

Anti-Bribery and Anti-Corruption Policy :

Restar Group declares that the prohibition of bribery and corruption is one of the matters to be observed in Restar Group Code of Conduct (“Code of Conduct”).

Through the establishment of this policy, all directors, officers and employees of Restar Group (“Officers and Employees”) are fully committed to thorough prevention of bribery, corruption, and any acts that contribute to such conducts.

1. Compliance with Laws and Regulations

Officers and Employees shall comply with all applicable anti-bribery and anti-corruption laws and regulations in the countries and regions* when performing our duties.

2. Prohibition of Bribery

Officers and Employees shall not, directly or indirectly, offer, promise, or give any bribe (including monetary or any other advantages that are improperly provided or received for the purpose of obtaining any benefit) to Public Officials, etc.* , or any other business counterparts in connection with our duties.

3. Prohibition of Acceptance of Bribes (Prohibition of

Receiving Improper Benefits)

Officers and Employees shall not, directly or indirectly, solicit or receive improper benefits in connection with our duties.

4. Prohibition of Corrupt Acts

Officers and Employees shall not engage in or be involved in any corrupt acts such as bid rigging, cartels, money laundering, insider trading, embezzlement, or facilitation payments.

5. Proper Record-Keeping and Management

Officers and Employees shall conduct all transactions with appropriate approval, accurately record them in accounting books in accordance with applicable laws and regulations, and properly retain relevant materials.

6. Transactions with Third Parties

Restar Group shall not conduct any business with any third parties who engage in any acts that violate the Code of Conduct or this policy, including consultants, intermediaries, suppliers, agents, partners, joint venture counterparts (hereinafter collectively referred to as "Business Partners"). Furthermore, Restar Group shall not instruct, permit, or assist any Business Partners to offer, promise, or provide bribes to Public Officials, etc., or any other business counterparts.

7. Compliance System

Restar Group has established a whistleblowing system that allows Officers and Employees to consult and report any actual or suspected violations of the Code of Conduct, including provisions prohibiting bribery and corrupt practices, and Restar Group is committed to preventing such violations, as well as ensuring early detection and prompt resolution.

8. Monitoring

Restar Group conducts monitoring through regular audits and compliance awareness survey conducted by the Compliance Committee in order to confirm that the anti-bribery and anti-corruption system is functioning properly. For group companies or divisions identified as having higher compliance risks, Restar Group conducts interviews and other assessments and provides guidance and support, in cooperation with the respective compliance officers and relevant departments, to ensure that the above initiatives are appropriately designed, implemented, and effectively carried out.

9. Education

Restar Group clearly stipulates the prohibition of bribery and corrupt practices in its Compliance Manual for Officers and Employees, which is distributed and made

accessible to all personnel. To ensure thorough understanding and awareness of these principles, Restar Group conducts e-learning programs regularly and obtains formal pledges from Officers and Employees to comply with the Code of Conduct.

10. Response to Violations

If a violation or suspected violation of this policy is discovered or reported, Restar Group will conduct a strict internal investigation. Officers and Employees will fully cooperate with investigations by relevant departments and any other organizations. Officers and Employees who violate company regulations, including this policy, will be subject to strict disciplinary action in accordance with the rules and regulations of the company to which they belong, and may also be subject to personal legal liability.

If you are unsure whether a transaction violates this policy, the procedures, or applicable laws and regulations, please contact your company's compliance officer or legal department.

* "Applicable anti-bribery and anti-corruption laws and regulations in the countries and regions" includes (for

examples):

- Japan: Penal Code, Unfair Competition Prevention Act, National Public Service Ethics Act
- United States of America: Foreign Corrupt Practices Act
- United Kingdom: UK Bribery Act 2010
- People's Republic of China: Anti-Unfair Competition Law

* "Public Officials, etc." includes:

- Government officials, civil servants, judges, and court personnel
- Officers and employees of state-owned or public enterprises
- Officers and employees of entities under government control or with significant government ownership
- Faculty and staff of national or public universities and research institutions
- Family members of public officials
- Employees or agents of political parties, or candidates for public office
- Officers and employees of international organizations such as the United Nations, the World Bank, or the International Monetary Fund
- Persons acting in an official capacity on behalf of any of the above institutions or organizations (e.g., advisors, contractors)
- Persons equivalent to any of the above
- Private business partners in countries where commercial bribery is prohibited by law