

For the business partners of the KOKUSAI ELECTRIC Group

KOKUSAI ELECTRIC Group Sustainable Procurement Guidelines

**Established October 2025
KOKUSAI ELECTRIC Corporation**

KOKUSAI ELECTRIC Group
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These Guidelines have been established based on the KOKUSAI ELECTRIC Group's various policies (KOKUSAI ELECTRIC Way, Human Rights Policy, etc.) and initiatives, as well as globally recognized standards, guidelines, etc. (*).

* The main reference standards, guidelines, etc. are as follows.

- The UN Global Compact's Ten Principles (in four areas)
<https://unglobalcompact.org/>
 (Japanese translation, Global Compact Network Japan)
<https://www.ungcjp.org/gcnj/principles.html#principles>
- United Nations: Universal Declaration of Human Rights
<https://www.un.org/en/about-us/universal-declaration-of-human-rights>
 (Japanese provisional translation, United Nations Information Centre, Tokyo)
https://www.unic.or.jp/activities/humanrights/document/bill_of_rights/universal_declaration/
- United Nations: Guiding Principles on Business and Human Rights
https://www2.ohchr.org/english/bodies/hrcouncil/docs/17session/A.HRC.17.31_en.pdf
 (Japanese provisional translation, United Nations Information Centre, Tokyo)
https://www.unic.or.jp/texts_audiovisual/resolutions_reports/hr_council/ga_regular_session/3404/
- OECD Guidelines for Multinational Enterprises
<http://www.oecd.org/daf/inv/mne/48004323.pdf>
 (Japanese provisional translation, OECD Ministerial Council Meeting)
https://www.mofa.go.jp/mofaj/gaiko/csr/pdfs/takoku_ho.pdf
- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas
<http://www.oecd.org/corporate/mne/mining.htm>
 (Japanese provisional translation, OECD Ministerial Council Meeting)
https://www.mofa.go.jp/mofaj/gaiko/csr/pdfs/oecd_ddg_jp.pdf
- ISO 9001 (Quality Management System)
<https://www.iso.org/iso-9001-quality-management.html>
- ISO 14001 (Environmental Management System)
<https://www.iso.org/iso-14001-environmental-management.html>
- ISO 45001 (Occupational Health and Safety Management System)
<https://www.iso.org/standard/63787.html>
- RBA (Responsible Business Alliance) Code of Conduct (Latest Version)
<https://www.responsiblebusiness.org/code-of-conduct/>
 (Japanese provisional translation)
https://www.responsiblebusiness.org/media/docs/RBACodeofConduct8.0_Japanese.pdf
- JEITA (Japan Electronics and Information Technology Industries Association): Responsible Business Conduct Guidelines
<https://www.jeita.or.jp/japanese/pickup/category/2020/200331.html>

[Definition of a "business partner"]

The term "business partner(s)" in these Guidelines represents all procurement partners of the KOKUSAI ELECTRIC Group such as the following:

- Suppliers of hardware (materials, parts, finished products, etc.)
- Manufacturing contractors (hardware, etc.)
- Software licensing and service providers
- Human resource service providers related to software development, hardware engineering, etc. (including contract and temporary staffing arrangements)
- Procurement alliance companies

1. Introduction

The KOKUSAI ELECTRIC Group (hereinafter, the “KE Group”) focuses on sustainability management throughout its entire value chain.

The KE Group’s procurement departments are committed to supply chain management with sustainability in mind, and since signing the United Nations Global Compact* in June 2022, we have been accelerating and advancing these efforts even further.

In transacting with our business partners, we ensure procurement activities based on various philosophies and policies introduced in “2. KOKUSAI ELECTRIC Group’s Policies”. To share our sustainable procurement policies, we have established this KOKUSAI ELECTRIC Group Sustainable Procurement Guidelines under the responsibility of the heads of procurement departments. To minimize procurement risks, we will distribute this document to our business partners, and ask them to agree to its contents and cooperate with monitoring (by answering a checklist for compliance with the KOKUSAI ELECTRIC Group Sustainable Procurement Guidelines) and conducting audits.

We responsibly procure minerals based on international guidelines.

The KOKUSAI ELECTRIC Group believes that promoting a sustainability-focused business leads to the mutual prosperity of the KE Group and its business partners, and is therefore making efforts to that end.

We kindly ask that you carefully review the above content with its intent in mind, and we sincerely hope for your support and active implementation.

For the latest information and details on the KOKUSAI ELECTRIC Group’s sustainability initiatives, please visit the website below.

<https://www.kokusai-electric.com/en/csr/>

*United Nations Global Compact (UNGC)

Proposed by the then UN Secretary-General Kofi Annan at the 1999 World Economic Forum (Davos Conference), it was formally launched on July 26, 2000 at the UN Headquarters in New York.

Its activities center on four areas (human rights, labor, environment, and anti-corruption) and ten principles.

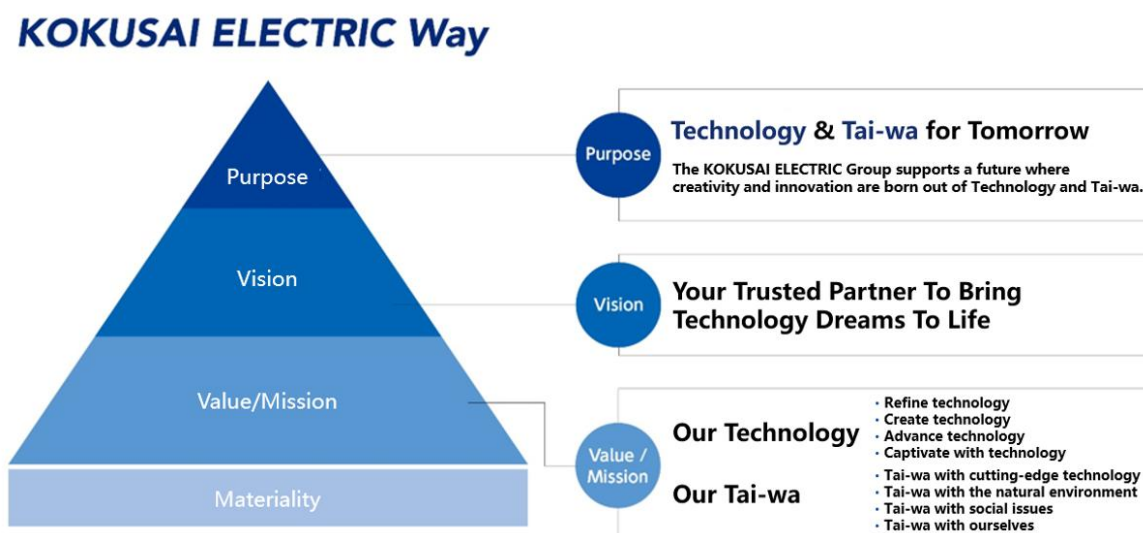
These Guidelines are originally written in Japanese and translated into other languages for reference.

In case of any conflict or inconsistency, the Japanese text will take precedence.

2. KOKUSAI ELECTRIC Group’s Policies

2-1. KOKUSAI ELECTRIC Way (Corporate Philosophy): Revised December 2022

The KOKUSAI ELECTRIC Group strives to materialize the KOKUSAI ELECTRIC Way, which represents the systematization of our corporate slogan (Technology & Tai-wa® for Tomorrow), purpose, vision, value, and mission.



*Tai-wa is a registered trademark of KOKUSAI ELECTRIC Corporation.

