

Compliance Test

Before you do something, ask yourself the following questions and be certain that your actions comply with corporate policy.

Regarding your planned actions:

- Are you okay if someone did the same to your family member?
- Do you really believe what you're doing is right?
- Do you think it is okay if nobody notices what you did?
- Can you report it to the company without changing anything?
- What would you think if you were a third party and saw the action reported in the news?

The compliance guidelines stipulated in this book are shared by all employees of the LINTEC Group, translated, and available in nine languages.

Sustainability Management Office, LINTEC Corporation

April 2024 (Published)

LINTEC GROUP COMPLIANCE GUIDELINES



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LINTEC Corporation

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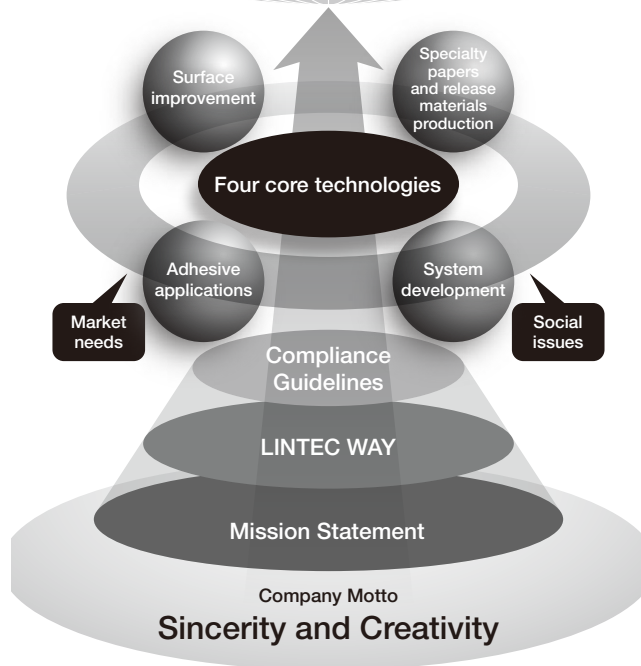
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The LINTEC Group is committed to contributing to realizing a sustainable world through practicing the Company's motto.

Sustainable world



Company Motto

至誠と創造

Sincerity and Creativity

“Sincerity” means thinking about what can be done that will be of benefit and appreciated and tackling every task with all one’s heart.

“Creativity” means working constantly to innovate and improve, seeking greater added value without being satisfied with the status quo.

Showing integrity to all stakeholders* and taking on new challenges over and over again with a determination to innovate is the starting point for a manufacturer who is dedicated to craftsmanship.

“Start with Sincerity and then apply Creativity”

This is LINTEC’s unchanging approach and the driving force that underpins its sustainable growth.

* Stakeholders include consumers, employees, shareholders, creditors, suppliers, local communities, and government agencies.

Mission Statement

The company name LINTEC derives from “linkage” and “technology,” two key components of our business philosophy, which emphasizes the importance of close relations, inside and outside the company, and leading-edge R&D programs. By bringing these together to develop innovative solutions, we have established a reputation in Japan and overseas as a dynamic and reliable company that contributes to the prosperity of our stakeholders, to the growth of our industry, and to a brighter future for society as a whole. And underpinning all of our business activities is an unwavering emphasis on “Sincerity and Creativity,” the twin values enshrined in our company motto.

For tomorrow we build today

Top Commitment

The LINTEC Group's company motto, Sincerity and Creativity, has always been the abiding philosophy of the Group, and the LINTEC Group Compliance Guidelines set forth general rules on what we should value, put our focus on, and how we should act to embody the philosophy. The revised guidelines stipulate our policy on human rights, which has long been accepted as an essential part of the foundation of our corporate value.

Each of our directors and employees should fully understand the content of the Compliance Guidelines and apply them to our daily operations. We believe this will lead to the LINTEC Group's growth and the realization of a sustainable world. We ask our stakeholders to give their support and cooperation for our initiatives under the Compliance

Guidelines. Always keep in mind that each of our actions is linked to the outside world, listen to the voices of our customers and society, and anticipate the future. By doing so, we will be able to find points of contact between LINTEC and social issues, which will give birth to new value, ideas, technologies and services.

You should always carry this book of guidelines, and refer to it in order to take appropriate action in situations where you find it difficult to decide what is right.

Makoto Hattori

Representative Director, President,
CEO and COO
LINTEC Corporation

Five Rules of Sincerity

1 Always be sincere.

Always **be sincere**, no matter what the circumstances are. Always show appreciation and respect people. Be an honest company that conveys our sincerity through product quality.

2 Sincerity opens people's mind.

Always **be honest and have integrity**. Move forward by wholehearted communication, which opens people's minds and shortens the distance.

3 Please people.

Show **“thankfulness.”** Actively listen to the voices of customers and the public and strive to solve their problems to please our stakeholders.

4 Be a giver.

Always possess a **“mind of unselfishness.”** Be committed to performing tasks sincerely to “give pleasure” to all.

