



# Topcon Global Code of Conduct

Driving with Integrity

# Message from CEO

Takashi Eto

President and Chief Executive Officer



Based on the “TOPCON WAY,” Topcon Group is committed to addressing social issues related to healthcare, agriculture, and infrastructure, thereby contributing to the creation of a more prosperous society. We declare our intention to remain a company that continues to grow together with society.

Today, we operate in an environment undergoing rapid change—driven by technological innovation, the growing importance of sustainability, and increasing diversity. In such times, acting with integrity and adhering to the highest ethical standards is more critical than ever for earning the trust of all our stakeholders. Topcon Global Code of Conduct is built upon the spirit of the “TOPCON WAY” and outlines the attitudes and principles we must value when engaging with stakeholders, regardless of country or region. It expresses the values we share as members of Topcon and our commitments to society.

Everyone working within the Topcon Group, including the management team, is expected to understand this Code and naturally incorporate it into our daily work. This is not merely a set of rules to follow—it is a guiding principle for creating value together with society while upholding transparency, fairness, diversity, and a spirit of innovation. Let us all put this Code of Conduct into practice and work together to build a company that continues to earn the trust of society.

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## Following the Code

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### ► What is the Topcon Global Code of Conduct?

The Topcon Global Code of Conduct is based on the "TOPCON WAY." It sets the standards of behavior that all of us in the Topcon Group (which consists of Topcon Corporation and its subsidiaries) must follow, and provides guidelines to help us make the right decisions in our daily work.

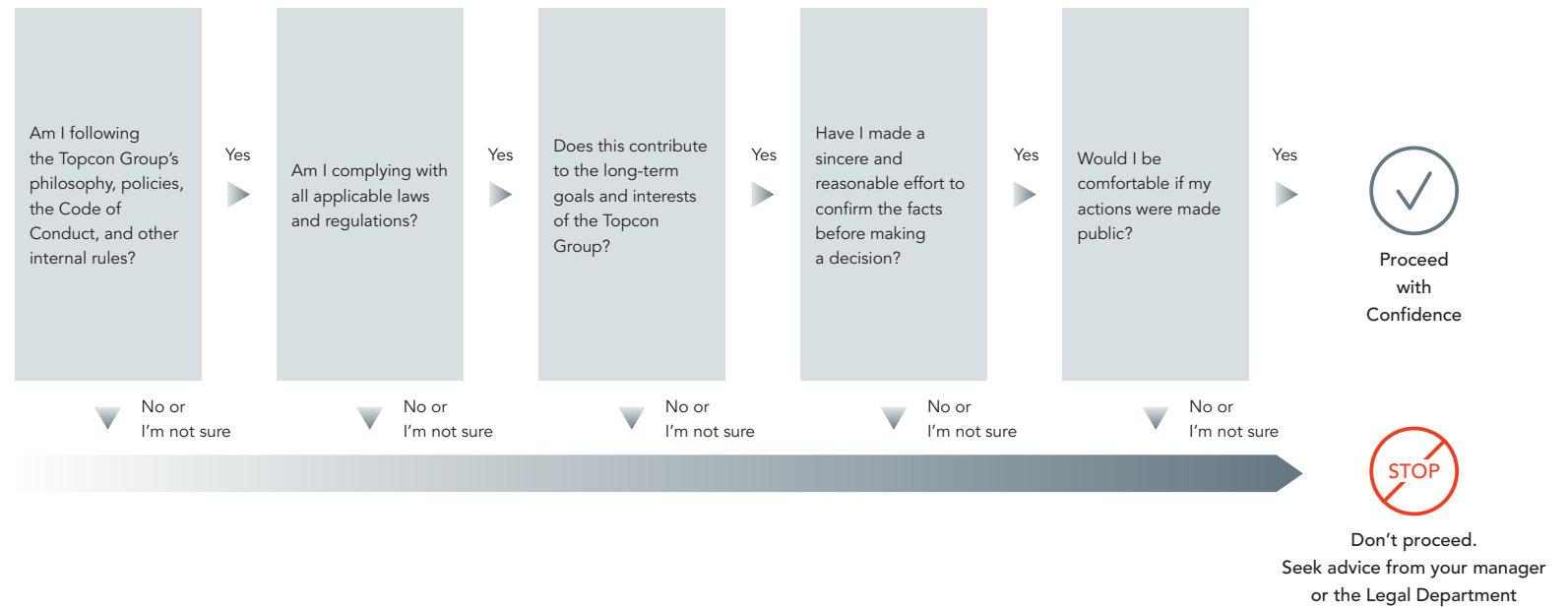
### ► Who Must Follow the Code?

