

CODE OF CONDUCT & **COMPLIANCE-GUIDELINES**

NIHON KOHDEN EUROPE



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MESSAGE FROM NKE MANAGEMENT

COMPLIANCE – THE (LITTLE) GHOST THAT HAS NOW FOUND ITS WAY INTO EVERY COMPANY

It wants to be fed. It demands attention. It always wants to have its own will. It wants to receive acknowledgement. It wants to know everything. It follows you wherever you go. Everything has to happen immediately and, in best case, yesterday. It rumbles, it screams, it cries - in short, it gets on your nerves and turns the daily routine of every employee upside down from one day to the other.

And yet everything had started so perfectly. You imagined how to teach the little ghost all kinds of things, how to get to know the company and your own way of working. It learns how to find its way

around within the company, and then you sit there proudly in your rocking chair on the porch and watch the little ghost slowly grow into a big, grown-up phenomenon that helps the employees within the company, stands by their side and makes things possible that previously seemed impossible.

However, the reality looks different in the vast majority of companies. Sales fights with Compliance, Compliance fights with everyone anyway, and Management watches idly, unable to grasp how the little ghost could become such a poltergeist.

AT NIHON KOHDEN WE WANT TO BE DIFFERENT

At Nihon Kohden, we want to be different. We want to be a company that dedicates its extraordinary products to the service of mankind, medicine and science. We want to be a company that convinces through innovation, through technological progress and through constant renewal. But we also want to be the company that is committed to continuity, diversity, humanity and absolute fairness towards its business partners, customers and employees.

This fairness also includes a commitment to Compliance with all applicable laws and the principle of legality within our business. For this reason, Nihon Kohden has adopted the value of "integrity" as a core corporate value as part of the Beacon 2030 program.

COMPLIANCE WITH THE LAW – AND MAXIMUM HELP OF COMPLIANCE

Fairness as we understand it should not only be driven only by a good business deal. Fairness also means that we must all take care to observe and respect all ethical and legal boundaries along this path. This is because in our eyes, only a truly fair and clean business can be a good business.

However, this is only possible if all decisions made by individual employees within the company are always based on law and on recognized ethical principles.

Compliance must help each employee in this respect. To ensure that Compliance does not remain a Poltergeist, Compliance also undertakes in return to provide unrestricted support to all employees of the company. Compliance should enable long-term positive developments and business deals, it should be the door opener needed to make even difficult deals happen. It shall never be loud, never be angry. It shall be understanding. It should take the concerns and needs of employees seriously and not simply dismiss them.

However, Compliance should also ensure that laws and regulations are followed within the company. To this end, Compliance will create a framework for our employees that will enable them to act with legal certainty and self-confidence in every situation, without running the risk of making an unethical or even illegal decision - even if this is due to lack of knowledge.

WE NEED THE UNLIMITED SUPPORT OF ALL EMPLOYEES

To achieve this, however, Management and Compliance need the unlimited support, the absolute commitment to the goals of our company and a good portion of trust from all employees. We want to be a company that does not model its behavior on the (bad) habits of other companies. We want to be a company that treats both its employees and its business partners fairly. We want to be the company that is the lighthouse rising up and illuminating the way to others. This is what our company logo has been expressing for a long time. We are calling on all employees to incorporate this image into every decision they make.

Compliance should - and will - help you achieve this under all circumstances. The Compliance Department enjoys the full confidence of the Management and the Management believes that this trust will be returned to you in many cases.

For these reasons, the CEO of NKE and its subsidiaries and the respective Management fully and expressly commit themselves to Compliance and the principle of legality, live these values in their everyday work without exception and expect all employees - including the Management itself - to support these values and base its decisions on them in every situation.

Best regards to all employees,



Shinya Hama



Andreas Schabbach



Jochen Marmann



Dirk Mehlhorn



Heinrich Raisch

OUR CORE VALUES – WHAT WE STAND FOR AT NIHON KOHDEN



Integrity

We act with high ethical standards to save the lives of many.



Customer Centric

We take every action to improve the experience of patients and customers.



Humbleness

We approach issues with an open mind and seek out objective facts.



Goal Oriented

We focus on reaching our destination and explore possibilities to get there.



Diversity

We respect and leverage individual strengths to maximise our potential.