5 Care about colleagues and family.

Value **harmony among people**. Create an environment where people can work with comfort and pride, enhancing motivation and enabling more stable and improved performance.

Five Rules of Creativity

1 Be committed until you succeed.

Always be committed to **advance**. Know that tenacity will bring results and apply an inquisitive mind and inexhaustible passion for details to fulfill people's dreams throughout the world.

2 Be proud of being unique.

Cherish **unique points of view**. Create new markets and value through unique approaches that others cannot duplicate to deliver excitement and delight to people.

3 Be resilient and take advantage of changes.

Advance with **the changes of the times**. Find opportunities in new markets by transforming ourselves to respond to the values of the times and the changing environment.

4 Think globally.

Act **globally**. Contribute to the development of technologies on a global scale while supporting the vitalization of local communities and promoting environmental consciousness.

5 Look for connections to potential everywhere.

Value **connections**. Absorb superior technologies and knowledge and strive to learn from competition with others to create new value.

The Ten Principles of the UN Global Compact

The LINTEC Group supports the “United Nations Global Compact,” and registered as a member company in April, 2011. LINTEC supports and practices the ten principles of the UN Global Compact.

● Human Rights

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
Principle 2: make sure that they are not complicit in human rights abuses.

● Labour

- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Principle 4: the elimination of all forms of forced and compulsory labour;
Principle 5: the effective abolition of child labour; and
Principle 6: the elimination of discrimination in respect of employment and occupation.

● Environment

- Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: undertake initiatives to promote greater environmental responsibility; and
Principle 9: encourage the development and diffusion of environmentally friendly technologies.

● Anti-Corruption

- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption.

Sustainable Development Goals (SDGs)

The LINTEC Group has announced its support for the SDGs, and has established the SDGs Committee in order to incorporate SDGs into corporate management. We are thus promoting concrete activities to build a sustainable future together with society.



The Sustainable Development Goals (SDGs) are a collection of goals for all people on the planet—goals that the United Nations member states are committed to achieving by the year 2030. Companies are also defined as important players in reaching the SDGs.

LINTEC Group Code of Conduct

All LINTEC Group officers and employees shall comply with the Code of Conduct derived from the Company motto, “Sincerity and Creativity,” and act with high ethical standards and decency.

Sincerity at the LINTEC Group

1

Respect for human rights

We respect the human rights and dignity of all stakeholders.

The LINTEC Group shall uphold the Universal Declaration of Human Rights and respects the human right of all involved in corporate activities. We shall not engage in acts of discrimination for any reason. We will never violate human rights in our actions.

Respect human rights and prohibit discrimination

- ▶ We do not discriminate against an individual on the basis of race, nationality, gender, religion, creed, age, origin, disability, indigenous people, ethnic group, immigrant, sexual orientation/sexual identity or any other reason. We treat each other with due respect.
- ▶ We shall employ and treat workers in compliance with local laws and regulations without discrimination.

- ▶ We understand the importance of freedom of speech and expression. We respect the civil and political rights of employees.
- ▶ We ensure that our business partners are not involved in human rights violation, including underage employment or forced labor. We shall monitor human rights performance in the supply chain. If we become aware of any human-rights violation by a business partner, we shall take proper measures such as requesting an improvement plan or suspension of transactions with said business partner.

Underage employment prohibited/Younger workers' employment restricted

- ▶ Children who have yet to reach the end of the last academic year of their compulsory education or are not aged 15 or older shall not be employed in any form whatsoever.
- ▶ Employees younger than 18 years of age (young workers) will not be required to perform work that may be hazardous or detrimental to their health (e.g., night duty, overtime work).

No forced labor

- ▶ Forced labor is prohibited under any circumstances. We shall respect the freedom to choose one's career and shall not forcibly take away identification or travel documents issued by the government of an employee's country of origin.
- ▶ We shall not impose unreasonable restrictions on an employee's movements.
- ▶ We shall comply with the country or region's law regarding the minimum wage.
- ▶ The company will not charge employees recruitment broker fees or other expenses associated with employment (e.g., fees for statutory medical checkups or for required training).

Any form of harassment prohibited

- ▶ Never express behavior that infringes on the rights of other individuals or questions their dignity, including abuse, slander, harassment, stalking, threats, and violent conduct, and always take others into consideration so as not to offend them.
- ▶ Be conscious of the fact that there are individual differences in what constitutes sexual harassment, and be sure to maintain good behavior and decency (refrain from telling obscene jokes, talking inappropriately about physical features, making physical contact and forcing individuals to accept dinner dates).
- ▶ Persons appointed to supervisory positions shall not take advantage of their position or authority to engage in activities that ignore the human rights of subordinates (harassment) (e.g., assault, harsh reprimand, coercing subordinates into resigning).

We do not tolerate any acts of harassment regardless of job positions (including harassment from a junior employee (in a lower position) or between workers at the same job level).

2**Management and utilization of company assets**

We strictly manage company assets and utilize them according to specific business purposes.

Intellectual properties and corporate secrets belonging to LINTEC are important company assets, and it is our duty to properly protect and make use of them. Likewise, we must respect the rights of other companies and individuals, and not violate them at any time.