The Code of Conduct applies to all board directors, officers and employees working in the Topcon Group. It also applies to temporary staff and on-site contractors who do not have a direct employment relationship with the Topcon Group. As valued partners, we expect temporary staff and on-site contractors to act in line with the Code of Conduct.

## ► Making the Right Decision

We all need to make better decisions in our workplaces and in our daily work. Our Code of Conduct provides the standards and guidance to help us do that. That's why it is important for each of us to read, understand, and follow the Code.

However, the Code cannot cover every situation that may arise in our work. If you face a situation where the Code or internal rules do not provide clear guidance, and it's hard to decide what is right or ethical, ask yourself the following questions:



If you can answer "Yes" to all of the questions above, you can proceed with confidence.

If you answer "No" or "I'm not sure" to any of them, stop before moving to the next step. Take time to reconsider, or seek advice from your manager or the Legal Department.



## ▶ Getting Support and Guidance

If you have any questions or need advice about the Code of Conduct, please contact the Legal Department of Topcon Corporation or the Legal Department of your Topcon Group company.

- For Japan and APAC region: Japan Legal
- US: US Legal
- EMEA: EU Legal

## ▶ How to Report a Violation

If you discover a violation or a suspected violation, report it through the appropriate channels.

Topcon Group provides a safe and anonymous way for employees to report concerns.

When an employee reports a concern in good faith, Topcon Group will protect the employee, review the report, and conduct an investigation if necessary.

Please attend the regular training sessions to learn about reporting methods and protection measures.

### Internal Reporting System

If you find a violation of the Code of Conduct or a possible violation, immediately report it to one of the following contacts.

- Internal reporting system (such as the dedicated reporting form on the company intranet)
- Your manager (or a higher-level manager if you cannot consult your direct manager)
- Legal Department

### Cooperation with Investigations

Topcon Group will promptly investigate reported concerns and take appropriate action.

If you are asked to cooperate with an investigation, please do so actively. Do not destroy or hide evidence or otherwise interfere with the investigation.

### Prohibited Actions

Do not treat employees unfavorably because they reported a concern or cooperated with an investigation.

Examples of unfavorable treatment include giving a poor performance review or making an adverse job transfer.

Employees must also not disclose or leak information learned through reporting or during the investigation process to anyone who is not involved.



## Question



My manager gave me an instruction that seems to go against company rules. If I refuse, my evaluation might suffer, or I might feel uncomfortable in my department. What should I do?



Before following the instruction, consult the internal reporting channel or the Legal Department. You can report anonymously, and Topcon Group provides systems in place to ensure you can report without fear of retaliation. Please feel assured.



An employee frequently shouts at people and throws things, and others are scared. It's not directly related to my work, but should I take action?



Yes, your action is necessary. Intimidating behavior or violent actions disrupt workplace safety and order and interfere with other employees' work. Topcon Group is committed to maintaining a safe work environment, and such behavior violates the Code of Conduct. Report it promptly to your manager, the HR department, or the internal reporting channel. Reporters will not suffer any disadvantage.



I noticed behavior by a colleague that seems inappropriate, but after reading the Code of Conduct, I'm still unsure whether it violates company rules or laws. What should I do?



Even if you are not certain or do not have proof, if you have concerns, please consult the Legal Department of your Topcon Group company.



## ► Responsibilities of Managers

Managers should take the following actions and actively practice the Code of Conduct.

- Actively follow the Code of Conduct in your daily work and set an example for your team members.
- Help team members understand the importance of the Code, require them to take education and training, and ensure they comply with the Code.
- Listen sincerely to questions or concerns from team members, discuss them openly, and take appropriate action.
- Through these actions, raise awareness of compliance across the entire workplace.

## ► What Happens When We Violate the Code

Employees who violate the Code of Conduct will be subject to disciplinary action, including dismissal, depending on the nature and severity of the violation. They may also face civil, administrative, or criminal liability in accordance with applicable laws and contracts. Please make sure you fully understand and comply with the Code of Conduct.