Creativity

We imagine new ideas and solutions to create unprecedented value.



Initiative

We communicate and contribute proactively to meet challenges.

HOW WE CHOOSE OUR BUSINESS PARTNERS

At Nihon Kohden, our commitment to ethical and legally compliant thinking is reflected in the actions and behaviour of all our employees. We also insist on the same ethical standards for our business partners. We therefore select them carefully. This applies both to the expertise and financial stability of potential business partners and to their compliance with laws and regulations.

Nihon Kohden will not enter into business relationships with partners who are or have been repeatedly involved in bribery, corruption or other unethical practices.

We therefore take special care when selecting distributors, dealers or business partners who represent Nihon Kohden externally. In addition, the selection process must be comprehensively documented by the responsible employees.

We use our digital and smart IT tool "PROXORA Due Diligence" for the compliance selection process. Before entering into any business relationship, we carefully check whether the potential business partner complies with laws and regulations in order to best avoid involvement in bribery, corruption or unethical practices.





HOW WE CONDUCT BUSINESS

Concluding contracts, contract negotiations and review of third-party contracts

Nihon Kohden concludes fair contracts with every business and cooperation partner.

Anti-corruption

Our corporate culture is based on the strict rejection of corruption and bribery in any form. We expect our employees and business partners to fully commit to the highest ethical standards and integrity. This means that we strictly condemn any kind of bribery, granting of advantages, extortion, embezzlement, theft, fraud, etc.

Under no circumstances should our employees promise or grant any advantage to a business partner in a business transaction in order to be given preferential treatment when purchasing goods or services. Likewise, our employees should never demand or accept any such advantages.

Nihon Kohden employees are prohibited from offering gifts in kind.

Separation principle

Benefits given to customers or their employees must not be misused to influence them in an improper way in their purchasing decisions. In particular, such benefits must never be linked to sales transactions, but must be strictly separated from one another.

Transparency and documentation

Nihon Kohden places great value on transparency in all its business activities. This includes proper documentation of contracts, business transactions and communication. This not only serves for internal auditing, but also for traceability by external auditors. Donations must be made publicly and visible to everyone. Donations may never be made secretly or concealed.

Social relationships / gifts and entertainment

The acceptance and granting of gifts, invitations or other benefits must never give the impression that they are intended to exert undue influence on business decisions. The respective guidelines for gifts and entertainment apply to the countries in which the respective Nihon Kohden companies are based.* Care must also be taken to ensure that the professional codes of conduct for physicians is not violated with regard to bans on gifts. Doctors and nursing staff must not be induced to commit violations.

In some countries, the issuing of free medical promotional gifts, such as samples, is severely restricted or prohibited. Nihon Kohden employees are required to adhere to these guidelines.

Sponsorships, events and collaborations with Healthcare Professionals

Sponsorships, events and collaborations with Healthcare Professionals are common practices to maintain business relationships and promote scientific discourse. However, under certain circumstances, related benefits may be viewed as undue influence.

Healthcare Professionals are often deemed as Public Officials. This group is often larger than expected.

To prevent risks, we carefully review sponsorship, events or collaborations with Healthcare Professionals or any public officials before they take place.

A contractual agreement is required for each collaboration with a Healthcare Professional or Public Official, which must also contain approval from the employer (usually clinic management).

Events sponsored by Nihon Kohden must have a clear scientific focus in the field of medical technology.

"Healthcare Professionals"

Healthcare Professionals provide healthcare services to humans or animals.

Two-Stage Theory

Stage 1: Collaboration necessary and required (i.e. cannot be carried out through internal resources)

Stage 2: Reasonable and customary remuneration

WE ARE COMMITTED TO FAIR COMPETITION UNDER ANTITRUST LAW

All Nihon Kohden employees work in strict accordance with the current antitrust law.

Information sharing restrictions

At Nihon Kohden, we do not enter into any understandings or agreements of any kind with our competitors regarding the sharing of competitively sensitive or confidential information. This information is only shared within the scope of legally permitted cooperation. Illegal sharing of information or unlawful understandings and agreements are strictly prohibited at Nihon Kohden.

These prohibited practices include:

Price fixing

Agreements and exchange of information regarding prices, price components, margins, price increases, calculations, discounts or other conditions (e.g. payment conditions)



Market Collusion

Sharing markets by region or specific customers. Exchange of information and agreements regarding production volumes, capacities, etc.



