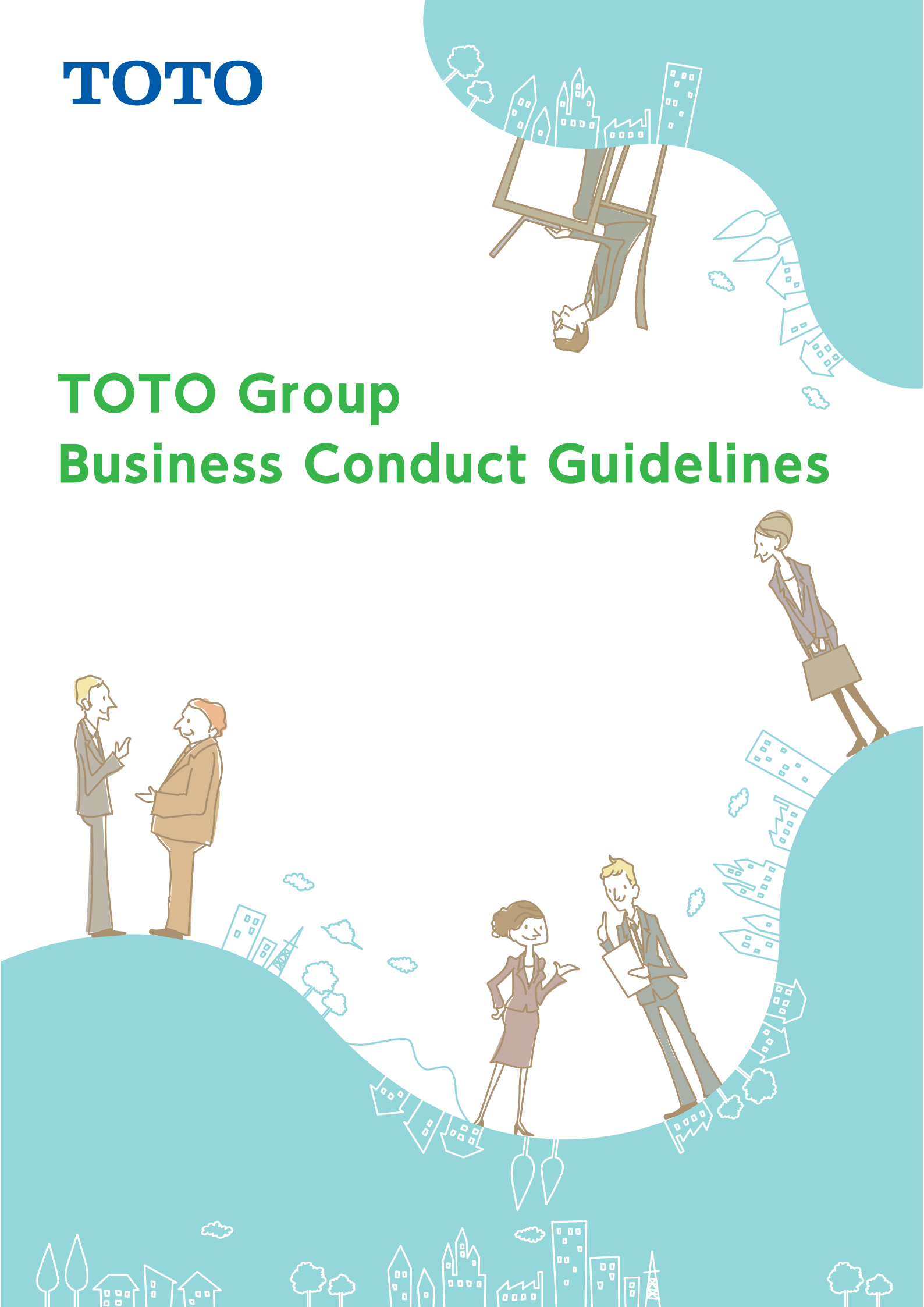


TOTO

TOTO Group Business Conduct Guidelines





The TOTO Group intends to establish an overwhelming presence that will change the lifestyles in each country and be appreciated by people in a global context. The objective is to increase TOTO fans all over the world by blending into communities and serving the customers who live in the countries and regions where we operate.

To achieve this goal, the TOTO Group promotes all corporate activities from an Environmental, Social, and Governance (ESG) perspective on a global level and is endeavoring to further integrate business and CSR activities. Specifically, all of our corporate activities will be based upon proper governance with respect to an international code of conduct that includes compliance with the laws of individual countries and regions and the protection of all respective human rights. At the same time, we will seek to contribute to society by taking into account the culture and customs of individual countries and regions, as well as the interests of stakeholders. Business results are linked to contributing to the environment, and accordingly, TOTO will ensure that this activity is running smoothly in tandem with advancing our corporate pursuits.