## ► How Compliance is Governed

Topcon Group is committed to strict group governance to ensure compliance with the laws of each country and to achieve fair and efficient business operations.

We will:

- Comply with all relevant laws and internal rules in every aspect of our business activities and carry out all required procedures without fail.
- Follow internal decision-making rules and obtain necessary approvals at the right time to ensure soundness and transparency.
- Clearly define terms with customers and business partners by setting transaction conditions in a written contract (including electronic methods) and obtaining the required internal reviews and approvals.



# Respecting Others

Respect for human rights, a safe and inclusive work environment, and the promotion of diversity directly influence employee performance, organizational strength, and Topcon's overall success. When people can work with confidence, innovation thrives, and we maintain the trust of society. These elements are fundamental to Topcon's business.

## ► Respecting Human Rights

Topcon Group is committed to creating a workplace that respects diversity, equity, and inclusion. We respect internationally recognized human rights for all people and provide fair treatment and equal opportunities.

We will:

- Respect all employees, customers, suppliers, and others, and will not discriminate based on race, religion, beliefs, gender, nationality, age, disability, sexual orientation, ethnicity, skin color, political views, marital status, illness or infection, military service, or social status.
- Not engage in intimidating, insulting, abusive, aggressive, or hostile behavior toward anyone.
- Not make sexual remarks or demands, or engage in any behavior that makes others uncomfortable.
- Not commit assault, threats, or any acts that cause harm to others.
- Not engage in behavior that disrupts workplace order or interferes with employees' ability to perform their duties.
- Not engage in child labor, slave labor, forced labor, human trafficking, sexual exploitation, organ trafficking, or any other acts that use force, threats, or deception for profit. We will also not conduct business with any entity that engages in such practices at any stage of the supply chain.

## Question



When visiting a new overseas supplier, you noticed that some people working on the production line looked very young. When you asked the supplier, they said there was no problem and told you not to worry. What should you have done?



You should report and consult with your manager or the Legal Department about this incident. There is a possibility that children are being employed on the production line. Topcon Group prohibits doing business with suppliers that use child labor, so an investigation is necessary.



### ► Fostering a Positive Workplace Environment

Topcon Group strives to provide equal and fair opportunities for employees to learn and grow, and to create a workplace culture where everyone can make the most of their abilities.

We will:

- Perform our duties based on our roles and responsibilities.
- Make continuous efforts to improve our skills through self-development, both inside and outside of daily work.

### ► Prioritizing Safety Management

Topcon Group takes necessary safety measures for buildings and facilities and establishes work standards that protect the physical and mental health of employees. Regardless of country or region, we build emergency response systems to ensure the safety of employees on business trips, employees assigned overseas, and their families, focusing on preventive measures against incidents and accidents.

We will:

- Put safety first in all work and comply with laws and internal rules related to health and safety.
- Not use or purchase substances that could impair our ability to perform work safely, including drugs (which may include over-the-counter or prescription medicines), alcohol, or any potentially illegal drugs or supplements.
- Not sell, transfer, or distribute such substances to others, whether inside or outside Topcon Group facilities.

Topcon Group complies with labor laws in all countries and respects workers' rights to freedom of association, the right to organize, and the right to collective bargaining. We pay wages based on the principle of equal pay for equal work, comply with minimum wage laws, strive to pay living wages, and work to reduce excessive working hours.



## Doing Honest and Fair Business

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Compliance in areas such as product quality, sales practices, advertising, competition law, export control, and anti-corruption is critical for Topcon to maintain trust in our products and services. Conducting business transparently and with integrity in global markets enhances Topcon brand value and helps avoid serious legal and financial risks. Fair business practices are indispensable for Topcon's sustainable growth.

### ► Ensuring Quality Assurance

Topcon Group conducts business based on the principles of "Compliance" and "Quality First," providing high-quality and safe products and services with a customer-focused approach.

