

Corporate Policies

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LINTEC Group Code of Conduct

Code of Conduct

Guided by the Code of Conduct based on the company motto, "Sincerity and Creativity," officers and employees of the LINTEC Group shall act in compliance with high ethical standards and social norms.

[Sincerity at the LINTEC Group]

1. **Respect for human rights**
We respect the human rights and dignity of all stakeholders.
2. **Management and utilization of company assets**
We strictly manage company assets and utilize them according to specific business purposes.
3. **Prohibition of acts involving conflicts of interest**
We will act in the best interest of the Company and its stakeholders.
4. **Anti-corruption**
We shall not offer or accept any entertainment or gifts that may have the appearance of serving as bribes.
5. **Compliance with domestic and international law**
We abide by all applicable laws and regulations as a corporate group trusted by the global community.
6. **Fair and transparent transactions**
In conformity with the competitive order, we conduct appropriate transactions with customers and business partners.
7. **Prohibition of Bribery of Regulatory Bodies and Governments**
We maintain sound relations with regulatory bodies and governments.
8. **Policy on anti-social forces**
We prevent any involvement with anti-social organizations.

[Creativity at the LINTEC Group]

9. **Sustainable manufacturing and service operations**
We contribute to the resolution of social issues through our products and services.
10. **Enhancement of customer satisfaction**
To enhance customer satisfaction, we are committed to offering high quality and high added value.
11. **Symbiosis with the global environment**
We strive to reduce the burden of our operations on the environment to achieve harmonious existence with the global environment.
12. **Sound workplace environment**
We create a workplace environment where employees can perform at their full potential.
13. **Challenge for Creativity**
We will take on the challenge of creating new value.
14. **Social contribution activities**
As a corporate citizen, we contribute to the development of more affluent regional and local communities.
15. **Building a relationship of trust with society**
We establish relationships of trust with our stakeholders through appropriate information disclosure and dialogue.

Established January 2003

Revised April 2011

Revised January 2020

> Compliance Guidelines



LINTEC Corporation

Human Rights Policy

The LINTEC Group (hereafter called "LINTEC") shall uphold the Company's motto, "Sincerity and Creativity," and abide by the "LINTEC Group Code of Conduct," identifying actions all LINTEC officers and employees should take, and follow the "LINTEC Group Compliance Guidelines" to put them into practice with high ethical standards and decency.

LINTEC shall respect the human rights of everyone impacted by our global business activities.

1. Basic Policy and its Position/Scope

LINTEC hereby establishes the "LINTEC Group Human Rights Policy" (hereafter called "the Policy") based on the "UN International Bill of Human Rights," the "Ten Principles of the UN Global Compact," the "Guiding Principles on Business and Human Rights," and the "ILO Declaration on Fundamental Principles and Rights at Work."

All LINTEC officers and employees shall be guided by the Policy to thoroughly implement the "LINTEC Group Code of Conduct" and realize "LINTEC SUSTAINABILITY VISION 2030."

We ask all stakeholders, including our business partners, to act in accordance with the Policy as well.

2. Initiative for Respect for Human Rights

2-1 Organization/structure

LINTEC shall involve all related sections to promote human rights under the Policy. The efforts will be comprehensively supervised and guided by the Sustainability Committee (chaired by the Company's president).

2-2 Education and training

All LINTEC officers and employees shall receive appropriate education and training to understand and effectively implement the Policy.

2-3 Compliance with related laws

LINTEC shall abide by the laws of the country or region where it conducts business activities. However, in case of any discrepancy between the laws of the country or region and international human rights principles, LINTEC shall seek to comply with the local laws while satisfying the international human rights principles.

2-4 Human rights due diligence

LINTEC shall establish a system of human rights due diligence by the process the "UN Guiding Principles on Business and Human Rights" defines to prevent or reduce negative impacts on human rights.

2-5 Relief measures

If LINTEC negatively impacted human rights or was found to have been involved in such violation, it will take appropriate action to provide relief measures

2-6 Dialogue with stakeholders

We shall have earnest dialogues and consultations with stakeholders about responses to actual and potential negative impacts on human rights.