At the root of our corporate pursuits is a strong conviction to improve people's lives and provide a healthy and civilized way of life, concepts espoused by our founder. These beliefs have been passed down over the years as the company mottos, corporate philosophy, and charter of corporate behavior. The TOTO Group's ideal state is to preserve the basics of manufacturing that have been continuously handed down since TOTO's establishment, and to realize and practice those beliefs as the Common Group Philosophy. For that to happen, it is necessary that each employee completely understand and put into practice our charter of corporate behavior.

These TOTO Group Business Conduct Guidelines are intended to allow you to easily consult the charter of corporate behavior and acceptable examples in your day-to-day work.

As president, I will take the lead in seeking to realize our company mottos and corporate philosophy and practicing the charter of corporate behavior. These Guidelines apply to all employees of the TOTO Group. I ask all of you to understand the content and use them as a guide so that you can exercise good judgment and act in good faith in various situations. Let us continue to work in unison to evolve the TOTO Group into an ever-growing, "truly global company".

Noriaki Kiyota

Noriaki Kiyota
President, Representative Director
TOTO LTD.

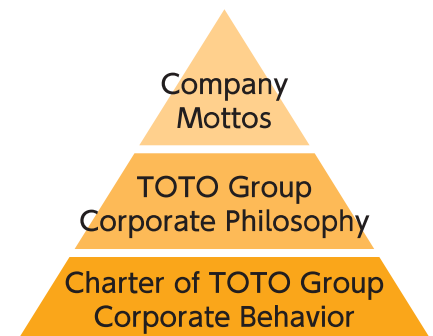


COMMON GROUP PHILOSOPHY



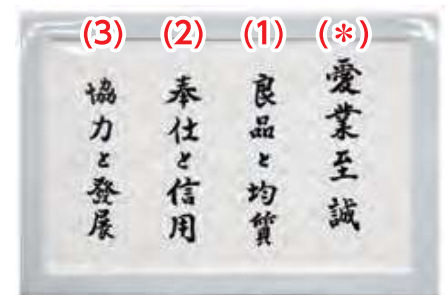
The Common Group Philosophy represents the inherited values of TOTO that are shared among employees and will be carried forward into the future.

It consists of Company Mottos, TOTO Group Corporate Philosophy and Charter of TOTO Group Corporate Behavior.



COMPANY MOTTOS

Our Company Mottos were established in January 1962 as the foundation of corporate activities that are to continue into the future while we maintain respect for the traditions continuing from the business' foundation. The Company Mottos reflect our determination to contribute to the improvement of our customers' cultured lifestyles with a strong service-oriented mindset, and to unite ourselves to support the social development.



“Take pride in your work and strive to do your best” …(*)

The important concept and mindset are that, at TOTO, we are all united in fulfilling our duties, and by completing our individual work in good faith we contribute to our company's prosperity, which will be returned, whether directly or indirectly, to all people related to TOTO. “Take pride in your work and strive to do your best” represents the steadfast idea that no personal improvement will result without improving the company.

“Quality and Uniformity” …(1)

TOTO has maintained the highest quality and dignity up to the present. Continuing to respond to the latest developments, meeting demands and leading the industry requires further enhancement of our long superior technology along with greater consistency in product quality and higher yields.

“Service and Trust” …(2)

Creating products of high and consistent quality is not simply for enjoying our profits. Our products must truly satisfy the customers who use them. We must continue to serve society through our products and help elevate people's cultured lifestyles. To this end, it is important that we are all service-minded and put forth every effort in all of our duties in view of the contribution to society on a daily basis in order to be truly trusted to the highest possible extent.

“Cooperation and Prosperity” …(3)

We must love our company's business, respect and cooperate with one another, unite ourselves to fulfill our duties and through social solidarity contribute significantly to our mutual prosperity and development with our shareholders and partners through our business development. The absence of such efforts will not only result in failure to improve social welfare, but render true development impossible.

TOTO GROUP CORPORATE PHILOSOPHY

The TOTO Group strives to be a great company, trusted by people all around the world, and contributing to the betterment of society.

To achieve our philosophy, TOTO will:

- Create an enriched and more comfortable lifestyle and culture built on our plumbing products.
- Pursue customer satisfaction by exceeding expectations with our products and services.
- Provide high-quality products and services through ongoing research and development.
- Protect the global environment by conserving finite natural resources and energy.
- Create an employee friendly work environment that respects the individuality of each employee.