We will:

- Comply with all applicable laws, regulations, guidelines, standards, customer contracts, and internal rules related to our business.  
We will obtain and maintain all necessary permits, licenses, and qualifications. For activities such as manufacturing or selling medical devices, we will understand and comply with Medical Device Regulations/Laws and related regulations in each country.
- Build the quality of our products and services into every process—planning, development, design, manufacturing, procurement, sales, licenses, and after-sales service—with the participation of all employees.  
To achieve this, we will establish, maintain, and improve a quality assurance system.
- If we receive information about an accident involving our products or services, we will immediately verify the facts, take appropriate action, identify the root cause, and work to prevent recurrence.



## ▼ Sales Activities

### Respecting Customers

We provide products and services that meet the diverse needs of our customers.

Specifically, we value customer feedback and strive to deliver products and services that maximize customer satisfaction and improve customer service.

### Conducting Fair Sales Practices

Topcon Group promotes fair sales practices.

We will:

- Act with integrity and treat all customers fairly, always remembering that we represent Topcon Group.
- Not make illegal or misleading statements about our products or services.
- Not provide false estimates or misleading information.
- Not issue fraudulent invoices.
- Not disparage competitors or their products.

### Advertising Responsibly

Through advertising activities, Topcon Group works to increase global brand awareness and build an image as a responsible corporate citizen.

We will:

- Use positive expressions in advertising and comply with all applicable laws.
- Not create advertisements that claim superiority by criticizing or disparaging competitors' products.
- Not use misleading statements that could confuse customers.
- Not include political or religious content in advertisements.
- Avoid expressions that could lead to racial discrimination or harm personal dignity.



### ▼ Procuring with Fairness

Topcon Group conducts business with suppliers honestly and fairly, and under fair trading relationships, we procure necessary materials (including services) with appropriate quality, price, and delivery time.

We will:

- Comply with relevant laws and internal rules and respect commercial practices.
- Promote green procurement to create environmentally friendly products and prioritize materials with low environmental impact.
- Select suppliers and carry out procurement activities based on fair competition and a comprehensive evaluation of quality, price, delivery time, after-sales service, stable supply, and environmental considerations.

### ▼ Engineering with Ethics

We act with the following ethical principles and responsibilities:

- Use our professional knowledge, skills, and technologies to contribute to people's health, safety, well-being, and environmental sustainability.
- Always stay informed about the latest scientific knowledge, laws, and social norms, and act fairly and honestly.
- Help develop the next generation of engineers by passing on knowledge and skills and contributing to technological advancement.
- When handling software, AI, or data, prioritize privacy protection, fairness, transparency, and security.



## ► Complying with Export Control Laws

Topcon Group operates globally, selling and developing products worldwide.

Governments regulate cross-border transactions of products, services, and data.

Many governments also impose embargoes or sanctions on certain countries, individuals, or organizations.

We will:

- Not engage in transactions that could harm international peace and security.
- Understand and comply with export control laws in all countries where we operate.
- Understand and comply with internal rules related to export control.

### Question



You work in the overseas sales department and manage a long-standing relationship with a dealer in a certain country. Because you have been doing business with them for many years and have a good relationship with the president of the dealer, you decided not to conduct the annual restricted customer screening required under export control this year. Is this acceptable?



No. Even if you have been doing business with them for a long time, there is a possibility that they have recently been added to a restricted customer list by the U.S., Europe, Japan, or other countries. You must conduct restricted customer screening every year without exception.



## ► Complying with Competition Laws

Topcon Group competes fairly and does not conduct business using illegal or unethical methods. We comply with competition laws in all countries and regions.

We will:

- Comply with competition laws and related regulations in each country and strive for free and fair competition.
- Obtain, manage, and use market and customer information through legitimate means.
- Not make agreements, hold discussions, or exchange information—whether in writing (including email), verbally, or by any explicit or implicit means—with competitors, directly or indirectly, regarding the following:
  - ◊ Prices, discounts, or quotations
  - ◊ Competitive bidding processes
  - ◊ Production or sales volumes
  - ◊ Market share
  - ◊ Product development plans, production facilities, or technologies
  - ◊ Any other matters that may violate competition laws

Competition law regulations are complex, and whether something is illegal depends on the specific circumstances.

If you are unsure, consult the Legal Department.

### Question



You work in the sales department and attended an industry association meeting where you had a chance to talk with competitors A and B. During the conversation, A suggested that since there has been a lot of discounting this year, and everyone should return prices to last year's levels. B agreed with A's proposal. You didn't say anything, but you thought it was a good idea and responded with a smile. Was there a problem with your response?



