

Chiyoda Group Employee Handbook (11th Edition)



- Purpose / Mission
- Principles/ CSR Policy
- Code of Conduct/Conduct Guidelines
- Corporate Policy
- UN Global Compact
- SDGs/Materiality Assessment
- Compliance Consultation and Reporting System
- BCP
- Crisis Management

Top Message

Realizing a Sustainable Society

Chiyoda Corporation was founded in 1948 with the vision ‘Serving Society through Technology’ and we perpetually strive to resolve global challenges based on our corporate philosophy of ‘Energy and Environment in Harmony’ .

In the continuously evolving social environment, enormous expectations are placed upon engineering companies, such as Chiyoda, to provide innovative solutions to conquer society’s challenges.

Climate change is a major external operating factor for our group and, through our mission to realize optimal social implementation of new technology, we embrace the global drive towards carbon neutrality as a business opportunity.

In response to societal demands for reducing GHG emissions and promoting carbon circulation, we are committed to addressing challenges through technology, linking our business solutions to the achievement of the SDGs^{*1}, and taking on the mission of realizing a carbon-neutral society by 2050.

Moving forward, our company will continue to grasp the demands of the times and utilize our comprehensive engineering capabilities along with digital innovation technologies. Through the embodiment of our purpose, “Enriching Society through Engineering Value”, we aim to create social value and contribute to the realization of a sustainable and prosperous society for both people and the planet.

A Trusted Company because of Fair Corporate Management

Transparent corporate management, based on fair terms and conditions, is essential as we advance our business.

We will always operate with peak business ethics and within strict principles of fairness, while promoting this spirit amongst our business partners and suppliers.

Chiyoda Corporation aims to be an engineering company that shapes the future of energy and the global environment, contributing to solving social issues and earning the trust of our stakeholders, with every employee aligned with our corporate philosophy of ‘Energy and Environment in Harmony’ .



Representative Director, President & CEO and CSO
Koji Ota

*1 SDGs (Sustainable Development Goals): A set of international goals adopted at the UN Summit in September 2015 to be realized by 2030.

Contents

TOP MESSAGE	2
ABOUT THE ELEVEN EDITION REVISION	5
CORPORATE PHILOSOPHY / CORPORATE POLICY	6
OUR PURPOSE / MISSION / PRINCIPLES	7
CSR POLICY	8
CODE OF CONDUCT	9
CONDUCT GUIDELINES	10
HUMAN RIGHTS POLICY	14
CORPORATE SQE POLICY	17
CORPORATE INFORMATION SECURITY (IS) POLICY	18
PRIVACY POLICY	19
TAX POLICY	20
CHIYODA GROUP BASIC POLICY ON PREVENTION OF BRIBERY	21
D&I POLICY	24
UNITED NATIONS GLOBAL COMPACT (UNGC)	25
SUSTAINABLE DEVELOPMENT GOALS (SDGS)	26
MATERIALITY ASSESSMENT	27
GUIDE TO COMPLIANCE CONSULTATION AND REPORTING SYSTEM	29
BCP / CRISIS MANAGEMENT	33

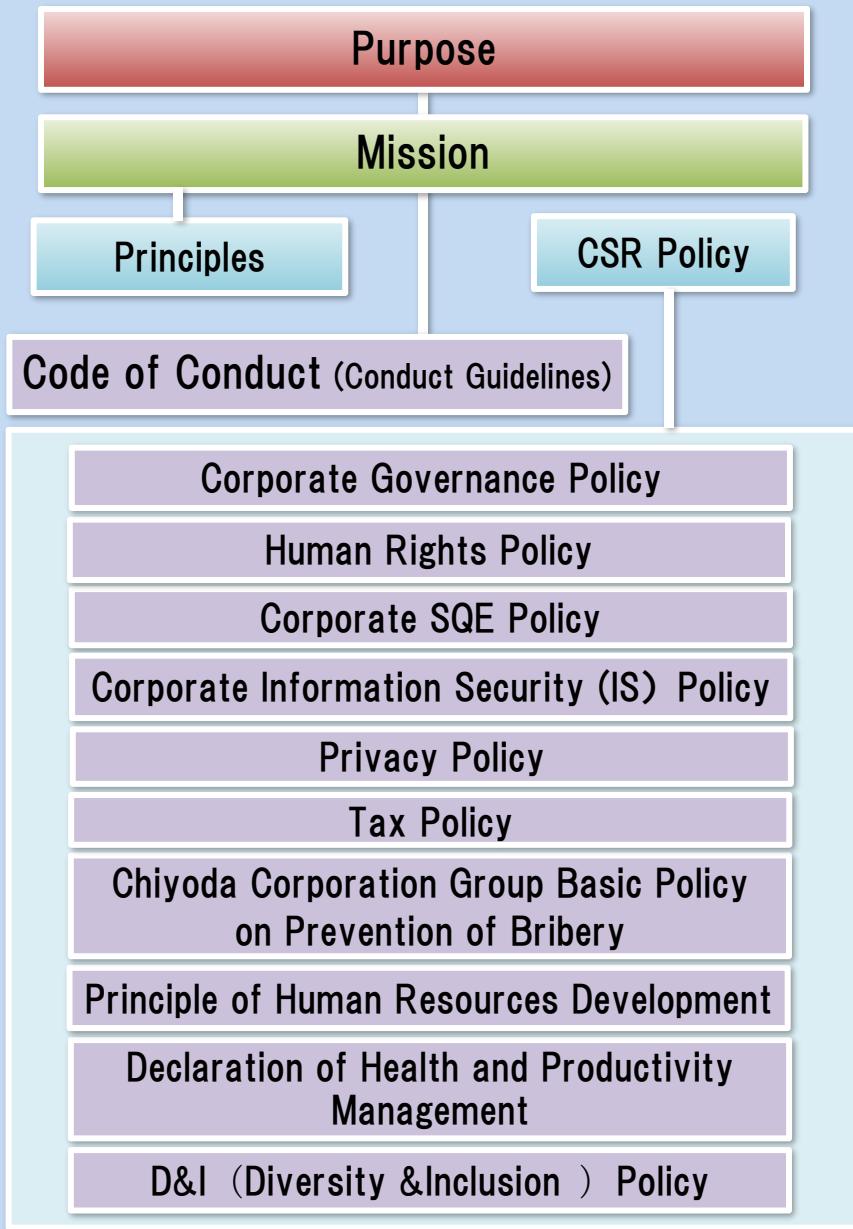
About the 11th edition revision

The first edition of the Chiyoda Group Employee Handbook, which outlines the basic policies and philosophies that every Group member can refer to as a guide to how to behave in their daily duties, including “Corporate Philosophy”, “CSR Value”, “Code of Conduct” and “Privacy Policy”, was issued in October 2007. The handbook has been revised since then and reached its tenth edition to further enhance its contents.