Dedicated: September 10, 2004

CHARTER OF TOTO GROUP CORPORATE BEHAVIOR

The TOTO Group wants to contribute to socio-economic development and be a broadly helpful entity for society by creating added value through fair competition and encouraging job creation in the countries and regions in which its businesses are promoted. To realize that, all people working for the TOTO Group strive to play an active role with a strong sense of duty based on the concepts indicated in the corporate motto and philosophy, and to fulfill their social responsibilities.

The Charter of TOTO Group Corporate Behavior stipulates the basic stance of behavior of all people working for TOTO Group to realize all stakeholders' satisfaction.



CHARTER OF TOTO GROUP CORPORATE BEHAVIOR

1. The TOTO Group shall pursue customer satisfaction and provide products and services that are environmentally friendly, safe and easy to use.
2. The TOTO Group shall develop sensible business activities in transparent, fair ways, and sustain sound normal relationships with political organizations and governmental administrations.
3. The TOTO Group shall proactively disclose appropriate corporate information as necessary to facilitate communications with society and, at the same time, thoroughly protect and control various types of information.
4. The TOTO Group shall strive to provide comfortable lifestyles by ensuring safe and pleasant working environments while respecting the diversity and individuality of all its employees.
5. The TOTO Group shall build awareness of global environment issues as common issues of all humankind and aggressively tackle these issues from a global point of view as essential for the existence and activities of the company.
6. As a good corporate citizen, the TOTO Group shall constructively contribute to communities and society overall.
7. The TOTO Group shall resolutely oppose antisocial powers and sever relationships with them.
8. The TOTO Group shall abide by the laws and regulations of individual countries and regions, respect international norms including those related to human rights, show further consideration to the cultures, customs and interests of stakeholders, and contribute to the socio-economic development of relevant countries and regions in managing the company.
9. TOTO's top management shall, as their role, thoroughly enforce corporate ethics not only within the TOTO Group but also across supply chains and with business partners.
10. TOTO's top management shall strive to resolve all issues that conflict with this charter as they arise.

(Revised on June 27, 2018)

Scope of Application

Charter of TOTO Group Corporate Behavior applies to all employees of the TOTO Group.

Note: This Charter shall be applied among consolidated subsidiaries.

Note: Employees include contract employees, part-time employees and temporary employees.

TABLE OF CONTENTS



Working Environment and Discipline

01. Respect for Human Rights	P07
02. Prohibition of Harassment	P08
03. Occupational Health and Safety	P09
04. Drug Use and Drinking	P10
05. Prohibition of Pursuit of Personal Gain	P11
06. Respect for International and Local Rules	P12

Protection of Assets

07. Protection of Assets	P13
08. Respect for Intellectual Property Rights	P14
09. Proper Use of Information Systems	P15
10. Protection of Personal Information	P16
11. Protection of Company's Confidential Information	P17

Fair Business Activities

12. Prevention of Insider Trading	P18
13. Fair Trade	P19
14. Prohibition of Abuse of Advantageous Position	P20
15. Compliance with Sales/Purchase Agreements	P21
16. Prevention of Unlawful Payments to Government Officials	P22
17. Prohibition of Giving and Taking of Bribes	P23
18. Stance against Antisocial Powers	P24
19. Export and Import	P25

Products and Services

20. Safe Products (Product Liability)	P26
21. Protection of Customers (Consumers)	P27
22. Customer Satisfaction	P28
23. Universal Design	P29

Environment and Contribution to Society

24. Environmental Conservation	P30
25. Corporate Citizenship	P31

01 Respect for Human Rights

The TOTO Group shall respect human rights and strive to provide discrimination-free working environments.

Conduct guide

1. You should not discriminate against someone on the basis of race, nationality, sexuality, religion, beliefs, age, place of origin, physical or mental disabilities, or other protected group status.
2. You should strictly refrain from discriminatory conduct, abuses, libel, slander, threats, insensitivity, and other conduct not befitting a TOTO Group employee so as not to frighten, disparage or displease others.
3. You should refrain from the conduct described in Paragraphs 1 and 2 above not only in the workplaces but also while you are at work in locations outside the company you work for (hereinafter referred to as the “Company”) or toward related parties outside the Company.



Sexuality is roughly categorized into the following four elements:

1. Biological sex (diagnosed sex when one is born)
2. Gender identity (the personal sense of one's own gender)
3. Sexual orientation (sex of the person one is attracted to)
4. Gender expression (appearance, behavior, and choice of words)



02 Prohibition of Harassment

The TOTO Group shall strive to eradicate any kind of harassment.

Conduct guide

1. To prevent harassment incidents, you should fully realize that the way people interpret and/or react to harassing conduct greatly varies from person to person and that whether a person's conduct constitutes harassment is largely determined by how the other person perceives such conduct.
2. You should always take care not to behave in a manner that could constitute harassment. The same applies not only to your conduct in the workplace or toward other employees but also to your conduct toward related parties outside the Company.

