

The Japanese Institute of Certified Public Accountants (JICPA) establishes the Code of Ethics as a code of conduct to be complied with by its members and associate members, in light of their mission to contribute to the resolution of increasingly diverse social issues and to the sound development of the national economy, so that they may discipline themselves, meet public expectations, and thereby serve the public interest while fulfilling their professional responsibilities as professional accountants on auditing and accounting.

In this context, JICPA has hereby established the Declaration of Ethics as an expression of its members' and associate members' commitment to striving to put professional ethics into practice.

Declaration of Ethics

(English Translation)

December 2025

We hereby declare that, as professional accountants, we comply with the Code of Ethics as a code of conduct to discipline ourselves, act in accordance with the intent and spirit of its fundamental principles, and strive to put professional ethics into practice.

Integrity

1. As a professional accountant, I shall at all times maintain integrity and act with straightforwardness and honesty, exercising the strength of character necessary to act appropriately. In addition, I shall endeavor to ensure the reliability of information by not being associated with information that contains materially false or misleading statements, information provided recklessly, or information that omits or obscures information where such omission or obscurity would be misleading.

Objectivity

2. As a professional accountant, I shall exercise professional judgement objectively, without being compromised by bias, conflicts of interest, or undue influence of individuals, organizations, technology or other factors.

Professional Competence and Due Care

3. I shall keep myself continually informed of developments in business and technology, and attain and maintain the knowledge and skills necessary to provide professional services. In addition, as a professional accountant, I shall act with due care, appropriately, and in a timely manner in fulfilling my professional responsibilities.

Confidentiality

4. Recognizing societal expectations regarding the public interest, I shall strictly maintain the confidentiality of information acquired in the course of professional and business relationships. Except when there is a legitimate reason, I shall not disclose or use such confidential information.

Professional Behavior

5. In fulfilling my professional responsibility, I shall comply with relevant laws and regulations and applicable standards, act in the public interest, and protect public trust for the profession.