Handling of company assets

We manage and secure the protection of intellectual property, corporate secrets and other company assets and use them appropriately.

Protect corporate secrets

- ▶ Employees shall not use for personal reasons any of the LINTEC Group's inside information before it is made public (in writing, e-mails, or in any other communication form), take said inside information out of the Company, or provide to any other entity or person without prior approval from the Company. (Such inside information includes, but is not limited to, meeting minutes, contracts, requests for internal approvals, operational requests, technical data, business documents, internal notices, and financial statements.) Do not show others, including your family and friends, or talk about such information outside your company's premises

or any place where such a conversation may be overheard by non-employees, such as a train, airplane, restaurant, conversation on a mobile phone, and social networking services (SNS).

- ▶ Confidential information provided by other company shall not be used for a purpose other than the execution of business operation, nor shall it be disclosed or offered to other employees not involved in the project or third-party companies or individuals.
- ▶ Observe applicable laws that stipulate the protection of personal information.
- ▶ If you resign from the Company, you must continue to keep secret any inside information that you are exposed to during your service in the Company.

Illegal copies and other copyright infringement prohibited

- ▶ Copying or altering all or any part of software, newspapers, books, images and/or music of another company or individual is strictly prohibited unless prior permission is received from the copyright holder(s). Each employee shall confirm that the software program they use has an appropriate license. No employee shall be involved in copyright infringement. (For example, even installing a file exchange software program on your computer is regarded as involvement in infringement.)
- ▶ Do not copy or distribute to business partners or publish on the Internet any copyrighted or copyrightable materials (such as text, illustrations, photos) that you find in newspapers, books, magazines, websites or social media, without due consideration, based on the provisions concerning citation in the applicable copyright law.

Respect and protect intellectual property rights

- ▶ Be aware that laws and regulations related to intellectual property rights do differ in each country/region. As to registration, transfer and use of intellectual property rights, the department shall consult the intellectual property department first to thoroughly confirm that the product or the material does not infringe on the intellectual property rights of any other entity or person. (For example, when developing and selling a product that incorporates a new technology, design or program, or using a new logo, trademark or business model.)
- ▶ When using the LINTEC trademark, be certain to follow the proper internal procedures. Redrawing, altering or rendering the "LINTEC" trademark without permission is prohibited.
- ▶ All rights from an invention created by an employee in connection with their duties during their service in the Company shall belong to the Company. All inventions shall be kept confidential and shall not be disclosed outside the Company without approval.

3

Prohibition of acts involving conflicts of interest

We will act in the best interest of the Company and its stakeholders.

“Acts involving conflicts of interest” refers to conduct that results in one party benefitting while the other party suffers a disadvantage. We will not be involved in acts involving conflicts of interest with the Company.

Avoid conflicts of interest

We will not pursue our own personal interests or those of third parties where those interests contradict the legitimate interests of the Company. If there is a possibility that LINTEC’s business activities will work in the personal interest of an employee, that employee must report the situation to their superiors and the legal department and follow their instructions so as to avoid any hint of impropriety. (For example, in a case where a relative of an officer or employee of the LINTEC Group works for a business partner, and thus doing business with the company may serve the personal interest of the officer/employee or other cases such as where an employee concurrently works for or provides services to LINTEC’s competitor or a business partner.)

Avoid mixing personal and business affairs

Make a clear distinction between personal and business affairs and do not take advantage of the position of the Company for personal gain.

An employee who wishes to do concurrent business with or provide services to the LINTEC Group’s competitor or client/supplier must obtain approval by following the procedure under the internal rules.

Political and religious activities and other personal activities

Political and religious activities and other personal activities should be conducted outside of work hours and outside the Company’s premises unless the Company’s approval is obtained. Employees should exercise moderation in participating in these activities to avoid interfering with the Company’s business operation.

4

Anti-corruption

We shall not offer or accept any entertainment or gifts that may have the appearance of serving as bribes.

We take part in hospitality activities in moderation and within the range that common sense allows, in order to maintain the integrity and transparency of the LINTEC Group.

Business gifts and entertainment practices

- ▶ Entertainment expenses shall be processed appropriately in accordance with internal regulations.
- ▶ We shall not give or offer rebates to specific employees of business partners.
- ▶ We shall not accept excessive entertainment or gifts from a business partner or others.
- ▶ We shall increase the anti-corruption awareness of our employees and business partners through education and communication on the prevention of corrupt practices and bribery.

5

Compliance with domestic and international law

We abide by all applicable laws and regulations as a corporate group trusted by the global community.

We shall confirm the labor laws and regulations governing the relationship between employees and companies of each business, and comply with these laws and regulations based on a full and proper understanding of their content.

Compliance with industry regulations

- ▶ Be aware that laws and regulations vary from one country/region to another. Review constantly all applicable industrial regulations, tax conventions, and treaties concerning specific businesses and/or products.
- ▶ Keep a record of our operations, including business activities, as well as quality, safety, environmental and labor practices, and do not alter or falsify this data.