■ KOKUSAI ELECTRIC Way (full text)

<Corporate Philosophy>
Technology & Tai-wa® for Tomorrow

The KOKUSAI ELECTRIC Group supports a future where creativity and innovation are born out of Technology and Tai-wa(*).

*What is “Tai-wa”?

Tai-wa is a Japanese word meaning “synergistic discourse,” or conversations between people face-to-face with a willingness to understand others with a sense of empathy. At times, subjects we have Tai-wa with can be things besides people. For us, Tai-wa implies respecting every one of you, being sincere, and acting wholeheartedly, that is an attitude itself towards work. This is our group’s DNA that we value to last forever.

Our Technology

1. Refine technology

- We strive to take all technologies in manufacturing to the top level.
- We collaborate across groups to optimize our problem-solving capabilities.
- We continue to explore even the smallest challenges towards better solutions.

2. Create technology

- We create new value by uniquely matching and combining technologies.
- We develop useful technologies to solve social issues together with our stakeholders.
- We build on diverse ideas to create leading global products.

3. Advance technology

- We share the process of breaking through existing limits to reach new levels.
- We work on difficult issues with single-minded determination and passionately dedicate ourselves to discovering solutions.
- We think outside the box and tackle challenges with great enthusiasm.

4. Captivate with technology

- We pursue ultra-fine technology and raise expectations for the future.
- We continue to take pride in the KOKUSAI ELECTRIC Group by cultivating our unique technology.
- We aim to be a one-of-a-kind technology company that stands out globally.

Our Tai-wa

1. Tai-wa with cutting-edge technology

- We constantly listen to people’s dreams, ideals, expectations, and needs to develop unprecedented technologies.
- We collaborate with innovators around the world to create a foundation for the future.
- We bring together diverse expertise and technologies and passionately share them.

2. Tai-wa with the natural environment

- We intend to leave the legacy of a beautiful environment by respecting nature in our business activities.
- We have a clear understanding of needs around environmental issues and respond appropriately to solve them.
- We take action to tackle climate change and effectively utilize resources throughout the supply chain.

3. Tai-wa with social issues

- We respect human rights and diversity, and contribute to building a society where people can enjoy safe, secure, and happy lives.
- We accurately identify risks and take preventative measures to ensure business continuity.

- We actively participate in local communities and contribute to their development.

4. Tai-wa with ourselves

- We consistently examine our actions and intentionally choose the best way.
- We recognize that people are our most important business resource and unwaveringly aim to grow as individuals and as a group.
- We motivate others and the organization as a whole by demonstrating our passion.

<Vision>

Your Trusted Partner To Bring Technology Dreams To Life

*Tai-wa is a registered trademark of KOKUSAI ELECTRIC Corporation.

2-2. KOKUSAI ELECTRIC Group Human Rights Policy: Revised April 2024

The KOKUSAI ELECTRIC Group supports a future where creativity and innovation are born out of Technology and Tai-wa, while helping realize a society where human rights are respected. As a prerequisite to this, the KOKUSAI ELECTRIC Group seeks to meet its responsibility to respect human rights.

1. Responsibility to Respect Human Rights

The KOKUSAI ELECTRIC Group strives to meet its responsibility to respect human rights by not infringing on human rights and addressing negative human rights impacts with which the KOKUSAI ELECTRIC Group may be involved through its operations and business relationships. In particular, we consider the following items of human rights material.

- Prohibition of child labor, forced labor, and human trafficking
We never accept any form of child labor, forced labor, and human trafficking.
- Prohibition of discrimination, equal opportunity, etc.
We do not discriminate based on race, religion, gender, age, sexual orientation, disability, nationality, or any other grounds. Furthermore, we do not engage in any conducts that offend individual dignity, including harassment. At the request of an employee, we also provide appropriate accommodations to the employee's request for observing religious practices.
- Equal pay for equal work
We respect and observe applicable local laws and regulations regarding equal pay for equal work.
- Freedom of association
We respect the right of our employees to freely form and join organizations. We also respect the right of our employees to engage in voluntary discussions and negotiations about their relationships with their employers, and the right of our employees to refrain from those activities.

The responsibility to respect human rights applies to all officers and employees of the KOKUSAI ELECTRIC Group.

We also require all our business partners, including suppliers, to observe this policy.

Furthermore, even in cases where the KOKUSAI ELECTRIC Group is not directly contributing negatively to human rights but the negative human rights impact from its business partners and affiliates are directly linked to the KOKUSAI ELECTRIC Group's operations, products, or services, the KE Group will continue to urge such partners to respect human rights and not violate them.

The KOKUSAI ELECTRIC Group responds appropriately when such entities fail to respect human rights.

2. Relationship to the KOKUSAI ELECTRIC Group's Values and Policies

The KOKUSAI ELECTRIC Group is aware that it is a member of society and believes it can contribute to creating an environment in which human rights are respected. We recognize that fulfilling the responsibility to respect human rights is key to operating as a responsible business, and this should be naturally expected of all companies. This human rights policy is an expression of our commitment to fulfilling our responsibilities based on our Corporate Philosophy (KOKUSAI ELECTRIC Way).

3. Exercising the Responsibility to Respect Human Rights

The KOKUSAI ELECTRIC Group pledges to fulfill the responsibility to respect human rights through implementing the United Nations Guiding Principles on Business and Human Rights. Moreover, we support and respect human rights codes of conduct as defined by international norms and guidelines such as the International Bill of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Convention on the Rights of the Child, the OECD Guidelines for Multinational Enterprises, the Responsible Business Alliance (RBA), and the Ten Principles of the United Nations Global Compact.

To this end, the KOKUSAI ELECTRIC Group has established a human rights due diligence system based on the United Nations Guiding Principles on Business and Human Rights, and have continued to implement and improve this system to identify and assess potential and actual impacts on human rights, and take appropriate measures to prevent or mitigate risks.

If it is discovered that the KOKUSAI ELECTRIC Group has caused or contributed to a negative human rights impact, we will carry out appropriate internal and external processes to provide remediation.

The KOKUSAI ELECTRIC Group complies with national laws and regulations in each market where we operate.

In the event of a conflict between internationally recognized human rights principles and national laws, the KOKUSAI ELECTRIC Group will pursue ways to honor the principles of international human rights.

The KOKUSAI ELECTRIC Group will provide appropriate training and capacity building in order to ensure this policy is instilled throughout the KOKUSAI ELECTRIC Group. The KOKUSAI ELECTRIC Group is committed to engaging in "Tai-wa" and discussion with relevant external stakeholders about addressing potential and actual human right impacts.

The KOKUSAI ELECTRIC Group will disclose its efforts to respect human rights on our website and via other means of communication.

2-3. KOKUSAI ELECTRIC Group Occupational Health and Safety Policy: Revised November 2024

Guided by our corporate philosophy of the KOKUSAI ELECTRIC Way, the KOKUSAI ELECTRIC Group is committed to creating safe and healthy workplaces across all business activities, under the unwavering principle that "protecting safety and health takes precedence over everything else."

As a means to achieve this goal, the following is the basic health and safety policy to protect and maintain the safety and health of our officers and employees and all other persons engaged in the work of KOKUSAI ELECTRIC Group (including group companies; the same shall apply hereinafter) and all persons entering and leaving the premises managed by the KOKUSAI ELECTRIC Group.