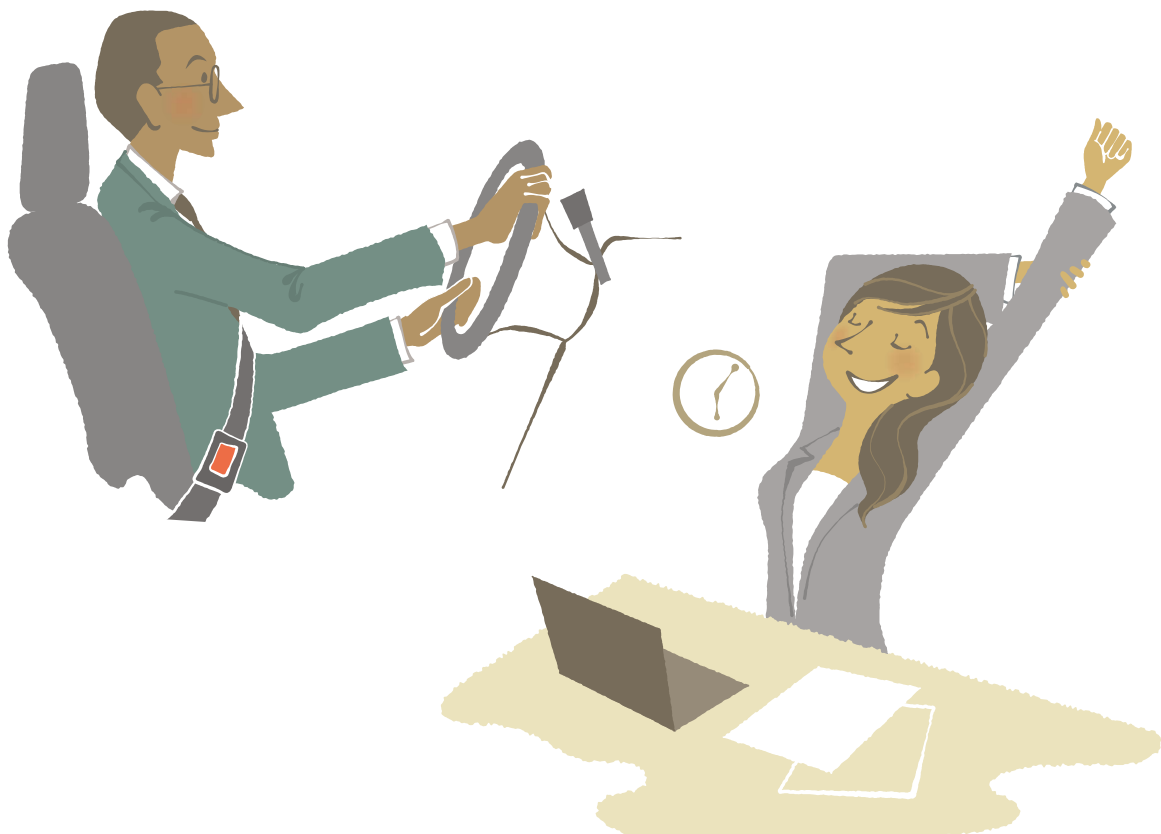


03 Occupational Health and Safety

The TOTO Group shall abide by the labor laws and regulations of individual countries and regions, and provide a safe and considerate workplace for employees.

Conduct guide

1. You need to abide by the laws, regulations, and standards of individual countries and regions on employee welfare, health and safety.
2. You need to implement day-to-day health and safety activities, and promote physical and mental health to create a considerate workplace.
3. You need to obey traffic rules and drive safely when operating a car, motorcycle, bicycle or vehicle of any kind.



04 Drug Use and Drinking

The TOTO Group shall prohibit alcohol and drug abuse as they undermine the safety and health of our employees.

Conduct guide

1. You should abide by the laws and regulations of individual countries and regions on alcohol and drug use.
2. You need to follow all laws concerning the use of alcohol and drugs as failure to follow these laws can not only be detrimental to your health but can also damage your and the Company's credibility. In particular, you should be aware that car accidents caused by impaired driving due to alcohol or drug use will not only result in disciplinary action based on laws, regulations or internal rules but will also reflect negatively on the TOTO brand value.



05 Prohibition of Pursuit of Personal Gain

The TOTO Group shall prohibit employees from engaging in acts that could cause losses to the Company in exchange for personal gain.