Chiyoda Group aims to ensure that all its officers and employees practice fairness and dignified behavior, acknowledge and disseminate shared value and its Code of Conduct, and earn the trust of all stakeholders. In addition to specific compliance items, the contact point for compliance issues and the reporting system are specified so that they can be referred to at any time, as well as the items related to safety and risk responses in case of large-scale disasters and business continuity planning. Such information shall be thoroughly disseminated in order to realize corporate sustainability and value enhancement. Ensuring that all officers and employees fully understand and comply with the contents of this handbook is the first step toward sustainable growth and value enhancement of our company.

Second edition (October 2009)	Considering the social requirements, Feedback from the in-house questionnaire
Third edition (November 2012)	Relocation of our main office to Chiyoda Global Headquarters in the Minatomirai area of Yokohama Participation in the United Nations Global Compact (UNGC) which is one of the global guidance on CSR/Streamlining of domestic group companies
Fourth edition (August 2014)	Top Message/ Compliance Promotion Structure New group companies/ A change of a person in charge of Compliance
Fifth edition (April 2017)	New Top Message/ A change of Conduct Guidelines A change of Compliance CSR Promotion Structure
Sixth edition (February 2018)	A change and new basic policy/BCP/Crisis management New Top Message/ A change of CSR Vision Workplace Hotline
Seventh edition (May 2018)	An integration of Business Vision and CSR Vision with update of text A change of name from CSR vision to CSR value
Eighth edition (October 2018)	New Top Message/ A change of Conduct Guidelines New Human Rights Policy and Tax Policy Addition of low office as external consultation
Ninth edition (April 2021)	A change of name from “CSR Handbook” to “Employee Handbook” New Top Message/ A change of Human Rights Policy Delete Risk Management Policy /Addition of Materiality Assessment A change of Corporate SQE Policy and Crisis Management
Tenth edition (April 2022)	New Top Message/ Global Norms /A change of Compliance CSR Promotion Structure New Top Message/ Global Norms /A change of Compliance CSR Promotion Structure
Eleven edition (April 2025)	New Top Message/Change of the Chiyoda Group's corporate philosophy and policies/ Change of the Corporate SQE Policy/ Addition of the D&I policy/ Addition of the Chiyoda Group Basic Policy on Prevention / Deletion of the compliance & CSR promotion system/ Change of materiality assessment/ Change of Guide to Compliance Consultation and Reporting System/ Change of Crisis management

Purpose/Mission/Principles/Policy/Code of Conduct



Our Purpose

Enriching Society through Engineering Value

Mission

Grow as a fully integrated engineering company aiming for harmony between energy and the environment while contributing to a healthy, prosperous and sustainable society through our profound engineering expertise and systematically developed technology.

Principles

1. Think and act proactively, be responsible
2. Know the “chain of responsibilities”
3. Pursue works with shared value that realize economic and social value simultaneously
4. Understand the importance of risk management that protects the company from “Damages to the Company’s value”
5. Understand the value of human resources

CSR Policy - Our Shared Values-

1

A Reliable Company

We strive to be a reliable company to our customers and all our stakeholders by providing world-class technologies and knowledge.

2

Environmental Initiatives

We will work to remain an invaluable company to society by utilizing refined technologies to promote harmony between the global environment and economic and social activities.

3

Social Contributions

Through our engineering business in Japan and overseas, we contribute to local communities and address global issues in ways including human resources development, technology transfer and environmental protection.

4

Respect for Human Rights

We are dedicated to respecting the human rights of all people. We will create a corporate culture where the diversity, individuality and character of employees are respected, where people are motivated to do their best, and of which employees and their families are proud.

5

Commitment to Fairness

We are dedicated to achieving even greater transparency and stability by conducting our operations fairly in accordance with the highest ethical standards.



Basis of Our Actions

Chiyoda Group
Code of Conduct

Chiyoda Group Conduct
Guidelines

Chiyoda Group Code of Conduct

Chiyoda Group acknowledges that earning the trust and understanding of clients and society forms the basis of our business activities. To ensure that our business activities conform to social standards, we fully comply with all applicable laws and regulations as well as our own rules, and conduct business activities in accordance with the following principles.

1. Commit to excel in achieving the highest standard of quality to best serve our clients and society with reliable services using cutting-edge technologies.
2. Conduct business with transparency, and fair competition, in order to earn the trust and confidence of society, clients, and third parties concerning our corporate activities.
3. Ensure timely and fair disclosure of information which stakeholders have the right to know, and promote constructive dialogues with the wider community.
4. With the understanding that helping to solve environmental issues is an essential part of Chiyoda Group's business activities, contribute to the society by cooperating with government agencies in solving environmental issues.
5. Stand strong against organized crime and never let criminal (or potentially criminal) individuals or groups benefit by their use of extortion or deceit.
6. Protect personal data and client proprietary information, and handle intellectual property with utmost care to avoid infringing on intellectual property rights.
7. Clearly distinguish private life from work, and refrain from any conflicting actions which undermine Chiyoda Group's interests.
8. Respect human rights, diversity of cultures, and individual differences as well as endeavor to ensure every employee's health and safety by providing a suitable working environment.
9. Chiyoda Group's leadership hereby commit themselves to live the spirit and intent of the Code and implement by exercising leadership and setting an example as role models. Leadership shall also be prepared to listen to stakeholders inside and outside of Chiyoda Group, and if anything contrary to the Code is detected, commit themselves to corrective action and to remediate any internal control discrepancies.

Chiyoda Group Conduct Guidelines

All executives and employees of Chiyoda Group shall fully comprehend the spirit of the Code and conduct their activities in compliance with the following:

1. Commit to excel in achieving the highest standard of quality to best serve our clients and society with reliable services using cutting-edge technologies.

- ① Comply with all applicable laws, regulations and rules in all business activities and undertakings.
- ② Obtain all licenses, approvals and permits required to carry out business, promptly submit notices and reports to the relevant authorities where necessary, and properly follow appropriate procedures.

2. Conduct business with transparency, and fair competition, in order to earn the trust and confidence of society, clients, and third parties concerning our corporate activities.

- ① Never improperly restrict business transactions in terms of price, volume, division of market or other agreements with competitors and/or industry organizations.
- ② Never collaborate with competitors or industry organizations to refuse or terminate business transactions with a new market entrant or a specific targeted company.
- ③ Never suppress subcontractors' legitimate interests and rights.
- ④ Adhere to all international trade treaties, laws and regulations within Chiyoda Group's area of operation.
- ⑤ Comply with all relevant security trade control laws and regulations, and ensure that the products, technologies, and services to be exported are not restricted or sanctioned.
- ⑥ Properly follow all necessary procedures required by government regulatory authorities in Chiyoda Group's areas of operation.
- ⑦ Never offer improper gifts or economic benefits to government officials, employees of de facto governmental organizations of Japan or any other country, or to any other stakeholders.
- ⑧ Do not offer excessive or extravagant gifts or entertainment to executives and employees of clients/business partners and adhere to internationally acceptable and sound business practices.
- ⑨ Never offer gifts with value exceeding the legal limitations set by local laws.
- ⑩ Never accept gifts or entertainment outside of socially acceptable norms.