Yes, there was a problem. Even without giving a clear verbal answer, your smile could be interpreted as implicit agreement to a price-fixing arrangement. As a result, you could be considered as participating in a cartel. You should have clearly rejected A's proposal.

### Question



You are competing with a rival company for an important customer's bid. The competitor's representative suggests: "If you set your bid price high this time so I can win the contract, then next time I will set my bid high so you can win." Should you accept this proposal?



Absolutely not. This proposal involves colluding with a competitor to coordinate bid prices and alternate winning contracts, which is known as bid rigging. This practice is prohibited under competition laws in almost every country and can result in severe penalties, including heavy fines. It also damages our company's credibility and may lead to suspension of business or disqualification from future bids.



## ► Complying with Anti-Corruption Laws

### Not Receiving Improper Benefits

Topcon Group is committed to preventing all forms of corruption. We prohibit promoting business through improper benefits or bribes that violate laws, guidelines, sound business practices, or social ethics.

We will not offer bribes to

- Officials of domestic or foreign government agencies (including former officials and candidates)
- Employees of state-owned enterprises or international organizations
- Politicians (including candidates), political parties, or their staff
- Customers (whether companies or individuals)
- Business partners or suppliers
- Agents acting on behalf of any of the above

### Question



You were instructed by your manager to work with a consultant on the regulatory registration of a new product. However, there is a rumor that this consultant “always gives a small cash tip to the government officer at the counter to speed up the process.” Your manager told you to hurry. Is it acceptable to continue with this consultant?



No, if the rumor is true, even a small cash payment would be considered a bribe (facilitation payment), which Topcon Group strictly prohibits. You must not proceed without confirming the facts. First, consult your manager or the Legal Department. After that, depending on the situation, you may need to conduct a risk assessment or require a contract and a written declaration from the consultant.

#### What is a Bribe?

A “bribe” refers to anything of value offered to gain an improper business or commercial advantage. Bribes include not only money but also gifts, donations, gratuities, loans, entertainment, opportunities, and any other tangible or intangible items of value. Bribes also include facilitation payments, which are small sums paid to public officials to expedite routine government services—such as customs clearance or visa issuance—that should otherwise be lawful. In many countries, bribery laws prohibit offering bribes not only to public officials but also to employees of private companies. You must understand and comply with all rules applicable to the relevant country, region, and industry. When using local agents or intermediaries, ensure they do not engage in bribery. Always agree in advance on the scope of services and compensation in a written contract.



### Not Receiving Personal Benefits

We do not accept personal benefits related to our work.

However, as an exception, gifts or entertainment may be accepted if all of the following conditions are met:

- The offer is made voluntarily by a third party such as a customer or business partner, and not requested by the employee.
- It complies with the laws, guidelines, and sound business practices of the country or region.
- It is not extravagant or excessively expensive beyond common sense.
- It does not influence Topcon Group's decision-making.
- All required internal procedures are followed.

### Relationships with Healthcare Professionals

We maintain an appropriate distance in our relationships with healthcare professionals and comply with all relevant laws and regulations.

(Examples: preventing improper payments to physicians, rules on free provision of medical devices, and considerations for promotional activities.)

### Proper Handling of Insurance Claims

In the healthcare sector, especially where public funds or reimbursement systems are involved, fraudulent claims, waste, and improper transactions are high-risk areas. We strive to submit proper insurance claims and aim to be an industry role model for ethical business practices and financial integrity.

## Question



You work in the procurement department and are selecting a new supplier. One of the candidates invited you to a private dinner to discuss matters. The venue is a high-end restaurant that costs a considerable amount. Should you attend?



You should politely decline the invitation. The candidate may be trying to influence your decision by offering hospitality. If you have no other choice but accepting the invitation, refer to company policies and obtain the necessary approvals before attending. Even then, you should request that the venue be changed to a more modest location.



## ► Preventing Money Laundering and Complying with Anti-Terrorism Laws

Topcon Group is committed to complying with laws related to anti-money laundering (AML) and anti-terrorism measures.