Insider trading prohibited

- ▶ Do not take advantage of inside information with respect to the LINTEC Group or its business partners (such as information on business performance yet to be published and M&A plans) to engage in the trading of stocks. Insider trading in the name of relatives or acquaintances and making recommendations to others as to the trading of stocks are prohibited as well. Do not disclose to anyone inside information of the Company until it is publicly announced.

Compliance with import/export regulations and trade laws

- ▶ When importing/exporting products or parts, including those on an OEM basis, the customs laws of related countries must be observed and appropriate procedures are to be followed.
- ▶ Be sure to comply with the security export control requirements aimed at maintaining international peace and security. When exporting regulated products that may be converted to arms or weapons, or selling to a user in a country in which economic sanctions have been imposed by international law, prior governmental approval must be obtained in accordance with the relevant import/export regulations, and appropriate internal procedures must be followed.

Elimination of window dressing

- ▶ Expenses that should be included in calculations for the following accounting term must not be treated as expenses for the current term, and business partners shall not be requested to calculate earnings into sales at an early stage.
- ▶ Do not engage in money laundering that disguise illegal proceeds from window dressing or tax evasion as legal.
- ▶ We may sometimes end up becoming unintentionally involved in money laundering. We must respond appropriately to a suspicious case such as where a currency or a bank account used for payment differs from what was instructed in the invoice.

- ▶ Be aware that financial reporting is particularly important for the Company and its stakeholders. We must report financial results appropriately and in a timely manner to ensure their credibility.

▶ For more information, see "Regarding Accounting Procedures" on page 52.



Fair and transparent transactions

In conformity with the competitive order, we conduct appropriate transactions with customers and business partners.

We shall not conduct dishonest activities that violate fair and free competition among businesses. We shall not force consignees (subcontractors) into unfair contracts by taking advantage of LINTEC's position as the consignor. We shall build relationships of trust considering all business partners as partners to grow together.

Compliance with fair trade principles

- ▶ We shall comply with the antimonopoly law, competition law and any other laws and regulations intended to ensure fair competition as are applicable in each country.
- ▶ There shall be no bid rigging or price fixing with other companies in the same trade.

Unfair competition prohibited

- ▶ Do not attempt to obtain, use or disclose competitors' industrial secrets through dishonest means.
 - ▶ Do not display or advertise anything contradictory to actual facts or misleading information regarding LINTEC products and services.
-

Fair and transparent purchase transactions

- ▶ Transaction opportunities we offer shall be fair at all times. When selecting a business partner, we comprehensively evaluate terms and conditions including prices, quality and services.
- ▶ As a matter of course, we shall comply with the "Act Against Delay in 'Payment, etc.' to Subcontractors" and reach appropriate terms of trade with all of our partners through due consultations.
 - When outsourcing work, be sure to arrange terms and conditions, including specifications, in writing in advance.
 - As to disqualified or defective products, we shall return them to a subcontractor in the manner and within the scope specified in the Subcontract Act.
 - Subcontracting fees shall not be reduced unless an agreement is made in writing.

No fictitious transactions

- ▶ In relation to transactions with all business partners, creating false delivery notices/invoices or recording fictitious business transactions for which no purchases, sales or inventories actually exist is prohibited.
- ▶ As a matter of course, requesting another party to perform false accounting practices is strictly prohibited. The same applies to requests from business partners asking for false accounting practices to be performed.

▷ For more information, see "Regarding Accounting Procedures" on page 52.

Ensuring the fulfillment of social responsibilities by business partners

- ▶ We will specify the areas of CSR activities we expect our business partners to focus on, including compliance, elimination of discrimination, prohibition of child labor or forced labor, environmental preservation. We will offer cooperation and request their thorough implementation.
- ▶ To promote CSR procurement, we shall monitor their status of compliance and check if CSR education is provided to their employees.
- ▶ Just as we check the quality, delivery time and costs of products/services of our business partners, we shall also assess their CSR activities to ensure fair and transparent transactions with them.

▷ For more information, see the Quality, Environmental and Business Continuity Policies on page 41 and the Procurement Policy on page 44.

7

Prohibition of Bribery of Regulatory Bodies and Governments

We maintain sound relations with regulatory bodies and governments.

In many countries, political donations by corporations are illegal and prohibited. Additionally, when conducting transactions with domestic or overseas public organizations, entertaining public-sector workers or offering gifts is prohibited.

Political donations prohibited

- ▶ Offering politicians money or accommodations individually using company funds is prohibited under any circumstances.
- ▶ Do not use Company funds to make donations to any political party or group or purchase tickets to fund-raising events of such groups without prior approval.

No bribery

- ▶ Do not pay for entertainment, meals or gifts provided to public officials (including public officials of a foreign country) in connection with your company duties, regardless of the name given to such an occasion (such as social event, information exchange event, etc.).
- ▶ We shall not offer rebates or pay for entertainment, meals, or gifts to obtain inappropriate business profit from business partners.

8

Policy on anti-social forces

We prevent any involvement with anti-social organizations.

