



The Dreamology Company
—Make your dreams come true—

Kaneka Americas Holding, Inc.

Code of Conduct

At Kaneka Americas Holding, Inc. and its U.S. subsidiaries (“Kaneka”) we are committed to using innovative developments that enable us to create unique products and technologies that contribute to the earth’s sustainability. We develop our business in a "wellness-first" direction, energize people, and help build a happier society. To make the world more wellness-first, Kaneka takes an innovative approach to science and seeks to fulfill people's dreams by offering a wide variety of solutions. "Make your dreams come true" expresses our vision to make the wishes of people come true through the power of our science and chemistry.

To that end, we commit to this Code of Conduct which describes the responsibilities that we dedicate ourselves to. This Code of Conduct applies to every Kaneka employee at all levels of the organization and it is everyone’s responsibility to enforce every provision herein. These principles shall be applied in our decision-making processes and shall be revisited periodically to review and update.

Compliance with International Trade Laws and Domestic Laws and Regulations

Kaneka commits to complying with all international trade law and conducts its activities in accordance with all national and local government rules and regulations at its facilities, offices, and everywhere it conducts any of its business activities. Kaneka comports with all applicable export control restrictions, economic sanction restrictions, import compliance, and anti-boycott provisions.

Workplace Health and Safety

Ensuring that operations are safe and sanitary for employees and the surrounding community is Kaneka’s highest priority. This includes adopting and updating safety rules and regulations, requiring and maintaining proper protective equipment, giving “stop work” authority to every individual working on site, and requiring ongoing training in health and safety procedures.

Environmental Responsibility

Kaneka is committed to sustainable use of resources and minimizing the impact of its activities on the environment. All manufacturing and other facilities shall comply with all applicable environmental laws and regulations with a specific focus on waste disposal, emissions, discharges, and hazardous or toxic material storage and handling. Kaneka recognizes that commitment to sustainability ensures long-term business performance in addition to demonstrating respect to every living thing that shares our world.

Human Rights

Kaneka is dedicated to upholding Human Rights and as such, does not tolerate child labor, prison labor, slave labor, or any manner of forced labor at any stage of manufacturing. All employees and contractors shall be guaranteed fair compensation and compensation for all workers shall meet the legal minimum standards required by local law. Kaneka shall not require or allow workers to exceed legal restrictions



on working hours and will ensure required vacation days are provided and observed. Kaneka shall in no way support or fail to report suspected instances of human trafficking. Additionally Kaneka respects the freedom to organize and shall take no measure to interfere with employee's right to associate in trade organizations or interfere with employees' exercise of their political rights.

Equal Opportunity and Welcoming Workplace

Kaneka is an Equal Opportunity Employer and does not discriminate based on age, gender, race, ethnicity, religion, or sexual orientation. All individuals have equal opportunities with regards to hiring, promotion, and compensation. Kaneka recognizes diversity as one of the organization's core strengths and prides itself as a company that hires and promotes talent that reflects the communities where Kaneka facilities and offices are located.

There shall be no tolerance for harassment or intimidation of employees of any kind. Any individual who witnesses bullying, discrimination or harassment has an obligation to speak up and report the observed behavior.

Employee Training

Employee training will be available and required to be completed at regular intervals. Such training will include job safety, equal opportunity, anti-harassment, information security, legal compliance and any other work related subjects that may be added from time to time. New employees receive job-specific training that relates to their assigned duties.

Gifts and Entertainment Policy

Any and all gifts, travel, and entertainment must be recorded in writing and be of modest value. Giving or receiving gifts of cash, honoraria or cash substitutes is strictly disallowed. Under no circumstances should an employee create an impression that offering courtesies is the way to obtain Kaneka business.

Anti-Corruption Compliance and Money Laundering

Kaneka abides by the Foreign Corrupt Practices Act and does not allow bribery of any sort. Kaneka strictly prohibits any illegal payments to government officials and takes a zero tolerance stance towards corruption. Additionally and separately, Kaneka complies with all money-laundering laws and regulations and takes reasonable measures to ensure that its activities do not contribute to money laundering or terrorist financing.

Anti-Trust Compliance and Commitment to Fair Competition

We at Kaneka shall abide by all applicable Anti-Trust regulations and perform internal reviews to ensure that we are in compliance with all fair competition laws. To that end, employees shall not engage in discussions or enter into agreements to manipulate market prices for any good or service.

Kaneka employees shall not violate laws regarding insider trading. This means that employees shall not use inside confidential information to inform any decision to buy or sell Kaneka stock. All Kaneka stakeholders shall appropriately manage potential conflicts of interest and avoid any circumstance that may adversely influence business relations.



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Data Protection / Confidential and Proprietary Info

IT policies and procedures have been implemented and are regularly updated to protect all confidential and proprietary information in Kaneka's custody. All information and communication systems have restricted access and our IT processes require password protection, encryption, and sharing of access is strictly prohibited. Only personal information that is required for business purposes is collected from our employees and associates and we recognize and safeguard data privacy.

Respect for Intellectual Property

We protect our Intellectual Property against theft, misuse, and loss. We also in turn respect the Intellectual Property of other parties and do not engage in unlawful use or infringement of other parties' copyrights, trademarks, patents, trade secrets, or other proprietary information.

Accounting Practices and Record Keeping

All business and financial activities of Kaneka must be accounted for in a timely, accurate, and complete manner. All financial records must comport with established accounting procedures and where applicable records shall be maintained for the full period prescribed by law. Kaneka shall maintain and where necessary develop systems for internal accounting controls that will include periodic auditing.

Employee Background Screening and Substance Abuse Policy

In order to fulfill our commitment to workplace safety Kaneka conducts background screening on all new hires and has adopted a Substance Abuse Policy that includes random drug testing. Kaneka prohibits its employees and associates from performing their work under the influence of drugs or alcohol – including misuse of prescription medication.

Whistleblower Protection / No Retaliation

Any individual who becomes aware of a violation of any commitment within this Code of Conduct has an obligation to report to their supervisor and/or Human Resources as appropriate. Kaneka is committed to fostering a transparent work environment and retaliation against reporting of any suspected violation is strictly forbidden.