Conduct guide

- 1.** You must not use the Company's assets, whether tangible or intangible, for personal purposes.
 - (1) You are not allowed to use photocopiers, computers, printers, telephones, facsimiles, company cars, memberships, stationery and other facilities and supplies of the Company for purposes other than business related.
 - (2) You are not allowed to misuse the Company's money to pay for your personal dining, taxi and other expenses.
 - (3) You are not allowed to mix the Company's assets that have been entrusted to you for business purposes into your assets or misappropriate them for your personal purposes.
 - (4) You are not allowed to disclose the Company's customer information, trade secrets, know-how, and other information not publicly available to any third party in exchange for personal gain.
- 2.** You may not engage in work or activities unrelated to the Company's business during your assigned working hours for your benefit or for the benefit of others.
- 3.** You may not afford favorable treatment to any business partner of the Company for personal gain.
 - (1) You may not afford special treatment to any business partner of the Company for personal reasons by concluding an agreement with such business partner under terms and conditions that are unreasonably disadvantageous to the Company.
 - (2) You may not personally accept entertainment or gifts from any business partner of the Company which may lead to special treatment set forth in the preceding item.
- 4.** You are not allowed to engage in activities that compete with any of the businesses of the TOTO Group without approval of the Company.

06 Respect for International and Local Rules

The TOTO Group shall, in addition to abiding by international rules, and the laws and regulations of individual countries and regions, strive to develop a sufficient understanding of local cultures and customs to prevent discrimination or inappropriate conduct.

Conduct guide

1. You should understand the local laws, social systems, cultures, and customs before conducting business activities since they vary from nation to nation and from region to region.
2. You should take scrupulous care to avoid conduct that could be construed as discriminatory in terms of race or nationality toward employees and related parties outside the Company.
3. When visiting a foreign country for business trips or temporary transfer, you need to be sure to obtain a certain amount of knowledge in advance about the laws and regulations, cultures, customs, and other aspects of the country or region.



In some countries and regions, a violation of laws and regulations may result in excessively severe punishment; an issue related to an enterprise can quickly develop into a lawsuit; and, it is not rare that a company be ordered by court to pay a significant amount of compensatory damage, that may result in a critical impact on our business continuity.



07 Protection of Assets

The TOTO Group shall place the Company's assets under strict control and in no event allow them to be used for personal purposes.

Conduct guide

1. The Company's assets are valuable properties that serve as the foundation of our business activities. Employees of the TOTO Group are required to protect these assets from loss, theft, damage by fire, or unauthorized use.
2. You should immediately report to your manager or division head any event you become aware or notice a loss or theft of an asset of the Company.
3. You are required to use the Company's assets solely for the performance of duties. You are not allowed to use them for personal purposes.
4. When using any of the facilities, machinery, equipment, and other items owned and controlled by the Company for reasons related to a corporate entertainment event, you should contact your division head and/or administrator to obtain prior approval.
5. Intellectual property rights, including patent rights, utility model rights, design rights, trademark rights and copyrights, also constitute valuable properties of the Company. You should promptly report to your manager or division head in the event you become aware or notice actual or potential infringement of any of the intellectual property rights held by the TOTO Group.

08 Respect for Intellectual Property Rights

The TOTO Group shall respect, and in no event infringe, the intellectual property rights of other parties.

Conduct guide

1. Employees engaged in research, product development, technology development, design work, and other similar work are required to strive to obtain solid intellectual property rights for the Company so that the TOTO Group can maintain an advantageous position over competitors in its businesses.
2. You should not infringe the intellectual property rights of other parties. You should study the patent rights, design rights, and trademark rights of other parties at stages such as research and development for potential infringement, and then eliminate all infringements, to the extent possible, as soon as reasonably practical. Failure to eliminate all potential infringements will result in the abandonment and cancellation of the potential product under development.
3. With recent advances in information technology (IT), copyrighted materials, including motion pictures, music, and computer software, can be very easily duplicated and widely transmitted across networks. You should take care not to participate in such violations of copyright.



Patent rights, utility model rights, design rights, trademark rights, and copyrights are collectively known as intellectual property rights. These rights can only be obtained as a result of human intellectual, creative activities and require inventiveness and ingenuity. Granting an exclusive privilege to holders of these rights to protect their interests is considered an extremely effective method of stimulating new creative activities, such as inventions, and of promoting the progress of industries and cultures.

09 Proper Use of Information Systems

The TOTO Group shall allow no personal use of the Company's information systems.