We shall not contact nor have any connection to anti-social forces such as illegal political organizations, criminal organizations and corporate racketeers.

Elimination of anti-social forces

- ▶ Purchasing goods or receiving services on any occasion or under any circumstances from anti-social organizations or individuals involved with such organizations is prohibited.
- ▶ We shall act in a resolute attitude to ignore and refuse any threats or unreasonable demands from anti-social organizations or individuals involved with such organizations. When you face a problem, do not try to deal with the matter by yourself. Report your concern to the general affairs or legal department through your manager.

Creativity at the LINTEC Group



Sustainable manufacturing and service operations

We contribute to the resolution of social issues through our products and services.

Through our products and services, we will address potential and actual issues facing our customers and society.

Solving social issues

- ▶ We gather information broadly from across society in order to offer socially useful products and services. In collaboration with our business partners and stakeholders, we offer the products and services of the LINTEC Group in an endeavor to address social issues.
- ▶ We shall actively develop and adopt new technologies conducive to the preservation of the global environment, and provide environment-friendly products. For example, we provide energy-saving products to markets, thereby helping to reduce greenhouse gas*¹ emissions through its use. To this end, we shall incorporate life cycle assessment*² at the research and development stage to analyze an impact on the environment.

*1 Greenhouse gases: Carbon dioxide and other greenhouse-effect gases that are regarded as the leading cause of global warming.

*2 Life cycle assessment: A method to comprehensively evaluate the impact of a product on the global environment. The inputs (raw materials, etc.) and outputs (CO₂ emissions, waste, etc.) of a product over its entire life cycle are calculated to assess its impact.



Enhancement of customer satisfaction

To enhance customer satisfaction, we are committed to offering high quality and high added value.

We shall take due care not to cause damage to our business partners or customers, either physically or financially. To this end, we shall observe an appropriate quality management system.

Total customer satisfaction

To ensure total customer satisfaction when providing products and services, we shall ensure that we have an accurate understanding of market needs and implement activities for continuous improvement and new proposals. We shall provide easy-to-understand information about products and services in the local language.

Quality assurance

- ▶ In addition to observing laws and regulations related to the safety of products and services, we will work to consistently offer higher quality. We shall maintain appropriate and strict inspection and production systems in conformity with the quality management system and internal operational manuals.
 - ▶ Ignoring or changing inspection and/or manufacturing process operations manuals or procedures is prohibited. Please constantly refer to operations manuals when working.
 - ▶ If there is a problem with the quality of a product or service, we shall provide our business partners with accurate information and make it public to contain the spread of damage, investigate the cause of the problem, and take immediate action to prevent a recurrence.
 - ▶ If you have any doubt or suspicion regarding a product, not only in relation to product quality, please discuss it with a member in upper management.
 - ▶ When consigning or subcontracting with another company or individual, please be certain to exchange written agreements and clarify the responsibilities of the LINTEC Group.
- ▷ For more information, see the Quality, Environmental and Business Continuity Policies on page 41.

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.

We cannot expect a viable society and continued corporate growth unless the sustainability of the global environment is secured. We are committed to sustainable manufacturing based on the recognition that global environmental problems are a vitally important management concern for the Company.

Product development and procurement

- ▶ When developing products and procuring materials, we shall fully ensure in advance that they do not contain toxic substances (e.g., cadmium, lead and mercury) prohibited by international treaties and domestic or international environmental laws. We preferentially use environment-friendly raw materials, such as FSC®*1-certified paper and recycled plastic.
- ▶ We aim to design a business model that would facilitate a circular economy*2.

*1 FSC®: Forest Stewardship Council® is an international non-profit organization promoting responsible forest management.

*2 Circular economy: An economic system aimed at the perpetual recycling and reuse of resources in closed-loop cycles.

Manufacturing and waste disposal

- ▶ In addition to observing national and local environmental regulations, we shall strive to conserve the environment by establishing stricter voluntary standards as necessary.
- ▶ We shall use resources efficiently. This includes, for instance, saving energy (such as electricity and water) and raw materials and use of renewable resources when appropriate.
- ▶ We shall reduce the environmental burden caused by physical distribution of our products by adopting cooperative and more efficient transportation systems and realizing modal shifts.
- ▶ We shall endeavor to reduce the emission of wastewater and to prevent air pollution. We will conduct item-by-item management of industrial waste, such as waste oil and waste liquid. If leakage, spillage, loss or other incidents are detected in a factory, implement countermeasures immediately and report the problems to the administrative division through responsible departments.
- ▶ We shall separate waste properly and promote the 3Rs*³ to achieve zero emissions. We will not allow undesignated waste disposers or our business partners to collect waste without obtaining approval.
*³ Reduce, reuse and recycle
- ▶ We shall consider the daily lives of local residents and minimize impact on the environment arising through business activities.
- ▶ We understand the importance of the biodiversity. We shall promote preservation of the ecosystem by implementing tree-planting, river clean-up and other environmental activities.

▷ For more information, see the Quality, Environmental and Business Continuity Policies on page 41.