2-7 Information disclosure

LINTEC shall post progress on human rights initiatives under the Policy on the website and other media.

Established on January 1, 2024



LINTEC Occupational Safety and Health Policy

Under the company motto, "Sincerity and Creativity," and the management philosophy of LINTEC, all LINTEC Group employees shall prevent occupational accidents, create a safe and comfortable workplace environment and actively improve safety and health standards.

1. In conducting business activities, we shall appropriately secure and improve the occupational safety and health of everyone in the LINTEC Group.
2. The Company shall always work with all LINTEC employees to prevent occupational accidents and diseases, and maintain and enhance the health of employees.
3. We shall conduct risk assessment at production sites, establish occupational safety goals, create and implement action plans for achieving those goals and periodically review the plans for improvement.
4. We shall comply with laws and ordinance agreements, and governmental instructions relating to occupational safety and health.
5. We shall provide education and awareness-building programs on occupational safety and health to people in the LINTEC Group to communicate the importance of safety and health in the work place and to enhance employee awareness.
6. We shall disclose the Occupational Safety and Health Policy to external parties appropriately on request.

Established June 1, 2018

Overview of the LINTEC Occupational Safety and Health Manual

- **Plan (planning)**
Laws and ordinances / safety and health plan, safety and health goals, etc.
- **Do (implementation and operation)**
Organization, roles, responsibilities, and authority / capacity, education and training, and self-awareness / communication, etc.
- **Check (inspections, patrols, improvements)**
Monitoring and measurement / internal audits, etc.
- **Action (reviews by management)**



LINTEC Group Quality, Environmental and Business Continuity Policies

Basic Policy

Dedicated to the company motto, "Sincerity and Creativity," and the LINTEC management philosophy, all employees in the LINTEC Group practice fair and innovative corporate activities to fulfill our responsibilities to society, including compliance with laws/regulations of Japan and beyond.

LINTEC subscribes to the following "Quality Policy," "Environmental Policy," "Business Continuity Policy," and "Action Guidelines" to ensure the practical execution of these activities.

Quality Policy

Returning to the basics of "Craftsmanship," we shall focus on product quality and customer satisfaction in our efforts to develop, manufacture, and sell our products and contribute to society through business activities that enjoy the trust of all stakeholders.

Action Guidelines

1. Strive to offer products and services that enhance customer satisfaction by accurately understanding and reflecting market needs and expectations.
2. Make continuous efforts to improve quality to supply all customers with stable and high-quality products.
3. Ensure quality from the development phase while strengthening the quality assurance and management system to increase customer trust.
4. Develop human resources through systematic education to elevate our "craftsmanship" quality and offer products and services trusted by customers.
5. Improve our products further by working with Group companies and business partners.

Environmental Policy

We work to pass down a healthy planet to the next generation. We prioritize the creation of environmentally friendly products, and actively make efforts to protect the global environment.

Action Guidelines

1. Develop environmentally friendly products.
2. Promote the effective use of resources and implement the 3Rs (reduce, reuse, and recycle).
3. Work for global environmental preservation by managing the chemicals contained in our products.
4. Strive to protect biodiversity.
5. Take the initiative in environmental efforts and continuously improve our environmental activities using the PDCA (plan, do, check and act) cycle.



Business Continuity Policy

We work to create and continually improve the business continuity management system (BCMS) to minimize the impact of any risks that may lead to the interruption of business. Risks include, for instance, natural disasters such as earthquakes, storms and floods, and fires and pandemics.

Action Guidelines

1. Place top priority on the safety of group employees and their families.
2. Always remember disaster risk-reduction measures to minimize the impact of any disaster.
3. In the event of a disaster, endeavor to quickly resume supplies of our main products to fulfill our responsibilities to our customers.
4. Address social challenges from the perspective of the SDGs, as well as contribute to local communities.
5. Provide continuous improvements in the BCMS through the PDCA (plan-do-check-act) cycle.