3. Ensure timely and fair disclosure of information which stakeholders have the right to know, and promote constructive dialogues with the wider community.

- ① Never trade stocks or securities of the company or other listed companies while possessing material non-public information or induce others to trade by disclosing such information.
- ② Promote better understanding with shareholders and investors through proactive and fair disclosure and constructive investor relations.
- ③ In a timely manner produce accurate records and financial reports in regards to finance, accounting and taxes.

4. With the understanding that helping to solve environmental issues is an essential part of Chiyoda Group's business activities, contribute to the society by cooperating with government agencies in solving environmental issues.

- ① Adhere to all environmental treaties, laws, regulations, and endeavor to protect the environment.
- ② Conduct business activities while also taking into consideration the impact they may have on climate change, the natural environment, and ecosystems.
- ③ Strive to reduce the volume of waste materials by using energy efficient products and take steps to recycle or otherwise use materials effectively to avoid wastage.

5. Stand strong against organized crime and never let criminal (or potentially criminal) individuals or groups benefit by their use of extortion or deceit.

- ① Never resort to compromises when improper demands are made by organized crime by means of extortion or deceit, and swiftly report to and seek advice from the department in charge.
- ② Be sensitive even in usual business settings as to whether the influence of organized crime could be indirectly involved. Refuse to enter into any transactions if such organizations are involved.

6. Protect personal data and client proprietary information, and handle intellectual property with utmost care to avoid infringing on intellectual property rights.

- ① Safeguard the proprietary information of Chiyoda Group, clients, and others obtained through business activities, prevent information leakage, and use such information solely for their intended purposes.
- ② Prevent unauthorized disclosure of confidential information. Before disclosing any Chiyoda Group proprietary information for business purposes, ensure that a confidentiality agreement is duly signed by the other party in accordance with internal rules.
- ③ Be cautious in dealing with external requests and inquiries. Always properly coordinate with the appropriate department.
- ④ Honor and respect confidentiality agreements and never use or disclose confidential information obtained through business activities for an unauthorized purpose (e.g. personal use) even after leaving Chiyoda Group.
- ⑤ Respect intellectual property rights and never infringe any copyright and/or patent (e.g. do not make unauthorized copies of computer software).

7. Clearly distinguish private life from work, and refrain from any conflicting actions which undermine Chiyoda Group's interests.

- ① Never misappropriate company resources, assets, or funds for personal use or interests.
- ② Never use company information systems improperly or for personal purposes.

8. Respect human rights, diversity of cultures, and individual differences as well as endeavor to ensure every employee's health and safety by providing a suitable working environment.

- ① Respect the Universal Declaration of Human Rights*¹, international labor standards*² and the Guiding Principles on Business and Human Rights*³.
- ② Respect all human rights. Never discriminate on the basis of race, faith, religion, gender, sexual orientation and/or gender identity, nationality, age, place of birth, disabilities, medical conditions, etc.
- ③ Never engage in or allow any form of harassment, bullying or discrimination pertaining to gender, power, or maternity.
- ④ Respect cultural differences, promote harmony and balance among international communities, regional social standards and local customs.
- ⑤ Maintain a safe and healthy working environment.
- ⑥ Disseminate knowledge on safety and advocate the importance of safety.
- ⑦ Promote Work-Life Balance.

- *1: The Declaration adopted at the United Nations 3rd General Assembly on the 10th December 1948, aiming for every nation and personnel to attain the goals of basic human rights.
- *2: The International Labor Organization (ILO) adopted 188 treaties and 200 recommendations up to June 2010, covering labor social issues including labor conditions, occupational safety and health, labor management relations, employment, vocational training, social security, sailor related matters etc.
- *3: The global standard adopted by the United Nations Human Rights board of directors, for every nation and company to follow.

9. Chiyoda Group's leadership hereby commit themselves to live the spirit and intent of the Code and implement by exercising leadership and setting an example as role models. Leadership shall also be prepared to listen to stakeholders inside and outside of Chiyoda Group, and if anything contrary to the Code is detected, commit themselves to corrective action and to remediate any internal control discrepancies.

Supplementary provisions

- 1 The Code and these Guidelines apply to executives and employees of Chiyoda Group also including executive advisers, temporary staffs, and employees seconded to group companies.
- 2 These Guidelines were prepared to primarily apply within Japan, and therefore shall be adjusted in accordance with local laws and regulations for applications outside of Japan while maintaining the original intent of the Code.
- 3 Violation of these Guidelines may lead to disciplinary action in accordance with company rules taking into account the nature and seriousness of such violation.
- 4 The Code and these Guidelines shall come into effect on April 1, 2006. Chiyoda Corporation signed the United Nations Global Compact (UNGC) in November 2012. All executives and employees of Chiyoda Group shall fully understand and respect the spirit of UNGC when carrying out business activities.

Dates of revision made to these Guidelines: Final revision April 1, 2021

HUMAN RIGHTS POLICY

The Chiyoda Corporation Group (hereinafter referred to as the “Chiyoda Group”) recognizes the importance of respecting human rights in all its business activities, including domestic and overseas construction site operations and global procurement activities. In order to promote human rights initiatives and meet our responsibilities to respect human rights, the Chiyoda Group has established its Human Rights Policy (hereinafter referred to as the “Policy”) as follows.

The Policy applies to all officers and employees of the Chiyoda Group. We also expect our business partners, including our suppliers, and other related parties involved in the business activities of the Chiyoda Group to understand and follow the Policy.

1. Respect for Human Rights

The Chiyoda Group understands that in the course of its business activities, it may, whether directly or indirectly, have an impact on human rights. As a member of society, we also recognize the importance of respecting human rights in our business activities.

The Chiyoda Group respects internationally recognized human rights as set out in the International Bill of Human Rights(*1) and the core labor standards as set out in the International Labor Organization Declaration on Fundamental Principles and Rights at Work(*2), and implements human rights initiatives in accordance with the United Nations Guiding Principles on Business and Human Rights(*3).

The Chiyoda Group will comply with the applicable laws and regulations of the countries and regions in which it operates. In the event that the domestic laws and regulations of the country or the region conflict with international human rights standards, we will seek ways to honor the principles of internationally recognized human rights to the extent possible without violating the domestic laws and regulations of the country or the region concerned.

Chiyoda Corporation signed the United Nations Global Compact in 2012 and supports its Ten Principles.