12

Sound workplace environment

We create a workplace environment where employees can perform at their full potential.

We understand the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and other labor-related international laws, and respect the basic rights of workers. We help create a pleasant workplace environment where everyone's unique value is respected, and actively provide support for the development of employees.

Creating pleasant working environments

- ▶ We shall identify labor and safety-related risks in our business activities, eliminate or reduce those risks and place first priority on taking measures to protect human life. We shall establish an internal system designed to take appropriate responses in the event of disasters and accidents.

▷ For more information, see the Occupational Safety and Health Policy on page 40, the Quality, Environmental and Business Continuity Policies on page 41 and the Risk Management Policy on page 45.
- ▶ We shall give due consideration to occupational safety and health for female employees who are pregnant and/or parenting.

- ▶ We shall provide education and conduct activities to enhance employees' awareness of forming good relationships with colleagues. We shall mitigate emotional burden caused by difficulties in human interaction (such as discrimination and bullying).
- ▶ In engaging in international business activities, we shall respect local social conditions, cultures, practices and religions.

Achieving a work-life balance

- ▶ We strive to create a workplace in which all employees can choose, without worries, a work style that can achieve a good balance between work and personal life and they can stay mentally and physically healthy.
- ▶ We shall respect employees' rights to freely choose their representatives, form labor unions and other similar organizations, and engage in collective bargaining with the employer.

Human resources development and personal growth

- ▶ The Company offers to all its employees opportunities to improve and demonstrate their capabilities so that they can perform their duties with a feeling of engaging in rewarding work.
- ▶ Capabilities and achievements of individual employees will be fairly evaluated and properly compensated.
- ▶ All employees are encouraged to work on ongoing self-directed learning so that they can make contributions to society through their work.

13

Challenge for Creativity

We will take on the challenge of creating new value.

The LINTEC Group considers what we should do now in order to ensure the sustainable livelihoods of people and a sustainable global environment in the future. We continue to challenge ourselves to create truly new value that has never before been seen.

Creation of new value

- ▶ We will practice the "Five Rules of Creativity (page 07)" described in the LINTEC WAY in our daily operations to create new value.
- ▶ By implementing the LINTEC WAY with passion, we will generate continuous innovation and aggressively work on challenging issues. We believe that each employee's various contributions when combined will be a power that can be used to better people's livelihoods and the global environment.
- ▶ The Company respects unconventional, freewheeling thinking. We collaborate with a wide range of stakeholders beyond the boundaries of corporate organizations or national borders to tackle the challenges for creating new value.
- ▶ We endeavor to develop technologies, products and services that will help solve social issues. We ascertain the effects and influences such technologies, products and services may have on society and utilize them accordingly.

14

Social contribution activities

As a corporate citizen, we contribute to the development of more affluent regional and local communities.

We return a portion of the profits from our business activities to society by performing or supporting various activities that contribute to regional prosperity, the fostering of education and culture, environmental protection and other developments that benefit society.

Social contribution activities

- ▶ Paying attention to particular social issues each country or region faces, we shall seek out opportunities to meet with government agencies, local organizations and NPOs to exchange information about our respective activities and to jointly implement initiatives that can contribute to the development of local and regional communities.
- ▶ We encourage each employee to actively take part in volunteer and other social contribution activities based on their area of interest.
- ▶ We shall support the human resource development activities of local organizations, NPOs, and educational institutions by providing our technologies and knowledge.

15

Building a relationship of trust with society

We establish relationships of trust with our stakeholders through appropriate information disclosure and dialogue.

We endeavor to gain the trust of society in general through open and fair communication with stakeholders. We will seek to understand the expectations of society through dialogue.

Promotion of dialogue and building of a relationship with society

- ▶ We will strive to build long-term relationships with a wide range of stakeholders, including customers, business partners, employees, shareholders and investors, political parties, governmental agencies, and local communities. To this end, we shall actively engage in dialogue with such stakeholders to learn about their different values as well as hear opinions and requests and respond to them appropriately.

Appropriate public relations activities

- ▶ In the event of an earthquake or any other disaster or accident, we shall properly disclose to the government and local communities information about any spill or discharge of environmentally hazardous substances from our sites.
- ▶ We shall make timely and voluntary disclosures of critical information that may affect the financial performance and/or stock price of the Company to shareholders and investors.
- ▶ We shall maintain fair relationships with shareholders. We shall not provide information or incentives for the benefit of specific shareholders only.
- ▶ We shall actively disseminate socially beneficial information on initiatives such as social contribution activities and improving our coexistence with the earth's environment.

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 "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

Occupational Safety and Health Policy

Under the company motto, “Sincerity and Creativity,” and the mission statement 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 on June 1, 2018

Quality, Environmental and Business Continuity Policies

Basic Policy

Dedicated to the company motto, “Sincerity and Creativity,” and the LINTEC mission statement, 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 prescribes 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. Tackle social issues from the perspective of the SDGs and contribute to local communities.
5. Provide continuous improvements in the BCMS through the PDCA (plan, do, check and 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

Business Continuity Policy <Action Guidelines> revised August 7, 2020

Quality Policy revised April 1, 2024

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 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

For information on the LINTEC Green Procurement Policy, LINTEC Lumber Pulp Procurement Policy and Green Pulp Way, please visit the LINTEC Group’s Sustainability webpage at:
<https://www.lintec.co.jp/sustainability/policy/>

Risk Management Policy

The LINTEC Group strives to reinforce and further promote group-wide risk management activities based on the company motto, “Sincerity and Creativity,” and its mission statement.

