



| Topcon Business Partners' Code of Conduct |

TOPCON WAY

– Corporate Identity –

Topcon contributes to enrich human life by solving the societal challenges within healthcare, agriculture and infrastructure.

– Corporate Identity –

Topcon focuses on leading-edge technology to provide new value through innovation and manufacturing.

Topcon respects diversity and acts as a global company.

Topcon places the utmost priority on compliance and continues to be a trustworthy partner to all stakeholders.



Topcon for Human Life

Index

CHAPTER 1

Labor and Human Rights

- 1.1 Child Labor
- 1.2 Forced Labor
- 1.3 Harassment
- 1.4 Working Hours and Wages
- 1.5 Freedom of Association and Respect for Collective Bargaining

CHAPTER 2

Health and Safety

CHAPTER 3

Environment

CHAPTER 4

Fair Business Practices

- 4.1 Anti-Corruption
- 4.2 Conflict of Interest
- 4.3 Prevention of money laundering
- 4.4 Competition Law
- 4.5 Export Control
- 4.6 Insider Trading
- 4.7 Company's Records, Disclosures
- 4.8 Conflict Minerals
- 4.9 Quality Assurance

CHAPTER 5

Assets

- 5.1 Confidential Information
- 5.2 Intellectual Property
- 5.3 Personal Information

CHAPTER 6

Being a Good Corporate Citizen

CHAPTER 7

Audit/Report

INTRODUCTION

Topcon Corporation and its affiliated companies (the “Topcon Group”) have declared within the Topcon Group’s top philosophy of “TOPCON WAY,” which expresses the Topcon Group’s highest values and transcends nationalities & individual companies, that the Topcon Group contributes to enrich human life by solving social challenges within healthcare, agriculture and infrastructure, and also declares that the Topcon Group will continue to be a company that is a trustworthy partner to all stakeholders by conducting its business with high ethical standards and integrity.

The Topcon Group has endorsed and expressed its support for the United Nations Global Compact, which is in line with the direction of the TOPCON WAY, and is working on priority issues to achieve the SDGs (Sustainable Development Goals) adopted at the United Nations Summit in 2015. In order to make these activities more effective, the support and cooperation of suppliers, vendors, distributors, agents, subcontractors, consultants, and all other companies and organizations (hereinafter referred to as “Business Partners”) are essential.

To this end, the Topcon Group has established this “Business Partners’ Code of Conduct” (hereinafter referred to as this “Business Partners’ Code”), which clearly states the items that the Topcon Group expects Business Partners to put into practice. We would like to ask all Business Partners to understand the purpose of this Business Partners’ Code and to comply with it.

April 1, 2022
Topcon Corporation



CHAPTER 1

Labor and Human Rights

The Topcon Group believes that all workers should be treated with dignity, respect, humanity, and fairness and equality. The Topcon Group expects Business Partners to treat employees fairly and equally in accordance with local laws, regulations, international standards regarding labor and employment, the United Nations Universal Declaration of Human Rights and core conventions of the International Labor Organization, and to comply with the following:

1.1 Child Labor

- No person under the age of 15 years (or under the age of 14 years in countries where permitted under the Minimum Age for Admission to Employment Convention), under the minimum age for employment as defined by local law, or under the age of completion of compulsory schooling shall be employed.
- Do not allow young people under the age of 18 to engage in work that could jeopardize their health, safety, or morals.

1.2 Forced Labor

- Do Not use slave labor, forced labor, human trafficking, sexual exploitation, or other involuntary labor.
- Do Not retain, damage, conceal, or confiscate employees' passports, work permits, or other identification or immigration documents, or restrict their access to such identifications and documents.

1.3 Harassment

- Respect the diversity of employees and strive to maintain a work environment in which all individuals are respected and free from harassment, sexual abuse, corporal punishment, mental or physical coercion, verbal abuse, and the threat of such abuse.
- Prohibit unlawful or unfair discrimination/harassment based on race, color, religion, sex, sexual orientation, gender identity, nationalities, ethnicity, social origin, cultural background, age, disability, military service experience, political beliefs, marital or pregnancy status, etc.
- Provide equal opportunity in employment and business.
- Prohibit retaliation against employees who, in good faith, report non-compliance or other concerns.

1.4 Working Hours and Wages

- Ensure that employees' working hours do not exceed the limit on regular and overtime hours provided by all applicable laws and regulations, and shall provide employees with rest periods, holidays and paid vacations in accordance with all applicable laws and regulations.
- Employees shall be paid wages and benefits (including regular and overtime wages) in accordance with all applicable laws and regulations.

