

## Efforts to prevent corruption

To prohibit corrupt practices such as bribery and ensure compliance, we have established the IDEC Group Code of Conduct. It clearly states that we will not engage in any acts of bribery, unfair profiteering, dishonesty, fraud, other acts of corruption, extortion, or embezzlement, and will not engage in business transactions or any kind of relations whatsoever with anti-social forces.

We have also established an Anti-Corruption Policy that specifies and prohibits prohibited acts such as bribery in more specific terms.

Through our internal whistleblowing system and risk monitoring activities, we have established a system that enables us to detect prohibited acts such as bribery, either before they occur, or as soon as possible after they occur.

### FY2024 (consolidated)

- Bribery-related fines, penalties, or settlements: 0 yen
- Political contributions: 0 yen
- Disciplinary dismissals for involvement in corrupt practices: 0
- Number of serious legal violations: 0
- Number of harassment reports and consultations: 4



More information is available here.

<https://us.idec.com/governance/compliance>

## Anti-Corruption Policy

### 1. Basic Approach

The IDEC Group has established “The IDEC Way” as a new philosophy with the aim of becoming a truly global company. One of the Core Values that we must share, as stated in “The IDEC Way,” is “Integrity,” which means that we should face everything with sincerity and act with honesty and fairness to continue being a trusted entity.

Recognizing that acts of corruption such as bribery, illegal gratuities, and profiteering in our business activities have an impact on the fair and sustainable development of society, we will work to prevent corruption throughout the Group through the implementation of “The IDEC Way” and the “IDEC Group Code of Conduct,” in light of the call on global companies to take action against corruption.

### 2. Compliance with Applicable Laws and Regulations

The IDEC Group complies with anti-corruption laws and regulations that are applicable in the countries and regions where it operates.

### 3. Prohibited Acts

The IDEC Group prohibits, directly or indirectly, the giving, offering, or exchange of bribes, or the provision of benefits, whether domestic or international, including the following:

- Bribery of or the provision of benefits to public officials and others in similar positions in the country or region where they conduct business.
- Bribery of or the provision of benefits to a private citizen when such acts are prohibited by laws and regulations.
- Demands for illicit bribes or profiteering in business activities.
- Having relationships as well as engaging in business with antisocial forces.
- Other matters prohibited by laws and regulations related to anti-corruption applicable in the country or region where the business is conducted.

### 4. Proper Accounting

The IDEC Group complies with applicable accounting laws, regulations, and standards, conducts proper accounting under appropriate internal control systems, and conducts as well as maintains transparent accounting reports, controls, and records to confirm and objectively prove that no misconduct has occurred.

### 5. Education and Enlightenment

The IDEC Group strives to properly educate and enlighten its officers and employees on the prevention of corruption.

### 6. Responses to Violations

The IDEC Group takes a strict stance against corruption, and if any IDEC Group officer or employee violates this policy or any applicable anti-corruption laws or regulations, we will take action in accordance with our internal rules. In addition, if a business partner commits an act of corruption, a review that includes the cancellation of transactions with the business partner will be conducted.

### 7. Management and Monitoring System

The IDEC Group strives to operate the IDEC Hotline, which is set up as an internal reporting hotline, in a fair and impartial manner, and will maintain a system that enables the early and appropriate detection and monitoring of corruption and related acts.

In addition, when a report has been received through our hotline, the Risk Management Committee sends the report to the Board of Directors, which reports on risk monitoring activities twice a year through the Sustainability Committee and is supervised by the Board of Directors.

### Establishment of Code of Conduct

We have established an IDEC Group Code of Conduct, which sets out the compliance and corporate philosophy for all IDEC Group employees in Japan and abroad with regard to human rights, society, ethics, anti-corruption, and the environment, etc., and defines basic global conduct guidelines for performing their duties.

In addition to Japanese and English, the Code of Conduct has been translated into Chinese, French, Thai, Vietnamese, and Khmer languages, and published on the Group intranet. These are available for viewing by employees of Group companies both in Japan and overseas at any time.



### Compliance training and audits

We conduct compliance training for all employees and position-based training for promoted employees on a regular basis, with the aim of helping them to acquire knowledge and fostering compliance awareness with regard to human rights, compliance with competition and subcontracting act (formally, the Act against Delay in Payment of Subcontract Proceeds, etc. to Subcontractors), anti-bribery, the IDEC Hotline (whistle-blowing system), and the protection of personal data.

In each training session, we seek to deepen understanding of the IDEC Group Code of Conduct, and continuously conduct case studies of compliance related to our operations.

We conducted harassment and compliance training for employees at our head office and Group companies in Japan in FY2024. As an individual compliance theme, we conducted training on the subcontracting act, to enable employees involved in subcontracting transactions to deepen their understanding of the various obligations and prohibitions that are required in practice. We will continue to provide training and education, and continue to communicate information to further instill compliance awareness.

As part of our internal audits, we also conduct audits to check for compliance violations and appropriately recognize the risks associated with neglect or violations of compliance.

#### Compliance training in FY2024 (Japan)

Details of training	Number of trainees (%)
Compliance training	1,356 / 1,356 (100%)
Anti-harassment training (for managers)	167 / 167 (100%)
Anti-harassment training (for non-managers)	1,189 / 1,189 (100%)
Training on the subcontracting act	290 / 290 (100%)

### Internal reporting system

The IDEC Hotline has been established as a hotline that allows users to report compliance violations via either an internal or external contact point, and either anonymously or using real names. We have established internal reporting and operation rules to protect the confidentiality of consultation and reporting, and to prohibit unfavorable treatment of whistleblowers.

When a report is made, the Hotline Contact established within the Risk Management Committee promptly responds to the report, and works at resolving the problem and preventing recurrence. The report is also promptly communicated to the top management, and regularly reported to the Board of Directors.

Directors to share risk information. In cases where management may be involved, a system exists to ensure independence and to liaise with an external law firm.

To enable the system to function globally, we have established a Global Hotline which enables overseas Group company employees to report directly to the head office contact.

#### Number of internal reports (consolidated)

FY2022	FY2023	FY2024
8	6	4

#### Internal reporting system diagram