1. The KOKUSAI ELECTRIC Group positions safety and health as one of its most important management priorities, and will continue to work as a unified group to achieve even higher levels of safety and health.
2. The KOKUSAI ELECTRIC Group complies with relevant laws and regulations and self-management standards, and will implement safety and health measures that adhere to the fundamentals.
3. Within the KOKUSAI ELECTRIC Group, each member proactively promotes safety and health, and we collaborate to create a comfortable workplace and promote a safety culture.
4. The KOKUSAI ELECTRIC Group strives to strengthen ties with our business partners and ensures the safety and health of everyone involved in our business activities.
5. The KOKUSAI ELECTRIC Group is committed to contributing to the realization of a safe and comfortable society through all business activities, guided by our core philosophy that prioritizes safety and health above all else.

2-4. KOKUSAI ELECTRIC Group Environmental Policy: Established August 2024

"Protecting our beautiful environment to pass our irreplaceable earth onto the next generation"

In line with this slogan, in order to realize an environmentally harmonious and sustainable society through products and services, we will strive to reduce the environmental impacts of products and services throughout their entire life cycle through value chain engagement based on the following policies.

1. Continuously improve the Environmental Management System to enhance environmental performance.
2. Comply with environmental laws and regulations, self-established standards, and other requirements we have voluntarily decided to meet, and commit to prevent environmental pollution.
3. Set objectives and targets to achieve this policy, and ensure that all employees practice environmental management.
4. Carry out the following key environmental conservation activities.
 - (1) Promote Design for Environment and green procurement to reduce the environmental impacts of products throughout their entire life cycle.
 - (2) Reduce the generation of waste and comprehensively separate trash to promote recycling and efficient use of resources in a sustainable society.
 - (3) Strive to take the following actions to mitigate climate change, including global warming, and to adapt to risks.
 - (i) Reduce energy consumption, including electrical power and fossil fuel
 - (ii) Transit to 100% renewable energy in phases
 - (iii) Achieve Net-Zero toward the goal of limiting the increase in the global average temperature to 1.5°C
 - (4) Strive to properly manage chemical substances and reduce their use to protect biodiversity and ecosystems and prevent environmental pollution.
 - (5) Strive to take the following actions for water safety, sanitation, and ecosystem conservation in local communities.
 - (i) Reduce water withdrawal and consumption through efficient use of water and increased recycling rate
 - (ii) Properly treat water and control wastewater quality

2-5. KOKUSAI ELECTRIC Group Procurement Policy: Established October 2023

The KOKUSAI ELECTRIC Group (hereinafter, the “KE Group”) manages supply chains with sustainability in mind under the slogan of “Technology & Tai-wa for Tomorrow” as promulgated by the KE Group’s corporate philosophy of the KOKUSAI ELECTRIC Way.

This Policy defines the KE Group’s basic policies and code of conduct to be observed regarding supply chain management, and aims to ensure supply chain compliance, realize sustainable procurement through collaboration with business partners, contribute to society through business activities, and fulfill the social responsibilities of the KE Group.

1. Compliance with laws and regulations and social norms
The KE Group complies with the laws and regulations of each country, the KE Group’s corporate philosophy and regulations, as well as social norms, etc., and conduct procurement activities, including honest purchasing transactions, in accordance with corporate ethics. Upon establishing the KOKUSAI ELECTRIC Group Sustainable Procurement Guidelines in line with the code of conducts of the Responsible Business Alliance (RBA), we also request that our business partners cooperate with us in ensuring compliance with laws and regulations, social norms, etc. within such supply chains.
2. Prioritization of the environment
We conduct procurement activities with full consideration for conservation of the global environment and reduction of environmental impact in order to realize a sustainable society in harmony with the environment through our business activities. We request that our suppliers follow our Sustainable Procurement Guidelines and Green Procurement Guidelines and make efforts to conserve the environment and use and produce parts and materials with less environmental impact.
3. Partnerships
Under the belief that achieving business activities that emphasize sustainability will lead to mutual prosperity between business partners and the KE Group, the KE Group will continue to deepen mutual understanding through dialogue by undertaking initiatives such as the following to build better partnerships and stronger trust relationships with all our business partners.
 - (1) We treat all business partners fairly and do not treat specific business partners in an advantageous or disadvantageous manner.
 - (2) We value fair business relationships with our business partners and do not make any of them disadvantaged through acts that are unreasonable in light of normal business practices.
 - (3) We strictly manage any of our business partners’ trade secrets obtained through business transactions, and we make every effort to maintain confidentiality.

4. Open door

We conduct the best and fairest business transactions, both in Japan and overseas, based on the principles of free competition. We respond sincerely to requests for new business transactions and proactively disclose information regarding trade items and related matters. We select our business partners after conducting a thorough evaluation based on proper procedures regarding quality, price, delivery time, management reliability, technological development capabilities, social responsibility (including fair and transparent information disclosure, compliance with laws and social norms, respect for human rights, elimination of unfair discrimination in employment and occupation, elimination of child labor and forced labor, environmental conservation efforts, social contribution activities, creation of a comfortable and inclusive workplace, and shared awareness of social responsibility with the KE Group), etc. For ongoing transactions, we periodically review our evaluation of our business partners.

5. Responsible Mineral Procurement

The KE Group promotes responsible procurement that avoids procurement of parts and materials that are comprised of minerals such as conflict minerals (tin, tantalum, tungsten, and gold) and cobalt that may be associated with support for armed groups, human rights violations including child labor, corruption, and environmental destruction in conflict-affected and high-risk areas. Specifically, we strive to understand the social issues of mineral-producing countries and roles that companies are expected to fulfill, and continue to investigate supply chains and take measures based on the Organisation for Economic Co-operation and Development (OECD) "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas". We will ask our business partners to utilize internationally-recognized tools such as the Conflict Minerals Reporting Template (CMRT) provided by the Responsible Minerals Initiative (RMI) to conduct supply chain investigations, including identifying the country of origin and smelters of minerals, and to procure from smelters that conform to the Responsible Minerals Assurance Process (RMAP).

6. Provision of information and maintenance of confidentiality

We shall respond in good faith to requests from all our business partners and make every effort to provide information that is deemed necessary for making transactions. At the same time, we also ask our business partners to provide information deemed necessary to materialize sustainable procurement. The KOKUSAI ELECTRIC Group strictly manages and maintains the confidentiality of such information provided by our business partners under the responsibility of our group.

2-6. KOKUSAI ELECTRIC Group Anti-Corruption Policy: Established October 2023

This Policy defines the prevention measures against corruption in the business activities of the KOKUSAI ELECTRIC Group (hereinafter, the "KE Group") that complements our corporate philosophy (KOKUSAI ELECTRIC Way) in order to promote honest and fair business activities in accordance with laws and corporate ethics. This Policy embodies the concept, "Accurately identify various risks, take preventative measures, and ensure business continuity," which is declared in the KOKUSAI ELECTRIC Way. It plays an important role in ensuring that the KE Group fulfills its social responsibilities.

1. Basic Policy

All directors, officers, and employees of the KE Group shall understand that compliance in the KE Group means not only complying with the laws and regulations of each country and the KE Group's company rules, but also conducting honest and fair business activities in accordance with social norms and corporate ethics. Under any circumstance regarding business practices, they are also prohibited from conducting corrupt practices (including all improper acts that may fall under those categories; hereinafter, "Corruption") including violations of laws and regulations of each country, the KE Group's company rules, social norms, and corporate ethics, as well as bribery, money laundering, inappropriate donations, and contact with anti-social forces. The KE Group recognizes that any and all compliance violations are detrimental to the KE Group's corporate value and shall take strict disciplinary action, including dismissal or termination of employment, against any person involved in such violations, regardless of his/her position. In addition, when initiating new transactions, the KE Group conducts due diligence on the counterparty with respect to various risks, including Corruption, and takes appropriate measures (including not conducting transactions) to reduce such risks with respect to the counterparty with whom such risks are identified.