Conduct guide

1. You are required to use the Company's systems for business purposes only. It is prohibited to use any of the systems for personal purposes or anything other than business purposes.
2. The following acts are generally prohibited. You are not allowed to commit any of these acts when using the systems as well:
 - (1) Illegally duplicate, process, or modify materials copyrighted by a third party;
 - (2) Unlawfully access a third party's computer system, use an ID or password of others without permission or disclose a password to others;
 - (3) Destroy or tamper with data and other items or violate the confidential nature of a third party's business information;
 - (4) Transmit information that libels or slanders an employee or third party, that defames their reputation or credibility, or that violates their privacy; and
 - (5) Violate any of the rights of an employee or third party, including the rights over property, copyrights, and other intellectual property rights and moral rights.
3. You are not allowed to use any of the Company's systems to transmit data that displeases others, pornographic data, false information, or other data that otherwise negatively affects the working environment.
4. It is strictly prohibited to transmit internal information or confidential information of the Company to an outsider or external organization without permission from the Company.

10 Protection of Personal Information

The TOTO Group shall place personal information under strict control and in no event use the information unless such use is necessary for the performance of Company business under lawful and justifiable reasons, or authorized by the person in question.

Conduct guide

1. You should handle personal information in the same manner as confidential information of the Company and place it under strict control to prevent information leakage or unauthorized access by any outsider or unauthorized party.
2. When collecting personal information from customers, you should communicate how the Company handles collected information, including the purpose of collection, method of use, and whether the information is provided to any third party, and then obtain their consent. You need to obtain consent from customers even where their personal information is provided to an affiliated company of the TOTO Group.
3. Personal information is recorded and stored in the Company's information systems or on paper. You are not allowed to use such personal information for other purposes than predetermined.
4. You must abide by the laws and regulations of the country when collecting and using personal information.



Personal information is a piece of information that identifies a customer or employee of the TOTO Group, or a piece of information that does not identify by itself but serves to identify a customer or employee when combined with other pieces of information.



With the progress of globalization, the opportunities of handling personal information of customers and employees in other countries are also increasing. You need to be careful because there are countries and regions (Europe, China, etc.) that impose strict restrictions on the use of such information in other countries.



11

Protection of Company's Confidential Information

The TOTO Group shall handle the customer information, trade secrets, know-how, and other confidential information of the Company as valuable property and protect the confidentiality of such information with utmost care.

Conduct guide

1. You should not use any of the confidential information of individual companies of the TOTO Group for purposes other than business purposes.
2. You should not disclose any of the confidential information of individual companies of the TOTO Group to a third party without permission from the Company.
3. When it is necessary to disclose confidential information of individual companies of the TOTO Group to staff of one or more different departments for the performance of business, you should obtain prior permission from a duly authorized person and disclose such information only to managers of the departments that need such information to carry out business.
4. In addition to the provisions of the preceding paragraphs, you should obey the rules set forth in the TOTO Group Standards (TGS) for matters relating to the control and handling of confidential information of the TOTO Group.
5. You are not allowed to disclose or otherwise use any of the confidential information that came to be known in the course of work during your tenure of office after you leave the Company as long as such information remains confidential. You are required to return all documents and information recording media containing or storing confidential information to the Company when you leave the Company.
6. You should comply with the provisions of Paragraphs 1 to 5 above for confidential information received from a third party as well.

12 Prevention of Insider Trading

The TOTO Group shall keep employees well informed of prohibitions on insider trading and prevent insider trading by employees.

Conduct guide

1. You are not allowed to disclose or leak important information (see Roles for Prevention Management of Insider Trading of the TOTO Group Standards [TGS]) or information that may constitute important information of TOTO to an outsider without reasonable cause.
2. In the event you come to know important information or information that may constitute important information of TOTO in the course of your employment, you are not allowed to sell or buy TOTO shares until the important information is made public.
3. In the event you come to know important information or information that may constitute important information of a different company in the course of employment related work, you are not allowed to sell or buy any share of such company until the information is made public.
4. In the event you come to know important information of TOTO or a different company, you are not allowed to trade any shares of TOTO or such company using an account held by a third party, including your family members and acquaintances.



13 Fair Trade

The TOTO Group shall abide by the laws and regulations of individual countries and regions related to fair trade.

Conduct guide

1. You should not enter into any agreement which addresses selling price, sales volume, assignment of business partners, sales territory, launch timing, or other terms with other companies in the same industry or within an industry group and specifically related to competitors. Such a practice is known as a cartel or illegal monopolization and constitutes a violation of fair trade/antitrust laws.
2. Fixing a winning bidder and bidding price among bid participants is in violation of fair trade/antitrust law as well. You should not participate in such bidding.
3. You should not enter into any agreement on an export territory, export volume, export price, and other terms with a competing company based in a different country. You should take special care since such an international cartel is highly likely to cause problems related to antitrust laws in foreign countries.



14 Prohibition of Abuse of Advantageous Position

The TOTO Group shall ensure that employees do not abuse their advantageous position as buyer.