Environmental Charter established April 10, 1992

Quality Policy established August 10, 1998

Quality and Environmental Policy established April 1, 2012

Quality, Environmental and Business Continuity Policy established September 1, 2013

Quality, Environmental and Business Continuity Policy revised January 1, 2014

Quality, Environmental and Business Continuity Policy revised April 1, 2014

Quality, Environmental and Business Continuity Policy revised April 1, 2020

Business Continuity Policy (Action Guidelines) revised August 7, 2020

Quality Policy revised April 1, 2024



LINTEC Procurement Policy

1. Fair and transparent business practices

We shall maintain fair and transparent business transactions with all partners based on the principle of free competition in the market. In selecting business partners, we shall keep our door open wide and make fair evaluations of candidates in the areas of quality, cost, delivery, supply stability, technology, services, and environmental effort.

2. Building partnerships

We shall recognize every partner as a "partner for mutual development" and build relationships of trust.

3. Adherence to laws and regulations and social norms

In our procurement activities, we not only shall abide by the laws and regulations of Japan and beyond but also require our partners to do the same.

4. Consideration for the environment

We shall pursue procurement activities with less environmental impact based on the LINTEC Green Procurement Policy, and require our partners to actively conduct environmental conservation activities and strictly manage chemical substances.

5. Thorough pursuit of CSR

We shall pursue high level and thorough CSR in our procurement activities together with partners in areas such as respect for human rights, labor health and safety, quality assurance and safety, information security, corporate ethics, and conflict minerals.

Established August 10, 2009

Revised August 30, 2013

Request for Cooperation Regarding Partnership with LINTEC

LINTEC will pursue appropriate business development together with its partners. To this end, we ask you to understand the abovestated LINTEC Procurement Policy and take specific actions to practice the following. We also ask that your partners understand the same policy and take actions appropriately.

1. Adherence to laws/regulations and social norms; fair business practices

Comply with laws and regulations as well as social norms of countries and regions where you operate business, and respond to your stakeholders in a fair, impartial, and sincere manner in all situations.

- Ensure compliance with applicable laws and regulations
- Maintain sound and honest relationships with your partners
- Ensure information security
- Respect intellectual property



2. Consideration for the environment

Recognize environmental issues, represented by climate change, and those posing grave risks to ongoing business operations, and promote appropriate initiatives to combat such issues in various areas, aiming to contribute to creating a sustainable society.

- Promote environmental conservation activities
- Manage chemical substances
- Reduce environmental impact
- Reduce waste generation
- Promote biodiversity conservation

3. Respect for human rights; promotion of occupational health and safety

Create a workplace environment where all workers involved in your business operations show mutual respect for one another, form relationships without fear of discrimination and human rights abuse, and enjoy working under safe and hygienic conditions.

- Respect fundamental human rights and prohibit discrimination
Prohibit discrimination based on race, nationality, gender, religion, belief, age, familial origin, disabilities, indigeneity, immigration, sexual orientation, gender identity, or for any other reason.
- Prohibit child labor
- Prohibit forced labor
- Take measures against conflict minerals

4. Offer fair prices; build stable supply networks

Offer raw materials at consistently competitive prices, exert cost improvement efforts on an ongoing basis, and build networks to ensure stable supply and be able to flexibly respond to unexpected changes in supply or demand.

5. Improve quality and techniques; ensure safety

For the purpose of quality maintenance and continuous technical improvement for providing products and services, acquire quality management system (ISO 9001) certifications, observe work and operation manuals, and establish and maintain appropriate and rigorous inspection and production systems.

- Observe safety standards applicable to each country and region



LINTEC Green Procurement Policy

1. Along with partners, we will promote the management of chemical substances in raw materials, parts, and auxiliary materials that go into our products.
2. We will work to prioritize procurement of less-harmful raw materials, parts and indirect materials from partners actively engaging in environmental conservation and management of chemical substances.
3. As for supply chain management, we will demand that partners actively participate in environmental conservation and chemical products management with their respective suppliers.
4. We will proactively promote the use of Green Pulp based on the LINTEC Lumber Pulp Procurement Policy.

Established June 1, 2006

Revised August 10, 2009

LINTEC Lumber Pulp Procurement Policy

1. Procurement Policy and approach

- (1) As a measure to counteract illegal logging, we will not procure the following kinds of wood pulp:
 - (a) Pulp from illegally logged wood
 - (b) Pulp from trees of regions violating traditional or civic rights
 - (c) Pulp from protected forests
 - (d) Pulp from reforested areas or forests earmarked for certain purposes
 - (e) Pulp from forests with transgenic trees
- (2) We will proactively promote the use of Green Pulp.

