

RBA Basic Policy of Tsukuba Works of RISO KAGAKU CORPORATION

(The Japanese version is official, and the English version is for reference.)

General Manager, Tsukuba Plant

This policy is in place at Tsukuba Works of RISO KAGAKU CORPORATION to ensure that the working environment is safe, that workers are treated with respect and dignity, and that business activities are environmentally responsible, ethical, and reliable in the production and industrial supply chains of our main components.

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Article 1 (Purpose)

The purpose of this policy is to define the action guidelines required by the Responsible Business Alliance (hereinafter referred to as "RBA") for the Tsukuba Works of RISO KAGAKU CORPORATION (hereinafter referred to as "the works").

Article 2 (Applicable Subjects)

This policy applies to workers engaged in operations at the works, including managers, regular employees, part-time employees, temporary employees, employees of contract labor providers, and employees of subcontractors. Suppliers, including subcontractors, will also be informed of the RBA Code of Conduct, to encourage them to adopt it, and ask for their cooperation.

Article 3 (Applicable Code of Conduct)

The contents of this policy are in accordance with the RBA Code of Conduct.

The RBA Code of Conduct aims to ensure that working conditions in the works and throughout our supply chain are safe, that workers are treated with respect and dignity, and that our operations are conducted in an environmentally responsible and ethical manner.

This policy is composed of five sections: A) Labor, B) Health and Safety, C) Environment, D) Ethics, and E) Management System.

A) Labor

Article 4 (Basic Policy)

The works respects the human rights of workers and treats them with dignity and respect as understood by the international community. This applies to all workers in the works.

Article 5 (A1: Prohibition of Forced Labor)

The works does not permit forced, bonded, including debt bondage, or prison labor, involuntary or exploitative prison labor, slave labor or human trafficking, including transporting, harboring, recruiting, transferring or receiving persons by threat, force, coercion, abduction or fraud for labor or services.

2. There must be no unreasonable restrictions on entry to or exit from facilities provided by the company, including worker dormitories and residences, or on the free movement of workers

within the facilities.

3. As part of the hiring process, all workers must be provided with an employment contract containing the terms and conditions of employment in their native language or a language they understand.

4. Foreign migrant workers and domestic migrant workers must receive an employment contract before they leave their home country, and no substitution or modification of the employment contract will be permitted upon arrival in the receiving country except to comply with Japanese law and to provide terms equal to or better than those of the original contract.

5. All work must be voluntary. Employment contracts must provide that workers are free to take time off work or terminate their employment without penalty, deposit, or other fees or penalties, provided they give reasonable notice in accordance with the contract or law.

6. The works, labor brokers, contractors, and their agents must not retain, destroy, conceal, or confiscate any identity or immigration documents, such as government-issued identification, passports, or work permits. The works may retain documents only when required by law. In such cases, the documents must be made available to workers at all times.

7. Workers shall not be required to pay recruitment fees or other employment-related fees to the works' labor brokers, contractors, or their subcontractors. If a worker is found to have paid such employment-related expenses, such expenses shall be reimbursed to the worker.

Article 6 (A2: Young Worker)

Child labor must not be used in any stage of production. The term "child" here refers to a child up until the end of March 31st after reaching the age of 15. The works employs persons aged 18 and over. We do not employ workers, interns, or apprentices who are under the age of 18.

2. The works must have an appropriate system for verifying the age of workers.

3. The implementation of workplace learning programs will be upheld as long as all laws and regulations are complied with.

4. The daily working hours of workers under the age of 18 (young workers) must be limited, including night shifts and overtime work, and they must not be assigned to work that may endanger their health or safety.

5. The works must ensure proper management of student workers in accordance with applicable laws and regulations by properly maintaining student worker records, conducting rigorous due diligence of educational partners, and protecting the rights of student workers.

6. The works must provide all student workers with appropriate support and training.

7. The wage rates for student workers, interns, and apprentices performing equivalent work must be at least equal to those of other entry-level workers performing the same or similar work.

8. If child labor is identified, provide assistance and relief to the affected children.

Article 7 (A3: Working Hours)

Numerous studies of business practices clearly link worker overwork to reduced productivity, increased turnover, and increased injury and illness. Working hours must not exceed the limits

set by the Labor Standards Act. Furthermore, working weeks must not exceed 60 hours, including overtime, except in emergencies or special circumstances.

2. All overtime work must be voluntary.

3. Workers must be allowed to take at least one day off every seven days.

4. At the works, we use a labor management system to check the overtime hours of our employees daily and comply with the 36 Agreement.

Article 8 (A4: Wages and Benefits)

Compensation paid to workers must comply with all applicable wage laws, including those related to minimum wage, overtime, and legally mandated benefits.

