

Kubota Group Anti-Bribery Guidelines

Article 1 (Purpose)

These Guidelines are aimed at providing for matters to be complied with by the officers and employees of Kubota Group (hereafter “Kubota Employees”), so as to prevent bribery in the course of Kubota Group’s business affairs.

Article 2 (Scope of Application)

These Guidelines shall apply to Kubota Corporation and its consolidated subsidiaries.

Article 3 (Definitions of Terms)

The terms used herein shall have the following meanings, as well as those defined in the “Rules on Prevention of Illegal Payments”:

1. “Bribe Offering” shall mean an act of offering, or proposing or promising to offer, money or another kind of benefit (“Bribes”) to a Public Official or a private individual citizen, in pursuit of unjust operational profits.
2. “Bribe Acceptance” shall mean an act of accepting, or a demand or promise to accept, a Bribe.
3. “Public Official” shall mean any of the following persons:
 - (i) a public official of a government or a municipal government;
 - (ii) an official of an association established by a government or a municipal government;
 - (iii) an official of an organization de facto controlled by a government or a municipal government;
 - (iv) an officer or staff of a public international organization;
 - (v) an officer or staff of a political party;
 - (vi) a candidate for public office; or
 - (vii) a person acting in place of the persons described above to do government affairs.

Article 4 (Prohibition of Bribery)

1. Each Kubota Employee shall be prohibited from committing bribery, in compliance with domestic and foreign laws and ordinances on bribery in Japan and foreign countries, other relevant laws and ordinances, and the Kubota Group Charter for Action and Code of Conduct, as well as these Guidelines.
2. Each Kubota Employee shall be prohibited from giving any third party, including a subordinate, a group company, a JV partner, and an agent such instructions which contravene the preceding Paragraph.
3. If a Kubota Employee comes to know of or foresees any bribery by any JV partner, agent or other third party, such Employee shall refrain from transacting with such JV partner, agent or third party.

Article 5 (Disbursement of Expenses under Approval Rules)

For the purpose of prohibiting bribery, disbursement of expenses including, among others, entertainment expenses, costs of outsourcing, donations and membership fees of associations shall require approval of an authorized approver such as a manager and an administrator, in accordance with the approval rules or approval standards established by each company or department.

Article 5.2 (Appointment and Contract of Third Parties Based on Internal and Departmental Rules)

1. When contracting with a third party such as a JV partner or agency, due diligence must be conducted on the third party in advance in accordance with the guidelines determined by each company or department.

2. When contracting with a third party, efforts shall be made to include anti-bribery clauses, and termination clauses upon discovery of misconduct.

Article 6 (True and Correct Records)

1. The details of approval given by an authorized approver shall be recorded and stored in an appropriate manner, in accordance with procedures provided for under the approval rules or approval standards adopted by each company or department.
2. True and correct records of payment shall be prepared and stored in an appropriate manner, in accordance with the accounting rules adopted by each company.

Article 7 (Reports and Communication Aimed at Prevention of Bribery)

1. A Kubota Employee who has a doubt over any matter provided for hereunder shall report it to his or her superior or the Compliance Department, so as to resolve the relevant issue in a swift and appropriate manner.
2. A superior or the Compliance Department who has received a report as set forth in the preceding Paragraph shall, as necessary, convey the details of the same report to the General Manager of Kubota Corporation's Corporate Compliance Dept. (hereafter "Corporate Compliance Dept.").
3. The General Manager of Corporate Compliance Dept. who has received a detailed report as set forth in the preceding Paragraph shall, as necessary, take countermeasures through consultation with relevant departments or legal counsel, and at the same time shall, as necessary, report the details of the consultation held and the countermeasures taken to the General Manager of Kubota Corporation's Corporate Compliance and Risk Management Headquarters (hereafter "Corporate Compliance and Risk Management Headquarters").

Article 8 (Instruction, Enlightenment and Training to Prevent Bribery)

1. In order to prevent bribery, the president and department heads of the Kubota Group shall regularly instruct and educate employees on the prevention of bribery in their management policies and department manager policies.
2. The General Manager of Corporate Compliance Dept. shall plan and provide training aimed at preventing Kubota Group from being involved in bribery.
3. Each group and department of Kubota Group shall, on a regular basis, cooperate with the Corporate Compliance Dept. in providing training.

Article 9 (Punishments)

A Kubota Employee who has been in breach of any relevant laws and ordinances or these Guidelines may be punished in accordance with a resolution at a meeting of each company's board of directors or the Rules of Employment or any other provisions.