(*1) The International Bill of Human Rights refers to three internationally-recognized human rights documents: the Universal Declaration of Human Rights adopted at the United Nations General Assembly in 1948 aiming for every nation and personnel to attain the goals of basic human rights, and its corresponding two international treaties adopted at the United Nations General Assembly in 1966, namely the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights

(*2) The International Labor Organization Declaration on Fundamental Principles and Rights at Work adopted at the International Labor Conference in June 1998 sets out principles concerning fundamental rights in four categories as minimum labor standards to be protected: freedom of association and the right to collective bargaining, elimination of all forms of forced or compulsory labor, the effective abolition of child labor, and the elimination of discrimination in respect of employment and occupation

(*3) The United Nations Guiding Principles on Business and Human Rights, endorsed by the United Nations Human Rights Council in 2011, provide the authoritative global standard for action related to human rights in a business context, clarifying what is expected by governments and companies to address adverse effects on human rights arising from business activity

2. Human Rights Due Diligence

The Chiyoda Group will establish and conduct due diligence to identify any adverse impacts on human rights that may relate to its business activities and seek to prevent or mitigate such impact in accordance with the United Nations Guiding Principles on Business and Human Rights.

If we identify that we have caused or contributed to adverse impacts on human rights, we will make efforts to remediate such impacts. We also provide access to effective remedy for those whose rights have been violated through our grievance system.

3. Priority Human Rights Issues

The Chiyoda Group recognizes the following human rights issues as important elements of our responsibilities to respect human rights.

- Elimination of Discrimination and Harassment: Never engage in, nor tolerate, any form of discrimination or harassment.
- Prohibition of Forced Labor and Child Labor: Never engage in, nor tolerate, any form of forced labor or child labor.
- Respect for Diversity and Work-Life Balance: Respect diversity in the workplace and support the realization of work-life balance.
- Occupational Health and Safety: Endeavor to ensure the health and safety of every employee by providing a suitable working environment.
- Working Hours and Wage : Manage working hours and pay wages appropriately.
- Respect for Basic Labor Rights: Respect basic labor rights including freedom of association and the right to collective bargaining.
- Harmony with Society: Strive for harmony with society and respect the human rights of stakeholders in the local communities

4. Awareness Raising and Education

The Chiyoda Group will continually provide all its officers and employees with appropriate education and training in order to raise their awareness and disseminate and comply with this Policy throughout the Group.

5. Monitoring and Information Disclosure

The Chiyoda Group will regularly monitor its status of compliance with this Policy and make improvements as necessary. At the same time, we will regularly disclose information on our human rights initiatives based on this the Policy on our website and the like.

We will also engage in sincere dialogues and discussions with affected stakeholders or any other relevant parties regarding our response to human rights impacts.

CORPORATE SQE POLICY

Chiyoda Group and its leadership commit to take the proactive approach to fulfil Safety, Quality, and Environmental (SQE) requirements, and collaborate with all stakeholders such as our customers, partners, companies concerned, governmental authorities and society to meet all customers' and society needs and satisfy their expectations. For this purpose, Chiyoda Group shall:

1. Recognize that all personnel have a duty and responsibility to promote SQE activities and enhance SQE awareness, knowledge and competence through continual education and training with the belief that "EVERY INCIDENT IS PREVENTABLE".
2. Foster awareness for the importance of health and safety, and promote the improvement of work environment.
3. Provide products and services that meet the requirements of customers and society related to SQE by utilizing Chiyoda Group's technology and engineering capabilities.
4. Proactively identify SQE risks and opportunities throughout workplaces, all activities, and projects' lifecycle, and take necessary actions to minimize risks and maximize opportunities. Manage risks to 'As Low As Reasonably Practicable' (ALARP) by identifying every potential hazard and implementing proper controls, by engaging with our internal and external customers, partners and companies concerned.
5. Optimize the use of natural resources and energy, reduce effluent and waste and recover reusable material to achieve a low-carbon society through carbon management, and apply research and development of technologies to prevent or resolve environmental challenges.
6. Comply with relevant SQE legislation and regulations and other requirements to which the Chiyoda Group subscribes.
7. Set the clear SQE Objectives to drive the continual improvement of SQE management systems.

All Chiyoda Group personnel, regardless of workplace, will adhere to the directives set forth in this policy.

SAFETY is our Core Value

CORPORATE INFORMATION SECURITY (IS) POLICY

The Chiyoda Corporation, including its group companies (“Chiyoda Group”) securely maintain and manage all information assets. We fully recognize that information assets offered by customers and business partners are treated as a top priority as per this policy by all personnel engaged in the duties of our group to promote information security management activities.

1. Observe information security laws, regulations and contract conditions with customers and business partners;
2. Implement an information security management system and corporate regulations to maintain and manage all information assets;
3. Take effective control measures to mitigate the risks associated with any information security incident such as theft, leakage, loss, falsification or misuse;
4. Prevent re-occurrence of an information security incident by review of management systems and corporate regulations as appropriate;
5. Continually increase awareness of the importance of information security to all Chiyoda Group personnel through the implementation of appropriate instructions and edifications.

This policy is applicable to all Chiyoda Group personnel to prevent an information security incident and to maintain and raise the Chiyoda brand status.

Every person in Chiyoda Group is required to follow the policy.

July 2, 2018

PRIVACY POLICY

The Chiyoda Group recognizes that appropriately protecting and handling personal information is a prerequisite in our activities and endeavors to protect personal information in accordance with the following policy.

1. The acquisition and use of personal information shall be conducted fairly and in compliance with applicable laws and personal information shall be used only for a definitive and legitimate need.
2. Personal information shall not be used or disclosed for other than the originally intended purpose and shall not be used or disclosed for any reason outside the intent and need of the original purpose.
3. Personal information shall be correctly and accurately maintained.
4. Personal information shall not be retained beyond the period required for the original purpose.
5. Personal information shall not be provided or disclosed to a third party without consent from the person concerned, except in cases where the Chiyoda Group is required to supply such information by order of a court, legal authority or other official body. In cases where personal information is made available to a third party, except a court, legal authority or other official body, it is mandatory to conclude binding confidentiality contracts with third parties concerning personal information.
6. The Chiyoda Group shall quickly and sincerely respond to inquiries and requests for modifications, amendments or deletions from individuals regarding their personal information.
7. Appropriate security measures shall be taken to protect personal information from unauthorized access, revisions, disclosure and/or losses due to an accident.
8. A management and operation system shall be established and continuously improved as required to assure implementation of this policy.

All personnel in the Chiyoda Group, regardless of place of work, shall adhere to the directives set forth in this policy.



