrity is one of those Shared Values. The Code defines requirements for all AGC Group companies and their employees to ensure we do business with integrity according to applicable laws, rules, regulations, company policies, and business ethics. The four Shared Values—Innovation & Operational Excellence, Diversity, Environment, and Integrity—help us achieve the AGC Group Vision, while **the AGC Group Code of Conduct sets forth the Company’s expectations for each of us to demonstrate integrity in our daily actions.**



### Who Must Follow the Code?

The AGC Group Code of Conduct applies to all of us, from our board of directors to each of our colleagues worldwide. It sets expectations for the exercise of good judgment and ethical behavior to ensure we live our AGC values in our day-to-day roles. We know the AGC Group’s reputation is in the hands of everyone who represents us—so we work together to build on the trust that defines our success.

We hope the Code will help everyone understand expectations so we can continue to build on the confidence of our communities and partners.

It’s important to incorporate compliance with the Code into your day-to-day activities. Follow the Code, and whenever you are unsure or have questions, ask management or any other Compliance Resource identified on page 5. Speak up if you have any concerns, especially if you notice a possible violation or unethical conduct. Throughout the Code, you will find guidelines and scenarios to help you make the right choices. Remember always to use your good judgment.



## Introduction

### AGC as a Team

The AGC Group Code of Conduct establishes twelve principles to keep us on the right track as a global team. These principles are divided into three categories: “We are fair and honest in our business,” “We ensure a safe and helpful workplace,” and “We care for our communities.”

The people we work with on a day-to-day basis and the communities where we operate make us proud, so we make it our mission to treat everyone—and our environment—with dignity and respect.

Our open company culture reflects how we all work as a team to achieve our values and vision in business. Honest communication with our colleagues promotes a workplace where everyone feels comfortable and free to express their opinions. We respect our teammates and make the right decisions together. We will never mistreat employees if they speak up in good faith and report something they think is wrong or not in line with our standards at the AGC Group. The AGC Group has a strict non-retaliation policy.

### Supply chain management

We hold ourselves, our suppliers, and business partners to the highest standards of ethics and quality. So we focus on doing business with companies, people, and suppliers that respect similar ideals. That’s why we will share the principles of this Code of Conduct with everyone we work with, including our suppliers and business partners, to ensure we all come together to respect the values that make a positive influence in the world.

#### Always ask yourself:

- Do my actions demonstrate integrity?
- Will customers, suppliers, and society feel trust in my choices?
- Am I turning a blind eye to misconduct?

Even minor violations of the Code of Conduct are prohibited and can damage trust, so ask yourself these questions before taking any action. Managers and supervisors have a particular responsibility to lead by example.



# Introduction

## The Compliance Organization

### Who is the Chief Compliance Officer?

The AGC Group Chief Compliance Officer (CCO) reports to the AGC Group CEO and is responsible for overseeing and managing compliance policies that follow applicable laws and regulations.

### What are the Compliance Committees?

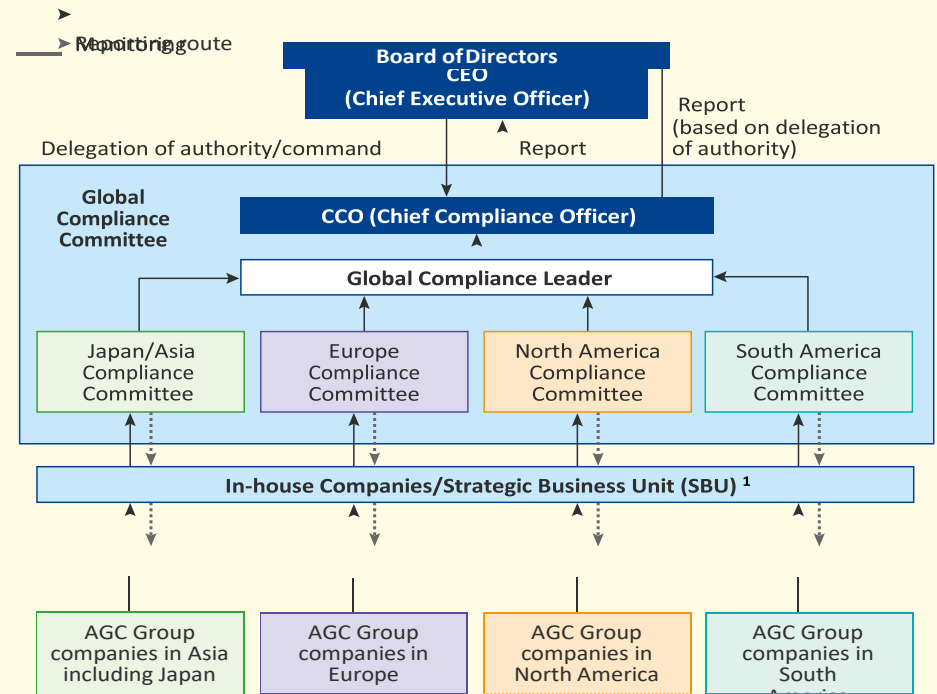
The Compliance Committees develop programs that make and enforce compliance policies at every level and region of the AGC Group. Regional compliance officers and committees operate in Japan/Asia, Europe, North America, and South America to ensure we achieve compliance in each location.

The Global Compliance Committee considers global compliance-related policies and measures to ensure the AGC Group follows compliance according to international laws and regulations. The committee includes the CCO, the Global Compliance Leader, and the Regional Compliance Officers from the Japan/Asia, Europe, North America, and South America Compliance Committees. They periodically report on group-wide policies and compliance measures to the AGC Board of Directors.

### Who are the Local Compliance Managers?

In some countries, AGC has also appointed Local Compliance Managers. They oversee complaints concerning the AGC Group Code of Conduct and report to the Regional Compliance Officers.

### Global Compliance Organization



1 SBU is a counter for Strategic Business Units.

## In Case of an Actual or Potential Violation

### Take action

If you have any questions or concerns about compliance or want to report an actual or suspected compliance violation, use your regional compliance helplines or contact management. You may also use any of the following Compliance Resources: your Compliance Officer, your Human Resources representative (particularly in the case of employee/employment-related matters), your company legal counsel (in the case of legal issues), your Local Compliance Manager, or the AGC Global External Helpline.

Remember, you are not alone. We have processes, guidance, and procedures to help you follow this Code, company policies, and applicable legal requirements. You can provide your identity when making a report or submit a report anonymously. By asking questions and reporting concerns, you are doing the right thing by helping our Company stop and prevent misconduct.

### Cooperate with investigations

The AGC Group investigates all reports fairly and thoroughly. Whether you wish to remain anonymous or identify yourself in your report, the AGC Group will respect your choices and conduct its investigation accordingly to the extent reasonably and legally

practical. All employees are requested to cooperate fully with Company investigations into potential violations.

### Retaliation is prohibited

The AGC Group strictly forbids acts of retaliation against any person who reports a possible or actual violation in good faith, or who participates or assists with an investigation. This policy means that you will not be punished or subjected to an adverse employment

action by the Company for helping to enforce this Code. Acting in good faith means that you come forward with a report you believe to be true. However, intentionally making a false report or submitting false information may result in disciplinary action, up to and including termination.



**1** If you notice something suspicious, take the following actions



**2** Refer to this Code of Conduct booklet



**3** Report immediately any suspected violation

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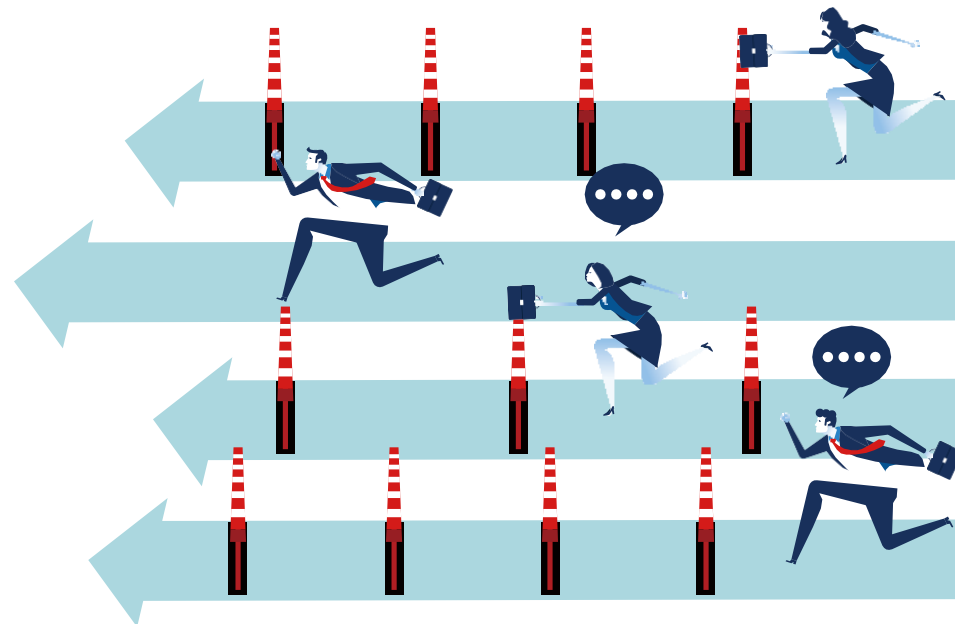


We are fair and honest in our business

## 1.1 Fair Competition and Antitrust

# Play by the rules

We believe in an ethical, lawful marketplace where strong values and business resourcefulness determine success. Antitrust laws are in place to protect and maintain a fair, open, and honest marketplace—consistent with our beliefs at AGC. It is our responsibility to understand how antitrust laws apply to our job and follow them at all times. Along with our own Global Antitrust Guidelines, employees must observe and follow all antitrust laws everywhere in the world.





## Learn more

Employees must maintain independence of judgment and action in designing, producing, pricing, and selling our products and services and must avoid even the appearance of conspiring or making an agreement with a competitor. It is illegal to enter into formal or informal agreements with competitors that may prevent, restrict, or distort trade. These agreements include, but are not limited to, arrangements to fix prices, rig bids, or divide or allocate markets, territories, or customers.

Stop the conversation if a competitor tries to discuss any of these topics. Then, immediately report the incident to your supervisor or Legal Department. Remember that a simple discussion or exchange of information with a competitor—even one with no clear agreement—could lead to a violation of Antitrust laws.

Any contact with competitors must be for a legitimate purpose and approved in advance by management or the Legal Department. After contact, you must take extra care to prepare and maintain accurate records of all activities and discussions.

## Consequences

Antitrust law enforcement and sanctions are becoming stricter around the world. Penalties and consequences for violating antitrust laws are severe and may include high fines for the Company, imprisonment for individuals, and private lawsuits to recover substantial damages. In addition to legal repercussions, an antitrust violation would result in a serious loss of reputation for the AGC Group.

## Keep in mind

Antitrust and relevant laws also prohibit:

- Improper market monopolization.
- Entering into formal or informal agreements or understandings with suppliers or customers that would restrict competition.
- Improperly tying products.
- Imposing fixed or minimum resale prices.
- Boycotting specific customers or suppliers.
- Making false or deceptive comments regarding competitors.