2. Prohibition of Bribery

Under no circumstances shall the KE Group provide, offer, or promise to give bribes (including having a third party do so). KE Group shall not make payments to public servants to speed up routine government actions (so-called facilitation payments), and shall establish and ensure appropriate procedures, including prior approval and authorization, for acts that are deemed to have a typologically high risk of being linked to bribery, such as payments to business partners, and provision of entertainments, gifts, donations, or political

funds.

3. **Promotion of Fair and Free Competition**
KE Group shall not engage in anti-competitive acts that violate competition laws, including cartel and bid rigging, or unfair acts, including insider trading, and shall promote fair and free competition.
4. **Cutting off Relations with Anti-Social Forces**
KE Group shall not have any relationship with anti-social forces that disrupt international and social order and shall firmly reject any unreasonable demands from anti-social forces. In all transactions, the KE Group shall confirm that the counterparty is not such an anti-social force and require the counterparty to make a declaration to that effect.
5. **Provision of Company Rules**
KE Group shall provide necessary company rules in accordance with the Basic Policy set forth in Paragraph 1.

Company rules must be based on a risk-based approach and must be capable of achieving the KE Group's compliance by establishing procedures, including documentation, for those items that are deemed to have a typologically high risk of Corruption.
6. **Development of Organizational Structure**
Based on the Basic Policy set forth in Paragraph 1, the KE Group shall develop the organizational structure set forth in each of the following items.
 - (1) Establishment of Sustainability Committee and Compliance Committee.
 - (2) Designation of Corporate Vice President and Executive Officer responsible for compliance as the highest representative of the KE Group's compliance.
 - (3) Establishment of an external whistleblowing contact point where anonymous whistleblowing is possible, the content of the whistleblowing is kept confidential, and disadvantageous treatment due to the whistleblowing is prohibited.
 - (4) Establishment of a crisis management system in case of emergency.
 - (5) Establishment of an appropriate management system for recorded documents related to the KE Group's business activities, finance, accounting, etc.
 - (6) Implementation of continuous support to group companies based on a risk-based approach.
 - (7) Periodic reporting to the Board of Directors on the KE Group's compliance system and its continual review.
 - (8) Establishment of all other systems necessary to achieve the KE Group's compliance.
7. **Education**
KE Group will continuously provide all directors, officers and employees with effective education on the laws and regulations of each country that regulate Corruption, and will inform them of the purpose and content of the company rules and the organizational structures established in accordance with this Policy and the previous two paragraphs, and ensure that they thoroughly comply with these.
8. **Audit/Supervision**
The KE Group shall conduct regular or irregular audits to ensure that its business activities are in compliance with the provisions of this Policy and shall evaluate the implementation status. The Board of Directors shall supervise the operational status of this Policy.
9. **Improvement**
If the KE Group, through audit or other means set forth in the previous paragraph, identifies areas that need improvement in the effectiveness of the company rules or organizational systems established in accordance with this Policy, the KE Group shall promptly make improvements.

2-7. KOKUSAI ELECTRIC Group Disclosure Policy: Established October 2023

1. **Basic Policy**
In accordance with our corporate philosophy, the "KOKUSAI ELECTRIC Way," we disclose corporate information related to the KOKUSAI ELECTRIC Group to our stakeholders and society in a fair, impartial, timely, and appropriate manner. Additionally, by engaging in proactive dialogue with our stakeholders, we work to ensure highly transparent and reliable management and to fulfill our social responsibility as a company.
2. **Information Disclosure Standards**

Regarding corporate information that must be disclosed according to various laws and regulations such as the Companies Act and the Financial Instruments and Exchange Act as well as rules established by financial instruments exchanges, we disclose information according to the stipulations of each set of laws and regulations and rules.

Even for corporate information not covered by these laws and regulations or rules, we proactively disclose information that we believe will be useful for our stakeholders or information with a social need for disclosure.

(Notes)

- We do not disclose personal information, customer information, or information that risks damaging the rights of relevant parties.
 - The corporate information disclosed by the KE Group contains forward-looking statements that are based on information available to the KE Group and certain assumptions deemed reasonable at the time of preparation, and actual results may differ from these forward-looking statements for various reasons.
3. Information Disclosure Methods
The corporate information that must be disclosed according to the above laws and regulations and rules is disclosed according to the methods prescribed by each set of laws and regulations and rules, and is made available on the Company's website. Even corporate information not covered by the above laws and regulations and rules may be disclosed on the Company's website in consideration of its importance and urgency.
 4. Dialogue with Stakeholders
We engage in proactive dialogue with our stakeholders on the information that we disclose through press conferences, briefings, and responses to media requests and other inquiries. Furthermore, we share the opinions gained through the dialogue with our stakeholders within the KE Group and reference them in future business activities.
 5. Quiet Period
To prevent financial results information from being leaked and to ensure fairness, we have established a quiet period from the day following the end of the reporting period (including quarterly reporting) until the day that the results are announced (including the quarterly results announcements). During the quiet period, we do not engage in press conferences, briefings, or responses to media requests or other inquiries, excluding cases where information is disclosed regarding revisions to results forecasts.
 6. Responding to the Fair Disclosure Rules
In response to the "Fair Disclosure Rules" enacted in Japan in April 2018, to ensure fair information disclosure to Financial Instruments Business Operators, etc., we prevent the provision of material information to specific Financial Instruments Business Operators, etc. (excluding those subject to confidentiality or prohibition on buying/selling, etc.) and confirm that material information has not been provided to specific Financial Instruments Business Operators, etc. If material information has been provided to specific Financial Instruments Business Operators, etc., the same information shall be disclosed according to laws and regulations.
 7. Internal System Creation
The KOKUSAI ELECTRIC Group creates the internal systems and rules to comply with the disclosure policy, appropriately disclose information, and engage in dialogue with stakeholders.

2-8. KOKUSAI ELECTRIC Group Tax Management Policy: Established October 2023

The KOKUSAI ELECTRIC Group (hereinafter, the "KE Group") is committed to "strengthening its governance system (enhancement of corporate governance, thorough compliance, thorough management of critical business risks, ensuring transparency in management) to materialize sustainability management" as one of its priority issues (materiality) to be addressed through business activities, based on the KOKUSAI ELECTRIC Way (the KE Group's corporate philosophy).

The KE Group recognizes that ensuring compliance with laws and regulations and the Articles of Incorporation is mandatory and indispensable. Accordingly, we are committed to acting properly in light of corporate ethics as an enterprise and as individuals who earn the trust of society. With regard to taxation, the KE Group strives to maintain and improve compliance through the development of guidelines and internal group rules, employee training, etc.