2. In compliance with the Labor Standards Act, workers must be paid for overtime work at a rate higher than the regular hourly wage.

3. Deductions from wages as a disciplinary measure are not permitted.

4. Workers must be provided with timely and understandable pay statements containing sufficient information to verify accurate compensation for work performed during each pay period.

5. Temporary, dispatched, and outsourced workers will be used within the limits of Japanese laws.

Article 9 (A5: Humanitarian Treatment)

The works must be free from any offensive or inhumane treatment, or threat of such treatment, including worker violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public humiliation or exposure, or verbal abuse.

2. Disciplinary policies and procedures that address these requirements are based on the company's rules of employment and the RISO Compliance Guidelines.

Article 10 (A5: Elimination of Discrimination and Harassment)

The works is committed to creating a workplace free from harassment and unlawful discrimination.

2. The company must not engage in discrimination or harassment based on race, color, age, sex, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, veteran status, protected genetic information, or marital status in recruiting and employment practices, such as wages, promotions, compensation, and training opportunities.

3. Workers must be provided with reasonable accommodation for religious practices.

4. Furthermore, workers or prospective workers must not be subjected to any medical or physical examination, including pregnancy or virginity tests, that could be used in a discriminatory manner, in accordance with the ILO Discrimination (Employment and Occupation) Convention (No. 111).

Article 11 (A6: Freedom of Association and Collective Bargaining)

The works must respect the rights of all workers to form and join trade unions, bargain

collectively, and participate in peaceful assembly of their own volition, and must also respect the rights of workers to refrain from doing so.

2. Workers or their representatives shall be able to communicate openly and share ideas and concerns with the management regarding working conditions and management practices without fear of discrimination, retaliation, intimidation, or harassment.

B) Health and Safety

Article 12 (Basic Policy)

In addition to minimizing the incidence of work-related injuries and illnesses, the works recognizes that a safe and healthy work environment improves the quality of products and services, consistency of production, and worker retention and morale.

2. The works also recognizes that ongoing worker information and education is essential to identifying and resolving safety and health issues in the workplace.

Article 13 (B1: Occupational Safety and Health)

Worker exposure to health and safety hazards (such as chemical, electrical and other energy sources, fire, vehicle, fall and falling object hazards) must be identified, assessed and mitigated using a hierarchy of controls. Where hazards cannot be adequately controlled by these means, workers must be provided with appropriate, well-maintained personal protective equipment and educational materials about the risks associated with these hazards.

2. Gender-responsive measures must be implemented, such as excluding pregnant and nursing women from work environments that may pose a risk to themselves or their children, and providing reasonable accommodations for nursing mothers.

Article 14 (B2: Emergency Preparedness)

The works must identify, assess, and minimize the impact of potential emergencies or contingencies by implementing emergency plans and response procedures, including emergency reporting, employee notification and evacuation procedures, and worker training.

2. Disaster prevention drills must be planned and conducted at least once a year.

3. Emergency plans also include adequate fire alarm and fire extinguishing equipment, clear and unobstructed exits, facilities with adequate emergency exits, contact information for emergency response personnel, and recovery plans.

4. Such measures and procedures must focus on minimizing damage to life, the environment, and property.

Article 15 (B3: Work-Related Accidents and Illnesses)

The works must have procedures and mechanisms in place to prevent, manage, track and report occupational injury and illness, including provisions for encouraging worker reporting, classifying and recording cases of occupational injury and illness, providing necessary medical treatment, thoroughly investigating cases and implementing corrective actions to eliminate their causes, and facilitating workers' return to work.

Article 16 (B4: Occupational Hygiene)

Worker exposure to chemical, biological, and physical agents must be identified, evaluated, and controlled based on a hierarchy of controls.

2. When potential hazards are identified, the works must seek opportunities to eliminate or mitigate the potential hazards. If elimination or mitigation of the hazard is not feasible, the potential hazards must be controlled through the implementation of appropriate design, engineering, and administrative controls.

3. Where hazards cannot be adequately controlled by such means, workers shall be provided with and shall use appropriate, properly maintained personal protective equipment free of charge.

4. The protection program must continue and include educational materials about the risks associated with these hazards.

Article 17 (B5: Physically Demanding Work)

Worker exposure to hazards in physically demanding tasks, such as manually handling of raw materials, heavy or repetitive lifting, prolonged standing, and extremely repetitive or forceful assembly tasks, must be identified, evaluated, and controlled.

Article 18 (B6: Machine Safety Measures)

Production and other machinery must be evaluated for safety hazards. Where machinery presents a risk of injury to employees, physical guards, interlocks, and barriers must be installed and properly maintained.

Article 19 (B7: Sanitation, Food and Housing)

Workers must be provided with clean toilet facilities, access to potable water, and hygienic food preparation, storage, and eating facilities.