Employees who have to deal with antitrust issues in their work must understand the basic principles of antitrust law and the importance of compliance. Therefore, these employees must attend Antitrust training organized within the Company to ensure a good understanding of the applicable laws and rules. In case a situation raises questions or poses a potential risk, employees must seek help and advice.

The AGC Antitrust Guidelines provide further guidance and details regarding the expected appropriate behavior to be adopted by each employee to avoid Antitrust issues.



## Learn more

Export, import, and trade laws cover a wide range of business activities. For example, export compliance rules apply to products and technological information including software and technology. In some cases, disclosing technological information that originated in one country to a person—even another AGC employee—who is not a citizen or resident of that country may violate export laws.

Many laws and regulations also apply to import activity. When we import a product, service, or information from another country, we may be required to pay duties and taxes and file specific documents with government offices.

## Keep in mind

- All employees involved in exporting and importing products and technological information must know and comply with applicable laws, regulations, and restrictions.
- Always pay attention to the origin of foreign products because the country of origin's laws may apply outside of that territory.
- If you are unsure about which legal requirements apply, consult with your

**Q** I will be traveling overseas to present at a technology forum next month. I need to bring my laptop, which contains business files and data for the presentation, along with some samples. What should I keep in mind during my trip?

**A** When traveling abroad for a business trip, remember that export laws regarding information apply to any technological device that contains company data. Be sure to review applicable export laws before bringing samples, laptops, tablets, or phones that contain technological information. If you are unsure, ask your supervisor or the person in charge of trade control for help.

manager/supervisor and the person in charge of trade control.

- Any proposed dealing with a country or entity subject to sanctions, embargoes, or both, must be reviewed in advance by the person in charge of trade control to determine whether the proposed conduct is allowable.
- Be aware of and comply with all internal policies, including AGC Group Global Trade Control Policy/Regulations or procedures applicable to your specific location.





We are fair and honest in our business

## 13 Gifts and Entertainment

# Think before gifting

Giving or receiving an occasional gift is a common business practice that can play a positive role in building healthy relationships with our customers, suppliers, and other third parties. However, a gift or offer that seems harmless could unintentionally create a conflict that damages the Company's reputation or even breaks the law. We may give or accept gifts and entertainment only for legitimate business purposes that are customary, appropriate, and follow local etiquette and principles. All gifts and entertainment must comply with the applicable local gift, travel, and expense policies.



## Keep in mind

- Never accept a gift or entertainment which could influence your judgment.
- Turn down any cash or personally beneficial offers.
- Do not accept any entertainment or gifts without reporting it to your management (except those which are allowed by local rules or generally accepted in practice).
- You can allow a supplier or customer to pick up the check at a meal, so long as it is a reasonable amount and there is no intent to influence any decision.
- Respect customers' or suppliers' policies on gifts and entertainment.
- A customary and appropriate business gift depends on the country, and you should never accept an item that would reflect poorly on the AGC Group if the details were made public.
- Check with your manager or a Compliance Resource in advance if you have any questions about a gift or entertainment.

**Q** A potential supplier sent me a \$100 USD gift card as a thank you after our meeting. Am I violating the AGC Group Code of Conduct if I keep this gift?

**A** Yes. You should refuse this gift immediately. It is not appropriate to receive a cash equivalent or an expensive gift from a potential supplier as this could influence your decision. You may consult with your supervisor and regional compliance resource if you have questions.





We are fair and honest in our business

## 1.4 Conflicts of Interest

# Don't mix business and personal interests

A conflict of interest happens when we have interests or loyalties outside the workplace that influence something we do inside the workplace. We should always act in the best interests of the Company and avoid conflicts that may directly or indirectly benefit a family member, a friend, or us as individuals. Even the appearance of a conflict poses a risk. This is why it's important to always deal with current or potential customers, suppliers, public officials, contractors, competitors, other third parties, and fellow associates with the utmost care and integrity.



## Learn more

Always give priority to our Company's mission

and goals when conducting business. Use good judgment and follow high ethical standards to avoid situations that create a conflict between the work we do together at AGC and our relationships with other companies or individuals. Being aware of the rules can help us recognize situations that could negatively affect the Company.

Any outside business activity must be strictly separate from your employment at the AGC Group, not compete with AGC's interests, and not harm your job. AGC's assets may not be used for any outside business activity without prior approval from management. Additionally, holding a position as a board member, advisor, or any other role at a competitor, supplier, or customer of the AGC Group is not allowed without prior management approval.

## Keep in mind

Recognize potential conflicts before they happen. Be sure to avoid using your position at the AGC Group for the following:

- Doing business or influencing a business

decision with a company or person where you, your relatives, or close friends hold a managerial position or a position of influence.

- Acquiring new information or business opportunities that directly or indirectly benefit you or any third party, including suppliers, competitors, or entities that should not receive such information or opportunity.
- Entering into a contract with a supplier, partner or any other third party, from which you, your relative, or close friends may benefit.
- Influencing other employees to enter into such activities.
- Directly or indirectly buying, or otherwise acquiring rights to any property or materials, to your benefit when you are aware that the AGC Group may be interested in pursuing such an opportunity.

Remember, avoid engaging in close personal relationships with others who are, or may become, involved in business activity related to the AGC Group, including acting as an AGC Group supplier, customer, or vendor. If a conflict occurs, you should immediately disclose the nature of your relationship to management and Human Resources and remove yourself from any future decision-making. If you supervise or are in a position to exercise influence over any aspect

**Q** My department decided to revise our products catalog. As my uncle runs a printing company, I thought it would be a good idea to get a quote from his company, as well as a few more companies. The quote from my uncle's company is a bit higher than the others, but I'm considering placing the order with his company because it is facing some financial hardships. Is this a problem?

**A** This is a conflict of interest because it creates a situation where you or your family member benefits from your role at AGC. You should disclose the relationship to your supervisor in advance while prioritizing AGC's interests and avoid being involved in the decision process. The Purchasing Department or a Compliance Resource will answer any questions you have about conflicts of interest, so please contact them if you have any concerns.

of the performance, compensation, or advancement of a family member, or someone with whom you have a close personal relationship, you must report this relationship immediately to Human Resources.



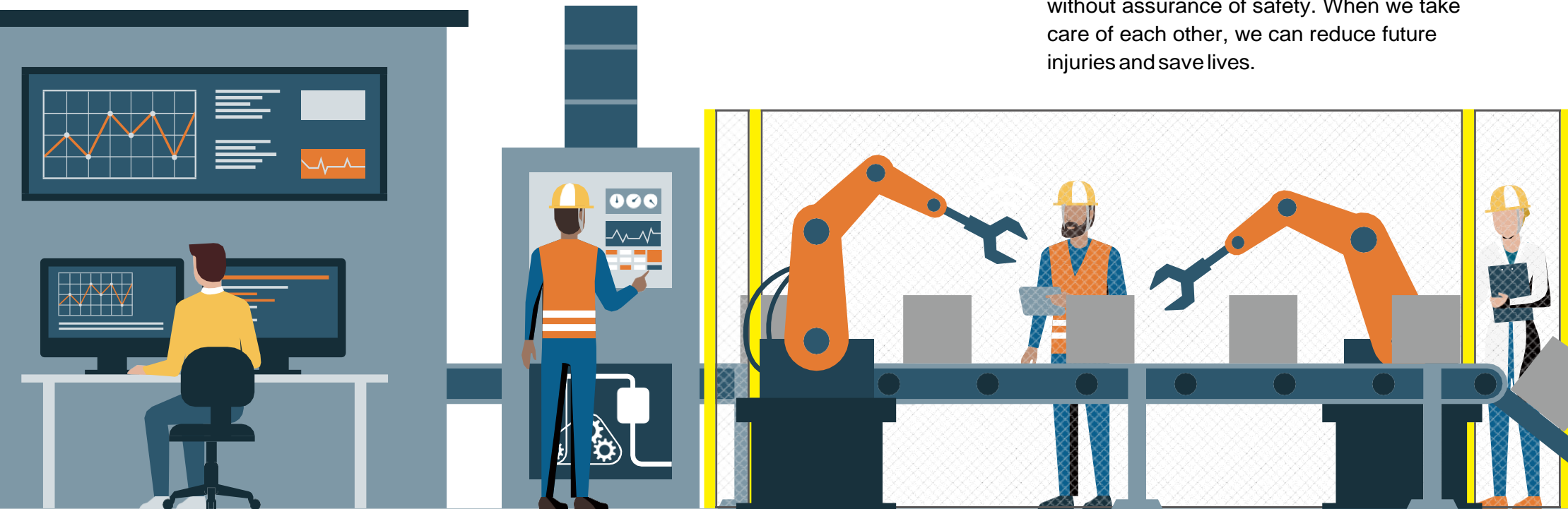


We ensure a safe and helpful workplace

## 2.1 Workplace Health and Safety

# Safety first

AGC prioritizes the health and security of our employees, business partners, visitors, neighbors, and communities everywhere we operate. The Company implements and enforces safety rules and procedures to help prevent accidents. Every employee must follow these safety rules and procedures and promptly notify management of any non-compliance with these requirements. We must lead by example, demonstrate a commitment to health and safety in our daily actions, and actively promote a workplace where everyone can work safely. No production should be operated without assurance of safety. When we take care of each other, we can reduce future injuries and save lives.





## Learn more

A safe, healthy workplace keeps a business running. It is the Company's responsibility to ensure our safety rules and procedures stay up-to-date. These rules and procedures must be followed at all times to ensure the continued success of the AGC Group.

Everyone should know what to do if an accident occurs or a problem arises, so we carry out annual drills and safety trainings which require mandatory employee participation. Do not hesitate to ask your nearest safety advisors if you have any questions about health and safety at work.

## Keep in mind

To ensure a safe and healthy workplace:

- We perform our duties with safety as the top priority. No production should be operated without assurance of safety.
- We do not hesitate to stop operations to prevent injury.

- We observe all safety-related signs and use designated safety equipment.
- We thoroughly manage hazardous materials and chemicals.
- We perform risk assessments in all of our facilities to reduce the risk of occupational accidents.
- Our manufacturing facilities are free of alcohol and illegal substances. The Company may conduct tests for illegal substance use or alcohol to detect or confirm a suspected violation of Company policy, where local law allows.
- Everyone must follow all Company policies and procedures related to health and safety, as well as all applicable laws, rules, and regulations to help prevent accidents and injuries.
- We employ Lockout-Tagout (LOTO) practices and procedures to safeguard employees from the unexpected energization or startup of machinery and equipment, or the release of hazardous energy during service or maintenance activities.

**Q** While working at an AGC plant, I witnessed a fellow employee repairing a piece of equipment without disconnecting the power first. I am worried that by not following posted procedures for equipment repairs, my coworker is putting himself and other employees at risk of injury from electric shock or even from a fire or explosion. What should I do?

**A** Promptly warn the employee, tell the manager, and then follow up with other company resources, as necessary. Safety is our top priority, so corrective measures must be taken immediately. We will not allow retaliation against anyone who raises a concern in good faith, reports suspected misconduct, or provides information related to an inquiry of suspected misconduct as stated on page 5 of this Code of Conduct.