TAX POLICY

The Chiyoda Group, in recognizing its legal obligations to comply with the tax regulations within its countries of operation, provides its Tax Policy as follows:

1. Compliance with Tax Laws and Regulations

Observe all applicable tax laws and regulations, with the highest integrity and ethics, in countries where it conducts business and submit correct and timely tax declarations.

Duly observe international rules, including the OECD^{*1} and the BEPS^{*2} Project, when conducting operations and fulfill its global tax responsibilities.

Never conduct business attempting to avoid paying tax or deviate from the purpose intended by applicable laws and regulations.

2. Monitoring / Review

Periodically review the Group's taxation activities, including compliance with relevant country tax laws and international legislation.

Appoint external accounting or tax advisors for advice, when required, to achieve the highest Group tax compliance record and avoid infringing tax laws and regulations.

3. Relation with Tax Authorities

Strive to build and maintain trust with tax authorities in countries of operation by ensuring accountability and transparency in tax issues according to relevant laws and regulations.

*1: OECD (Organization for Economic Co-operation and Development): an international institution of 35 developed countries to discuss international business, develop the global economy, promote free trade and aid developing countries to freely exchange opinions and information.

*2: Established by the OECD in June 2012 to counter multinational enterprises attempting to avoid paying taxes globally through Base Erosion and Profit Shifting (BEPS). The Project consists of the three pillars of 'Certainty, Transparency and Predictability'.

Chiyoda Group Basic Policy on Prevention of Bribery

The Chiyoda Corporation Group (hereinafter referred to as “Chiyoda Group”) has established the following Basic Policy on Prevention of Bribery (hereinafter referred to as the “Policy”) to clarify Chiyoda Group’s basic concept on prevention of bribery and the matters that all officers and employees of Chiyoda Group (hereinafter referred to as the “Chiyoda Personnel”) must comply with to thoroughly prevent bribery.

1. Prohibition of Bribery

Chiyoda Personnel are committed to the following:

(1) Compliance with Applicable Anti-Corruption Laws

Chiyoda Personnel comply with laws and regulations concerning the prohibition of bribery applicable to the countries and regions where we conduct business.

(2) Prohibition of Giving Bribes

Chiyoda Personnel will not, directly or indirectly offer, pay, promise to pay, authorize the payment of or give money, gifts, entertainment or other economic benefits based on improper intent to any person whether domestic or overseas, and whether they are Public Officials (*1) or private citizens. Chiyoda Personnel will not engage in any conduct that could be suspected of being any of those activities. In addition, unless there is a threat to body or life, Chiyoda Personnel will not pay facilitation payments (*2) regardless of the amount and will firmly refuse any request for bribes and the like.

(3) Prohibition of Accepting Bribes

Chiyoda Personnel will not request or accept money, gifts, entertainment or other economic benefits that are beyond the scope of sound business practices and socially acceptable norms.

*1: “Public Officials” means any person falling under any of the following items a) through g):

- a) Any person who engages in public services of the national, state or local governments of Japan or any foreign country.
- b) Any person who engages in services for an entity constituted under special laws of Japan or any foreign country, regulations or ordinances to carry out specific tasks concerning public interest (ex. governmental public corporations).*
- c) Any person who engages in services for an enterprise in which the national, state or local governments of Japan or any foreign country are directly or indirectly (i) the holders of a majority of the voting stock; (ii) the contributors of more than half of the total capital of such an entity; (iii) appointing or designating a majority of directors or officers; or (iv) the holders of any special rights or veto powers at a general meeting of shareholders**;

- d) Any person who engages in public services for an international organization;
- e) Any political party or political officials, candidate for a foreign political office;
- f) Kings, emirs or persons who are recognized to be in control of the country or the region; or
- g) Any person acting in the official capacity for or on behalf of any of the a) through f) above by means of entrustment, agency, or other types of relations.

*2: The term "facilitation payment" refers to a small payment to Public Officials for the purpose of facilitating procedures pertaining to ordinary administrative services, including customs clearance procedures, visa application procedures, and other procedures related to licensing and authorization.

2. Risk Assessment

Chiyoda Group periodically assesses the risk of bribery in our group, reviews the Policy and the measures implemented based on the Policy, and makes continuous improvements.

3. Establishment of System

Chiyoda Group establishes and operates a system to prevent bribery in accordance with the nature of its business, the countries and regions in which it operates, and the risk of bribery, and develops and maintains internal rules and regulations that Chiyoda Personnel must follow.

4. Internal Procedures to Prevent Bribery of Public Officials

In order to prevent bribery of Public Officials, Chiyoda Group has established and implemented internal procedures for the following acts that are considered to pose a high risk of bribery:

(1) Provision of economic benefits including gifts and entertainment to Public Officials

When providing economic benefits to Public Officials, we comply with applicable laws and regulations, internal regulations, and conventional wisdom, and within the scope of socially acceptable norms so as not to cause suspicion or distrust in appearance.

(2) Procedures for employing Agents or Consultants

In order to prevent bribery through third parties, when employing any third party who directly or indirectly is in a position to have contacts with Public Officials in performance of the services (hereinafter referred to as "Agents or Consultants"), Chiyoda Group assesses the risk of bribery related to such Agents and Consultants, and establishes clauses in contracts concluded with the Agents and Consultants, including the provision that bribery must not be carried out.

5. Prohibition of Fraudulent Accounting

Under an appropriate internal control system, Chiyoda Group accurately records all transactions in its books of accounts based on facts and maintains appropriately related materials.

6. Establishment of Consultation, Reporting, and Reporting Systems

Chiyoda Group has established consultation and reporting systems to prevent bribery, and to detect improper conduct and to take appropriate corrective actions at an early stage. In addition, Chiyoda Group takes appropriate measures to ensure that those seeking the consultation and reporting, as well as those cooperating in the investigation, will not be treated unfavorably because of their consultation, reporting, or cooperation in the investigation.

7. Response to Violations

If any actual or potential violation of the Policy is recognized, Chiyoda Group will immediately investigate the facts and take appropriate action. In addition, we will take strict measures against violators in accordance with internal rules.

8. Education and Enlightenment

Chiyoda Group conducts regular education and training for Chiyoda Personnel to thoroughly disseminate the Policy and to further enhance the ethical awareness of Chiyoda Personnel.

9. Monitoring

Chiyoda Group periodically audits and evaluates whether the anti-bribery system based on the Policy is operating properly and improves the anti-bribery system as necessary.

D&I POLICY

The Chiyoda Group responds to change, creates social value and fulfills its purpose of 'Enriching Society through Engineering Value' by respecting diversity in terms of gender, nationality, race, age, religion, sexual orientation, gender identity, disability, working style, role, etc. The Group promotes a working environment that unites diverse opinions, wisdom, experience, abilities and technological capabilities and in which all individuals are respected and can demonstrate their ability.