Conduct guide

1. You should not forcefully impose disadvantageous conditions on suppliers when setting and modifying terms and conditions of agreements with them.
2. You should not ask or otherwise cause a supplier to provide money, services, and other economic benefits to yourself, the department you work in, or the Company.
3. You should not force a supplier to buy a product of the Company or other companies of the TOTO Group.
4. You are not allowed to personally participate in the management of a supplier.



15 Compliance with Sales/Purchase Agreements

The TOTO Group shall conclude sales/purchase agreements in the spirit of fair trade and comply with executed agreements.

Conduct guide

1. The execution of an agreement is a legally binding act. You should honor all valid executed agreements.
2. You should also be warned that in some instances an oral agreement is considered as legally binding as a written executed agreement.
3. A written agreement plays an important role as it serves as proof in the event of a dispute as to the validity or content of the agreement. You should store written agreements under strict control.



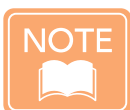
An agreement is a legally binding act that takes effect when intentions expressed by a plurality of parties are in accord. For instance, a sales/purchase agreement takes effect when the intention of a seller to sell a certain item at a certain price is in accord with the intention of a buyer to buy a specific item at a specific price.

16 Prevention of Unlawful Payments to Government Officials

The TOTO Group shall prohibit any provision of money and other benefits to government officials of individual countries and regions for the purpose of obtaining unlawful business profits.

Conduct guide

1. You should not provide gifts, entertainment, political contributions or other benefits to government officials for the purpose of obtaining undue or unlawful advantages for the Company.
2. Even where the purpose of providing gifts, donations, entertainment, invitations, and other benefits to government officials is different from the preceding paragraph, you should study the laws and regulations, customs, and other aspects of individual countries and regions with sufficient care and behave cautiously.



Many countries and regions have laws and regulations that prohibit the provision of money and gifts to government officials. You need to be fully aware of such legal aspects and behave accordingly.



17 Prohibition of Giving and Taking of Bribes

The TOTO Group shall pursue fair and just business activities at all times and prohibit the giving and taking of bribes or any activity that borders on bribery.

Conduct guide

1. You are not allowed to provide or accept money, gifts, entertainment, or other benefits that are intended to obtain or maintain unlawful profits or favorable treatment.
2. You are not allowed to personally accept entertainment, gifts, or other benefits from business partners.



18 Stance against Antisocial Powers

The TOTO Group shall never give in to antisocial powers or behaviors, keeping a resolute attitude toward them.

Conduct guide

1. You should not request antisocial powers to do anything, pay money to them, provide entertainment to them, or use their influence.
2. You should report to your manager or division head immediately in the event you come into contact with antisocial powers in the course of conducting your employment duties and responsibilities.



19 Export and Import

The TOTO Group shall abide by the trade-related laws and regulations and carry out trade transactions appropriately.

Conduct guide

1. When carrying out trade transactions, you need to abide by the trade-related laws and regulations of individual countries and regions and complete necessary procedures, including submitting applications for permission.
2. You need to pay necessary taxes, such as custom duties and consumption taxes, on or before the due date.
3. You should not export weapons, armaments, and related technologies without permission from the country you operate in. You should not engage in any trade transactions that are considered contrary to the social responsibility of an international enterprise from the viewpoint of security.
4. You should not export or import prohibited goods as stipulated by individual countries and regions. Only those items or goods you have obtained a license or permission to export or import pursuant to the applicable provisions of laws and regulations for each respective country may be exported or imported.



20 Safe Products (Product Liability)

The TOTO Group shall strive to improve product safety and take the necessary measures to prevent hazards.

Conduct guide

1. In the event a defect in a product marketed by the Company has caused or may imminently cause serious hazard to the lives or bodies of general consumers, you should take appropriate measures to prevent the spread of such hazards in cooperation with all affected parties.
2. Employees engaged in manufacturing or service operations should take a quality first approach and, in particular, give the highest priority to safety to provide safe, reliable products and services to customers.



Product liability refers to a manufacturer's liability for damages to victims of an accident caused by a defective product. Under the product liability (PL) act, the manufacturer is held liable for extended damages related to the lives, bodies, and properties of victims regardless of any limitation on the published warranty. In addition, a product is deemed to include not only the product itself but also the operation manual, warning labels, advertisements, catalogs, and other information related to the product. Therefore, a product that has caused or may cause a hazard due to insufficient or improper information regarding use and installation will be considered defective.



21 Protection of Customers (Consumers)

The TOTO Group shall provide information customers need in a clear, easy-to-understand manner, and respond quickly and appropriately to complaints to ensure consumer safety and customer satisfaction.