We ensure a safe and helpful workplace

## 22 Diversity and Inclusion

# Diversity and respect for all

The people who work for the AGC Group come from a wide variety of experiences and backgrounds—each one with a unique set of strengths, skills, and ideas. We value diversity in our workplace and provide equal opportunities for success. That's why "Diversity" is another one of AGC Group's four shared values, further outlined in the AGC Group Vision "**Look Beyond.**" AGC will not tolerate discrimination or harassment of any employee or individual with whom we have a business, service, or professional relationship.



## Learn more

We never discriminate against anyone based on race, ethnicity, religion, nationality, gender, gender identity, sexual orientation, disability, age, or any other legally protected group.

Physical or verbal harassment, sexual harassment, and physical violence of any kind (whether by supervisors, fellow employees, or third parties) harm a positive work environment and are strictly prohibited. These actions are also prohibited outside of work and on social media.

AGC believes in the rights of all workers. We follow all applicable laws concerning human and civil rights and require that all employees treat their colleagues with dignity and respect. AGC has zero tolerance for forced labor, child labor, or physical punishment in any AGC Group operation.

## If you need help

If you experience or observe workplace harassment, discrimination, or other unfair behaviors prohibited by this Code of Conduct, you should promptly report the incident to your manager, any other member of management, Human Resource, or a Compliance Resource. AGC takes these claims seriously and will investigate them thoroughly. Employees who engage in harassment, discrimination, or inappropriate behavior are subject to disciplinary action, up to and including termination.

**Q** I was recently hired. Since my arrival, every day I hear my colleagues whistling at me and making inappropriate comments. I am embarrassed, but I don't want to make any enemies at my new job. Is there anything I can do about this?

**A** Your colleagues' actions are a clear example of harassment. Our work environment should always be comfortable and free from harassment and discrimination. Report the issue to your manager, a member of Human Resources, or the Compliance Helpline. The AGC Group will promptly investigate and ensure non-retaliation when raising concerns about discrimination or harassment.





We ensure a safe and helpful workplace

## 23 Reports and Records

# Be accurate and honest

Providing accurate and helpful records regarding our Company's operations is an essential part of being an ethical company. We present the facts in a clear, truthful way in the data and information we record and communicate. Records (physical or digital) could include finance, accounting, taxation, production, quality, legal, technical, or sales information. We never manipulate data or records, conceal information, or misrepresent our business, product or financial health.



## Learn more

Accurate reports and records help inspire trust in AGC by our customers, business partners, investors, stakeholders, and the general public. They also help us manage our priorities and long-term goals as a company so that we can make the best business decisions. Our success depends on it.

To accurately reflect the status of purchasing, inventory control, product quality, sales, and other matters, we must follow all AGC Group record-keeping rules and internal controls. We must also follow applicable laws and regulations regarding accounting, financial, and taxation standards to ensure our financial records and tax returns are accurate. No AGC Group company employee may, under any circumstances, discard, destroy, or change company finance, accounting, or other records without the appropriate authorization, or in violation of any applicable rules. Finally, our communications must avoid exaggeration, guesswork, and insulting remarks or mischaracterizations of data or information.

## Keep in mind

- Honestly record and report information about our jobs and responsibilities.
- Honestly record all necessary information about product quality.
- Never report inventory, purchases, or sales that do not exist.
- Do not create false expense reports or entries.
- Do not intentionally record expenses or profits in the wrong period.
- Provide accurate information and reasonable support to internal and external auditors.
- Provide truthful, accurate data, and information during all certification and auditing events.
- Follow all internal policies and procedures relating to record-keeping and document retention, including all directions and instructions from the Legal or other responsible departments.





We ensure a safe and helpful workplace

## 2.4 Protection of Assets and Confidential Information

# Protect our information and property

Each AGC Group member is responsible for protecting our Company's assets—both tangible and intangible—whether we are at the workplace, traveling for business, or in our homes. You must not disclose outside the Company any confidential or sensitive information that belongs to the Company. The same rule applies to any information belonging to any AGC employee or third party that does business with AGC. We must be mindful that improper disclosure of this information could materially harm our business.



## Learn more

Our resources and assets include land, buildings,

machinery, equipment, inventory, computers, and funds. They also include intangible assets such as confidential information, trade secrets, patents, trademarks, copyrights, computer software, and personal information. We must protect company assets at all times and not allow access to such assets to unauthorized persons or parties. We also must avoid discussing sensitive information in public places where someone might overhear.

### Company Property

The Company is free to inspect and restrict the use of company property to make sure everyone uses it with care and in compliance with applicable internal policies. Anything stored or written on company property belongs to the Company. Limit using Company property to work-related matters only.

### Personal and Third-Party Information

We equally respect personal information, including that of our employees. As a company, we sometimes collect information about our team, which may include compensation, benefits, home addresses, individual and family health matters, and identifying information. However,

it's our responsibility to protect such information, in accordance with the applicable laws, and use it only for appropriate reasons associated with a

legitimate business purpose.

Third parties and our business partners trust us to keep their information and intellectual property safe as well. We protect their information as securely as we would our own.

### Using IT Resources

AGC provides access to various electronic communication systems to use in our daily work. We must always safeguard these systems and technologies and follow company policies and procedures regarding information security.

### Social Media

Be careful on social media, blogs, and forums. Remember that anything written online becomes a permanent, transferable record of your communications that can affect the interests of the Company and cause harm to others. The Communications or Marketing Department, Legal Department, or both, should first approve any communication on behalf of the Company in accordance with any applicable AGC social media policies and rules. Please remember that you are not authorized to speak on behalf of the

**Q** Someone who used to work for the AGC Group called me to ask for another former colleague's contact details. The person requesting the information explained that they lost their phone and all their contacts. Since it does not seem to be business-related, am I allowed to send it to them?

**A** No. We cannot give out personal information, such as contact details of former and present colleagues, to anyone inside or outside the Company. We never know how someone might use that information, even if it seems harmless.

Company without authorization obtained in advance.

## Consequences

When something private becomes public, our Company, employees, business partners, or other individuals could be negatively affected. Following proper security policies helps protect everyone, so you must consistently secure your computer and confidential documents.



We care for our communities

### 3.1 Quality and Safety of Products

## Ensure safe, high-quality products

The AGC Group cares deeply about the safety and quality of our products and services. It's one of the main reasons our customers and partners trust us to meet—and go beyond—their expectations in doing business together. Our success depends on maintaining that trust for years to come. We follow all applicable laws, report product quality data and analytical data with honesty and clarity, and demonstrate our commitment to safe and satisfactory products and services through our daily actions.



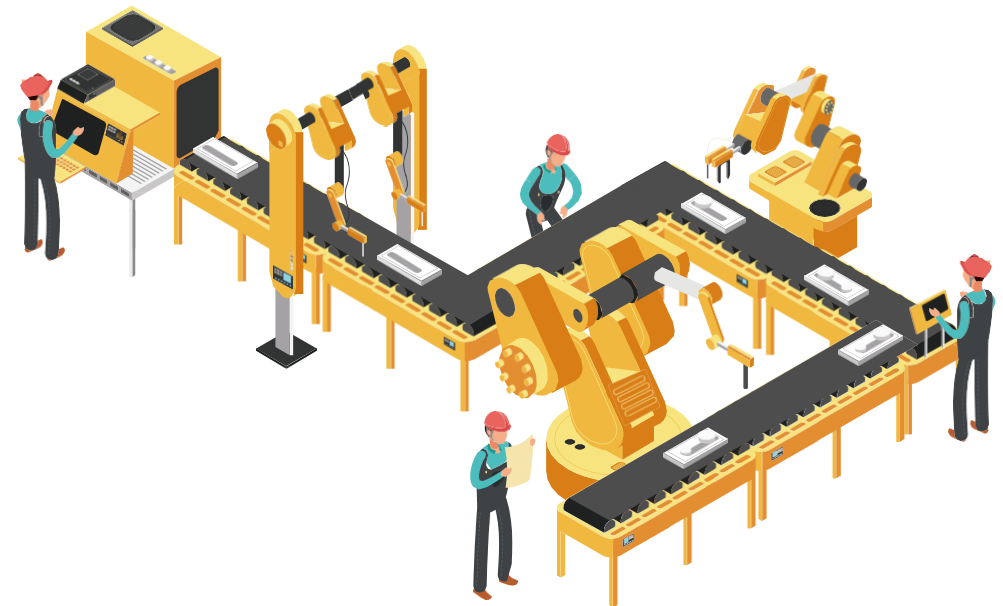


## Keep in mind

- Check safety and quality throughout every step of a product's life cycle.
- Always include the applicable safety warnings when you prepare product documentation.
- Explain the safe and proper usage of a product to all who need to know.
- Take immediate action on any risk you may discover with AGC products or services.
- Investigate the root cause of any product safety or quality issue and correct the mistake honestly and immediately.
- Follow all internal policies, rules, and procedures related to quality, recordkeeping, and safety.

**Q** We received fewer materials for manufactured products than expected due to a shipping problem. I am working to resolve the situation but think it would be good to exchange the material specified in a contract with another material of the same quality. Since the difference was small, I believe it would be less damaging to our relationship with the customer to exchange the material than to deliver the products late. Can I go ahead with my idea?

**A** No. The first thing to do in this situation is to immediately communicate the issue with your supervisor and then honestly discuss the situation with the customer. Make sure you get approval before exchanging the material or doing something different from the contract. If our customer gives us the appropriate approval, then we can proceed with the alternative plan. However, we should never make changes to our agreements without going through the appropriate steps.





We care for our communities

## 3.2 Environment

# Contribute to a better environment



The AGC Group prioritizes protecting and preserving the environment to achieve a sustainable society. Whether engaging in technological development, planning, design, products, sales, or logistics, we follow environmentally safe business practices. We invest in advanced technologies at our factories to reduce waste and save energy because taking care of our planet is much more than good business. While it means we can create even more opportunities and benefits for our enterprise and stakeholders, it also helps future generations live and grow in the cleanest, safest environment.

## Learn more

“Environment” is one of AGC Group’s four Shared Values defined in the AGC Group Vision **“Look Beyond.”** We are committed to creating a sustainable society as an outstanding player in the global materials industry by carefully considering our impact on the natural environment, including climate change and biodiversity.

We also make environmental protection an essential part of our business by assessing and improving our operations, using renewable energy through solar and other methods, recycling where possible, and reducing waste. Our energy-saving innovations in green product development and resource management systems help us reuse chemicals, conserve water, and prevent water pollution. AGC also encourages all our business partners to implement policies and take active steps to care for the environment. We must all work together to stop the consequences of climate change, air and water pollution, deforestation, and many other environmental threats. We strive for continual improvement by developing specific programs that address the environmental cost and impact of our activities, products, and services.

## Keep in mind

- AGC prioritizes environmental initiatives in all phases of its business activities, as further outlined in the AGC Group Environment Policy.
- We focus on developing products that benefit the environment rather than harm it.
- We set ambitious goals to shrink our environmental footprint and address sustainability challenges.
- We assess risk at every stage to evaluate and reevaluate new methods of environmental conservation.
- We always take special care to manage chemicals and hazardous materials properly.
- We follow all applicable laws, rules, and regulations related to environmental health and safety.