Fundamental Objectives

By preventing risks from materializing and taking advantage of opportunities, the LINTEC Group aims to be an enterprise that can achieve sustainable growth in tandem with society.

<Action Guidelines>

- Be conscious of risks
- Engage in sincere dialogue on risks and opportunities
- Identify and manage risks in order to achieve voluntary targets
- Embrace changes as opportunities to create social values

Established April 1, 2017

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

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

Social Media Policy

The LINTEC Group (LINTEC Corporation and its subsidiaries) has established this Social Media Policy to provide guidance for employees' personal use of social media such as blogs, bulletin boards (BB), and social networking services (SNS). The LINTEC Group's employees shall comply with this policy.

Basic Principle

When using social media, each employee of the LINTEC Group shall be faithful in their communications with other social media users, behave decently and maturely with sound judgment, and comply with all laws and ordinances, the LINTEC Group Code of Conduct, and other internal rules established by the LINTEC Group.

Policy for the Use of Social Media

Anyone can access information published via social media. Information published using social media may spread around the world via links to the information or re-transmission of the contents. Information published using social media cannot be completely deleted. Any information that you publish using social media may damage the reputation of the LINTEC Group. Each employee shall be fully aware of these features of social media. Use your good judgment and be responsible when you use social media.

Established March 15, 2013

Other Points to Remember

Regarding Information Security

Entering/leaving buildings

Building entrances are to be locked/unlocked by authorized personnel only. Do not give keys or ID codes to any third person without prior approval. In addition, if it is necessary for a third party to enter a building, that individual shall be accompanied by an employee.

Maintaining a clean, orderly workplace

While constantly maintaining a comfortable work environment, pay close attention to maintaining a clean, orderly workplace in order to prevent the leakage of confidential information as a result of information being placed easily noticeable by other people. Promptly destroy excess copies of information or information that is no longer needed. Data files stored on computers shall be also organized and managed in a systematic manner.

Consigning information assets

In the case of consigning the management of information assets to an external source, a nondisclosure agreement and contract that enables "authoritative auditing of information asset management conditions" must be signed to ensure information security.

User ID and password management

You must not reveal your user ID and password for computer access to any other person. Take appropriate care to prevent leakage of this information. If you store your password anywhere outside the system, it must be in a secure place.

Disposal of external storage media

When disposing of external storage media such as CDs, DVDs, USB flash drives, SD cards and HDs, delete the data stored in the media and then physically destroy the media.

Removing data files from the Company premises

When it is necessary to take electronic equipment such as computers and cellular phones, or any type of external storage media, containing confidential information outside of the company premises, follow the procedures specified for preventing information leakage.

Software usage restrictions

When it is necessary to install any software program that is not designated by the Company as a standard program for business operations, you must obtain approval from your manager before installing such software on your computer.

Countermeasures against threats to computers and networks

Antivirus and security management systems must be installed to avoid becoming a victim of virus infections and cyberattacks. Be wary of targeted email attacks.

Notes on use of the communication tools

We will always be careful about whom we are sharing information with and confirm that the content of the information (transmission) is appropriate.

Appropriate use of the Internet

Content from other individuals available on external Websites shall be used in an appropriate manner that complies with social morals. Browsing and posting on the Internet other than business purposes are prohibited. Do not post on the Internet any content that is offensive to the public order or immoral.

Reporting incidents/accidents

If you find any accident or malfunction related to an information asset, improper treatment of an information asset or a problem in the computer system, report it immediately to your manager.

Each employee should always have a high level of information security awareness.

Regarding Accounting Procedures

Sales Transactions – Points to remember

Sales must be recognized in a consistent manner by a method selected by the Company. It is improper and unacceptable accounting practice to manipulate sales figures to meet the budget goals or for adding window dressing by using a sales recognition basis that is different from the basis specified by the internal rules of the Company.

It is also improper and unacceptable to recognize sales or issue an invoice in a way that violates the internal rules of the Company at the request of business partners. Never agree to such a request under any circumstances.

Purchase Transactions – Points to remember

Purchases of goods shall be recognized on the dates that you inspect and accept the delivered goods. Purchases of services (such as outsourced or contracted services/construction work) shall be recognized on the dates that you inspect and accept the completed service. You must pay special attention to intentional manipulation of purchase recognition timing near the account closing date. It is improper and unacceptable accounting practice to manipulate purchase figures to meet budget goals or for adding window dressing, or at the request of business partners, by recognizing a purchase for an order that has not been delivered or completed, or deferring recognition of a purchase for an order that has already been delivered or completed.