1. **Scope of Application**
This Tax Management Policy applies to all officers and employees of the KE Group.
2. **Compliance with Laws and Regulations and Proper Tax Payment**
KE Group complies with the laws and regulations of all countries and regions in which the business activities are conducted and complies with the criteria published by international organizations such as the OECD^{*1} Transfer Pricing Guidelines and the Action Plan on BEPS^{*2} to ensure proper tax reporting and payment. In addition, the KE Group shall not engage in intentional acts for the purpose of tax avoidance that are not in line with actual business objectives, nor develop tax strategies that deviate from normal business activities.
*1 OECD (Organization for Economic Co-operation and Development)
*2 BEPS (Base Erosion and Profit Shifting)
3. **Tax Governance**
KE Group has established the “Basic Policy on Governance System” to deal with various risks including taxation as well as supervision by the Board of Directors. The roles of each company in the KE Group with respect to taxation are as follows:
 - (1) KOKUSAI ELECTRIC Group (Parent Company):
Establish tax-related guidelines and internal group rules, and properly perform tax-related duties in cooperation with its group companies. In particular, with respect to tax risks associated with international transactions between the KE Group Companies, the KE Group shall work with the KE Group Companies and outside international tax specialists to address the issues.
 - (2) KE Group Companies:
Properly perform tax-related duties such as tax reporting and payment in accordance with the guidelines and internal group rules established by the Parent Company. They shall also provide reports and submit tax-related documents to the Parent Company.
4. **Transparency**
KE Group shall ensure tax transparency by strengthening tax governance and implementing fair and timely disclosure of financial status.
5. **Relationship with Tax Authorities**
KE Group shall be committed to establishing, maintaining and developing honest and good cooperative relationships with tax authorities in all countries and regions where the KE Group conducts business activities through increased transparency. In addition, the KE Group shall take appropriate corrective and remedial measures for items that have been pointed out by the tax authorities in the past to prevent recurrence.

2-9. KOKUSAI ELECTRIC Group Information Security Policy: Established April 2025

1. **Purpose**
This Policy aims to ensure and protect the confidentiality, integrity and availability of information assets, including personal information, of the KOKUSAI ELECTRIC Group (hereinafter, the “KE Group”); prevent business losses and damage to the social credibility of the KE Group; and provide a safe business environment for all stakeholders, including customers, business partners, officers and employees.
2. **Basic Policy**
All officers, employees, etc. of the KE Group recognize information security initiatives as one of the key issues in management and business operations. In addition to complying with the laws and regulations of each country and other relevant standards, we adhere to the matters stipulated in the following items as a basic policy.
 - (1) Establishment of information security-related regulations including the Privacy Policy
The KE Group establishes information security-related regulations that comply with and conform to the laws and regulations of each country and other standards. When an area for improvement regarding the effectiveness of the relevant regulations is identified, we promptly make such improvements.
 - (2) Establishment of an information security management system
We establish and operate an information security management system under the responsibility of the officers of the KE Group. We also maintain and continuously improve our information security in terms of human, physical and technical aspects.
 - (3) Protection of information assets
The KE Group takes secure management measures to appropriately protect information assets from threats to the confidentiality, integrity and availability of information assets handled by the KE Group. We also implement appropriate management measures to ensure business continuity.
 - (4) Education and training
The KE Group raises awareness of information security among officers, employees, etc., and provides

- information security education and training.
- (5) Audit and supervision
The KE Group shall conduct regular or irregular audits to ensure that its business activities are in compliance with the provisions of this Policy and shall evaluate the implementation status. The Board of Directors shall supervise the operational status of this Policy.
- (6) Incident prevention and countermeasures
The KE Group strives to prevent information security incidents, and in the unlikely event that an incident does occur, we shall promptly implement appropriate countermeasures, including steps to prevent recurrence.
- (7) Disciplinary action
In the event that an officer, employee, etc. of the KE Group violates this Policy, relevant laws and regulations, etc., we take strict measures, such as implementing serious disciplinary action for an officer, including a proposal for dismissal, and disciplinary action for an employee, including dismissal, in accordance with regulations such as the employee work regulations.

2-10. KOKUSAI ELECTRIC Group Privacy Policy: Established April 2025

1. Purpose
The KOKUSAI ELECTRIC Group (hereinafter, the “KE Group”) is committed to establishing and rigorously maintaining an information management system in order to respect the value of various types of information, including technical and business-related information of the KE Group, as well as information entrusted to us by our stakeholders. The KE Group is committed to protecting personal information and ensuring its proper distribution. In handling personal information, the KE Group is committed to comply with laws and regulations concerning personal information protection in Japan and other countries, and the related laws and regulations (hereinafter, collectively referred to as the “Personal Information Protection Laws”); establish this Policy; raise its awareness within the KE Group’s officers, employees, etc.; and appropriately protect personal information according to this Policy.
2. Acquisition, Use, Storage, Provision, Deletion, Disposal, Etc. of Personal Information
The KE Group handles personal information in accordance with the following items.
 - (1) We do not acquire personal information through deception or other improper means, nor acquire personal information beyond the scope necessary for the purpose of use.
 - (2) In principle, personal information shall be handled within the scope of the specified use purpose. If the use purpose was not disclosed before the information was acquired, it shall be promptly notified and disclosed to the relevant individual.
 - (3) The use purpose described in the preceding item may only be modified within a scope that is reasonably deemed to be related to the original use purpose prior to the change.
 - (4) Transparency shall be ensured in the handling of personal information, and necessary information related to the handling, etc. of personal information shall be provided to the relevant individuals.
 - (5) Personal information shall be used lawfully and fairly, and shall not be used in a way that could encourage or induce illegal or improper acts.
 - (6) Personal information shall be kept accurate and up-to-date, and deleted after the separately specified retention period has expired.
 - (7) Necessary and appropriate measures shall be implemented to prevent the leakage, loss, or damage of personal information.
 - (8) When handling personal information, appropriate procedures shall be followed in accordance with applicable Personal Information Protection Laws, including obtaining and confirming consent when required by such laws.
 - (9) When providing personal information to third parties inside or outside the country, appropriate procedures as required by the applicable Personal Information Protection Laws shall be taken, such as obtaining necessary consent and entering into necessary agreements with the third parties in accordance with the provisions of such laws.
 - (10) When outsourcing the handling of personal information, the contractor shall be appropriately supervised, for example, by entering into necessary agreements with the contractor.
3. Safety Management Measures
To ensure the accuracy and security of personal information, the KE Group implements measures in accordance with information security regulations (e.g., access controls, restrictions on methods of transferring personal data, and prevention of unauthorized external access) and strives to prevent the loss, destruction, alteration, or leakage of personal information. In the unlikely event of a loss, destruction, alteration, or leakage of personal information, necessary measures shall be taken according to the applicable Personal Information Protection Laws (e.g., investigation of the situation, implementation of corrective measures, and notification to regulatory authorities and the individual concerned).

4. **Respect for the Individual's Rights**
When an individual requests to exercise their rights under the Personal Information Protection Laws (e.g., the right to disclose, correct, delete, or refuse the use or provision of their personal data), the KE Group shall respect their personal information rights of the individual and respond in good faith. No individual shall be discriminated against for requesting a response to the exercise of their rights.
5. **Legal Compliance**
In handling personal information, the KE Group shall comply with the Personal Information Protection Laws.
6. **Establishment of Organizational Structure and Regulations**
The KE Group shall establish a management system for protecting personal information in accordance with the actual business conditions and operations of each group company. We shall also establish the necessary regulations and appropriately handle personal information, such as its collection, use, provision, and management, in accordance with the prescribed rules.
7. **Education**
The KE Group shall make all officers, employees, etc. aware of the importance of personal information protection, continue to provide effective education on personal information protection, inform them of the purpose and content of this Policy and the regulations established based on paragraph 6, and ensure their compliance.
8. **Audit**
The KE Group shall conduct regular or irregular audits to ensure that its members are in compliance with the provisions of this Policy and shall evaluate the implementation status.
9. **Improvement**
If the KE Group, through audit or other means set forth in the previous paragraph, identifies areas that need improvement in the effectiveness of the company rules or organizational systems established in accordance with this Policy, the KE Group shall promptly make improvements.