2. Confirmation of Legitimacy

- (1) We will obtain written proof from partners showing that they have abided by each point of the Procurement Policy.
- (2) In our procurement of wood pulp, we will obtain traceability reports from our partners that indicate wood material logging location, species and quantity.
- (3) We will keep relevant materials for five years, and we will disclose them as necessary for audits, etc.
- (4) We will regularly perform internal audits to gauge initiative progress, along with monitoring (surveys and audits) by the Japan Paper Association. We will disclose summaries of the results online.

Established August 10, 2009

Revised June 1, 2010

Revised August 23, 2010



Green-Pulp-Way

Green-Pulp-Way

Green Pulp Way is LINTEC's own concept for eco-friendly products. The company carries out product design and manufacturing for special papers and label sheets based on this concept. The aim is to reduce impact on the global environment and to leave a healthy green planet for future generations.

Green Pulp

Green Pulp is a registered trademark of LINTEC in Japan, and is produced through a bleaching process that is elemental chlorine free (ECF). The raw materials for this pulp include trees from lawfully and properly managed forests (including CoC-certified pulp and pulp made from afforestation trees), pulp from reused material, and non-wood pulp.

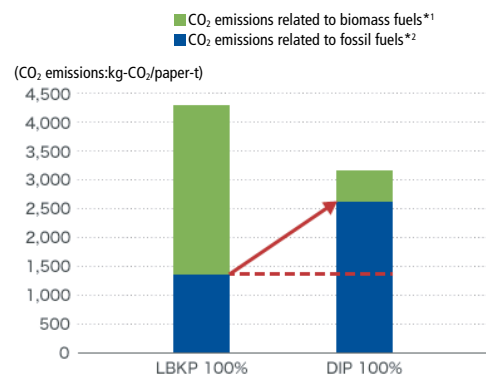
Background

LINTEC promotes the recycling of used paper as an initiative for the effective use of resources. In general, the quality (e.g., strength) of recycled paper tends to be compromised in order to raise the content of used material. Given this tendency, we use selected quality material so as to be able to satisfy wide-ranging quality requirements. Recently, however, it has become difficult to procure used paper, irrespective of quality, due to a growing demand for the material in China and other markets. In order to address this situation, we have reviewed our standards for the content percentage of used paper.

Meanwhile, the global warming process is accelerating and intensifying, affecting natural ecosystems and human lives in different ways and giving rise to stronger calls globally for urgent actions to take against the problem. One major approach is pursued by controlling the increasing amount of CO₂ emitted from burning fossil fuels, known as a leading cause of global warming, and forests can play a key role in this approach by fixing CO₂ taken from the atmosphere. In light of this, for the purpose of controlling the global warming process, it is vitally important to protect forest resources, limiting wood sourcing to that from properly managed forests. In addition, recent studies report that pulp made from wood sourced from such forests (Kraft pulp) emits small amounts of fossil fuel-related CO₂ in the paper production process compared to pulp from used paper (deinked pulp). Although recycling used paper is important for the purpose of promoting the effective use of resources, it should be noted that paper recycling may carry a risk of effecting an excessively high content of used paper, resulting in increased emissions of CO₂, a leading GHG.

Considering the above situation, we have established a new policy on materials for paper production: primarily use Green Pulp, with deinked pulp also permitted to be used as necessary while ensuring optimum content to meet quality requirements. We will also give adequate environmental consideration to the selection and design of raw materials other than pulp and auxiliary materials.

▼ Comparison of CO₂ emissions related to production of 1 ton of high-quality paper from Kraft pulp (LBKP) and deinked pulp (DIP)



*1 CO₂ emitted from the burning of fuels of biological origin, such as those derived from plants. In paper production using Kraft pulp, wood lignin and other ingredients can supply biomass fuels to meet a large percentage of energy demand. Upon burning, biomass fuels emit CO₂ that has been fixed into the relevant plant from the atmosphere during its growth process, which means that CO₂ emissions from biomass fuels do not increase atmospheric CO₂ content.