We care for our communities

### 3.3 Relations with Government Officials and Politicians

## Remain free from corruption



We do not tolerate bribery or corruption in any form—whether public or private, active or passive, or whether consisting of activities which could be considered embezzlement, fraud, theft, or the granting of improper advantages. Fairness, honesty, and transparency are essential elements of integrity that define how we conduct business.

A bribe, corruption, or improper advantages can mean giving or offering a reward (or anything of value) to influence anyone's behavior to gain a financial, business, or personal advantage. Whether dealing with politicians, public officials, business partners, individuals, or third parties, our actions should reflect high ethical principles at every level. We must not directly or indirectly offer or give anything of value to any person, including government officials, to influence official action or to secure an improper advantage as defined by applicable laws.

It is important to remember that perception matters, and your behavior could be considered a bribe or granting of an improper advantage, regardless of your intention.

## Learn more

The Company has created and implemented the AGC Anti-Bribery Rules to help us understand how to maintain professional relationships with public officers. Use them to identify problematic situations and avoid impropriety before it happens.

The Company has also established Anti-Bribery Guidelines for specific regions and countries as necessary, which outline procedures when dealing with public officers in countries with a higher risk of corruption.

You must follow the AGC Anti-Bribery Rules and Guidelines (if applicable) at all times.

## Keep in mind

Bribery, corruption, or improper advantages could mean any of the following things:

- Cash or gift offers to an individual or family members.
- Inflated commissions.
- Fake agreements.
- Unauthorized rebates.
- Political or charitable donations.
- Kickbacks.

- Special favors or privileges.
- Job offers or loans.
- Anything of value, including but not limited to payments, meals, gifts, entertainment, and travel expenses.

## Consequences

Many countries have strict laws and regulations regarding bribes, corruption, and improper advantages. Failure to comply with these laws and regulations may result in criminal and civil actions, such as high fines or imprisonment, against the Company and the individuals involved.

These laws cover a wide range of activities, so it's important that you understand how your job and responsibilities may be affected. Ask management or contact a Compliance Resource if you become aware of any actual or potential arrangement or agreement that could be problematic, or if you have any questions or concerns about applicable laws or policies.





We care for our communities

### 3.4 Insider Trading

# Never trade on inside information

As we work together as a team, we sometimes hear non-public information about our Company or other companies. If this non-public information were to become public, it might influence others to purchase, sell, or hold onto a company's stocks. Using this non-public information for your personal or financial benefit—or for the benefit of anyone else you know—is considered insider trading. It's unethical and against the law. So, we never reveal non-public information to family, friends, or anyone outside the Company.



## Keep in mind

What is inside information?

- Inside information refers to non-public information about a company's plans, products, operations, finances or any other matters that, if disclosed, could be used to gain a material personal advantage or would reasonably be expected to affect the price of stocks of AGC Inc. or other listed companies.

Examples of inside information include:

- Financial forecasts.
- Information about Research & Development including new products or technologies.
- Any information related to mergers, acquisitions, divestitures, or new business operations.

Who is an insider?

- Individuals who know inside information about AGC Inc. and other publicly-traded companies.

Who should you not tell inside information to?

- You may only share inside information on a need-to-know basis to individuals with proper authorization to know the information and with proper controls in place.

**Q** I recently became an account manager of a publicly-traded company. I'd like to have a financial interest in the company, so I plan on buying shares. However, before I went through with the purchase, an employee of that company mentioned that the company would make a profitable acquisition next month. Can I go ahead with my original plan to buy shares?

**A** No, you cannot. Once you receive inside information about a company—even if you originally planned to buy shares before—you cannot take action until that information becomes public. This rule applies whether you are an employee of that company or not. If you have any concern or uncertainty, please contact the department responsible for communication or a Compliance Resource.

## Consequences

Violating insider trading laws can result in criminal or civil penalties for individuals and the Company. If you are concerned that an activity violates insider trading laws or this Code of Conduct, immediately contact Corporate Communications & Investor Relations Division in HQ or a Compliance Resource.



## India Regional Information

### 1.1 Fair Competition and Antitrust

#### Guidelines for compliance with competition law in India

The Competition Act, 2002 ("Competition Act") is the principal legislation dealing with competition law in India, and the Competition Commission of India ("CCI") has been tasked with the enforcement of competition law in India.

The CCI has a duty to "eliminate practices having adverse effect on competition, promote and sustain competition, protect the interests of consumers and ensure freedom of trade carried on by other participants, in markets in India."

The Competition Act (i) prohibits anti-competitive agreements; (ii) prohibits abuse of a dominant position; and (iii) sets out a mechanism for the regulation of acquisitions, mergers and amalgamations (i.e. merger control) in India.

You must understand the specifics of the "AGC Antitrust Guidelines," and "Guideline concerning relationships with competing companies and trade associations for Japan/Asia," and comply with both of them.

#### Important Points

##### Matters to Be Observed

- ☑ Contact with competitors must be limited to justifiable contact and to the minimum necessary extent.
- ☑ When in contact with a competitor, you must obtain prior approval and make a follow-up report.
- ☑ Do not hold discussions or consultations with the competitors or rival bidders prior to placing of bids.

- ☑ Do not exchange with competitors cost data, pricing and discount policies that are not publicly available.

#### Main Laws Concerned

- Competition Act, 2002

#### AGC Group Internally Applied Main Rules and Documents

- The AGC Antitrust Guidelines (See below)
- Guideline concerning relationships with competing companies and trade associations for Japan/Asia

#### The AGC Antitrust Guidelines Established September 2005

1. Prior to having meetings with competing companies (including meetings with trade associations), take every possible step to confirm if the objective of such meetings is appropriate from the perspective of applicable laws. Limit the frequency of attending such meetings to the lowest possible. If keeping a relationship with any trade association becomes unnecessary, leave the association.
2. At any meetings with competing companies, tell them your intention to comply with the Competition Act and avoid initiating unnecessary contact with them.
3. If you intend to have a meeting with competing companies, inform your supervisor of the purpose of such meeting and obtain his or her permission in advance.
4. Always maintain a written record of the details of discussions with competing companies.
5. Refer the written record mentioned above to your Legal Department (or, when directed by your management, with a law firm) regularly for review.

6. If any competing company contacts you in a way that gives rise to suspicion of possible antitrust issues, notify your supervisor and Legal Department of the situation without fail and seek their advice.
7. If you have heard or seen any employees engaged in conduct that gives rise to suspicion of possible antitrust issues, report this to your supervisor or to the Legal Department and/or to those persons in your business in charge of Corporate Compliance.

#### Guidelines Concerning Relationships with Competing Companies and Trade Associations for Japan/Asia September 1, 2005 Rev. November 1, 2011

It is prohibited to form cartels or to rig bids with competing companies or trade associations. Actions that may induce suspicion of such acts may not be taken.

The following cartelistic activities among competing companies or by trade associations are generally illegal (per se illegal) and could be subject to fines and/or criminal charges. (For cases where there is a legitimate business relationship, please refer to 1. below.)

- Discussions concerning prices (product prices, construction fees, transportation fees, maintenance fees, visiting fees, etc.).
- Making arrangements regarding volume of sales, shipping and/or production, or fixing their ratio to be maintained among the competitors.
- Discussing issues such as the limitation of the number of days (or percentage) that facilities should be in operation, limitation on expanding or building facilities, or limitation on the adoption of new technologies.



- Discussions concerning bidding.
- Customer allocation.
- Making arrangements concerning market share.
- The following are also prohibited, because they are highly risky behaviors that may cause suspicion of cartel behavior. (Refer to 1. and 5. below.)
- Offering information on prices, volumes of sales or production etc. to a competitor unilaterally.
- Taking no counteractive action when information such as the above is unilaterally transmitted from a competitor (orally, or via e-mail, facsimile etc.).

1. Communication/meetings with competing companies, and participation in trade associations are allowed only on a limited basis, and only to the extent that they do not raise concerns under the Competition Act.

#### **(1) Communications and/or Meetings with Competing Companies**

(1.1) Communications and/or meetings with competitors may be made only when necessary to carry out a specific legitimate business relationship, such as certain types of OEM manufacturing, licensing, sales consignment, joint venture, or technological partnership.

(1.2) Discussion at such meetings must be limited to those relevant and necessary for the above businesses, and the exchange of any other information must be avoided. Further, sales personnel shall not be allowed to attend meetings unless there is a legitimate necessity.

#### **(2) Participation in Trade Associations**

(2.1) Participation in trade associations is allowed only if the purpose and details of its activity are clearly defined in the convention of the association, and the association complies

fully with the Competition Act. Involvement in informal organisations/meetings with competing companies must be avoided.

(2.2) Discussions at trade associations must be limited to those within the scope of the purposes of their activities, and exchanging any other information must be avoided. In addition, sales personnel shall not be allowed to attend the meetings unless there is a legitimate necessity.

(2.3) Discussions at trade associations must be limited to the following items that do not lead to cartel behavior and serve a social and public purpose.

- Establishing common specifications and standards based on social and public needs such as environmental and/or safety concerns.
  - Carrying out public relations and dissemination activities for purposes such as improving the overall position of the industry, promoting demand and disseminating information about proper use.
  - Collecting and releasing information on past business activities. Note, however, that collecting any information concerning current and future sales or production plans, or cooperating in such conduct must be avoided.
  - Expressing opinions or requests to the national or local government.
2. When meeting with competing companies or participating in trade associations, the person attending must obtain prior permission from his/her supervisor.
  3. A summary of the discussion/meeting must be recorded, along with important exchanges that were made.
  4. Participation in events (such as dining, get-

together, get-acquainted trips and golfing) to socialize with competing companies shall be extremely limited. If someone participates in such activities, he/she must abide by 2. and 3. above.

**(1)** If you are going to hold/attend a meeting with competing companies, you must report the purpose, agenda and planned participants to your supervisor in advance, and obtain his/her permission. The supervisor must cancel the meeting in case he/she judges that the meeting is not necessary or raises antitrust concerns in light of criteria 1. above. Contacts with competing companies before or after the revision of pricing should be avoided in particular. Whenever you find it difficult to make a judgment by yourself, consult with Legal Department.

**(2)** When hosting meetings, prepare an agenda well in advance, and do not discuss other issues. For meetings held by trade associations, ask the host to prepare an agenda.

**(3)** Records of meetings will become necessary when we are suspected of being involved in a cartel. Be sure to record the date, participants and topics of meetings and keep it safe so that it will not be disposed of or discarded. If there is no record of the meetings, it will be extremely difficult to deny the accusations. Exchange of important information should be made in written form such as facsimile or e-mail, and they should be stored. Whenever there is any contact, discussion or exchange that might be suspected to be in violation of the Competition Act, contact Legal Department for advice.