2-11. KOKUSAI ELECTRIC Group Quality Policy: Established April 2025

1. **Purpose**
The KOKUSAI ELECTRIC Group (hereinafter, the "KE Group") has established the following quality policy aiming to provide customers with high-quality products and services that support a future where creativity and innovation are born, under the slogan "Technology & Tai-wa for Tomorrow" as stated in the KOKUSAI ELECTRIC Way (KE Group's corporate philosophy).
2. **Basic Policy**
The KE Group supports a future where creativity and innovation are born by providing technologies that exceed society's expectations and high-quality, competitive products and services.
 - (1) We achieve quality that earns the trust and satisfaction of our customers.
 - (2) We provide our customers with competitive products and services on time.
 - (3) Officers, employees, etc. perform their respective duties with sincerity, in accordance with applicable national laws and regulations, as well as basics and ethics, and think and act from the customer's perspective, striving for continuous improvement.
3. **Basic Activities**
In accordance with the Basic Policy set forth in the preceding paragraph, the KE Group implements and thoroughly enforces the activities stipulated in the following items.
 - (1) We maintain quality transparency through constant Tai-wa with stakeholders.
 - (2) We provide products and services that meet customer's needs and achieve higher customer satisfaction.
 - (3) We establish and maintain an appropriate quality control system in the supply chain.
 - (4) We comply with applicable national laws and regulations, industry standards, and customer requirements.
 - (5) We continually review our work procedures to improve the quality of products, services and operations.
 - (6) We continue to educate our officers, employees, etc. so that they understand the importance of quality and can put in into practice.

3. KOKUSAI ELECTRIC Group - Code of Conduct for Business Partners

3-1. Labor

Business partners (hereinafter, “Partners”) must respect the human rights of workers and treat them with dignity and respect in a manner that is understood and accepted by the international community. This applies to direct and indirect business partners, as well as all types of workers including temporary employees, migrant workers, students, and direct employees.

(1) Prohibition of forced labor

Partners shall not rely on any kind of forced labor such as those derived from bonded (including debt bondage) or detained labor, involuntary or exploitative prisoner labor, slave labor, and human trafficking.

This includes the transportation, concealment, recruitment, transfer, or acceptance of individuals through threats, coercion, force, abduction, or fraud for the purpose of labor or service.

In addition, Partners shall not impose unreasonable and unjustifiable restrictions on the entry to and exit from the facilities provided by the Partners (including workers’ dormitories and company housing) or on the free movement of workers in such facilities.

As part of the employment process, Partners shall confirm each worker’s native language or a language they can fully understand, and present an employment contract (including the terms and conditions of employment) written in that language.

Foreign migrant workers must receive an employment contract before the worker leaves their home country, and substitution or modification of the employment contract upon arrival in the host country shall only be permitted to meet local laws or to provide equivalent or better terms compared to the original contract.

All labor must be voluntary. The employment contract must clearly indicate the freedom of workers in taking a leave or ending the employment relationship without paying a fine or penalty as long as the worker makes reasonable notification according to the contract. Documents related to all retiring workers must be retained.

Partners shall not retain, destroy, conceal, or confiscate workers’ identification documents or immigration papers (e.g., government-issued IDs, passports, work visas, personal identification certificates). Employers may only retain such documents if such retention is required by law. Even in such cases, workers must always be able to maintain control over their own documents.

Partners shall not make workers shoulder employment-related fees, such as employment placement fees from recruitment agents or their contractors.

(2) Young workers

Partners shall not use child labor in any manufacturing stage. The term “child” here refers to a person under 15, the age of completion of compulsory education, or the minimum age for employment in the country, whichever is the oldest.

Partners shall implement appropriate mechanisms for verifying worker age. Legitimate workplace learning programs are allowed to be implemented as long as all laws and regulations are complied with. However, workers under the age of 18 (young workers) must not be assigned to work that may endanger their health or safety, including night work or overtime work.

Partners must ensure the proper management of student workers in accordance with applicable laws and regulations by maintaining accurate employment records of student workers, conducting rigorous due diligence on educational partners, and protecting the rights of student workers. To all student workers, Partners must provide appropriate support and training that are necessary for completing duties. In cases where no local laws exist regarding wage levels, student workers, interns, and comparable apprentice workers must be paid at least the same amount as other entry-level workers performing similar or equivalent tasks. If the use of child labor is discovered, support and relief measures must be taken.

(3) Working hours

Working hours must not exceed the limits set by local laws and regulations. In addition, the total number of working hours per week, including overtime work, must not exceed 60 hours, except in emergency or special circumstances. All overtime work must be voluntary. Workers must be provided with one or more days of rest every seven days.

(4) Wages and benefits

Compensation paid to workers must comply with all applicable wage laws, including those relating to minimum wages, overtime and legally mandated benefits. All workers shall receive equal pay for equal work and qualifications. In compliance with local laws, workers must be paid a rate higher than the usual wage for overtime. Furthermore, where minimum wage standards exist, efforts must be made to ensure payment of

wages that exceed those standards and meet the criteria for a living wage. Deductions from wages as a disciplinary or punitive measure shall not be accepted. A pay slip containing sufficient information to confirm the correct remuneration for the work performed by the worker in each pay period shall be provided to the worker at the appropriate time. The use of temporary, dispatched, and outsourced workers shall be conducted entirely within the limits prescribed by local laws.

(5) Non-discrimination/Non-harassment/Humane treatment

Partners must create a workplace that is free from harassment or illegal discrimination. Partners shall not allow any unpleasant or inhumane treatment, or fear of such treatment, such as the following: violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, psychological and physical oppression, bullying, public humiliation/shaming/exposure, verbal abuse, etc. In terms of recruitment and employment practices such as wages, promotions, compensation and training opportunities, Partners shall not discriminate or harass people based on any of the following: race, skin color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, veteran status, protected genetic information, marital status, etc. Partners must clearly define disciplinary policies and procedures that address the above requirements, and communicate these to workers.

Reasonable accommodations must be provided for workers for religious practices and disabilities. In addition, workers, or potential workers, must not be subjected to medical or physical examinations, including pregnancy or virginity tests, which may be used in a discriminatory manner.

This was drafted based on the ILO Discrimination (Employment and Occupation) Convention (No. 111).

(6) Freedom of association and collective bargaining

Open communication between workers and management, as well as direct involvement, are the most effective ways to resolve issues related to the workplace environment and treatment. Workers and their representatives shall be able to communicate openly and share their opinions and concerns regarding working conditions and management practices with the company's leadership, without fear of discrimination, retaliation, intimidation, or harassment. In accordance with these principles, Partners must respect the right of all workers to form and join a labor union of their choosing; engage in collective bargaining; and participate in peaceful assemblies. Partners must also respect the right of all workers to refrain from such activities. Where freedom of association and the right to collective bargaining are restricted by applicable laws, workers shall be permitted to elect and participate in legally recognized alternative forms of worker representation.

3-2. Health and Safety

Partners recognize that a safe and hygienic working environment minimizes the occurrence of occupational injuries and illnesses, and improves product and service quality, product uniformity, and worker retention and motivation. At the same time, Partners recognize that continuous information and education for workers is essential to identifying and resolving health and safety issues in the workplace. In addition, management systems that are widely recognized in society, such as ISO 45001 and the ILO's Guidelines on Occupational Safety and Health Management Systems, may provide useful information for formulating your company's internal standards.