*2 CO₂ emitted from the burning of fossil fuels, such as petroleum and coal. CO₂ emissions related to fossil fuels burned for paper production using deinked pulp are double those produced when using Kraft pulp, as indicated in the above chart.

Note: Based on Survey Report on Recycling of Used Paper and Relevant Environmental Impact (March 2001, Paper Recycling Promotion Center)



Policy Statement on FSC® Core Labor Requirements

1. Prohibition of child labor

- We do not employ children under the minimum working age for any form of work.
- When we employ persons under the age of 18 (young workers), we do not expose them to situations that are dangerous to their health or safety.

2. Prohibition of forced or compulsory labor

- We do not allow forced or compulsory labor at any of our business sites.
We also respect free choice of employment and do not unilaterally take away employees' government-issued identification or travel documents.
- We do not demand job placement fees or other employment-related fees from employees.

3. Elimination of discrimination in employment and occupation

- We treat everyone equally and respectfully and do not discriminate based on race, nationality, gender, religion, belief, age, origin, physical disabilities, indigenous identification, immigration status, sexual orientation, gender identity, or any other attribute.
- When we hire employees or other workers, we comply with the laws and regulations of the relevant country/region and commit no acts of discrimination.
- We do not tolerate calumny, harassment, stalking, assault, boorish behavior, or other actions that violate individual human rights and dignity, and make efforts to ensure that no one is made to feel uncomfortable.
- We understand the importance of freedom of speech and expression and respect employees' civil rights and political rights.
- We keep our partners informed so as to help them avoid committing human rights violations, including child labor and force or compulsory labor. If any of our partners act contrary to this, we ask them to submit an improvement plan or cease doing business with them. We monitor our supply chain for any human rights violations.

4. Freedom of association and respect for collective bargaining rights

- We respect employees' rights to freely choose their representatives and their rights to form a labor union or other organization and to collectively negotiate with their employer. These are universal rights guaranteed by the Universal Declaration of Human Rights and the ILO Conventions.

Established October 24, 2022
LINTEC CORPORATION FSC®-C022824



LINTEC Group Internal Control Policy

All departments in LINTEC and LINTEC Group subsidiaries should develop and enhance an internal control system that prevents fraudulent or illegal practices and errors and ensures adequate and efficient business activities.

- All employees and officers have their respective roles and responsibilities in the development and operation of the internal control system.
- Each department in LINTEC and its subsidiaries should conduct a self-assessment from time to time as necessary to check that its operational or administrative processes are being implemented properly and efficiently in compliance with the relevant laws/regulations and internal rules.
- The internal audit department should be formed as an independent unit from all other departments and conduct audits of individual departments in LINTEC and subsidiaries periodically to check that their internal controls are working effectively and efficiently.

Established October 1, 2013



LINTEC Basic Policy on Information Security

Basic Principles

In view of the importance of information security as a corporate responsibility required in an evolving information and communication society, LINTEC CORPORATION (hereinafter referred to as the "Company") has high ethical standards that are supported by the company motto of "Sincerity and Creativity," and manages information security based on the company policy described below.

Company Policy

1. Establish and continuously enhance compliance programs for information security management

The Company shall formulate, implement, maintain, and continuously enhance compliance programs for information security management (including this policy, the Information Security Management Rules, and other regulations and rules) to help our employees and other relevant parties recognize the importance of information security, and to adequately protect information that is to be managed.

2. Ensure security

The Company shall implement security management measures for information assets within the organization at appropriate levels to ensure continuous and stable business operation. Such measures include ensuring confidentiality to prevent confidential information and personal information from being leaked beyond the scope of protection; ensuring the integrity of information such as prevention of falsification; and ensuring the availability of information assets in the event of an intentional or unintentional accident.

3. Comply with laws and regulations, other standards, and internal regulations

The Company shall comply with the provisions of laws and regulations related to information security management and protection of trade secrets and personal information, as well as standards and guidelines specifically set by administrative organs and other relevant organizations, in addition to regulations established by the Company.

Established on December 1, 2005