Influencing the tenderers

At Nihon Kohden, influencing is strictly prohibited, also with regard to tender criteria.



Tender agreements

Any agreements between competitors in relation to tenders are prohibited. This applies not only to the content or amount of the bid, but also to the fact that a bid is to be or has been submitted at all. In particular, no agreements may be made to the extent that Nihon Kohden or competitors abstain from certain tenders or submit mock bids in tenders. Exceptions apply to bidding consortia/consortiums.



Exchange of strategic information

Nihon Kohden employees do not exchange strategic information with competitors and do not disclose strategic information to them unilaterally. Information is classified as strategic if it could be used by competitors to adapt their market behavior. For example, this could be information that Nihon Kohden wants to increase its activities in a region or that it will soon cease its sales activities in a certain region. However, information that Nihon Kohden is planning to invest in a certain product or market segment or is pushing ahead with certain development and research programs would also be strategically valuable.



Dominant market position

Nihon Kohden employees should never use a dominant market position to disadvantage competitors or hinder the entry of other companies into a particular market. Nihon Kohden's pricing and general terms and conditions must be transparent and independent at all times. There is no agreement with competitors.

Dominant market position

... exists if the respective company has no competitors on the relevant market, is not exposed to any significant competition or has an outstanding market position in relation to its competitors



HOW WE PROTECT PERSONAL DATA OF OUR EMPLOYEES AND PARTNERS

In the age of digital transformation and increased use of personal data, it is crucial that Nihon Kohden employees demonstrate the highest standards of data protection. The European General Data Protection Regulation (“GDPR”) is a landmark piece of legislation that strengthens the protection of personal data within the European Union and ensures the rights and privacy of individuals.

Nihon Kohden employees must always ensure that any tasks involving personal data comply with the requirements of the GDPR. In particular, Nihon Kohden and all employees adhere to the following principles:

Principle of purpose limitation

We collect and process personal data only for clearly defined and legally legitimate purposes.

Principle of accuracy

We ensure that the data we store is accurate, up-to-date and relevant.

Principle of data minimization

We limit our data collection and processing to the absolute minimum.

Principle of storage limitation

We only store personal data for as long as is necessary to fulfill the intended purposes.

Need-to-know principle

Access to personal data is strictly limited to employees who need this information to perform their job duties.

Principle of integrity and confidentiality of personal data

We use technical and organizational measures to ensure that personal data is protected against unauthorized access, loss, misuse, or manipulation.



HOW WE SELECT OUR EMPLOYEES AND OFFER A GOOD ENTRY INTO THE COMPANY

Nihon Kohden operates with the highest standards when selecting its employees. Every selection decision is made according to fixed criteria:

Suitability

Selection of new employees is based on their suitability for the advertised position. This is based on the relevant skills, qualifications, experience, and competences required to successfully perform the tasks. These criteria are defined in advance in cooperation with the relevant departments.

Documentation of suitability

All steps of the selection process are carefully documented. This includes application documents, CVs, notes from interviews and assessments of skills and qualifications. The documentation serves to ensure the transparency of the selection process.

Four-eyes principle

The "four-eyes principle" is applied to the final decision on hiring a new employee. This means that the decision on selection is made by at least two authorized persons. Ideally, this should be one person from the HR department and the relevant line manager. This ensures that the decision is objective and well-founded.

Onboarding training

New employees complete the onboarding training provided for them.

HOW WE REPORT COMPLIANCE VIOLATIONS WITHIN THE COMPANY

At Nihon Kohden, we are committed to integrity and respectful business practices and a corporate culture of open dialogue. If our employees see something that concerns them or violates our compliance rules, we encourage them to speak up. This allows us as a company to address the situation proactively.

Addressing problems is an essential part of our corporate culture, which enables us to protect our colleagues, our company values, our stakeholders and ultimately society as a whole. No one should be left on their own when faced with ethically questionable behaviour. That's why we offer our employees an easy and secure way to communicate their concerns to us.

This can be done via one of several reporting channels – also anonymously.

WE ADHERE TO RECOGNISED COMPLIANCE STANDARDS

Medical devices code / guidelines

All Nihon Kohden Europe companies are either members of a regional medical technology association or are at least authorised to use the respective guidelines.