2. Worker dormitories provided by the works or contract labor providers must be maintained clean and safe and must provide adequate emergency exits, hot water for bathing and showering, adequate lighting, heating, ventilation, separate and secured facilities for the storage of personal possessions and valuables, and reasonable personal space with reasonable entrances and exits.

3. The size of the dormitory at the works will conform to the guidelines for company housing. For contract labor providers, the size will be at least the standard set out in the ministerial ordinances related to the Technical Intern Training Act.

Article 20 (B8: Communication regarding Safety and Health)

The works must provide workers with appropriate workplace safety and health information and training in their native language or a language they understand about all identified workplace hazards to which they will be exposed, including, but not limited to, mechanical, electrical, chemical, fire, and physical hazards.

2. Safety- and health-related information must be clearly posted within the facility or displayed in a location that is visible and accessible to workers.

3. All workers will be provided with training before starting work and periodically thereafter.

4. Workers must be encouraged to raise safety and health concerns without retaliation.

C) Environment

Article 21 (Basic Policy)

The works recognizes that environmental responsibility is essential to manufacturing world-class products.

2. The works must identify the environmental impacts of its manufacturing activities and minimize adverse events to the local community, the environment, and natural resources while protecting public health and safety.

Article 22 (C1: Environmental Permits and Reports)

All required environmental permits, including emission monitoring, approvals, and registrations must be obtained, maintained, kept updated, and their operational and reporting requirements must be complied with.

Article 23 (C2: Pollution Prevention and Resource Reduction)

Pollutant emissions and waste generation should be minimized or eliminated at the source or by measures such as adding decontamination equipment, modifying production, maintenance or facility processes, or other means.

2. Use of natural resources, such as water, fossil fuels, minerals and virgin forest products, must be reduced through processes such as modifying production, maintenance and equipment, substituting materials, reusing, conserving, recycling and other measures.

Article 24 (C3: Harmful Substances)

Chemicals, wastes, and other materials that pose a hazard to humans or the environment must be identified, labeled, and controlled to ensure safe handling, movement, storage, use, recycling or reuse, and disposal.

Article 25 (C4: Solid Waste)

The works must implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous).

Article 26 (C5: Emissions to the Atmosphere)

All emissions of volatile organic compounds (VOCs), aerosols, corrosives, particulates, ozone-depleting substances, and combustion by-products generated during operations must be identified, routinely monitored, controlled, and treated as required before being discharged.

2. Ozone-depleting substances must be effectively controlled in accordance with the Montreal Protocol and applicable regulations. The works must regularly monitor the performance of its air emission control systems.

3. Environmental noise levels must be periodically checked to ensure they are within the limits set by the Noise Control Law.

Article 27 (C6: Restrictions on Materials)

The works must comply with all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of certain substances in products and manufacturing processes, including labeling for recycling and waste.

Article 28 (C7: Water Management)

The works must document, identify, and monitor water sources, uses, and discharges. In addition, the works must implement a water management program to seek water conservation and control routes of contamination.

2. All wastewater must be identified, monitored, controlled, and subjected to any necessary treatment before discharge or disposal.
3. The works must regularly monitor the operation of its wastewater treatment systems and tanks to ensure optimal operation and compliance with the regulations set forth in the Water Pollution Control Act.

Article 29 (C8: Energy Consumption and Greenhouse Gas Emissions)

The works must set greenhouse gas reduction targets.

2. Energy consumption and all greenhouse gas emissions related to Scopes 1, 2, and 3 must be tracked, documented, and externally disclosed, including comparisons with greenhouse gas emission reduction targets and company-wide ones.
3. The works must seek ways to improve energy efficiency and minimize energy consumption and greenhouse gas emissions.

D) Ethics**Article 30 (Basic Policy)**

The works must uphold the highest ethical standards, including the following eight items, to fulfill its social responsibilities and achieve success in the marketplace.

Article 31 (D1: Business Integrity)

The highest standards of integrity must be maintained in all business interactions.

2. The works shall maintain a zero-tolerance policy for any kind of bribery, corruption, extortion and embezzlement.

Article 32 (D2: Avoidance of Improper Advantage)

Bribes or other means of obtaining undue or improper advantage must not be promised, offered, authorized, given, or accepted. This prohibition includes promising, offering, authorizing, giving, or accepting anything of value, directly or indirectly, through a third party, in order to obtain or retain business, direct business to any person, or otherwise obtain an improper advantage.

2. Monitoring, record-keeping, and enforcement procedures must be implemented to ensure compliance with the Anti-Corruption Law.

Article 33 (D3: Disclosure of Information)

All business transactions must be conducted transparently and accurately reflected in the works' books and records. Information regarding the works' labor, health and safety, environmental practices, business operations, corporate structure, and financial condition must be disclosed in accordance with applicable regulations and general industry practices.