We will:

- Comply with all applicable AML and anti-terrorism laws in every country where we operate.
- Not engage in activities intended to fund money laundering or terrorism. We will not support individuals or organizations that profit from criminal or illegal activities or manage funds invested for terrorist purposes.
- Conduct business only with trusted partners engaged in legitimate business activities (including suppliers and vendors).
- Perform reasonable due diligence on customers and business partners, including verifying identity and ownership structure.
- Never engage in any transactions with companies, criminal organizations, or anti-social groups that may be involved in money laundering, nor cooperate or assist them in any way, directly or indirectly.

### Question



What kind of company might be involved in money laundering?



Examples include:

**Shell companies (paper companies)**

- ◇ Little or no actual business activity, with no real revenue or employees.

**Suspicious flow of funds**

- ◇ Frequent large deposits and withdrawals in a short period.
- ◇ Use of “structuring” (breaking deposits into small amounts) or “layering” (moving funds through multiple accounts).
- ◇ Numerous international transfers, especially to countries or regions with weak AML measures.

**Use of high-risk businesses or services**

- ◇ Engaging with cryptocurrency exchanges or other services with high anonymity and liquidity.
- ◇ Misusing high-value assets such as real estate, jewelry, or precious metals.

**Lack of transparency in company information or transaction purpose**

- ◇ Unknown actual owners or ultimate beneficial owners.
- ◇ Transactions that are unnecessarily complex or appear unnatural.



### ► KYC: Know Your Customer

Topcon Group requires business partners to comply with laws and business practices and to follow our Code of Conduct or equivalent standards. When starting a relationship with a third party, we include appropriate contractual clauses to ensure compliance. If a risk is identified during verification, we will take measures such as terminating the relationship and will regularly assess compliance throughout the business relationship.

We will:

- Before starting a transaction, confirm whether the business partner complies with applicable laws.
- After the relationship begins, conduct regular monitoring of the partner.
- If a risk is identified, take appropriate measures such as suspending or terminating the transaction.

# Protecting Company Assets and Information

Proper protection of physical assets, intellectual property, confidential information, and personal data is vital for Topcon to preserving our competitiveness and corporate credibility.

Information security and responsible use of data, AI, and emerging technologies prevent cyber risks and unauthorized use, ensuring business continuity.

Safeguarding assets is a core requirement for maintaining Topcon's corporate value.

## ► Safeguarding Company Assets

Topcon Group uses and protects company assets appropriately and works to prevent misuse.

We will:

- Use Topcon Group assets (both tangible and intangible) only for performing company business. We will not use company assets for personal benefit or for the benefit of third parties.
- When using company assets such as information systems, devices, software, or networks, we will comply with security policies and related rules, follow instructions from the IT department, and take necessary measures to prevent unauthorized access or malware infection (such as updating antivirus software and applying OS security patches).

## Question



You brought home a company-issued laptop for remote work, but you are considering using it to create a list for a weekend volunteer activity. Is this acceptable?



No, it is not. The laptop provided by the company is intended for company business only. Using it for weekend volunteer work is considered personal use. Doing so could result in damage, virus infection, or leakage of company information. Please use your personal computer that does not contain company data.



## ► Protecting Confidential Information

Topcon Group protects confidential information and works to prevent leaks and misuse.

We will:

- Always be aware of whether the information we handle is confidential and take appropriate security measures during handling, storage, transmission, and disposal.
- Use access controls and encryption to prevent unauthorized access or tampering.
- Never disclose or leak confidential information to third parties during or after employment.
- Never use confidential information for personal or third-party benefit or for any improper purpose, during or after employment.
- Handle third-party confidential information with care and never obtain, disclose, or use it through improper means or for improper purposes.
- Never disclose or use confidential information obtained from previous employers for Topcon Group business.
- Use only company-approved systems, equipment, and devices when handling confidential information.  
Follow company procedures and security measures for external storage devices (e.g., USB drives) or cloud uploads.
- Strictly manage accounts and passwords used to access confidential information, avoid reuse, and change them regularly to maintain security.

### What is Confidential Information?

“Confidential information” refers to any information handled during business activities (including customer and partner information) that could harm the company’s operations or reputation if disclosed or leaked.

### Question



You joined Topcon Group from a competitor and are considering using technical know-how from your previous company to help develop a new product here. Is this acceptable?



No. Technical know-how from your former employer is considered their confidential information. Using it without permission would violate their rights and could lead to legal action and significant damages.