**(4)** Holding social gatherings among competing companies after meetings and

events such as year-end parties, golf competitions and get-together trips, or participating in these in itself is a highly risky behavior that may cause suspicion of cartel behavior. After thoroughly examining factors such as necessity, risk of getting drawn into a cartel and the timing of events, only those that are indispensable should be attended. In that case, relevant personnel shall be sure to obtain permission of the relevant supervisor in advance and keep a record, even for social events.

(5) Legal Department shall check the status of storage of such records and their content periodically.

5. If you get drawn into conduct suspected of cartel behavior, you must make sure to announce your position clearly and with evidence that you and AGC will never participate in cartels.

(1) If information on prices, quantity or rate of production or sales, etc. is provided at meetings, the participating person must make a clear statement that AGC will never participate in such cartelistic behavior and walk out after requesting to have the statement recorded in the minutes. After that, the relevant person must inform his/her supervisor and consult with Legal Department on the subject.

(2) If information on prices or bidding is offered unilaterally via media such as facsimile, e-mail or telephone, it must be reported to Legal Department, in addition to protesting via document, or depending on the situation, orally, that "AGC will never participate in activities contrary to the Competition Act and request that you stop sending such information." Further, what happened and what was done must be recorded in writing.

- Cartels can be established even if there is only a verbal understanding or tacit consent.
- Even if you are absent from a meeting, if you later receive information on the agreement and it is followed, it will be regarded as a violation of the law, in that an illegal "implied consent" exists.
- Even if you and AGC are not actively involved in a cartel, an ambiguous attitude can be regarded as having taken part in it.

## 1.2 International Trade Controls

### Rules on Goods and Technology Trading

When importing and exporting goods and technologies, please follow the AGC Group Global Trade Control Policy and Regulations. Any company that exports goods and technologies in its business operations is required to set up internal decision-making rules and operating procedures and the like relating to trade controls, depending on the actual situation of the company, and must comply with those rules and procedures.

### Export- Import Regulations

In India, exports and imports are 'free', i.e., they are permitted, except when regulated by way of 'prohibition', 'restriction' or 'exclusive trading through State Trading Enterprises ("STEs")' as laid down in the Indian Trade Classification (Harmonized System) ("ITC (HS)") of Exports and Imports. The import and export policies for all goods are indicated against each item in the ITC (HS).

In general, all goods may be exported or imported without any restriction except to the extent that such exports/imports are regulated by ITC (HS) or any other provision of Foreign Trade Policy of India 2015-2020

("FTP") or any other law for the time being in force. There are some items that are 'free' for export, but subject to conditions stipulated in other Acts or in law for the time being in force. Goods that are classified as prohibited are not permitted to be exported/imported. On the other hand, restricted items can be permitted for export/import only in accordance with an authorisation, permission granted by the Directorate General of Foreign Trade ("DGFT") or in accordance with the procedures prescribed in a notification / public notice issued in this regard. In addition to the prohibitions and restrictions prescribed in the Foreign Trade (Development and Regulation) Act, 1992 ("FTDR Act"), the FTP and ITC (HS), import/export of goods are also subject to conditions stipulated in other acts or in law for the time being in force.

Further, restrictions and prohibitions are applicable on export/import of certain classes of goods to specified countries as well. Additionally, separate controls are applicable to certain specific products. Accordingly, you must ensure that you procure authorisations wherever required.

Before importing/exporting your goods, you are required to check if the goods are prohibited/restricted for import/export or are subject to authorisation before they may be imported/exported.

In cases of any contravention, the possible penalties include seizure and confiscation of goods, penalties, and suspension or cancellation of the licence.

In addition, the US Export Administration Regulations (EAR) also operate under the same perspective. Violation of such domestic and foreign legal regulations will cause us to incur great loss due to lost credibility as a global company.

You should also remember that customs duty and/or goods and services tax may be payable on the goods imported into India or exported out of India at such rates as may be specified.

### Important Points

#### Subjects to Related Laws and Rules

- ☑ Exports of special chemicals, material, equipment and technologies, that are considered as dual use items which can potentially have civil as well as military applications and are capable of being deployed as weapons of mass destruction, are controlled and monitored by the Indian authorities
  - Export licence required.
- ☑ Transactions with parties listed on UN Sanctions lists, transactions destined to specific countries/regions.
  - It is necessary to check if they are subject to restrictions under the FTP.
- ☑ Transactions with parties listed on US Sanctions lists, transactions destined to specific countries/regions and transactions of goods or technologies that incorporate controlled US origin items to a certain degree.
  - It is necessary to check if they are subject to restrictions under the US EAR.

#### Note: The following actions are also subject to regulations!

- ☑ If you are bringing goods with you on a business trip, make sure that they are not prohibited to be brought into the country of destination.
- ☑ Import/export of samples.
- ☑ Transmission of technical materials via email.
- ☑ Uploading technical materials to servers accessible by non-residents.
- ☑ Technological training of trainees from overseas, etc.
  - You must confirm whether you are required to obtain a licence in each instance without fail. (AGC Group Global Trade Control Regulations).

### Main Laws Concerned

- Foreign Trade (Development and Regulation) Act, 1992 (“FTDR Act”)
- Foreign Trade Policy of India 2015-2020 (“FTP”)
- Applicable tax and custom laws
- US EAR
- US sanctions related laws and regulations

### AGC Group Internally Applied Main Rules and Documents

- AGC Group Global Trade Control Policy
- AGC Group Global Trade Control Regulations
- Guidelines for Transactions involving Countries of Concern
- Export Control Compliance Program in each Group company

## 1.3 Gifts and Entertainment

### On Providing Entertainment or Gifts

When providing entertainment or gifts, you must comply with the rules of each workplace. Departments that frequently provide entertainment or gifts are recommended to set a standard monetary amount.

### Important Points

- ☑ It must be lawful. Specifically, gifts, entertainment, and hospitality must not be offered to obtain or retain business or gain an improper advantage in business.
- ☑ Expenses should be accurately recorded and processed.
- ☑ It must be a necessary expense and the content and expense amount must be reasonable and appropriate. Gifts must not be in the form of cash, bullions, jewelry etc. Money in any form, valuables and vouchers for exchange etc. are strictly not permissible.
- ☑ In principle, a request for approval for providing

entertainment or gifts must be filed in advance. If you are unable to do so for an unavoidable reason, please inform your supervisor at the earliest opportunity.

### On Receiving Entertainment or Gifts

The following compliance criteria must be met when you receive entertainment or gifts. You must not receive any entertainment or gift which you cannot report to your supervisor.

### Important Points

- ☑ Explain that it is company policy not to receive excessive entertainment or gifts from business partners.
- ☑ The trading relationship with the business partner must not be influenced.
- ☑ You must inform your supervisor of the entertainment or gift.

### Main Laws Concerned

- The Prevention of Corruption Act, 1988
- The Indian Penal Code, 2860

## 1.4 Conflict of Interest

### Prohibition of Conflict of Interest

As a member of the AGC Group, you must not commit acts that are not in the interest of the company. Conflict of interest means the situation in which the interests of one party are in conflict with the other party’s interests. The Work Rules, etc. of each AGC Group company prohibit executives or employees from acting in conflict of interest.

Moreover, for acts where there may be conflict of interest for the directors, the key managerial personnel or manager of a company, laws and regulations oblige the company and its constituents to ensure that the prescribed conditions are met.

### Overview of the Legislations

Under the Companies Act, one of the key responsibilities that directors owe to their companies is the duty to avoid conflicts of interest, and to be not involved in a situation that may lead to a direct or indirect conflict or possible conflict of interest with the company. Such conflicts may arise in a number of situations, including where directors have a direct or indirect material interest in transactions that the company enters into.

The directors also owe various other duties towards a company that include, inter alia, to act in accordance with the charter documents of the company; to act in good faith, to promote the objects of the company for the benefit of its members and in the interests of the company, employees, shareholders, community and the environment; to exercise independent judgment; and not to achieve or attempt to achieve any undue gain or advantage either to himself or to his relatives, partners, or associates. Further, they are required to disclose to the board their indirect or direct interest (if any) in other companies, bodies corporate, firms, or other association of individuals. In other words, the directors must act at all times in a manner to avoid situations involving an actual or potential conflict of interest.

In addition, under the Companies Act, certain categories of transactions with related parties, which are not on arm's length basis or are not in the ordinary course of business, are required to be approved by the board of the company. Where such transactions meet the thresholds prescribed under the Companies Act, approval of the shareholders of the company is also required. The term 'related party' has been specifically defined under the Companies Act and includes a director of a company or his relative, a private company in which a director or manager of a company or his relative is a shareholder or director, as well as a holding, subsidiary or associate company of such subject company. Therefore, any transaction with a related party (as identified under Companies Act) above the

specified thresholds must be undertaken only after the requisite approvals have been obtained.

#### Important Points

Examples of Prohibited Acts in the Work Rules

- ☑ Engaging in the same type of business as that of the company.
- ☑ Using the name or status of the company for personal interests.

Note: Acts as indicated below by a director of a company are legally restricted.

- ☑ Act of conflict of interest, including conducting specified transactions between the company and himself/herself or his/her relative or any other related party above the specified thresholds without the requisite approvals.
- ☑ Non-declaration of conflicts at a meeting of the board as soon as becoming aware of circumstances giving rise to such conflict and/or voting for such items in the meeting without adequate disclosures.
- ☑ Non-declaration of interest in other entities.

#### Main Laws Concerned

- Companies Act, 2013 ("Companies Act")

#### AGC Group Internally Applied Main Rules and Document

- Work Rules of each company

## 2.1 Workplace Health and Safety

### Overview of the Legislations

Employers and employees have a mutual obligation to each other to maintain a safe working environment for all employees and colleagues. In terms of the legal regime, various laws address workplace health and safety requirements, depending on various factors, such as the nature of activities performed, etc. For

instance, the Factories Act, 1948 stipulates health and safety requirements in factories and various local Shops and Establishments Acts lay down basic health and safety requirements in commercial offices. The Factories Act requires employers to notify local authorities about fatal accidents; accidents that cause a worker to become disabled; dangerous occurrences; and occupational disease, as prescribed by the rules framed by the state governments.

Though not as elaborate, the State-specific Shops and Establishment Acts contain provisions that are intended to ensure safety and health of employees. Depending on the state-specific requirements, employers will need to ensure, amongst others: (i) protection against fire, (ii) adequate ventilation and lighting, (iii) cleanliness, and (iv) first aid facilities.

These legislations impose penalties such as fine and/or imprisonment for breach of requirements as set out under the relevant legislations.

### Prevention of Work-Related Injuries and Ill Health

Laws and regulations related to the occupational health and safety as well as safety rules provided by the company, state the minimum safety and health standards to prevent work-related injuries and ill health. Employees must comply with these laws and regulations or safety rules and procedures, and if an employee becomes aware of a situation that is not in line with them, the employee must notify the manager immediately.

### Maintaining a Healthy Workplace Environment

To comply with laws and regulations related to occupational health and safety, and also to cut back on long working hours, the company must properly manage employees' actual working hours and establish a scheme and workplace environment such that employees can declare their overtime hours appropriately.

### Prohibition on use of Drugs and Alcohol

It is the intent and goal of the company to promote and ensure a safe workplace, free from the effects of alcohol and drugs that adversely affect the mind and body. You must never drive after drinking whether in public or private.