1.5 Freedom of Association and Respect for Collective Bargaining

- Respect the rights of employees protected by all applicable laws and regulations, including freedom of association, membership or non-membership in labor unions, and the right to collective bargaining.



CHAPTER 2

Health and Safety

Ensuring health and safety is important in order to maximize employee performance and avoid accidents in the workplace. Business Partners should take the following appropriate health and safety measures:

- Establish and maintain a safe and hygienic work environment.
- Provide necessary and sufficient education and training on safe work practices.
- Be familiar with and comply with all health and safety laws, regulations, and policies.
- Take steps to avoid the dangerous or hazardous conditions and limit the potential for accidents to occur.
- Always give top priority to the safety, and physical and mental health of employees, and be prepared for pandemics and disasters.

CHAPTER 3

Environment

The Topcon Group considers environmental issues to be one of the most important management issues, and is working to increase the use of renewable energy electricity and reduce greenhouse gas emissions. In addition to these activities, we aim to realize a sustainable society by contributing to the reduction of the environmental impact of society as a whole through the provision of environment conscious products that take into consideration their life cycles. In order to achieve this goal, the Topcon Group asks Business Partners to conduct their business in an environmentally friendly manner and especially comply with the following items:

- Comply with all applicable environmental laws and regulations
- Contribute to the realization of a sustainable society by conducting our business activities in consideration of the global environment in all aspects of our business processes, including product planning and development, procurement, manufacturing, supply, transportation, storage of goods, and provision of services.
- Promote environmental protection and conservation of natural resources, and minimize the impact of our business on the environment.
- Obtain and maintain all permits and licenses required by applicable laws and regulations, and will register and report as necessary.
- Proactively engage in activities to protect the global environment, such as reducing the use of regulated chemical substances, reducing and recycling waste, and saving energy.

**CHAPTER 4**

Fair Business Practices

Complying with applicable laws and regulations and industry rules and conducting business activities in an ethical and sincere manner are important factors in earning the trust of society. The Topcon Group places the upmost priority on compliance and continues to be a trustworthy partner to all stakeholders. This chapter describes some of the most important compliance matters that Business Partners should observe.

4.1 Anti-Corruption

Bribery and other types of corruption have become an international issue as a factor that jeopardizes the sustainable development of society and the rule of law, and each country and region has established its own anti-corruption law. The Topcon Group has adopted a policy of fair, transparent and free competition and proper trade, and prohibits and does not tolerate bribery, corruption, extortion, and embezzlement in any way. Business Partners shall comply with not only all applicable anti-corruption laws and regulations but also the following:

- Do Not offer or accept improper benefits or bribes that violate laws, regulations, or sound business practices.
- Do Not offer bribes, kickbacks, or other improper payments, or any gifts, entertainment, or other things of value that would compromise or appear to compromise a person's ability to make objective and fair business decisions.
- Do Not offer nor promise to offer gifts, loans, entertainment or other things of value to government officials and other public employees or their family members for the purpose of obtaining improper benefit.

4.2 Conflict of Interest

Business Partners shall avoid possible or threatened conflicts between their personal interests and those of the Topcon Group. Business Partners shall not provide gifts or entertainment to the Topcon Group officers, employees or their family members for the purpose of influencing the Topcon Group's decision making or obtaining business or maintaining business relationship with the Topcon Group, or for any other purpose beyond what is reasonable.

4.3 Prevention of money laundering

Money laundering is a serious criminal activity that can threaten the security and tranquility of society by maintaining and strengthening criminal organizations and encouraging organized crime and terrorism. Therefore, we must be careful not to be involved in money laundering, either directly or indirectly. Business Partners should comply with laws and regulations related to money laundering and anti-terrorism, and conduct business with reliable business partners who are engaged in legitimate business activities.

4.4 Competition Law

The competition law is one of the important economic laws that has been introduced in many countries and regions around the world, which stipulates rules that we must comply with in order to promote free and fair competition for the purpose of sound development of the market economy. Business Partners must comply with the applicable competition laws of each country and region. Business Partners must not exchange information or make arrangements, whether written or oral, with competitors on matters related to bidding or matters that may affect competition in the marketplace (price, quantity, territory, etc.).

4.5 Export Control

In order to maintain and enhance international peace and security, countries around the world have developed export control laws and regulations. These laws regulate cross-border transactions of goods, services, technology and data (hereinafter referred to as “Export Goods”, and impose embargoes on countries, individuals, and organizations that threaten peace and security. Business Partners must ensure that they comply with the above laws and regulations and take the necessary measures.

Business Partners must ensure that their partners, end users or other recipients are not included in the list of denied persons subject to sanctions prepared in accordance with applicable laws and regulations. Business Partners must follow appropriate export procedures when exporting Export Goods regulated by applicable laws and regulations.