No fictitious transactions

No fictitious transactions are permitted. It is improper and unacceptable accounting practice to record false sales, purchases or inventories that do not exist and to create false delivery slips, invoices, ledgers or other false supporting documents to make it seem as if such transactions or inventories existed.

No conspiracy*

Do not conspire with suppliers or customers with regard to sale/purchase transactions. It is improper accounting practice subject to serious criminal punishment to make off-balance-sheet transactions in conspiracy with business partners to embezzle company funds for private use or for creating secret funds.

*Conspiracy: To act dishonestly upon agreement with the other party.

No false expense reimbursements

You must request reimbursement of expenses based on actual transactions and payments. It is improper accounting practice that may be subject to serious criminal punishment to falsify a receipt or other supporting document, request reimbursement for a false expense or a payment expense for private use.

Penalties for improper accounting

Improper accounting practices such as those mentioned above will affect and result in false financial statements. The social credibility of the Company will be seriously harmed as a result and the continuity of the Company may be placed at risk. Moreover, regardless of the amount of profit that has been manipulated, a false tax report based on improper accounting is a crime that may be subject to penalties consisting of extensive additional tax payments.

All LINTEC Group employees must observe financial and accounting rules adopted by the Company, including creating accurate accounting documents and following established accounting procedures. In addition, you must firmly refuse any request—even one coming from business partners—to engage in erroneous accounting practices, as your taking part in such illicit practices will eventually undermine the interests of the business partners.

Every member of the LINTEC Group is expected to act appropriately to ensure that their behavior does not violate laws, internal rules, and the Code of Conduct.

If your conduct, the conduct of your fellow worker, or the Company violates, or you suspect it violates these standards, report it under the whistleblowing system. Violations for which reporting is required under this system are as follows:

- (1) Conduct that violates the law
- (2) Conduct that violates rules of LINTEC or its subsidiaries
- (3) Conduct that violates ethical standards, including the LINTEC Group Code of Conduct

We shall strictly protect secret information about the whistleblower. However, for the sake of investigation, we may disclose it to essential personnel upon ensuring their obligation to confidentiality.

The whistleblower will not suffer any disadvantageous treatment because of reporting, except when the report was made with wrongful intent.

In principle, a whistleblower (including contract employee, temporary employee, part-time employee, agency temp, or contractor working at a Company facility, as well as anyone who retired within 12 months before reporting) may report a compliance issue to a section superior, who will deal with the matter. However, for cases where this is difficult, the Global Whistleblowing System has been established to allow the whistleblower to make a report.

Regarding how problems are handled

In the event that it is judged that the content of whistleblowing requires investigation, an investigation team will be swiftly assembled and the team will work on addressing the problem. After the investigation, the whistleblower will be notified of the results and any corrective action taken.

Attention

You may file an anonymous report. However, it may hinder the investigation and correction process. Please identify yourself if possible.

Initial Response to Disaster

Protect Your Own Life

In times of disaster, you have a basic responsibility to protect your own life. Only if you are alive can you help your family and friends.

Initial response on an individual basis

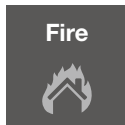
Disasters and risks you should keep in mind



Earthquake

■ Secure your safety

Take shelter in a place away from any dropping, falling or moving objects and stay there until the shaking stops



Fire

■ (1) Shout out “Fire!” and call the firefighting service

- Shout out “Fire!” to alert people nearby
- Or if you cannot shout out, bang something to alert people to the emergency
- Activate a fire alarm; call the fire department

(2) Initial firefighting activity

- Attempt to put out the fire in its early stage while placing the highest priority on your safety

(3) Evacuation

- Evacuate immediately as soon as it looks like it will be difficult to extinguish the fire

Depending on the situation, the required action will change. It is necessary to stay calm and make rational decisions to avoid any delay in evacuation.

We can never know when and where a disaster will occur. However, it is possible to prevent or reduce the damage by taking measures in advance. It is important for each of us to identify specific disaster risks around us and take necessary measures.

Volcanic eruption

■ If you are near a volcanic vent:

- Evacuate away from the vent
 - Take shelter from volcanic rocks in a sturdy building or behind a large rock
- * Volcanic rocks vary in size from small pieces to huge rocks with a diameter of over three meters.

■ Protect yourself from volcanic ashes

- Wear a mask with high dust-repellent performance
 - Protect your corneas with dust-proof goggles
- * Volcanic ash may damage the eyeballs if it gets into your eyes and may affect the respiratory organs if inhaled. The ash can also have a serious impact on daily life as it may cause traffic disturbances or power failure.

■ If you experience a strong earthquake while you are in a coastal or riverside area:

- Immediately evacuate to a safer place on high ground
- * Be advised that as tsunami waves arrive one after another, the waves that come later may often be greater.

Tsunami

Terrorism

- Do not go out unless it is absolutely necessary or urgent
 - Gather information
 - Evacuate as necessary
- * Bear in mind that places where many and unspecified people gather are likely targets of terrorist attacks.
- * Take early action to protect your life.

Employee No.	Name
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*Enter Employee No. and Name