The use, consumption, sale, possession, of illegal drugs, the conviction for use, consumption, sale, or possession of illegal drugs or alcohol, and/or reporting to work in an impaired condition, will result in you being subject to severe disciplinary action up to and including immediate termination of employment.

The company reserves the right to conduct searches of the employee's property for alcohol and/or illegal drugs when company management believes such action to be justified and necessary. Any alcohol and/or drugs found will be confiscated and could be turned over to local law enforcement authorities, and the relevant employee will be subject to disciplinary action up to and including immediate termination of employment. Further, the employees may also be liable to be prosecuted under applicable criminal laws.

Employees must exercise utmost care and caution while driving official vehicles during and outside the course of employment and must not drive motor vehicles under the influence of alcohol or drugs. Individuals driving, or attempting to drive, a motor vehicle under the influence of alcohol or drugs beyond the permissible legal limits can be punished with imprisonment and/or monetary fine in accordance with the applicable laws.

### Anti-Smoking Policy

The company is committed to providing a healthy, comfortable and productive work environment for all employees. All company workplaces are smoke-free and all employees and visitors have a right to a smoke-free environment.

#### Main Laws Concerned

- Factories Act, 1948
- State specific Shops and Establishment Act
- Maternity Benefit Act, 1961
- Employees' State Insurance Act, 1948
- Employee's Compensation Act, 1923
- Narcotics, Drugs and Psychotropic Substances Act, 1985
- Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 and the Prohibition of Smoking in Public Places Rules, 2008
- Industrial Employment (Standing Orders) Act, 1946
- Indian Penal Code, 1860
- The Motor Vehicles Act, 1988

#### AGC Group Internally Applied Main Rules and Documents

- AGC Group Basic Occupational Health and Safety Policy
- AGC Group Industrial Safety and Security Basic Policy
- AGC Group Occupational Health and Safety Regulations
- Work Rules of each company
- Crisis Management Manual
- The AGC Group Regulations to Cope with Natural Disasters
- AGC Group Regulations to Cope with Pandemic Influenza

## 2.2 Diversity and Inclusion

### Elimination of Discrimination and Harassment

Each of us should strive to eliminate the various types of discrimination and infringements of human rights including any discrimination or harassment on the basis of gender, race, colour, caste, nationality, ancestry, religion, creed, physical or mental disability, marital

status, sexual orientation, medical condition, age, or any other legally protected basis by central, state, or local laws and attempt to create a productive and comfortable work environment. Abuses of human rights could be subject to criminal, administrative or civil liability.

### Equal Opportunity

The company is an equal opportunity employer. No-one who works for the company, or who applied for a job with AGC Group, will be denied equal treatment compared with any other employee or applicant because of age, sex, nationality, race, religion, marital status, sexual preference, pregnancy, disability or political conviction.

### Sexual Harassment

Sexual harassment is one of the main forms of harassment that still tends to occur. The company and its employees have a shared responsibility in contributing to a respectful work environment. In accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH Act), You should be careful not to hurt others with sexual or sexualized speech and behavior.

In addition, upon recognition of the fact that there is a significant number of LGBTQs (lesbians, gays, bisexuals, transgenders and questionings) around you, you should understand and respect gender diversity.

#### Important Points

- ☑ Do not engage in sexual speech or behavior that causes others to feel uncomfortable.
- ☑ Do not engage in speech or behavior that discriminates between men and women through set traditional ideas of gender roles or prejudices.
- ☑ Do not engage in violence or throw objects at others.
- ☑ Do not engage in speech or behavior that disregards the dignity of others.



- ☑ Do not severely criticise others for long hours, or give loud and harsh criticism in front of others.

Note: Be mindful of the following in the workplace!

- ☑ When you communicate with your co-workers, pay attention to how they feel about your words and actions.
- ☑ If you suffer from any feeling of discomfort due to another person’s speech or behavior, communicate your discomfort to that person.
- ☑ In cases where you are unable to communicate your feelings to that person, immediately consult your supervisor (consulting at early stages is the key to preventing serious problems).
- ☑ If you witness any inappropriate speech or behavior by someone, tell that person to stop it (since the person might not be aware that his or her speech or behavior is inappropriate or is hurting another person).

**Main Laws Concerned**

- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
- Equal Remuneration Act, 1976
- Rights of Persons with Disabilities Act, 2016

**AGC Group Internally Applied Main Rules and Documents**

- Work Rules of each company
- Harassment Preventive Regulation of each company

[**Note:** The summary is limited to a general overview of health and safety, diversity laws in India and is not intended as advice based on laws and regulations that specifically apply to AGC’s entity in India, for which we would require further detailed information regarding the business operations undertaken by AGC in India. Reference to laws made above

will have to be updated depending on whether the statute is applicable to AGC’s operations in India. AGC’s internal documents/guidelines above are to be edited depending on whether it applies to India.]

## 2.3 Reports and Records

### Applications and Expense Claims

Applications and expense claims must be filed at the appropriate time in accordance with rules, including the Work Rules. As time passes, it will become difficult to remember exactly and this may result in faulty expense claims or difficulties in verifying expense claims during the approval process.

If there are any doubts or uncertainties in the contents of an expense claim application, the approver should without fail verify it before approval.

**Important Points**

**Example of Principle**

- ☑ Employees must report their work hours each day.
- ☑ Employees must make expense claims for travel expenses promptly after the expenditures are incurred (within one month at the latest).

### Transaction Records

When creating transaction records and ledgers, etc., you must make sure that you comply with the AGC Group Accounting Policies and the Guidelines for “Prohibition of Fraudulent Transactions”.

### Records on Production and Quality

You must properly provide accurate records and report on all the activities related to planning and development, production and inspection, shipment and sales. If any error is included in the information reported and disclosed by us, that error will harm the trust of our stakeholders, including customers.

### Overview of the Indian Statutory Obligations for records maintenance

In India, various laws require a company to maintain certain types of corporate records either permanently or for a specified period of time. Failure to retain the records could subject the employees and the company to, inter alia, penalties and fines. You must ensure that the documents/records in the company are preserved for a period in accordance with the statutory requirements applicable to them from time to time.

**Main Laws Concerned**

- Companies Act and relevant rules
- Tax related laws
- Labour related laws
- Limitation Act, 1963
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”)

**AGC Group Internally Applied Main Rules and Documents**

- Work Rules of each company
- The AGC Group Accounting Policy
- Definition of Accounts
- Guidelines for “Prohibition of Fraudulent Transactions” (Asia) (See below)

### Guidelines for “Prohibition of Fraudulent Transactions” (Asia)

**Finance & Control Division June 1998 Revised June 2012**

\*Finance & Control Office, Legal Office, and Purchase & Logistic Center have changed to Finance & Control Division, Legal Division, and Purchase & Logistic Division respectively (as of April 2021).

**1. Introduction**

As a public institution that serves for the benefit of society, ensuring “proper financial reporting” is absolutely necessary for a company to sustain its business operations and continue to fulfill its social responsibility into the future.

Some may think that financial reporting is performed solely by the accounting department. In reality, however, the accounting department alone is not capable of creating a complete reporting. Proper financial reporting is possible only when proper reporting is made at every division.

In this sense, false reporting never benefits the Company even if you tried to do it for the Company’s interest. Please keep in mind that even if it may appear to be beneficial for the Company for the short term, reporting that is contradictory to the fact will eventually cause damage to the Company. “Proper financial reporting” is therefore a crucial aspect of the Company which every one of us must follow.

**2. Prohibition of Fraudulent Transactions**

The following acts are strictly prohibited as “fraudulent transactions.”

- (1) Processing a fictitious transaction or creating record as if the transaction exists even though there is no substance such as purchase, sales, or inventory. Conversely, not correctly recording the actual transaction even if it exists.
- (2) Creating record that does not reflect the actual situation, failing to faithfully perform duties and/or conduct budget management in compliance with the Company’s rules and regulations.

**3. Compliance with the AGC Group Accounting Standard**

The AGC Group prepares its financial statements based on the AGC Group Accounting Policy, and the recording of sales and purchases, booking of inventories and capitalization of equipment, costing and profit/loss

calculation are all performed in compliance with the policy.

Outlined below are some of the major rules set forth in the policy. If you have any questions or concerns about the handling of particular transactions or any other issues, please always consult with the accounting department.

**4. Outline of Major Rules Concerning “Prohibition of fraudulent transactions”**

(1) Sales

(1.1) Transactions to be recorded in Sales

Sales are revenue from transactions that are performed for business purposes established in the articles of incorporation and that generate a profit from short- or mid- and long-term perspectives.

Accounts	Target transactions
Sales of products and merchandise	This includes revenue from sales activities of products and merchandise which are the company’s principal operations (including the related service rendered). Sales of products purchased from an outside manufacturer are also included in sales of products and merchandise.
Construction revenue	This includes contract revenue from construction of plants, buildings, roads, etc. which are the company’s principal operating activities. Revenues are classified by the type of sales as below: (a) Equipment and materials: Sales of products and merchandise (b) Construction: Construction revenue (c) Design and technical services: Revenue from technical services rendered
Revenue from technical services rendered	This includes revenue from providing a method, design, and other technology information rendered in the company’s principal business.

(1.2) Sales recognition

Sales recognition is described in the “Revenue” section of the AGC Group Accounting Policy. Please check with the accounting department if you have any questions or concerns.

Types of transaction
1. Domestic sales of products, merchandise, and plant equipment and materials
2. Export sales of the same items as those listed above
3. Contract works and plant construction
4. Sales of purchased products not involving logistics operation
5. Sales of know-how, industrial property rights
6. Sales of royalties
7. Sales of engineering fees
8. Sales of service fees

Notes:

- Recording of sales at the end of the closing month  
You are not allowed to deviate from the rules on sales recognition in order to control the internal budget and/ or profit targets.
- Handling of provisional unit prices  
If a product is sold at a provisional unit price, the final unit price must be determined before the end of the accounting period, in principle.  
Please check with the accounting department for the handling of specific transactions.

(2) Purchase and related transactions

(2.1) Purchase recognition

Purchase of merchandise	In principle, it is the date when the merchandise is inspected and accepted. Provisional unit price: If any raw material or equipment is purchased at a provisional unit price, the final unit price must be determined before the end of the accounting period, in principle. Please check with the accounting department for the handling of specific transactions.
Acceptance of services	In principle, it is the date when the service is inspected and accepted.

**(2.2) Prohibited acts**

Raising Off-the- book money	It is strictly prohibited and is considered socially- unacceptable behavior to manipulate purchase and/or other transactions together with suppliers and raise off-the-book money.
Fraudulent advance/delayed recording	<p>You are not allowed to deviate from the rules on purchase recognition in order to control the internal budget and/or cost/profit targets. (Example)</p> <ul style="list-style-type: none"> <li>• Fraudulent advance acceptance of research expenses: Accepting research expenses in advance and making/recording the payment at the end of the closing month even though the research commissioned is not yet completed.</li> <li>• Fraudulent advance acceptance of construction expenses: Accepting construction expenses in advance and making/recording the payment even through the construction ordered is not yet actually completed.</li> <li>• Recording construction expenses in excess of the actual amounts with intent to record a reduced amount for a different construction item in the subsequent term or later, because there will be a surplus of the budget for the current term.</li> </ul>

**(3) Issuance of slips**

Accounting slips must properly express the actual transaction including the purchased product, construction, service, etc. and must be recorded in the correct accounting titles to reflect the facts. Budgets must not be diverted into an irrelevant expense item or construction item.

