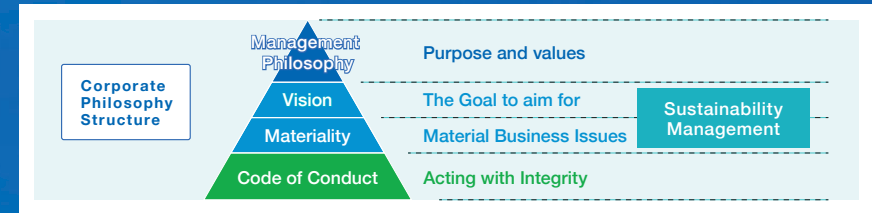


# Penta-Ocean Construction Group's Sustainability Management

POC Group conducts construction business activities based on the belief that "Our greatest contribution to society is the construction of superior infrastructure." As a genuine global contractor with strengths in port, coastal and waterfront areas and overseas, not only do we strive to provide reliable safety and quality backed by technology, but we will also contribute to sustainable development of society by sincerely addressing all sustainability issues from an ESG perspective.



## Management Philosophy

Affiliating with Society

Creating a Nature-Rich Environment

Cherishing a Pioneering Spirit

Sustainability Management

## Vision

Practicing sustainable management  
**A Genuine Global Contractor**  
 ~Contributes to the sustainable development of society through sustainable construction business activities

## Materiality

Creation of a Sustainable and Rich Global Environment (E)

- 1 Responding to Climate Change Issues
- 2 Creation of a Rich Environment

Sustainable Construction Business Activities (S)

- 3 Construction of High-quality Social Infrastructure and Buildings

Creation of a Society where Diverse People can Thrive (S)

- 5 Promotion of Diversity & Inclusion

## 4 Enhancing Technology Development and Technical Capabilities

<Base of Sustainability Management>

Integrity in Corporate Activities (G)

- 8 Promotion of Effective Governance

Respect for Individuals and Human Rights (S)

- 6 Respecting Human Rights and Building Sustainable Supply Chain

- 7 Ensuring Occupational Health and Safety

## Code of Conduct

### 1. Integrity in our corporate activities

#### 1 Compliance with laws and regulations

In all countries and regions in which we do business, we will strive to achieve strict compliance with laws, regulations, and international rules, and we will also engage in sensible corporate practices with high ethical standards, in accordance with social norms and ethical principles.

#### 2 Fair competition and appropriate transactions

We will promote fair, transparent and free competition as well as appropriate transactions in strict compliance with laws and regulations. We will not engage in any conduct that creates conflicts between the interests of individuals and the interests of POC Group.

#### 3 Promotion of partnerships with business partners and establishment of sustainable supply chains

We will conduct fair and equal business transactions with business partners, including subcontractors and material suppliers, and promote partnerships aiming for cooperation, coexistence, and co-prosperity. We will also work in tandem with our business partners to comply with laws and regulations, respect human rights, and incorporate environmental considerations to build a sustainable supply chain.

#### 4 Appropriate accounting procedures and tax payment

We will ensure the reliability of our financial reporting by conducting appropriate accounting procedures in accordance with generally accepted corporate accounting standards. We will strictly comply with tax-related laws and regulations of each country and region, file appropriate tax forms and ensure correct tax payment.

#### 5 Proper management and use of information and assets

We will appropriately manage or protect confidential information, personal information, and intellectual property rights of POC Group and others. We will use company assets, facilities, and equipment in an appropriate manner.

#### 6 Anti-bribery and anti-corruption

When involved with other individuals representing political and administrative authorities, we will strictly comply with the relevant laws and regulations of each country and region and maintain sound and normal relationships with them. We will not engage in any form of corrupt practices, including any conduct that may constitute bribery.

#### 7 Eradication of antisocial activities

We will not engage in any antisocial activities including responding to unreasonable demands from antisocial forces or groups or dealing with them.

#### 8 Risk Management

We will identify various risks that may be assumed to occur in the proper and continuous course of our business activities and will take appropriate measures to prevent the occurrence and to minimize losses in the event that such risks do occur.

### 2. Respect for individuals and human rights, coexistence with society and nature

#### 1 Respect for human rights

We will observe international human rights norms and respect the human rights of each individual. We will not tolerate any act of harassment that leads to discrimination or infringes on human rights and dignity of others.

#### 2 Promotion of Diversity and Inclusion

We will embrace diversity and strive to create a pleasant and rewarding work environment by fostering human resources, developing personnel systems and promoting work-life balance so that each employee can demonstrate their abilities to the fullest.

#### 3 Creation of a safe and secure work environment

We will make safety our top priority and take safety measures to prevent occupational accidents in close cooperation with subcontractors. We will also strive to create a comfortable and safe work environment by preventing work-related diseases and the spread of COVID-19 and other infectious diseases, as well as by promoting mental and physical health of employees.

#### 4 Construction of high-quality social infrastructure and buildings

We will live up to the expectations of our clients and gain trust from society at large by constructing high-quality social infrastructure and buildings and by providing related services, backed by engineering expertise and appropriate prices. We will strive to develop and improve our technical capabilities with a pioneering spirit and aim to solve diverse social issues.

#### 5 Responding to climate change

To address climate change issues, we will accelerate efforts to reduce greenhouse gas emissions in our business activities and contribute to the achievement of carbon neutrality through our business activities, including the construction of renewable energy power facilities and the ZEB conversion of buildings.

#### 6 Conservation and creation of natural environment

We will pursue environmentally conscious manufacturing processes and the development of environment-related technologies and will contribute to the preservation of the global environment and coexistence with nature through the conservation of biodiversity and the effective use of resources.

#### 7 Communication with stakeholders and appropriate disclosure of corporate information

We will strive to effectively communicate with a wide range of stakeholders (shareholders, investors, clients, business partners, employees, local communities, etc.), and will proactively disclose useful and reliable information in a timely and appropriate manner to fulfill our accountability. We will not engage in insider trading.

#### 8 Contribution to local communities

We will connect with local communities through open dialogues and work side by side with them by focusing on local economy and by conducting safe, green and sincere construction business activities. In the event of a natural disaster, we will leverage our global and nationwide network to promptly provide disaster relief activities.