(1) Occupational health and safety

Partners must identify, assess, and mitigate workers' exposure to potential occupational health and safety hazards (including chemical substances, electrical and other energy sources, fire, vehicles, and fall risks) using the hierarchy of controls. These include elimination of hazards, using alternative processes and materials, controls via appropriate designs, implementation of engineering and management measures, preventive maintenance, implementation of safe work procedures (including lockouts and tag outs), and continuous provision of education and training on occupational safety and health. If the hazards cannot be properly controlled by these means, workers must be provided with appropriate and properly-maintained personal protective equipment and education on the risks associated with these hazards in an effective manner and in a language by which the workers can properly understand their contents. Appropriate measures must be taken, such as reassigning pregnant women and workers raising children away from work environments with significant hazards, eliminating or reducing occupational health and safety risks (including those related to the allocation of duties for pregnant women and workers raising children) and providing reasonable accommodations for workers raising children.

(2) Emergency preparedness

Partners must identify and assess potential emergencies and crisis, and minimize their impacts by implementing emergency plans and response procedures (e.g., emergency reports, notification to employees, evacuation procedures, and worker education and training). Disaster drills must be conducted at least annually or in any of the more stringent ways required by local law. Emergency measures include appropriate

fire alarms and fire extinguishing equipment, clear and unobstructed exits, facilities with suitable emergency exits, emergency response personnel contact information, recovery plans, etc. Such measures and procedures must prioritize minimizing damages to life, the environment, and assets.

- (3) **Occupational injury and illness**
Partners must implement procedures and mechanisms to prevent, manage, track, and report occupational injuries and illnesses. These must include provisions to promote the following: encouraging workers to report incidents; classifying and recording cases of occupational injuries and illnesses; providing necessary medical treatment; conducting thorough investigations of each case; implementing corrective actions to eliminate the causes, and rules to facilitate workers' return to the workplace. Partners must allow workers to remove themselves from imminent danger without fear of retaliation and not return until the situation is alleviated.
- (4) **Industrial hygiene**
Partners must identify, assess, and control worker exposure to chemical, biological, and physical agents through the hierarchy of controls. When a potential hazard has been identified, Partners must explore opportunities to eliminate or mitigate it. If elimination or mitigation of the hazard is not feasible, the potential hazard must be controlled through appropriate design and implementation of engineering and operational management measures. If hazards cannot be appropriately controlled through such measures, workers shall be provided with appropriate and properly-maintained personal protective equipment free of charge, and this equipment must be used. Protection programs must be ongoing and include education on the risks associated with these hazards.
- (5) **Physically demanding work**
Partners must identify and assess the risks of workers getting injured (e.g., direct handling of materials with hands, physically demanding work, repetitive heavy work, prolonged standing work, and assembly work requiring significant force) and manage them to prevent problems from occurring.
- (6) **Machine safeguarding**
Safety hazards must be assessed for production machines and other machinery. When machinery poses a risk of injury to workers, it must be properly maintained and controlled by installing physical protections, interlocks, and barriers.
- (7) **Sanitation, food, and housing**
Partners must provide workers with access to clean toilet facilities, potable drinking water, and facilities for the hygienic preparation, storage, and consumption of food. If dormitories are provided to workers, they must be clean and safely maintained, with proper emergency exits, hot water for bathing and showering, adequate lighting, heating, and ventilation, individually secured facilities for storing personal belongings and valuables, and a reasonable amount of personal space with proper entry and exit access.
- (8) **Health and safety communication**
Partners must provide workers with appropriate occupational health and safety information and training, in the workers' native language or in a language they can properly understand, regarding all identified workplace hazards to which they may be exposed (including, but not limited to, machinery, electrical, chemical, fire, and physical hazards). Occupational health and safety information must be clearly posted within the facilities, or displayed in a location that can be verified and accessed by workers. Education and training must be provided to all workers before commencing work, and periodically thereafter. Workers must be encouraged to raise occupational health and safety concerns without fear of retaliation.

3-3. Environment

Partners recognize that environmental responsibility is indispensable in producing world-class products. While safeguarding public health and safety, Partners must identify the environmental impacts of its manufacturing activities and minimize adverse effects on local communities, the environment, and natural resources. Regarding the KOKUSAI ELECTRIC Group's green procurement initiatives, please also take a look at KOKUSAI ELECTRIC Group Green Procurement Guidelines.

- (1) **Environmental permits and reporting**
Partners must obtain, maintain, and keep up to date all required environmental permits (e.g., emission monitoring), authorizations, and registrations, and comply with their requirements for operation and reporting.
- (2) **Pollution prevention and resource conservation**
Partners must minimize or eliminate pollutant emissions and waste generation at the source or by taking measures such as adding pollution control equipment, or modifying production, maintenance or equipment

processes, or taking other measures. With respect to natural resources such as water, fossil fuels, minerals, and products from primary forests, their use must be reduced by implementing and promoting measures such as process modifications in production, maintenance, or equipment; the substitution, reuse, conservation, and recycling of materials; and other methods.

- (3) **Hazardous substances**
Partners must identify, label, and manage chemical substances, waste, and other materials that are harmful to human health or the environment, and ensure the safe handling, transportation, storage, use, reuse or recycling, and disposal of these materials and substances. Hazardous waste data must be tracked and documented.
- (4) **Solid waste**
Partners must implement systematic approach to identify, manage, reduce, and responsibly dispose, reuse, or recycle solid waste and valuable materials. Waste data must be tracked and documented.
- (5) **Air emissions**
Partners must characterize, regularly monitor, and control the emissions of volatile organic compounds (VOCs), aerosols, corrosive substances, fine particles, ozone-depleting substances, and combustion by-products into the atmosphere that occur during operation and carry out the necessary treatment before these emissions are discharged. Ozone-depleting substances must be effectively controlled according to the Montreal Protocol and applicable regulations. Partners must perform daily monitoring of the handling of atmospheric emissions and the performance of their emission treatment systems.
- (6) **Material restrictions**
Partners must comply with all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling related to recycling and waste.
- (7) **Water management**
In addition to documenting, characterizing and monitoring water sources, water use and discharge, Partners must strive to use water efficiently, including by reducing water use, and implement a water management program to control contamination pathways. All wastewater must be characterized, monitored, controlled, and undergo necessary treatment before being discharged or disposed. Partners must regularly monitor the operation of wastewater treatment systems and reservoirs/tanks to ensure optimal performance and compliance with regulations.
- (8) **Energy consumption and greenhouse gas emissions**
Partners must set company-wide greenhouse gas reduction targets. Efforts must be made to mitigate the impact on climate change by tracking and documenting energy consumption and all relevant Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, and which must then be publicly disclosed alongside comparisons to greenhouse gas reduction targets. Partners must pursue methods to improve energy efficiency and minimize energy consumption and greenhouse gas emissions.
- (9) **Conservation of biodiversity and ecosystems**
Partners must recognize both the benefits they receive from biodiversity and ecosystem services, as well as the impact their business activities have on them. Partners must engage in the procurement of raw materials and products while paying attention to coexisting with nature and minimizing their impact on biodiversity and ecosystem services.

3-4. Ethics

To be socially responsible and successful in the marketplace, Partners must adhere to the highest levels of business ethics listed below.