**Prohibited acts:**

- Recording a false construction item, expense item and/ or budget code.
  - Diverting the costs for construction of a plant, etc. to a different construction item.
  - Distorting actual transactions (e.g. Asking a supplier to pay for entertainment costs and paying back the equivalent amount in the form of a fraudulent product purchase).
- (4) Sales of reusable products (e.g. iron and paper scraps)  
The sale of reusable materials must be treated as an independent revenue and must not be offset with product or other purchases.
  - (5) Inventories  
Inventory difference must be clarified and corrected through physical stocktaking by the department in charge or by obtaining the inventory certificate and confirming the balance based on the inventory control table.
  - (6) Monthly costing and profit/loss calculation
    - The quantity of production, work-in-process, cost allocation base, sales, and other data that are needed for monthly costing, and profit/loss calculation must be recorded by the departments in charge in accordance with the applicable rules.
    - Calculations must be made based on the correct data. You must not distort any amount by recording a false quantity. Materials consumption rates and yields must also reflect the actual data.
  - (7) Value-added tax, customs duty, etc.  
You must always comply with the laws and regulations concerning value-added tax,

custom duty, etc. associated with sales and purchase transactions.

**2.4 Protection of Assets and Confidential Information**

**Confidential Information**

You must carefully manage information based on the confidentiality categories set by the Information Security Policy to prevent leaks, inappropriate use or disclosure of confidential information.

**Social Media**

You are free to use social media personally, however making a post with inappropriate contents is prohibited under the Information Security Policy. You are expected to use social media properly with great care, taking into consideration the possibility of impacting the AGC Group, our customers and business partners, and others.

**Important Points**

- ☑ Always be aware of the fact that information posted on social media could be spread all over the world and that once you make a post it may not be deleted completely.
- ☑ Do not post confidential information related to the AGC Group, our customers or business partners, as well as information that will result in harming the reputations of those parties.

**Personal Information**

While demands for protection of personal information have been increasing worldwide, it is necessary to consider carefully how you obtain the personal information of others and the purpose for which you will use the information.

You must understand the applicable laws and the



company rules, and comply therewith without fail.

You must note that any information that relates to a natural person, which, either directly or indirectly, in combination with other information available or likely to be available with a body corporate, is capable of identifying such person, constitutes “personal information” for the purposes of the Indian Privacy Rules, and “Sensitive personal data or information” (SPDI) of a person means such personal information which consists of information relating to (i) password; (ii) financial information such as Bank account or credit card or debit card or other payment instrument details; (iii) physical, physiological and mental health condition; (iv) sexual orientation; (v) medical records and history; (vi) Biometric information; (vii) any detail relating to the above clauses as provided to body corporate for providing service; and (viii) any of the information received under above clauses by body corporate for processing, stored or processed under lawful contract or otherwise.

Indian Privacy Rules impose certain obligations on organisations that collect, receive, possess, store, deal or handle personal information or SPDI, which include, inter alia, a requirement to implement reasonable security practices and procedures and also to implement a privacy policy which is available for public viewing. You must ensure that you are in compliance with Privacy Policy of the Company at all times while collecting, using, disclosing or transferring personal information or SPDI.

Specifically, a prior informed written consent must be obtained from the individual whose SPDI is being collected, used, disclosed and/or transferred.

#### Important Points

- ✓ When acquiring personal information or SPDI, specify and expressly state the purpose of use, as fully as possible.
- ✓ You must use personal information or SPDI within the scope of the set purpose of use, and if you are

to make use of it for other purposes, you must again obtain consent.

- ✓ You must ensure that you are in compliance with Privacy Policy of the Company at all times while collecting, using, disclosing or transferring personal information or SPDI.
- ✓ If a person requests disclosure, correction, or suspension of use, etc., of his/her personal information, you must handle the request promptly.
- ✓ You must promptly dispose of personal information that becomes unnecessary by a secure method.
- ✓ If there is a loss, leak or inappropriate use of personal information, you must follow the procedures as provided in Privacy Policy of the Company.
- ✓ Provide clear and accessible statements of the Company’s data protection practices and policies.

#### Intellectual Property Rights

Intellectual property rights refer to the rights to intangible assets that were created through intellectual creative activities, including patent rights, design rights, trademark rights, copyrights and other such associated rights. You must respect the intellectual property rights of others as well as protect the rights of our company.

The company name, “AGC” brand and its logo mark are important properties that only authorised Group companies\* can use.

Copying computer software, or the company's or other person's literary, artistic, musical or dramatic works, or photos, songs or videos, or using, duplicating, modifying, adapting, performing, translating, communicating to others, displaying or distributing others’ copyrighted works (including works on websites) may be deemed as infringement of copyright.

\* AGC Group companies that are authorized as satisfying the criteria stipulated in the “AGC Group Brand Management Rules.”

#### Important Points

- ✓ When you have made an invention through R&D or technical development activities and wish to file a patent application, please follow the specified procedures including disclosing the same to the company and filing an application with the department in charge of intellectual property rights.
- ✓ Modification or unauthorised use of the company name, “AGC” brand, its logo mark or any of the company’s proprietary information is strictly prohibited. Do not use the intellectual property rights of any person in any product or work of the company without verifying if the company is authorised to use such person's intellectual property rights.
- ✓ Before you put new products or work on the market, sufficiently check on third parties’ intellectual property rights so that the new products or work will not infringe the valid intellectual property rights of the third parties.
- ✓ Copyrighted works created in the course of your employment will be owned by the company. Please check the terms of your contract and follow the specified procedures including record keeping of copyrighted works including software and approaching the department in charge of intellectual property rights for any use or exploitation of such works outside the purposes for which it was created.
- ✓ In the event you identify any actual or potential infringement of the company’s intellectual property rights, please inform the department in charge of intellectual property rights.
- ✓ Open source codes, if used in company software, may affect the company’s ability to exploit its proprietary rights. Use of open source software in any software developed for the company should be confirmed by the department in charge of intellectual property rights.

**Main Laws Concerned**

- Information technology Act, 2000
- Information Technology (Reasonable Security Practices and Procedures and Sensitive Personal Data or Information) Rules, 2011 ("SPDI Rules")
- Patents Act, 1970
- Copyright Act, 1957
- Trade Marks Act, 1999
- Designs Act, 2000
- Information Technology Act, 2000
- Indian Penal Code, 1860
- Other intellectual property related acts, rules and regulations

**AGC Group Internally Applied Main Rules and Documents**

- Work Rules of each company
- Information Security Policy and Guidelines of each company
- Each company's Personal Information Protection Management Rule
- AGC Group Brand Management Rules
- AGC Group Brand Logo Guidelines

### 3.1 Quality and Safety

**Consumer Laws**

The Consumer Protection Act, 2019 (CPA) sets out a regime under which a consumer can submit a complaint if a product sold or service provided, among other things is defective or has shortcomings which affect the quality, nature, and manner of performance of the product / service. Further, recourse under the CPA can be sought by a consumer if she is subjected to an unfair trade practice, which includes, (a) false advertising; (b) false disparagement of competing products / services; (c) misleading consumers about the price at which like products/services are ordinarily sold or provided; (d) disclosing confidential information of the consumer unless the disclosure is as per applicable law.

Typically, consumers submit complaints before the District Commission which is constituted in every district in India. Further, if the commission is of the opinion that the dispute before it can be settled, it can refer the dispute for mediation before the mediation cell constituted under the CPA. If a consumer succeeds before the District Commission, the commission can direct: (a) payment of compensation to the consumer, including pecuniary damages; (b) recalling of goods or withdrawals of services which are unsafe; or (c) issuance of corrective advertisement. Failure to comply with these actions could result in imprisonment.

**Advertisement.**

If you are engaged in advertising activities in India, refer to the CPA and the standards set by Advertising Standard Council of India (ASCI). Briefly, the advertisements must not contain false / misleading statements and/or willfully conceal important information.

**Product Standardization**

The Bureau of Indian Standards specifies various orders for manufacture of different kinds of products and services which require registration and standardization in line with

given conditions, which leads to certification. While service-related businesses do not require compulsory certification, certain products require the manufacturers to apply for mandatory certification. The violation of these orders may lead to imprisonment or monetary penalties.

There are other legislations (Food Safety and Standards Act, 2006 and Drugs and Cosmetics Act, 1940) which require mandatory compliance with labelling, manufacturing, storage, sale, display etc. standard with respect to certain consumer products.

**Main Laws Concerned**

- Consumer Protection Act, 2019 ("CPA")
- Bureau of Indian Standards Act, 1986 and relevant Control Orders
- Food Safety and Standards Act, 2006 and relevant regulations under it.
- Drugs and Cosmetics Act, 1940 and relevant regulations under it.
- Bureau of Indian Standards Act, 1986 and relevant Control Orders under it [specifically, Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012].
- Agricultural Produce (Grading and Marking) Act, 1937

**AGC Group Internally Applied Main Rules and Documents**

- AGC Group EHSQ Management Regulations
- AGC Group Reporting Standards on EHSQ Incidents
- Publicity Activities and Laws/Advertisement Ethics

## 3.2 Environment

### Realizing Sustainability

In order to achieve both conservation of the global environment and sustainable growth of the AGC Group, each employee must understand the medium- to long-term environmental targets specified by the AGC Group, and put these into practice on a daily basis.

In these targets, we announce our efforts for environmental conservation and contributions to the environment through our products at all stages of company business, such as technological development, planning, design, production, sales, and handling of products.

### Compliance with Legal Regulations and Rules

There are extensive set of environmental legislations in India, and basis the type of industry and the type of activities, certain permits may be required.

Some activities require a prior environmental clearance, and may also require a detailed environmental impact assessments study for certain projects. Further, specific permits, consents or authorisations must be obtained by various parties generating or handling waste.

The key regulatory authorities in India that are involved in enforcement of environmental laws include the Ministry of Environment, Forests and Climate Change, Central Pollution Control Board, State Pollution Control Boards and district level authorities, and National Green Tribunal (NGT) closely monitors the implementation and enforcement of environmental laws along with other courts in India.

The AGC Group has stipulated the AGC Group Environmental Management Working Rule, which is made up of independent common rules, and standards and guidelines related to the environment.