Article 10 (Establishment and Revision)

These Guidelines shall be drafted by the Corporate Compliance Dept. and shall be approved by the General Manager of Corporate Compliance and Risk Management Headquarters.

Article 11 (Enforcement)

These Guidelines shall come into force on January 1, 2014.

Revision : April 1, 2015.

January 1, 2021

久保田集团反贿赂准则

第1条 (目的)

本准则的目的是规定久保田集团的管理人员和雇员必须遵守的事项 ,以事前防止在久保田集团业务活动过程中发生行贿受贿。

第2条 (适用范围)

本准则适用于久保田及其集团子公司。

第3条 (专用名词的定义)

除《防止非法支付规则》中规定的含义[※]以外，本准则中使用的专用名词具有下列含义：

1. “行贿”指，为谋取不正当商业利益，向公务员等或个人(民间人士)给予、提出或承诺给予钱财或其他种类利益(“贿赂”)的行为。
2. “受贿”指接受、要求或承诺接受贿赂的行为。
3. “公职人员”指下列任何人员：
 - ① 政府或地方公共团体的公务员；
 - ② 政府或地方公共团体设立的团体的管理人员或雇员；
 - ③ 由政府或地方公共团体实际控制的机构的管理人员或雇员；
 - ④ 公共国际机构的管理人员或雇员；
 - ⑤ 政党的官员或雇员；
 - ⑥ 公职人员的候选人；或
 - ⑦ 代替上述人员行使政府职能的人员。

※《防止非法支付规则》中规定的含义

- ・ 集团公司指久保田的集团子公司。
- ・ 久保田集团指久保田及集团公司。

第4条 （禁止行贿受贿）

1. 久保田集团的管理人员和雇员应当遵守国内外有关贿赂的法律法规及其他相关法律法规等、久保田集团行动宪章与行为准则、和本准则，不得行贿或受贿。
2. 久保田集团的管理人员和雇员不得向第三方，包括下属、集团公司、合资相对方或代理店等，下达违反前条规定的指示。
3. 若久保田集团的管理人员或雇员得知或预见合资相对方或代理店等第三方进行行贿或受贿的，其不得与该等合资相对方或代理店等第三方进行交易。

第5条 -1 (按照审批规则等的经费支出)

为防止行贿受贿，就经费支出，特别是交际费用、业务委托费用、捐赠、团体会员费等经费支出，应当按照各公司、各部门制定的审批规则或标准，在取得经理或管理人员等授权审批人的批准后进行。

第5条 - 2 （依据公司和部门内规定选择第三方及签约）

- 1.与 JV 合作伙伴和代理店等第三方签合同时，根据各公司各部门规定的要领，必须事先对第三方进行尽职调查
2. 在与第三方的合同中，应当尽可能添加反贿赂条款和发现违法行为时合同

解除条款。

第6条 (真实正确的记录)

1. 授权审批人作出的批准内容，应当根据各公司、各部门的审批规则或标准规定的程序，以适当方式予以记录及保存。
2. 应当根据各公司的会计准则，以适当方式制作真实且正确的记录，并予以保存。

第7条 (以防止行贿受贿为目的的报告和联络)

1. 久保田集团的管理人员和雇员对本准则规定的事项有疑义时，应当向其主管或合规部报告，迅速且适当地解决问题。
2. 根据前项规定收到报告的主管或合规部负责人，在必要的情况下，应当将该报告的内容向久保田合规促进部部长报告。
3. 收到前项报告的合规部部长，在必要的情况下，应当在咨询有关部门、律师的基础上进行处理，并同时咨询与处理内容向久保田合规本部长报告。

第8条 (以防止行贿受贿为目的的培训)

1. 久保田合规促进部部长应当计划并实施培训，以在事前防止久保田集团中发生行贿受贿。
2. 久保田集团的各公司、各部门应当与久保田合规促进部合作，定期实施培训，以在事前防止行贿受贿的发生。

第9条 (处罚)

久保田集团的管理人员和雇员违反相关法律法规或本准则的,根据各公司的董事会决议或就业规则及其他规定,予以处罚。

第10条 (制定和修改)

本准则由久保田合规促进部拟定,由久保田合规本部长批准。

第11条 (生效)

本准则自2014年1月1日起实施。

改訂:第一次 2015年4月1日

第二次 2021年1月1日