United Nations Global Compact (UNGC)

United Nations Global Compact (UNGC*1) is a global action to realize sustainable growth. Each company is required to act as a social member by showing a responsible and creative leadership. We signed UNGC in November, 2012 and continue to make an effort for the realization of the 10 principles.

We ask you to fully understand the spirit of the UNGC, put its principles into concrete form in cooperation with your co-workers, and always strive to practice them, along with the Chiyoda Group Code of Conduct and Conduct Guidelines.

For details on the UNGC, please refer to the following site:

<http://www.unglobalcompact.org/>

***1: About the UNGC**

UNGC was first proposed at the World Economic Forum (Davos Forum) in 1999 by then U.N. Secretary General Kofi Annan and António Guterres, existing U.N. Secretary General expresses a clear support. More than 10,000 organizations (approximately 7,000 of these organizations are companies.) in 145 countries worldwide have signed and are active focusing on ten principles in four areas of "Human Rights", "Labor", "Environment" " Anti-Corruption".

Ten Principles We Will Strive to Practice in the UNGC

Human Rights

1. Support and respect for the protection of human rights
2. Non-complicity in human rights abuses

Prevision 8 of our Conduct Guidelines states that we respect the human rights of all people. This principle is the foundation of all our activities.

Provision 8.2 states that we respect the human rights and will never discriminate for the reasons whatsoever, and

Provision 8.3 also states that we never tolerate any harassment including sexual harassment or abuse of power.

Labor

3. Upholding the freedom of association and recognition of the right to collective bargaining
4. Elimination of forced labor
5. Effective abolition of child labor
6. Elimination of discrimination in employment and occupation

Provision 8.5, 8.6 of our Conduct Guidelines state that we 'maintain a safe and healthy working environment' and 'conduct thorough safety education and training'.

We comply with laws, regulations and customers' requests in management of workplaces, including all construction sites worldwide.

Environment

7. Precautionary approach to environmental challenges
8. Initiatives to promote environmental responsibility
9. Development and diffusion of environmentally friendly technologies

In our corporate philosophy, we declare that we will aim for harmony between energy and the environment and contribute to the sustainable development of society. In addition, we specify relevant activities in our Corporate SQE Policy and present what we should do to realize these objectives in provision 4 of our Conduct Guidelines.

Anti-Corruption

10. Working against corruption, including extortion and bribery

Provisions 2.7, 2.8 and 2.9 of our Conduct Guidelines state that we will never offer improper benefits to any of our stakeholders, never offer excessive gifts or entertainment, and never offer gifts that exceed legal standards. In addition, provision 2.10 states that we will never accept gifts or entertainment that exceed socially acceptable standards.

Sustainable Development Goals (SDGs)

The 17 Sustainable Development Goals (SDGs^{*2}) of the 2030 Agenda for Sustainable Development were adopted by world leaders at UN Summit in 2015. Chiyoda Group makes efforts to achieve the 17 SDGs and 169 targets through our business activities to the extent possible.

*2: About the SDGs (Sustainable Development Goals)

Sustainable Development Goals (SDGs) were adopted by more than 150 world leaders at UN Summit in 2015. This shows the 17 SDGs and 169 targets to be achieved for sustainable development by solving the global issues such as poverty, hunger, energy and climate change to create prosperous and peaceful society from 2015 to 2030.



Materiality Assessment

Chiyoda Group was founded in 1948 as a pioneer of engineering company that solves social issues using high level of technologies with the company slogan 'serving the society with technologies'.

Since then we have been moving forward together with the society with the mission 'Grow as a fully integrated engineering company aiming for harmony between energy and the environment while contributing to a healthy, prosperous and sustainable society through our profound engineering expertise and systematically developed technology' by capturing demands of international community precisely and by fully utilizing trained skills.

'Paris Agreement' adopted in UN in 2015 reached international community's consensus, aiming for decarbonized society to promote climate change and all companies are strongly required to promote these global issues through business with the universal goal 'Sustainable Development Goals (SDGs)'.

Under these circumstances, besides CSR basic policy which is the foundation in our business operation, we redefined social issues that need to be promoted in medium to long term as materiality to increase the company's value. Chiyoda Group will further strengthen its efforts to realize sustainable society through our business activities using materiality as an indicator.

	E (Environment)	S (Social)		G (Governance)	
Materiality	Society with Reduced Environmental Impact	Prosperous and Healthy Life-style	Organizational Culture that enables Diverse Human Resources to Challenge Value Creation	Human Resources addressing Social Issues Autonomously	Equitable and Fair Corporate Management
					

Chiyoda Group

Materiality		Key Themes	Initiatives
E	Society with Reduced Environmental Impact 	<ul style="list-style-type: none"> Mitigate climate change by reducing GHG emissions Stable supply of clean energy Establish a circular value chain 	<ul style="list-style-type: none"> Lead the decarbonization of LNG and contribute to energy security Contribute to carbon a neutral society through CCUS and hydrogen technology Contribute to the stable supply of renewable energy through battery energy storage, renewable energy facilities and VPP
S	Prosperous and Healthy Life-style 	<ul style="list-style-type: none"> Contribute to the healthy lives of people by providing life science solutions Build sustainable industrial fundamentals Respect human rights 	<ul style="list-style-type: none"> Contribute to advanced medicines through continuous synthesis technology and business investment Realize the transformation of plant O&M Contribute to the stable supply of materials that are key to realizing a decarbonized society Conduct business with consideration for human rights
S	Organizational Culture that enables Diverse Human Resources to Challenge Value Creation 	<ul style="list-style-type: none"> Develop organization for diversified values Implement a general change of organizational managers leading organizational reform and their education Promote diversity and inclusion Further enhance Health Management Robust labor-management relations 	<ul style="list-style-type: none"> Develop and expand key human resources who accept the challenge of business transformation by further expanding our company's strengths with a adaptive mindset Build a sustainable cycle in which human resources and organizations work as 'One Team' to achieve 'Well-Being' and accept the challenge of creating value to embody our new purpose
	Human Resources addressing Social Issues Autonomously 	<ul style="list-style-type: none"> Expand key human resources Establish specialized education combining off-the-job training and on-the-job training for business execution abilities Maximize performance of seniors Develop digital human resources 	
G	Equitable and Fair Corporate Management 	<ul style="list-style-type: none"> Equitable, fair and respectful behavior Promote fair trade and appropriate disclosure of information Stringent and comprehensive supply chain risk management Stringent and comprehensive compliance and risk management 	<ul style="list-style-type: none"> Prevent damage to corporate value due to compliance issues by engaging in equitable, fair and respectful behavior

Guide to Compliance Consultation and Reporting System

Preface:

If you become aware of a compliance violation or suspect there is a risk of such a violation, please consult with your superior or report the matter using the Compliance Consultation and Reporting System ("System").