Conduct guide

1. Employees engaged in the production of printed materials, such as catalogs and operation manuals, and corporate websites are required to provide objective information on product features and safety in a clear, easy-to-understand manner.
2. Employees engaged in fielding customer complaints are required to strive to protect the rights of customers bringing a complaint, attend to their complaints quickly, and resolve them impartially.

Rights of customers (consumers)

- Assurance of safety
- Opportunities for independent, reasonable choice
- Provision of necessary information and education
- Ability to influence consumer policies by submitting consumer opinions
- Quick, appropriate remedies in the event of damage



22 Customer Satisfaction

The TOTO Group shall strive to continually provide products and services that surpass customer expectations, thereby ensuring customer satisfaction and enabling further improvement.

Conduct guide

1. You should bear in mind the following policies and act with a customer perspective at all times to continually offer products and services that create satisfied customers.

TOTO Group Customer Policy

- The TOTO Group helps people lead healthy, comfortable and ecologically friendly lives through products and services that surpass customer expectations.
- The TOTO Group offers outstanding products through manufacturing based on the concept of given priority to quality.
- The TOTO Group ensures compliance with the laws of individual countries and regions and international standards in offering its products and services.
- The TOTO Group offers products and services that provide safe and comfortable use for its customers.
- The TOTO Group constructively provides customers with information that is reliable and effectively understood.
- The TOTO Group deals respectfully with customers' opinions and requests.
- To protect customer information, the TOTO Group abides by laws and the Company regulations on the protection of personally identifiable information.

23 Universal Design

The TOTO Group shall offer products and services that provide convenience and ease of use to as many customers as possible by taking differences in gender, age, physical ability, and other aspects into account. In so doing, the TOTO Group shall contribute to building a society where more and more people can live comfortably.

Conduct guide

1. Employees engaged in product development and service provision are required to strive to offer products and services that meet customer preferences of individual countries and regions, while taking into account the following five principles of universal design.

Five Principles of Universal Design

1 Easy to use

- Easy body position and movement
- No movement that forces an uncomfortable posture
- Easy to hold the posture
- Easy to clean

2 Simple operation

- Easy to understand how to use
- Easy to operate

3 Comfortable

- Set the appropriate temperature and brightness according to the use environment
- Always comfortable and pleasant to use

4 Able to choose

- Respond to various users and different conditions of use
- Add or choose the necessary functions according to any change in the users' lifestyles

5 Safe and reliable

- Consider the safety of various users
- Reliable just in case



Universal design (UD) is a concept mainly advocated by Ronald L. Mace, Professor of North Carolina State University. It emphasizes the importance of planning and designing a product and the environment to be usable for as many people as possible from the outset.

24 Environmental Conservation

The TOTO Group shall strive to use finite natural resources efficiently and carry out business activities with due attention to conservation of the global environment.

Conduct guide

1. Employees are required to bear the following policies in mind and pay attention to efficient use of resources and environmental conservation in carrying out business activities.

T O T O Group Global Environment Policy

- The TOTO Group develops water-saving, air-cleaning and other environmentally friendly products and services and contributes to reducing the loads on the global environment.
- The TOTO Group reduces environmental loads in every process of its business activities.
- The TOTO Group builds an environmental management system for making continuous improvement.
- The TOTO Group strives for conservation and sustainable utilization of biodiversity.
- Through active communication, the TOTO Group aims to achieve a better global environment.



25 Corporate Citizenship

As a good corporate citizen, the TOTO Group shall carry out corporate citizenship activities using its management resources effectively. In so doing, the TOTO Group shall help build a better society and form a symbiotic relationship with the society.

Conduct guide

1. The TOTO Group has the following policies and makes it a rule to form a cooperative relationship with society and local communities. Employees are encouraged to actively participate in local volunteer activities and other charities as a member of the society and community to the extent possible.

TOTO Group Corporate Citizenship Policy

- The TOTO Group fulfils its corporate mission by conducting activities that contribute to creation of an affluent and comfortable living culture, with a focus on plumbing.
- As a good corporate citizen, the TOTO Group conducts activities that contribute to the promotion, maintenance and development of local society, thereby contributing to community development.



Seek advice and counsel as promptly as possible in the event of an incidence in violation of these Guidelines or when questions arise in the following steps:

1. First consider advising your manager or division head.
2. If it is difficult to meet with your manager or division head for some reason, contact the human resources department of the company you work for.

The TOTO Group guarantees that employees who report any act in violation of these Guidelines will not be retaliated against in any way due to the reporting of any such violation. Managers and companies of the TOTO Group must protect the privacy of whistle blowers in strict confidence. Although the TOTO Group will never allow anyone to retaliate on whistle blowers, it still remains the responsibility of each employee to be prudent, and not reckless, in reporting any act in violation of these Guidelines.

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