## ► Avoiding Conflict of Interest

Topcon Group values harmony with society and respects employees' contributions to their communities.

We support volunteer work and other external activities. However, employees must avoid actions that conflict with the company's interests.

We will:

- Act in the best interest of Topcon Group as its representatives.
- Avoid situations where personal interests conflict with those of Topcon Group in relationships with customers, business partners, suppliers, or companies in which Topcon Group invests.
- Immediately report any actual or potential conflict of interest to a manager and obtain proper internal approval before proceeding.
- When engaging in political activities, do not use Topcon Group's name and conduct such activities outside working hours and away from company facilities.

### Question



If you plan to do business with a company owned by your family, do you need to notify the company in advance?



Yes. Because this situation may involve a conflict of interest, you must report it to your manager or the Legal Department and confirm the necessary procedures in advance.



## ► Protecting Intellectual Property

Intellectual property is one of Topcon Group's most valuable assets.

We maximize its value through proper protection, such as obtaining patents, and by actively utilizing it.

We will:

- For intellectual property created through work-related inventions or developments, follow company rules and take appropriate steps to secure rights and ensure maximum protection.
- Understand and comply with internal regulations regarding intellectual property rights.
- Never improperly use or infringe on others' intellectual property rights.

### What is Intellectual Property?

"Intellectual property" refers to the results of research, development, and other activities by employees, such as:

- ◇ Inventions, designs, ideas, and know-how
- ◇ Copyrighted works and software
- ◇ Brands, logos, and trademarks
- ◇ Trade secrets



## ▼ Protecting Personal Information

Topcon Group appropriately protects personal information in all business activities.

We will:

- Collect, manage, and use personal information in a proper and fair manner, in accordance with applicable laws and internal rules for each country or region.

### What is Personal Information?

“Personal information” refers to data handled during business activities about customers, business partners, their officers and employees, job applicants, or other individuals that can identify a person. Examples include:

- ◇ Name, address, date of birth
- ◇ Phone number, email address
- ◇ Passport number, employee ID, personal identification numbers (e.g., My Number in Japan, Social Security Number in the U.S.)
- ◇ IP address, Cookie ID
- ◇ Location data (e.g., GPS)
- ◇ Health information, medical history, biometric data (fingerprints, facial recognition, iris, retina, DNA, etc.)



## Question



You often travel for business as a sales representative. Before meeting customers, you download personal information from the company database to your laptop for review. Is this appropriate?



No. If the personal information stored on your laptop is leaked, it would constitute a data breach. Even if it is inconvenient, always access the company database through a secure network instead of storing data locally.



You lost a storage device containing personal information. What should you do?



Report immediately to your manager or the IT Department and follow their instructions.



A business partner asked you to delete their personal information. Do you have to comply?



In some cases, the law grants individuals the right to request deletion. Consult the Legal Department before responding.



### ► Using Social Media Responsibly

Statements made on social media can be viewed by customers, business partners, stakeholders, or even parties in disputes, and may affect Topcon Group's reputation and brand value.

We will:

- Carefully review content before posting and take personal responsibility for what we share.
- Not speak on behalf of the company unless explicitly authorized.

### ► Ensuring Information Security

Topcon Group strives to maintain robust information security measures to protect the confidentiality, integrity, and availability of all information assets, including customer data and other confidential information. Threats to information security are constantly evolving, including new risks such as deepfakes, AI-generated phishing, and AI-driven malware. Vigilance against these AI-based threats is essential.

We will

- Use company systems responsibly and comply with all information security policies.
- Immediately report any suspicious activity or security incidents to the appropriate internal contact.
- Stay informed about the latest security measures and actively implement them to maintain and improve security.
- Use only company-approved communication systems and platforms when conducting company business.



## ► Using Data, AI, and New Technologies Responsibly

Topcon Group collects various types of data in its business activities.

We recognize the importance of this data and use it in compliance with applicable laws to create future products and services.

We also recognize that AI technology can help enrich lives, and we are committed to using it responsibly and appropriately—not only in our products and services but also in our operations.