#### Main Laws Concerned

- Environment (Protection) Act 1986 (“EPA”)
- Water (Prevention and Control of Pollution) Act 1974
- Air (Prevention and Control of Pollution) Act 1981
- Wildlife (Protection) Act 1972.
- Forest (Conservation) Act 1980.
- Public Liability Insurance Act 1991.
- Biological Diversity Act 2002.
- National Green Tribunal Act 2010.
- Various rules and regulations adopted under the EPA

#### AGC Group Internally Applied Main Rules and Documents

- AGC Group Environment Policy
- AGC Group Environmental Management Working Rule
- AGC Group Guidelines Regarding Measures for Soil and Groundwater Control

## 3.3 Relations with Government Officials and Politicians

### Political Contributions and Activities

The Companies Act sets out the prohibitions and restrictions regarding political contributions in India. Specifically, political contributions are not allowed unless a resolution authorising such contribution is passed by the Board of Directors. Furthermore, the contribution should be strictly made through legitimate banking channels and the amount so contributed should be appropriately disclosed in the profit and loss account of the company. Furthermore, political contributions made by foreign sources are restricted under the Foreign Contribution (Regulation) Act.

If you need to engage with politicians in the course of business, you must first seek approval from management and if approved, document such dealings in sufficient details and ensure compliance with the important points set out below.

#### Matters to Be Observed

- Do not donate moneys, provide items, or purchase political fund party tickets in order to gain a commercial, contractual or personal advantage.
- When donating moneys to political parties and political fund-managing organisations, you must obtain the required approval from management, and if there are also rules on reporting to related departments, you are requested to make a timely report without fail.
- Do not donate any moneys or provide any items as a corporation to individual politicians (including candidates for public posts).

Keep in mind that political principles are a personal matter for each individual. The AGC Group does not permit any company organisation to compel an individual to support a specific political party or to vote for a specific candidate against his/her will. You are free to support a specific political party or to be a candidate, provided that it is completely independent from your company and it must not obstruct your company's operations.

### Facilitation Payments

“Facilitation payments” means small payments made to officials to expedite routine government actions, such as administrative processes. These routine actions must never include any decision by a government official to award new business, grant an improper advantage in business or to continue business with the company. In India, the AGC Group strictly prohibits making any direct or indirect facilitation payments.

### 3.4 Insider Trading

#### Overview of the legislations

In India, the SEBI Act prohibits persons from, directly or indirectly, engaging in insider trading or dealing in securities while in possession of material or non-public information or communicating such material or non-public information to any other person, in a manner which is in contravention of the SEBI Act or the regulations made thereunder.

Under the Insider Trading Regulations, an 'insider' is not allowed to: (a) communicate, provide, or allow access to any unpublished price sensitive information (UPSI), relating to a company or securities listed or proposed to be listed, to any person, where UPSI is any information relating to a company or its securities, directly or indirectly, that is not generally available which upon becoming generally available, is likely to materially affect the price of the securities; or (b) trade in securities of a listed company or proposed to be listed on any stock exchange when in possession of any UPSI. In this context, an insider has been defined to include, (a) a connected person (which includes any person who is or has been associated with the company in the 6 months preceding to the concerned transaction), and (b) any person in possession of, or having access to, any UPSI. Accordingly, no person in possession of any UPSI can trade in the securities of a listed company (whether or not such person was associated with the company in the preceding 6 months), unless such trade is permitted under a specific exemption set out in the Insider Trading Regulations.

You may please note that the possession of UPSI is not an offence, however "trading in securities", i.e. the act of subscribing, buying, selling, dealing or agreeing to subscribe, buy, sell or deal in any securities of a company when in possession of such information, is an offence. Further, communication/ sharing of UPSI is permitted only in limited cases.

You must preserve the confidentiality of any UPSI and

prevent the misuse of such information and to ensure adherence with the SEBI Act and the Insider Trading Regulations.

#### Prevention of Insider Trading

When you are concerned that something might fall under the category of insider trading in selling or buying AGC's shares or the like, you should make an advance inquiry to the Administrative Office of the Information Control Council.

For details, see the Main Principles for Establishing the Information Control Council, and Insider Trading Prevention and Control Rules.

#### Main Laws Concerned

- Securities and Exchange Board of India Act, 1992 ("SEBI Act")
- Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015
- Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to securities market) Regulations, 2003

#### AGC Group Internally Applied Main Rules and Documents

- The Main Principle for Establishing the Information Control Council
- Insider Trading Prevention and Control Rules

### 3.5 Confrontation with Anti-Social Powers

We have no contact with anti-social powers.

The AGC Group has announced its firm corporate stance on confronting anti-social powers and ensures that we will have absolutely no relationships with them. Specifically, you must observe the following points.

#### Important Points

##### Matters to Be Observed

- Do not provide anti-social powers with any funds or facilities regardless of the reason.
- Do not give in to any threat and bullying from anti-social powers.
- When confronting anti-social power, do not act alone. In the event that you have been threatened by anti-social powers, you should promptly inform the relevant department and report to the police, and act under their direction.
- Do not use anti-social powers.
- Do not subscribe to magazines and newspapers issued by anti-social powers.
- When starting transactions with a new business operator, you must confirm that the operator has no relationship with anti-social powers.

#### Main Laws Concerned

- The Prevention of Corruption Act
- The Indian Penal Code
- Applicable Service Conduct Rules
- Companies Act
- Foreign Contribution (Regulation) Act

## Help-Line Practice

### 1. Personnel to Whom the Help-Line Is Available

The Helpline is available to all employees (including former employees) of AGC Asia Pacific Pte Ltd (“AAP”) and its overseas offices and employees of outsourcing agencies who are working for us.

### 2. Contact and Consultations

We accept consultations from employees using real names or who wish to remain anonymous. However, it is difficult for us to take appropriate action unless we have enough information or communications with those who have consulted us in the course of the investigation. So, we would like you to use your real name as much as possible in consultations. If it is difficult to use your real name, please provide us with a means of contacting you to the extent possible.

We will send a notice of receipt and provide feedback after our investigation to those who have consulted us under their real names or those who have provided us with a means of contacting them.

When reporting on any violation of the AAP Code of Conduct (CoC), please note the following (1) to (4) and provide information as specifically as possible.

- (1) Time and frequency of the violation
- (2) Name of the department and person concerned
- (3) Details (including the distinction between your actual experience or hearsay)
- (4) Why you think it is a violation

### 3. Protecting Anonymity

We will ensure that your anonymity is protected when we conduct an investigation, etc., even though consultation or reporting is made under your real name.

Please understand that in principle, your name will be disclosed to the members of the AAP

Compliance Committee.

### 4. Treatment of Those Who Have Consulted or Provided Notification

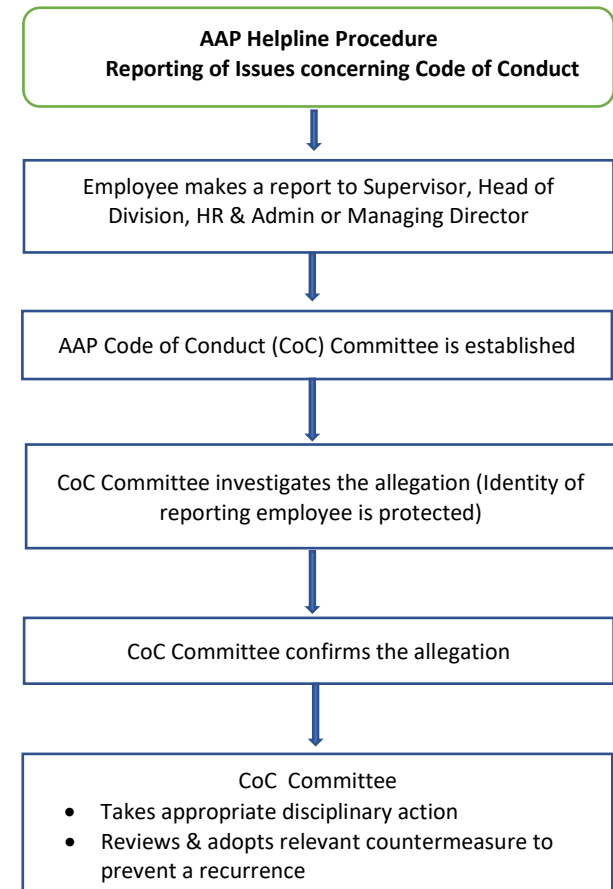
We do not unfairly treat those who consult us (such as giving them a lower performance evaluation, wage reduction or dismissing them) for the reason of their having sought a consultation or having provided notification. Any employee who commits retaliation against such persons are subject to disciplinary action under the CoC. If you are unfairly treated for having consulted us, having provided notification or having cooperated with an investigation, or if there is a possibility thereof, please contact the Helpline. We will take appropriate actions.

If you have consulted on or notified us of your own violation of the CoC, extenuating circumstances may be taken into consideration in deciding disciplinary action.

### 5. Subjects of Consultations or Notification

Making a report with the intention to slander another person and to provide false information are prohibited. In addition, the Helpline can only accept consultations or notifications in respect of matters related to the CoC. We will not respond to any private legal consultation that has nothing to do with our business operations (for example, inheritance issues or other private matters).

## Contact and Consultation with Help-Line



## Certifications

### 1. Purpose of Submitting a Certification

It is mandatory for AAP (including AAPI's) employees (excluding those who are on a long-term absence) to submit a certificate annually. The annual submission reinforces employees' awareness of the CoC and embeds the AGC Group's corporate culture of valuing compliance with the CoC within them.

- Recap the CoC.
- Review your behavior and the environment of your workplace from the standpoint of compliance with the CoC.
- Discuss with your coworkers and share your opinions.
- Address any issues found and make improvements.

### 2. Submission of the CoC Certification

When submitting your certificate, if there is any reason for you not making a declaration such as having doubts over whether your present job will violate the CoC, you may describe the reason/your situation in the space provided in the certification form.

If you do not have a legitimate reason for not submitting your certificate, your action will be reported to your Head of Division and may lead to disciplinary action

### 3. Where to Submit

The CoC certificate will be submitted the Managing Director of AAPI.

In the case of dispatched employees, the person may be regarded as having submitted to a certificate if he/she has submitted a certificate to his/her original company.

•Example

**To the Managing Director of AGC Asia Pacific (India) Pte. Ltd**

**Personal Certificate on the Code of Conduct**

I acknowledge that I have received and read the AGC Group Code of Conduct and understand and agree that I have obligations to comply with it.

I declare that I will not violate the Code of Conduct.

There are no violations of the Code of Conduct within the work under my purview, except for the already reported items or the items entered below.

Note: Signing the Personal Certificate means that you are committed to complying with the AAP Code of Conduct. Please give us your honest feedback.

**Please select one.**

- I hereby make the above declaration** (by signing below).
- I cannot make the above declaration because I have some concerns, which are indicated in the space below.**

Date (Y/M/D)	/ / /
Your department	
Signature	
Comments	



## Reminder

### In case of something suspicious or a concern:



#### 1. Consult the Code of Conduct booklet

If you have any questions or concerns about compliance, please refer to this Code. It will provide you with guidelines and scenarios to help you make the right choices.



#### 2. Report it

If you suspect a compliance violation, report it to your regional compliance helplines or contact management. You may use other Compliance Resources as well.



#### 3. Cooperate with investigations

The AGC Group investigates suspected compliance violations fairly and thoroughly. All employees are expected to cooperate fully with the Company's investigations into potential violations.



#### 4. Retaliation is prohibited

Acts of retaliation against any person reporting a possible or actual violation in good faith are strictly prohibited in the AGC Group.

