Nichino Europe Co. Ltd
Ethical Policy
30 September 2026

1. Purpose

1.1.1 Nichino Europe Co. Ltd ("the Company") is committed to conducting its business responsibly, lawfully, ethically and with integrity in every jurisdiction in which it operates.

1.1.2 Through its business practices, the Company seeks to respect internationally recognised human rights and fundamental freedoms, including the principles reflected in the Universal Declaration of Human Rights and the International Labour Organization's fundamental conventions.

1.1.3 The Company seeks to respect the rights of everyone whose work contributes to its business, including workers in its supply chains, and to identify, prevent, mitigate and, where appropriate, support remediation of adverse human-rights impacts in a manner proportionate to the nature and scale of the risk.

1.1.4 The Company is committed to preventing bribery, corruption, fraud and other economic crime. Employees and persons associated with the Company must comply with this policy and applicable law.

1.1.5 This policy is non-exhaustive, and all aspects of the Company's business should be considered in the spirit of this policy.

2. Human Rights

2.1.1 The Company prohibits slavery, servitude, forced or compulsory labour, human trafficking, child labour, cruel, inhuman or degrading treatment, and any unlawful restriction of freedom of thought, conscience, religion or belief. This commitment is informed by the UK Modern Slavery Act 2015 and applicable EU and national laws.

2.1.2 The Company will respect applicable human-rights and labour laws, including the Human Rights Act 1998 where relevant, and will have regard to internationally recognised standards when assessing its own operations and business relationships.

2.1.3 The Company expects business partners to respect human rights and will apply risk-based due diligence, contractual controls, monitoring and proportionate corrective action where concerns arise. Serious or persistent breaches may result in suspension or termination of the relationship, subject to applicable law and responsible disengagement considerations.

3. Workers' Rights

3.1.1 The Company will comply with applicable employment, equality, health and safety and social-security laws in the countries in which it operates. These legal requirements are minimum standards.

3.1.2 The Company does not tolerate unlawful discrimination, harassment or victimisation. In Great Britain this includes protection in relation to age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation under the Equality Act 2010. Equivalent protections under applicable EU and national law will be respected, including equal treatment, equal pay for equal work or work of equal value, and reasonable accommodation where required.

3.1.3 No worker should be prevented from joining or forming a staff association or trade union, nor should any worker suffer any detriment as a result of joining, or failing to join, any such organisation.

3.1.4 Workers will receive clear information about the terms of their employment or engagement, pay, working time, overtime and leave. The Company will comply with applicable minimum-wage, working-time, holiday, family-related leave, sick-leave and written-statement requirements, and will respect applicable collective consultation and information rights.

3.1.5 The Company does not tolerate corporal punishment, harassment, bullying or other abusive treatment.

4. Environmental Issues

4.1 The Company is committed to keeping the environmental impact of its activities to a minimum and has established an Environmental Policy in order help achieve this aim. Copies of the Environmental Policy are available on its website.

4.2 As an absolute minimum, the Company will ensure that it meets all applicable environmental laws in whichever jurisdiction it may be operating.

5. Conflicts of Interest

5.1 The Company holds as fundamental to its success the trust and confidence of those with whom it deals, including customers, suppliers and employees. Conflicts of interest potentially undermine the relationship of the Company with its partners.

5.2 In order to help preserve and strengthen these relationships the Company has adopted an Employee Handbook which provides rules and guidelines concerning the conduct of its officers and employees aimed at minimising the possibility of conflicts of interest and at avoiding risks associated with bribery and corruption.

5.3 All officers, employees and representatives of the Company are expected to act honestly and within the law.

6. Information and Confidentiality

6.1. Information received by employees, contractors or agents of the Company will not be used for any personal gain, nor will it be used for any purpose beyond that for which it was given.

6.1.1 6.2 The Company will process personal data lawfully, fairly, transparently and securely, and only for specified purposes. It will comply, as applicable, with the UK General Data Protection Regulation, the Data Protection Act 2018, the Data (Use and Access) Act 2025, Regulation (EU) 2016/679 (EU GDPR), national implementing legislation, and rules governing international transfers, data-subject rights, retention and personal-data breaches. Further information is provided in the Company's privacy notices.

7. Shareholders and Investors

The Company, its officers, employees and representatives are committed to ensuring that no act or omission which is within their power and which would have the effect of deliberately, negligently or recklessly misleading the shareholders, creditors or other investors in the Company occurs.

8. Suppliers and Partners

8.1.1 The Company expects suppliers and business partners to comply with applicable law and to uphold standards consistent with this policy in relation to human rights, labour, health and safety, the environment, data protection, fair competition, prevention of financial crime and business integrity.

8.1.2 The Company may conduct proportionate, risk-based due diligence before and during a business relationship and may request relevant information concerning ownership, integrity, labour conditions, sourcing, environmental practices and compliance controls. It will assess higher-risk relationships more closely and keep its approach under review.

8.1.3 Where a concern is identified, the Company may require corrective action, monitor remediation, suspend activity or terminate the relationship, taking account of the severity of the issue, applicable law and the potential effects of disengagement on affected people.

9. Bribery and Corruption

9.1.1 The Company prohibits bribery and corruption in all forms, including facilitation payments, whether involving public officials or private persons. It will comply with the UK Bribery Act 2010 and applicable EU and national anti-corruption laws.

9.1.2 Employees, officers and persons performing services for or on behalf of the Company must not offer, promise, give, request, agree to receive or accept a bribe or improper advantage. The Company applies proportionate risk assessment, due diligence, contractual controls, training, financial controls, monitoring and review to prevent bribery and other economic crime.

9.1.3 Anyone with a genuine concern about suspected bribery, corruption, fraud, money laundering, sanctions breaches, modern slavery, human-rights abuse, environmental harm or other unlawful or unethical conduct connected with the Company is encouraged to report it

promptly through the Company's published contact channels or whistleblowing arrangements. Reports may be made confidentially and will be handled in accordance with applicable law, including UK whistleblowing protections and relevant national laws implementing Directive (EU) 2019/1937.

9.1.4 Gifts and hospitality must be reasonable, proportionate, transparent and for a legitimate business purpose. They must never be offered or accepted where they could improperly influence, or appear to influence, a decision. Applicable approval and recording requirements must be followed.

9.1.5 The Company will maintain procedures proportionate to its risks and informed by the principles in the statutory guidance issued under section 9 of the Bribery Act 2010. It will also take reasonable steps to prevent fraud by associated persons where the corporate failure-to-prevent-fraud offence under the Economic Crime and Corporate Transparency Act 2023 applies.

9.1.6 The Company will assess and, where appropriate, investigate concerns fairly and promptly. It will not tolerate retaliation against anyone who raises a concern or assists an investigation in good faith or where they have reasonable grounds to believe the information reported is true.

9.1.7 Breaches may result in disciplinary or contractual action, up to and including dismissal or termination of the relationship, and may be reported to the competent authorities. Any action will be taken fairly, proportionately and in accordance with applicable law. The Company will seek recovery of losses or costs only where legally justified.

This policy has been approved & authorised by:

Name:	Manfred Hilweg
Position:	Managing Director
Date:	30 September 2026