We will:

- Use AI and other advanced technologies responsibly to improve lives through healthcare, agriculture, and infrastructure.
- Respect human rights and personal dignity when using advanced technologies, prioritize fairness and scientific integrity, and avoid actions that lead to bias or discrimination.
- Comply with privacy laws, conduct risk assessments, and implement safeguards to protect personal data and information.
- Clearly define how data and AI systems are used in products and services, and take responsibility for design, testing, and monitoring to ensure transparency and accountability.
- Collaborate with academic institutions, industry, and public-sector partners to explore new possibilities in AI and data science, while respecting laws and industry standards and promoting transparency and shared value.
- Build and maintain internal frameworks to evaluate and manage new technologies based on risks, ethics, and legal compliance. For innovative technologies such as AI, conduct cross-functional reviews to ensure safety, fairness, and transparency.



## Engaging with Society

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Contributing to local communities and protecting the environment demonstrate our commitment as a responsible corporate citizen and strengthen trust from society. Actions toward a sustainable future also reinforce business stability and long-term stakeholder relationships. These efforts reflect the deeper purpose of Topcon.

### ► Contributing to Local Communities

Topcon Group contributes to the development and improvement of local communities as a responsible member of society.

We will:

- Expand opportunities for interaction and exchange with local communities and promote social contribution activities.
- Make appropriate donations when necessary, considering social and public interests, while generally refraining from political contributions.



## ► Reducing Environmental Impact

Topcon Group strives to reduce environmental impact, prevent pollution, and protect natural capital, including biodiversity, in its business activities. We also address environmental challenges through our products and services.

We will:

- Comply with environmental laws and internal regulations.
- Use resources and energy efficiently, reduce waste, promote recycling, and minimize pollutants and chemicals.
- Provide environmentally friendly products and services with life-cycle considerations.
- Recognize global challenges posed by climate change and promote activities to prevent global warming, including reducing greenhouse gas emissions, introducing clean technologies, optimizing production processes, and improving logistics efficiency.
- Develop products, technologies, and services that contribute to preventing global warming, conserving resources, and protecting biodiversity.
- Raise awareness of environmental activities through education.
- Conduct prior environmental impact assessments at all stages—from site selection and equipment investment to product planning, development, manufacturing, distribution, and disposal.
- Perform environmental measurements and inspections and take immediate corrective action when non-compliance is found.
- Promote environmental initiatives through continuous improvement and collaboration with stakeholders.



# Accounting and Disclosure

Accurate accounting and transparent disclosure are essential to building trust with investors, partners, and the public. Improper accounting or insider trading poses severe risks that can threaten Topcon's future, making strict adherence to rules imperative. Honest financial reporting preserves corporate value and supports long-term growth.

## ► Maintaining Proper Accounting

Topcon Group complies with accounting laws and standards, creating and maintaining accurate records to earn and maintain trust from all stakeholders.

We will:

- Record accounting information accurately and in a timely manner.
- Never falsify, conceal, or omit essential transaction details, nor make false reports or records.
- Avoid improper accounting practices or misleading financial reporting.
- Retain accounting records and supporting documents without destruction and store them appropriately.
- Make payments or transfer company funds or assets only when properly approved and clearly recorded in accounting records.

## Question



You received an invoice from a consulting contractor listing all charges as "consulting fees," but part of the cost was actually for entertainment. Can you process the payment under "consulting fees" for convenience?



No. Combining transactions under an incorrect category is inappropriate. Accurate classification is essential in accounting, especially since entertainment expenses are treated differently for tax purposes. Misclassification can lead to misleading reports and potential harm to the company. Even if inconvenient, process the payment correctly (in this scenario, by separating consulting fees and entertainment expenses).



### ► Communicating with the Public Transparently

Topcon Group aims to gain accurate understanding and trust from customers, shareholders, investors, and all stakeholders, while enhancing brand recognition and corporate image through timely and appropriate disclosure of corporate information.

We will:

- Comply with all relevant laws when disclosing information.
- Strive for objective and fair disclosure.
- Obtain prior approval from the public relations department before sharing information with mass media such as newspapers, magazines, or television.

### ► Preventing Insider Trading

Topcon Group requires employees to comply with insider trading laws applicable in each country.

Using insider information obtained during work for securities trading or sharing it with others may be illegal and subject to severe penalties, including imprisonment.

We will not:

- Trade in stocks or other securities of related companies before insider information is publicly disclosed, nor recommend such trades to others.
- Disclose insider information to others (including other employees, family, or friends) without a legitimate reason.