4.6 Insider Trading

Business Partners may receive important non-public information of the Topcon Group or other companies in the course of the transactions with the Topcon Group. Business Partners shall make sure that the officers, employees or other related persons of themselves and their business partners, who are involved in transactions with the Topcon Group, comply with laws and regulations concerning insider trading, and shall make sure that they do not directly or indirectly trade stocks or other financial instruments of the Topcon Group or other companies based on such non-public information.

4.7 Company’s Records, Disclosures

Business Partners must comply with generally accepted accounting principles. Financial statements and records of financial status, results of operations, and cash flows must be complete and accurate. These records should be legible, clear, and should reflect actual transactions and payments.

4.8 Conflict Minerals

“Conflict Minerals” such as tin, tungsten, tantalum, and gold produced in conflict areas (where political instability and armed forces commit inhumane acts such as massacring, abducting, assaulting, and enslaving local civilians) are sources of funding for armed groups and has become an international problem. Business Partners shall take appropriate measures to prevent the illegal procurement and use of such Conflict Minerals and goods made from Conflict Minerals.

4.9 Quality Assurance

From the customer’s perspective, the Topcon Group is committed to fulfill its responsibilities as a company by doing the best to improve quality at every stage from development, manufacture, sales and after-sales service, and by continuing to strive to provide more reliable products and services. The cooperation of Business Partners is essential for the Topcon Group to provide high quality and safe products and services. Business Partners are requested to ensure that their products and services meet the quality and safety standards set forth by the applicable laws and regulations of all countries and regions in which they operate, and to establish an appropriate quality management system in accordance with the standards set forth in the contract with the Topcon Group.

**CHAPTER 5****Assets**

In the course of conducting business with Business Partners, the Topcon Group may disclose tangible or intangible assets of the Topcon Group or its business partners to Business Partners. Such assets shall be used in accordance with the conditions and methods specified by the Topcon Group. In particular, with regard to invisible assets such as confidential information and personal information, please handle them in the following manner.

5.1 Confidential Information

Business Partners shall protect the confidential information of the Topcon Group and its business partners. Such confidential information may be used only for the purpose of the business with the Topcon Group, and shall not be disclosed to any other party without the permission of the Topcon Group. In addition, if Business Partners intend to disclose the confidential information of others to the Topcon Group or use such others' confidential information for the business with the Topcon Group, Business Partners must obtain the prior consent of the said others.

5.2 Intellectual Property

Intellectual property such as patents, utility models, designs, trademarks, copyrights and trade secrets is one of the most valuable assets. Business Partners shall protect the intellectual property of the Topcon Group or others, disclosed or learned, in connection with transactions with the Topcon Group as follows:

- Use the intellectual property only in accordance with the business purpose and the license conditions authorized by the Topcon Group.
- Do not obtain, use or disclosure of the intellectual property in any unauthorized manner.
- Notify the Topcon Group immediately if you become aware that another party is using the intellectual property of the Topcon Group in an unauthorized manner.

5.3 Personal Information

In recent years, personal information protection laws have been introduced and strengthened in many countries and regions around the world, and strict rules have been established for the acquisition, use, storage, provision, deletion, and disposal of personal information. When handling personal data in relation to transactions with the Topcon Group, Business Partners shall comply with the applicable laws and regulations and to handle it in an appropriate manner.

**CHAPTER 6**

Being a Good Corporate Citizen

As a member of society, the Topcon Group believes that it has a responsibility to understand the issues faced by local and international communities and to contribute to solving them through its business activities. The Topcon Group continues to strive for the realization of a sustainable society and expects Business Partners to make efforts to realize such society through the following activities:

- As a member of the local community, contribute to the development and improvement of the local community.
- Promote initiatives and activities that reflect the United Nations Sustainable Development Goals (SDGs).
- Confront antisocial forces and related groups that threaten the order and safety of civil society resolutely, and have no relationship with them.

CHAPTER 7

Audit/Report

To ensure compliance, the Topcon Group may audit Business Partners' facility with or without advance notice. Business Partners shall maintain all necessary documentation to demonstrate compliance with this Business Partners' Code and shall make available to the Topcon Group, at its request. If any violation is found in any of the items specified in this Business Partners' Code, the Business Partners are required to promptly take remedial and corrective action. The Topcon Group may terminate the business relationship with Business Partners if a serious violation is found, or if the Topcon Group determines that the violation has not been corrected within a reasonable period of time.

Revision of the Code of Conduct

This Business Partners' Code is subject to revision in accordance with changes in laws, regulations and current trends. The latest version can be viewed on Topcon's website.



<https://global.topcon.com/>