Purpose:

The purpose of this system is to strengthen compliance management within the Group by establishing a mechanism for appropriate consultations and reports regarding violations of social validity in business operations (hereinafter referred to as "compliance violations"). These violations include breaches of domestic and international laws and regulations, international agreements, and internal rules, as well as violations related to human rights, harassment, corruption, and information security. This system aims to prevent, detect, correct, and address such violations at an early stage.

Eligible persons for Consultation and Reporting:

Eligible users of this system include employees within the Group (including temporary employees and other staff), their families, retirees, students participating in internships, and business partners affiliated with the Group.

Definitions of Consultation and Reporting:

This system is designed to handle consultations and reports concerning compliance violations or potential compliance violations (hereinafter referred to as "reportable acts") committed by the Group or its employees. In this system, "reporting" refers to disclosing reportable acts, while "consulting" refers to seeking necessary advice before or in relation to reporting.

Integrity of Reporting:

- (1) Reporting should be carried out objectively and rationally. It is strictly prohibited to report in a manner that furthers individual interests, spreads falsehoods, or slanders others. Reporting that could harm the interests of the public or external parties is also prohibited.
- (2) When reporting, any speculation regarding misconduct must be distinguished from objective and rational facts. The assertion of speculation and rumors as facts or the use of expressions which might mislead others and/or cause them to misunderstand situations is prohibited.

Protection:

- (1) Information that could identify the individual making a consultation or report will not be disclosed to anyone other than the designated personnel handling it, unless the individual provides prior consent or there is a valid reason. Information obtained during the investigation will be shared only within the necessary scope.
- (2) Individuals who make consultations or reports will not be subjected to unfavorable treatment as a result. Anyone who faces unfavorable treatment after making a consultation or report is encouraged to contact the Compliance Section for investigation.

Chiyoda Group

Consulting/Reporting Contact Information (for English)

Chiyoda Corporation

Email	compliance@chiyodacorp.com
Whistleblowing Form	Whistleblowing Form
Tel	+81-45-225-7743 (Extension No. 211430)
Mail	Chiyoda Corporation Compliance Section, Minatomirai Grand Central Tower, 4-6-2, Minatomirai, Nishi-ku, Yokohama, 220-8765, Japan
Compliance Post Box	Refresh Room (19 th Floor) at Chiyoda Global Headquarters, near the reception or near the staff canteen at Koyasu Office

External Consultation/Reporting

1) Workplace Hotline

Company	Cuorec3 Co., LTD
Tel	0120-965-722 (Wed/Sat 18:30~20:30) (Unavailable on and during National Holidays, Year End and New Year Holidays (12/30~1/3), Summer Holidays (8/13~8/15))
Matters subject	Compliance, harassment, workplace relationships
Remarks	*Consultation/reporting only available by employees (incl. temporary employees) of Chiyoda Corporation and domestic Chiyoda Group companies. *Anonymous contact is available, however Company name will be confirmed. The reporting to Chiyoda Corporation above can be made anonymously. *Consulter/reporter can choose whether the issues need to be reported to Chiyoda Corporation or not.

2) Law Firm

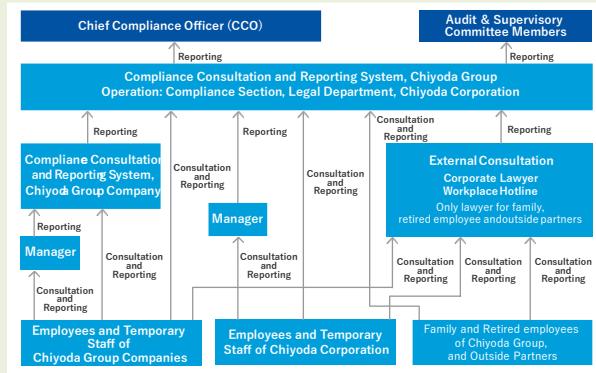
Name of firm	Tokyo Fuji Law Office Kugisawa Lawyer (Japan qualified lawyer)
Person in charge	Kugisawa Lawyer (Japan qualified lawyer)
Email	chiyoda-gaibusodan@law.email.ne.jp
Tel	+81-3-3265-0691
Matters subject	Compliance in general
Remarks	*Anonymous contact is available. However the lawyer may not be able to resolve the issue without knowing the consulter/reporter's name. *Even if the lawyer knows the consulter/reporter's name, the name will not be disclosed to Chiyoda Group without the consulter/reporter's consent.

3) Law Firm

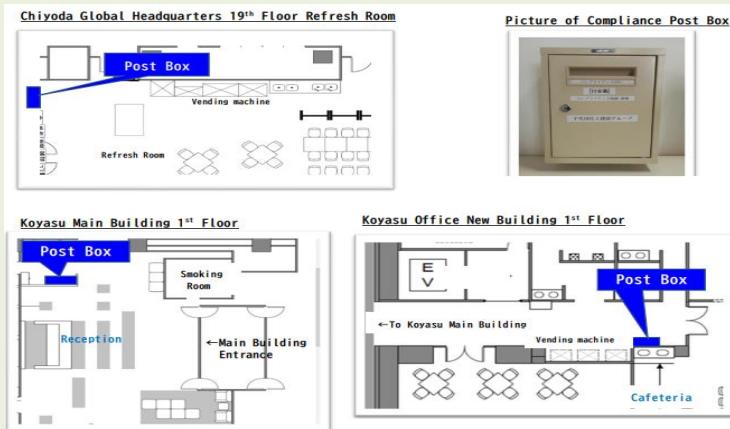
Name of firm	O'Melveny & Mayers LLP
Email	externalhotline@chiyodacorp.com
Tel	+81-3-5193-2763
Matters subject	Compliance in general
Remarks	*This hotline will only receive your consultation/reporting and transfer it to Chiyoda Corporation. Upon receipt of the consultation/reporting, Compliance Section will follow up and take action. *Anonymous contact is available. The reporting to Chiyoda Corporation above can be made anonymously. However Chiyoda Corporation may not be able to resolve the issue without knowing the consulter/reporter's name. *Voice mail service is available.

Organization

- Chiyoda Corporation -



- MAP of Compliance Post Box -



General Inquiries:

For general inquiries about the Compliance Consultation and Reporting System, please email the Compliance Section: compliance@chiyodacorp.com.

Specific actions to be taken by Chiyoda employees in the event of a large earthquake or other disaster

Basic Actions:

1. Ensure the safety of yourself and your family and confirm their safety.
2. Contact your company.
3. Follow the instructions of the Self-Defense Disaster Response Team, Disaster Prevention Headquarters, and Emergency Response Headquarters.
4. Agree to Yokohama City's controlled return home policy; CGH headquarters building will, in principle, restrict returning home for up to 72 hours after the incident.

Specific actions in the event of a large earthquake

General actions

What should we do?
Ensure your safety.
Confirm the safety of your family and the status of damage to your residence.
Report the above to Chiyoda using the 'SECOM Safety Confirmation Service'.