These guidelines set the standards for ethical conduct and integrity in our industry. The Medical Devices Code not only serves as a framework for responsible behaviour, but also supports public trust in the industry and promotes a sustainable, ethical business culture. Nihon Kohden employees are required to adhere to the regulations of the relevant association without exception.

Donations

Nihon Kohden is a company that takes its social responsibility seriously. Our company therefore also makes its contribution to society through donations in kind and money. However, these may only be used for charitable purposes.



WE EXPORT AND IMPORT GOODS AND SERVICES IN A LEGALLY COMPLIANT MANNER

In a globalised business world, compliance with international trade regulations is crucial to the success of our company. We take responsibility for ensuring the highest standards in customs export clearance, export control, and import customs clearance.

This requires a clear understanding of the obligations and responsibilities of our employees in connection with international trade transactions. Nihon Kohden employees are required to adhere the following principles when processing exports and imports to ensure compliance with the current laws and regulations:

Nihon Kohden does not export goods covered by export control laws without obtaining the necessary export licenses or permits.

Nihon Kohden employees ensure that no business is conducted with companies or persons affected by applicable embargoes or sanctions.

If necessary, the responsible employees check in particular the end use, the country of destination and the parties involved with regard to the goods to be exported. This ensures that they are not used for illegal or unethical purposes.

Before an export declaration is issued, a final check is carried out by the responsible staff to ensure that all export control checks have been carried out.

When importing goods, the responsible employees ensure the correct import customs clearance, classification and categorization of the respective goods.



Our Philosophy of Sustainability

As a medical device manufacturer, Nihon Kohden is dedicated to conserving all forms of life on earth through its business activities and social engagement. Nihon Kohden's sustainability logo depicts the earth in green and the sky in blue, while the seedling and the wavy line in the middle represent a heartbeat on an electrocardiogram, illustrating Nihon Kohden's commitment to coexistence with the environment. The unbroken white line also symbolises the concept of sustainability.



United Nations
Global Compact

United Nations Global Compact

In July 2015, Nihon Kohden Corporation joined the United Nations Global Compact. Through business activities that comply with the ten principles of the United Nations Global Compact in the areas of human rights, labour, the environment and anti-corruption, Nihon Kohden aims to earn the trust of society and contribute to a sustainable future.

WE STAND FOR HUMAN RIGHTS, OCCUPATIONAL SAFETY AND SUSTAINABILITY – INCLUDING IN OUR SUPPLY CHAIN

Medical technology is essential for providing the highest standard of healthcare. As a medical device manufacturer, Nihon Kohden strives to contribute to human rights and environmental protection through its business activities and social commitment.

This can only be achieved if the entire value chain and in particular the production and distribution of our products are measured in the light of these values.

Nihon Kohden always takes into full consideration the essential legal regulations that are related to this in social, ecological and economic terms and the necessary corporate organisational structures.

For us, environmental sustainability means that we preserve nature by only using natural resources to the extent they are actually needed for our business activities. Natural resources must be used sparingly in the manufacture and during the service life of our products in order to ensure that this does not have a negative impact on the functionality and availability of our products for our patients in the future.

At Nihon Kohden, economic sustainability means that the business activities and goals of our company take into account other criteria in addition to making a profit. Ecological and social aspects must not be neglected here.

Sustainable management gives Nihon Kohden a path to address sustainability issues and at the same time illustrates Nihon Kohden's understanding of sustainability to its business partners.

For its implementation, we are guided by the following three principles:

Principle of equality

In accordance with the principle of equality, we are committed to unrestricted access to medical products and associated healthcare services for all people. Access should not depend on origin or social status. This principle also applies at Nihon Kohden with regard to our working conditions. Comparable situations must not be treated unequally without good reason.

Priority principle

In accordance with the priority principle, we always give priority to the sparing use of resources - insofar as this is economically reasonable.

Precautionary principle

Under the precautionary principle, we take preventive measures to avoid or minimize the negative environmental and social impact of our activities.

