

Cosmo Oil Group Corporate Activity Guideline

In carrying on its business activities, the Cosmo Oil Group is striving for harmony and symbiosis of the earth, human beings and society, and aiming at sustainable development for a future expansion growth without limit (for our vision, please see p. 5 of the report). The Cosmo Oil Group Corporate Activity Guideline consolidates the promises of the Group's officers and company staffs not just to comply with the law, but also to act fairly and honestly as members of society when carrying on the Group's business.

Established as the central pillar of the Group's ethical standards/codes, these guidelines must be followed not only by officers and company staffs, but also by clerical assistants, temporary and part-time staff. The Cosmo Oil Group Corporate Ethics Committee was established in order to promote, implement and audit these guidelines, and is committed to establishing and putting into practice the group's corporate ethics.

The contents of the guidelines, together with the main relevant laws and regulations and internal standards/codes are as follows. For more detail, please see our home page at:

<http://www.cosmo-oil.co.jp/eng/company/guideline.html>

Chapter 1: Relation with Consumer/User

- **Development and providing with good quality product and service**
- **Quality maintenance of product and safety securing**
Related law: Product liability law
Related regulations: Quality assurance provision, quality claim management regulations, and product liability law (Product Liability Law) guides
- **Proper dealings with consumer**
Related law: Law for Preventing Unjustifiable Extra or Unexpected Benefit and Misleading Representation and consumer contracts law
Related regulations: Law for Preventing Unjustifiable Extra or Unexpected Benefit and Misleading Representation compliance manual
- **Customer information management**
Related law: Act for Protection of Computer Processed Personal Data held by Administrative Organs
Related regulations: Information management regulations

Chapter 2: Relation with Customers and the Profession

- **Relation with special agent and cooperation company**
- **Compliance of Antimonopoly Law**
Related law: Antimonopoly Law
Related regulations: Antimonopoly Law compliance manual
- **Proper dealings with purchase destination**
Related law: Antimonopoly Law and the Subcontracting Law
Related regulations: Antimonopoly Law compliance manual and purchase business management regulations
- **Respect for others' confidential information and intellectual property right**
Related law: Unfair Competition Prevention Law, Copyright Law, Patent Law, and Trademark Law
- **Entertainment and exchange gifts**

Chapter 3: Relation with Stockholder and Investor

- **Disclosing of corporate information**
- **Prohibition of insider dealings**
Related law: Securities and Exchange Law
Related regulations: Insider dealings prevention regulations
- **Prohibition of payoff**
Related law: Commercial Code

Chapter 4: Relation to the Society

- **Development of local society**
- **Safety operation**
Related regulations: Safety environmental protection regulations and integrated safety task force regulations
- **Environmental preservation activity**
Related regulations: Safety environmental protection regulations and global environment committee regulations
- **Social contribution activity**
- **Information disclosure**
- **Security export management**
Related law: Foreign exchange and foreign trade law
Related regulations: Security export management regulations
- **Relation rupture from anti-social power and group**
Related law: Anti-Gangs Measures Law
- **Activity in foreign countries**
- **Human rights respect**

Chapter 5: Relation with Politics and the Administration

- **Construction of healthy, normal relation**
Related law: Ethics-in-government law
- **Compliance of political donation restriction**
- **Bribery prohibition**
Related laws: Bribery charge and Unfair Competition Prevention Law (Bribery prevention agreement to foreign civil servant)

Chapter 6: Relation with the Company Staff

- **Human rights respect and discrimination prohibitions**
- **Respect for freedom of association and the right to collective bargaining**
- **Forced labor/Child labor prohibitions**
- **Compliance of law related to labor**
- **Achievement of workplace environment where they can work safely and easily**
- **Respect for individuality**

Chapter 7: Relation with Company and Company Property

- **Proper accounting treatment**
Related regulations: Accounting regulations
- **Appropriate management and use of company property**
- **Protection of intellectual property right**
- **Management of trade secret**
Related regulations: Information management regulations
- **Appropriate management and use of information system**
Related regulations: Information system management regulations
- **Evasion of conflict of interests**