Actions by location

What should we do?
1. When in the Minato Mirai Grand Central Tower:MMGCT, Stay in the MMGCT Follow the instructions of the Crisis Control Center.
2 When in the Koyasu Office & Research Park, Principle: Evacuation. Please follow the instructions of the Koyasu Fire and Disaster Prevention Headquarters and evacuate to your home or a temporary evacuation site (in the case of a tsunami warning, evacuate to the 4th floor or higher of the main building).
3. When at home, Stay at home. Watch the Employee Website 'EIP'
4. When out, Evacuate to a safe place such as an 'Emergency Evacuation Area'.

In the event of a Fire

Follow the instruction of the building - administration center you stay and evacuate to the designated Emergency Evacuation Area.

You are requested to always keep the "Major Disaster Response Manual" issued by Corporate Service Department in Apr. 2014, at hand and be prepared for contingencies. This manual can also be accessed via EIP.



BCP (Business Continuity Plan)

Business Continuity Plan (hereinafter referred to as BCP) identifies the risks of business interruption and provides policies and procedures for avoiding those risks and for, in case of interruption, promptly resuming the operations.

Basic policies

- In case of emergency, the top priority action is to confirm or ensure the safety of the employees of Chiyoda Corporation, their families and employees of companies we are working with.
- Also a high priority action is to ensure the safety of our and our affiliates' facilities and construction sites and the facilities we and our affiliates use and their surrounding areas. It includes the efforts to minimize damage and prevent secondary disaster affecting the neighborhoods, for instance, by the collapse of a building under construction.
- We will continue with the operations to fulfil our social responsibility.
- Promptly identify the damage to the facilities we are constructing. Take emergency action to help our customers continue with their operations. Propose the best possible restoration plan and cooperate in the implementation of the plan.
- Help the affected areas with restoration and reconstruction to help the communities.
- To increase the resilience to a disaster and other crises, conduct periodic exams and training sessions on crisis response and BCP and review the plan for improvement.
- Try to provide the right information at the right time inside and outside the company.

Initial response

- Setting of Crisis Control Center, Launch of BCP
- Confirmation of the situation
 - People, Buildings, IT, Social infrastructure, etc.
- Response to primary disaster, Prevention of secondary disaster
 - Take care of the affected people, the employees unable to return home,
 - Help the affected customers, etc.
- Provision of information
 - To our employees, customers, vendors, subcontractors, outside the company & the media

Prioritized operations

- Refer to “BCP(Business Continuity Plan)Manual” in EIP

Crisis Management

- Emergency Reporting to Crisis Managers -



Chiyoda has emergency contact point which is 24/365 accessible.

Examples of emergency is as below:

- Serious incident which is assumed to be life-threatening.
- Cases that seriously damage company operations

Emergency Reporting Flow

Emergency report from Chiyoda employees to Crisis managers

Report

CGH Crisis managers

Report

Strategy & Risk Integration Division Director

Emergency Response

Preliminary Countermeasure Conference

Report as required

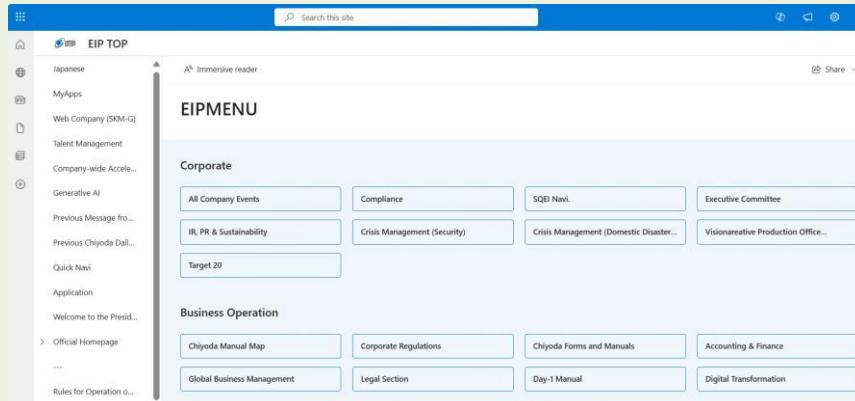
President & COO

CGH Crisis Control Center

- The EIP to receive company message in case of emergency -

In the emergency, company will send message through the EIP.

EIP TOP ▶ EIP MENU ▶ Corporate ▶ CRISIS MANAGEMENT



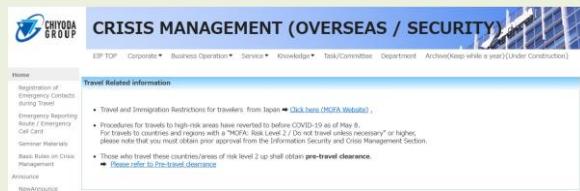
EIPMENU

Corporate

- All Company Events
- Compliance
- SQEI Navi.
- Executive Committee
- IR, PR & Sustainability
- Crisis Management (Security)**
- Crisis Management (Domestic Disaster...)
- Target 20

Business Operation

- Chiyoda Manual Map
- Corporate Regulations
- Chiyoda Forms and Manuals
- Accounting & Finance
- Global Business Management
- Legal Section
- Day-1 Manual
- Digital Transformation



CRISIS MANAGEMENT (OVERSEAS / SECURITY)

Travel Related information

- Travel and Immigration Restrictions for travelers from Japan - [Click here \(MOFA Website\)](#).
- Procedures for travels to high-risk areas have reverted to before COVID-19 as of May 8, 2021. If you are traveling to a country or area where the risk level is "Very High" or higher, please note that you must obtain prior approval from the Information Security and Crisis Management Section.
- Those who travel these countries/areas of risk level 2 up shall obtain **pre-travel clearance**.
- Please refer to [Pre-travel clearance](#).



Home

Following the occurrence of a Disaster (Fire, Earthquake & Tsunami)

During Office Working Hours

Fire	Earthquake	Tsunami
Evacuate to the assembly point as advised by the Disaster Control Center	Secure your own safety Confirm your family/friends safety Report to your supervisor: Report your safety status to your supervisor through the Secom ANPI-KAKUNIN system or other methods, i.e. by phone or e-mail.	CGH Remain above the 4th floor Koyasu Remain above the 4th floor within the main building
CGH Takashima-Chuo Park	Stay in the office, follow instruction Do not evacuate by own judgment	CGH Remain above the 4th floor within the main building
Koyasu Parking area near Tennis Court	Koyasu / Tectonic Wave Follow the instructions of the disaster control team	Tectonic Wave Remain above the 4th floor within the TW100 building



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The photo of the cover : the Chiyoda Global Headquarters

Please always carry this handbook, and do actions being aware of “Code of Conduct.”