Occupational safety

Nihon Kohden complies with all applicable health and safety obligations. For us, this is one of the most important characteristics of the precautionary principle. We provide our employees with the necessary protective equipment and safe workplaces. We comply with the current Working Hours Act to protect our employees from physical and mental fatigue. Nihon Kohden is committed to ensuring that our direct suppliers also observe the applicable occupational health and safety obligations and appropriately address compliance in their own supply chain in this respect.

Promoting diversity and inclusion

We are committed to a respectful, inclusive and equal opportunity working environment that reflects the diversity of our employees. This is the only way we can create a working atmosphere for our employees that gives them the security they need to achieve top performance and lead a balanced life.

Mutual respect

We expect all employees to behave respectfully and fairly towards those around them. Discriminatory, offensive or derogatory comments or actions will not be tolerated and will be strictly punished. Harassment in any form will also not be tolerated. This applies particularly to sexual harassment, bullying and other forms of undesirable behaviour. Employees are encouraged to report such incidents immediately.

Fair and equal pay

Payment of the current statutory minimum wage is the basis of every employment contract at Nihon Kohden. At Nihon Kohden, we do not differentiate according to gender when remunerating our employees.

Freedom of association

Our company recognises the right to freedom of association. This includes the freedom of our employees to organise and participate in trade unions, as well as the right to form works councils in accordance with applicable law.

Prohibition of slavery, forced labour and child labour

Any form of slavery, child labour and forced labour is strictly prohibited at Nihon Kohden. We take every precaution to ensure that this does not occur in our own business areas. We also work to have this ban implemented appropriately and effectively in our supply chains.

Resource conservation

We continually strive to make our business activities and processes as resource-efficient as possible. We implement financially practical improvements when the opportunity occurs in an appropriate manner.

Reduction of CO₂ emissions

Nihon Kohden is committed to continually reducing the CO₂ emissions generated in our own operations and to gradually switching to renewable energy.

Waste reduction and recycling

We are constantly working to minimise waste in our own operations and the environmental impact of our products. When developing new products, we aim to use reusable products and products made from recycled materials, to the extent that is legally permissible, possible and financially viable. The safety of patients and users is always our top priority in this respect.

Environmental pollution prevention

Nihon Kohden ensures all forms of environmental pollution is kept to a minimum and within the limits of applicable law. This applies, for example, to harmful soil degradation, water and air pollution or noise emissions that impair the natural basis for preserving and producing food, deny people access to fresh drinking water or otherwise harm the health of humans and animals.

When designing our products and processes, we take into account the complete life cycle and strive to minimise any negative impact our products may have on the environment.

Responsible corporate management and strategy

We take the principles of sustainability into account in our business decisions. We regularly review our internal processes in order to enable effective and efficient implementation of our sustainability goals.

Sustainable and transparent supply chains

Medical devices are generally not manufactured in one place. Instead there is often a global supply chain behind medical products. We are aware that long-term sustainable production and provision of medical devices can only be achieved if the entire supply chain is sustainable.

We therefore endeavour to communicate our sustainability expectations to our direct suppliers and take sustainability-related aspects into account when selecting these suppliers.

CLOSING WORDS FROM THE LOCAL COMPLIANCE OFFICER EUROPE

Dear Colleagues,

The aim of these Compliance Guidelines are to lay down a solid framework to show that our company the right path to exemplary ethical behaviour and legal integrity. These Compliance Guidelines serve not only to meet regulatory requirements, but also to demonstrate our commitment to transparency, accountability and fairness. It is important that we all understand, respect and implement these guidelines in our daily activities. Compliance is not a one-off task, but an ongoing process that requires continuous monitoring and adaptation. Only through our joint commitment and working together can we ensure that we maintain the highest standards in our company.

I would like to encourage each and every one of you to actively participate in our compliance programme, ask questions and raise concerns. Only through open communication and a strong sense of responsibility can we ensure that our company stands on a solid foundation based on integrity and ethics.

Thank you for your attention and commitment to compliance.

Best regards,



Heinrich Raisch
Director of Legal & Compliance
Local Compliance Officer Europe



Improving Healthcare with Advanced Technology

Since its founding in 1951, Nihon Kohden has made it its mission to improve the quality of life through advanced technology. We provide solutions for diagnostics, critical care, clinical information and in vitro diagnostics – and are committed to working with you to meet the healthcare challenges of today and tomorrow.

For more information, please visit us at www.nihonkohden.com.

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