2. Falsification of records or misrepresentation of conditions or practices in the supply chain

will not be tolerated.

Article 34 (D4: Intellectual Property)

Intellectual property rights must be respected, and any transfer of technology and know-how must be carried out in a manner that protects intellectual property rights, while protecting the information of customers and suppliers.

Article 35 (D5: Fair Business, Advertising and Competition)

Standards of fair business, advertising, and competition must be maintained.

Article 36 (D6: Protection of Identity and Prohibition of Retaliation)

Unless prohibited by law, the programs must be maintained to ensure the confidentiality, anonymity, and protection of supplier and employee whistleblowers.

2. The works must communicate and maintain a process by which these whistleblowers can raise concerns without fear of retaliation.

Article 37 (D7: Responsible Sourcing of Minerals)

The works, together with its procurement centers, must adopt policies and conduct due diligence regarding the source and management chain of tantalum, tin, tungsten, gold, and cobalt contained in products manufactured by the works to provide reasonable assurance that these minerals have been obtained in a manner consistent with the Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent recognized due diligence framework.

Article 38 (D8: Privacy)

The works must commit to meeting the reasonable expectations of privacy regarding personal information for all parties involved in transactions, including suppliers, customers, consumers, and employees.

2. The works must comply with legal and regulatory requirements regarding privacy and information security when collecting, storing, processing, transferring, and sharing personal information.

E) Management System

Article 39 (Basic Policy)

The works, together with the procurement center, must adopt or establish a management system within the scope relevant to the contents of this policy.

2. The management system must aim to ensure:

- a. Compliance with applicable laws, regulations and customer requirements related to operations and products of the works
- b. Compliance with this policy
- c. Identifying and mitigating operational risks related to this policy

3. Continuous improvement through the management system shall be promoted.

Article 40 (E1: Works Commitment)

The RBA Code of Conduct and policies approved by the General Manager, Tsukuba Plant will be posted and made known to all employees in their native language or a language they understand.

Article 41 (E2: Accountability and Responsibility of the General Manager, Tsukuba Plant)

The works will ensure that the management system and related programs are implemented by the General Manager, Tsukuba Plant and appointed responsible persons of the works. The General Manager, Tsukuba Plant will regularly review the status of the management system.

Article 42 (E3: Legal and Customer Requirements)

A process to identify, monitor and understand applicable laws, regulations and customer requirements, including the requirements of this policy, shall be established.

Article 43 (E4: Risk Assessment and Risk Management)

Legal compliance, environmental, health and safety, and labor practice and ethics risks related to the works' operations shall be identified. To manage the identified risks and ensure regulatory compliance, the relative significance of each risk shall be determined and appropriate procedural and physical controls shall be implemented.

Article 44 (E5: Improvement Target)

Stated goals and targets to improve the works' social, environmental and health and safety performance shall be developed and implementation plans shall be made, including periodic evaluation of the works' performance toward these goals.

Article 45 (E6: Training)

Management and workers shall implement the policies, procedures, and improvements of the works, and shall implement necessary educational and training programs to meet the requirements of applicable laws and regulations.

Article 46 (E7: Communication)

Clear and accurate information shall be communicated regarding the policies, practices, expectations, and performance of the works to workers, suppliers, and customers.

Article 47 (E8: Worker/Stakeholder Engagement and Access to Redress)

A continuous process shall be implemented to assess workers' understanding of the practices and conditions covered by this policy, gather opinions and instances of violations, and promote continuous improvement, including an effective grievance mechanism. Workers must be provided with a safe environment where they can provide complaints and feedback without fear of retaliation or reprisal.

Article 48 (E9: Audit and Evaluation)

Periodic self-assessments shall be conducted to ensure compliance with legal and regulatory requirements, the content of this policy, and customer contractual requirements related to social and environmental responsibility.

Article 49 (E10: Corrective Action Process)

A process must be established for the timely correction of deficiencies identified through internal and external assessments, inspections, investigations and reviews.

Article 50 (E11: Documentation and Records)

Documentation and records shall be created and maintained to ensure regulatory compliance, conformance with company requirements and appropriate confidentiality to protect privacy.

Article 51 (E12: Supplier Responsibilities E12)

The works, together with the procurement center, must inform suppliers about the RBA Code of Conduct and ensure its implementation. Furthermore, it must identify key primary suppliers regarding the requirements of the RBA Code of Conduct and any potential additional contractual requirements, maintain continuous, appropriate, and effective communication to ensure compliance, and monitor suppliers' adherence to the RBA Code of Conduct.

The Administration Section of Tsukuba Plant shall be responsible for this basic policy.

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Reference Document: RBA Code of Conduct 8.0 RBA VAP Audit Operations Manual 8.0.2