- (1) **Business integrity**
Partners must maintain the highest levels of integrity in ensuring business continuity. A policy prohibiting all forms of bribery, corruption, extortion, and embezzlement must be maintained. All business transactions must be conducted transparently and accurately reflected in the Partners' accounting books. To comply with anti-corruption laws, relevant monitoring and procedures must be implemented.
- (2) **No improper advantage**
Partners must not promise, offer, authorize, provide, or accept bribes or any other means of obtaining unjust or improper benefits. This prohibition includes the following, whether done directly or indirectly through a third

party: promising, offering, authorizing, providing, or receiving anything of value for the purpose of obtaining or retaining business, assigning business to any party, or gaining any other improper benefit. Monitoring, record-keeping and procedures must be carried out to ensure compliance with anti-bribery and corruption laws and regulations.

(3) Disclosure of information

All business transactions must be conducted with transparency and accurately reflected in the Partner's accounting books and records. Partners must disclose information regarding their efforts in labor practices, health and safety, environmental conservation, ethics, and management systems, as well as their business activities and structures, financial conditions, and performance, in accordance with applicable regulations and widely-accepted industry practices.

It is not permissible to include false or untrue information about actual events or implemented measures within the Partner's supply chain.

(4) Intellectual property

Partners must respect and take into consideration the protection of intellectual property rights. Partners must ensure that the transfer of technology and know-how, as well as the provision of products and services, do not infringe intellectual property rights, and must also protect the information of customers and business partners.

(5) Fair business, advertising, and competition

Partners must conduct business activities in accordance with fair competition rules and comply with all applicable competition laws, including providing accurate and honest advertising. Appropriate measures must also be implemented to protect customer information.

(6) Protection of identity and non-retaliation

Partners must maintain a program to ensure the protection of business partners and employees who are whistleblowers, unless prohibited by law. Partners must communicate and maintain a process that allows these whistleblowers to raise concerns without fear of retaliation.

Means for raising concerns must be guaranteed.

(7) Responsible sourcing of mineral

Partners must adopt a policy and conduct due diligence to reasonably ensure that the minerals contained in their manufactured products (tin, tantalum, tungsten, gold, and cobalt) are sourced in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, or a due diligence framework recognized as equivalent, with respect to their origin and chain of custody. Regarding the KOKUSAI ELECTRIC Group's approach to responsible mineral procurement, please also take a look at "KOKUSAI ELECTRIC Group Procurement Policy".

(8) Privacy

Partners must ensure reasonable measures are in place to protect the personal information and privacy of all individuals involved in their business, including business partners, customers, consumers, and workers.

When collecting, storing, processing, transferring, or sharing personal information, Partners must comply with the requirements of laws and regulations regarding the protection of personal information and privacy, as well as those regarding information security.

3-5. Management Systems

Partners must adopt and build a management system to the extent relevant to the content of this code. Management systems must aim to ensure the following.

- a. Compliance with applicable laws, regulations and customer requirements related to Partners' business and products
- b. Compliance with these Guidelines
- c. Identification and mitigation of operational risks related to these Guidelines. Continuous improvement must be promoted through the management systems. Management systems must include the following.

(1) Company commitment

Partners shall verify the content of their statement regarding their commitment to compliance and continuous improvement, and policies on corporate social and environmental responsibility, which is to be approved by management and posted within their facilities in the local language.

- (2) Management accountability and responsibility
Partners must clearly identify the management and responsible personnel within the company who are accountable for proper implementation of the management system and its associated programs. Management must periodically review the management system status.
- (3) Legal and customer requirements
Partners must establish a process to identify, monitor, and understand the applicable legal restrictions and customer requirements, including those set forth in these Guidelines.
- (4) Risk assessment and risk management
Partners shall establish processes to identify risks related to legal compliance, the environment, occupational health and safety(*), and labor practices and ethical risks relevant to their operations, including those that may have significant impacts on human rights and the environment. They shall manage these identified risks, determine their relative significance, and implement management and physical controls through appropriate procedures to ensure compliance with regulations.
*Areas that must be included in assessing environmental, safety, and health risks
Production sites, warehouses and storage facilities, areas for factories/facility-supporting equipment, laboratories and testing, public health facilities (restrooms), kitchens/cafeterias, and workers' residences/dormitories
- (5) Improvement objectives
Partners must establish stipulated goals, targets and implementation plans to improve social, environmental, health and safety performance. These must include periodic assessments pertaining to the Partner's performance in achieving such targets.
- (6) Training
Partners must develop training programs for managers and workers to implement company policies, procedures, and improvement targets, and meet the requirements of applicable laws and regulations.
- (7) Communication
Partners must communicate clearly and accurately to their workers, business partners and customers about their policies and the practices, expectations and initiative results based on those policies.
- (8) Worker/stakeholder engagement and access to remedy
Partners must maintain an ongoing process, including an effective grievance processing mechanism, to promote continuous improvement by assessing workers' understanding of the practices and conditions covered by these Guidelines and gathering their feedback and reports of violations.

Partners must establish processes for ongoing, two-way communication with workers, their representatives, and other stakeholders, where relevant or necessary. This process must be aimed at obtaining feedback on business practices and conditions set out in this code, as well as promoting continuous improvement.

Workers must be provided with a safe environment where they can voice complaints and feedback without the fear of retaliation or retribution.
- (9) Audits and assessments
Partners must conduct regular self-assessments to ensure compliance with legal and regulatory requirements, the provisions of these Guidelines, and customers' contractual requirements related to social and environmental responsibility.
- (10) Corrective action process
Partners must maintain corrective processes for deficiencies identified through internal and external assessments, inspections, investigations, and reviews.
- (11) Documentation and records
Partners must create and maintain documents and records to ensure compliance with regulations and company requirements, as well as appropriate confidentiality to protect privacy.
- (12) Supplier responsibility
Partners must communicate the contents of these Guidelines to their business partners and maintain a process to monitor their compliance.

3-6. Quality and Safety

- (1) Ensuring product safety
Partners must ensure that product designs provide adequate safety, and must sell products with due consideration of the responsibilities borne by the manufacturer. Partners must not only consider legal compliance regarding product safety, but also safety that is normally expected from the product. Partners must comply with all laws, regulations, and safety standards related to product safety (Japan: Electrical Appliance and Material Safety Act, Consumer Product Safety Act, Household Goods Quality Labeling Act, as well as detailed rules of various laws and regulations, JIS, etc. Overseas: UL, BSI, CSA, etc.). Ensuring such product safety requires management of traceability (parts/material procurement, manufacturing processes, etc.) and prompt responses to address issues.
- (2) Promoting quality assurance activities
Partners must develop a quality assurance policy and carry out quality assurance activities on a daily basis for continuous improvement, while rotating the PDCA cycle based on that policy. To that end, it is necessary to establish an organizational structure, set activity plans, and build and implement a quality management system that clearly defines responsibilities and procedures. Representative quality management systems include ISO 9001 and ISO/TS 16949, so please review them.

3-7. Prevention of Personal and Confidential Information Leakage

- (1) Defenses against computer network threats including cyberattacks
Partners must implement measures to prevent threats on computer networks, including cyberattacks, from affecting internal and external parties. Threats to computer networks include computer viruses, computer worms, spyware, ransomware, social engineering, and targeted attacks. If a computer or server becomes infected with a computer virus or similar threat, there is a risk that customer information and confidential data stored on the device may leak externally. Additionally, the infected system may inadvertently attack other companies' computers, potentially causing serious issues such as disruption of daily operations and significant losses due to reputational damage. In addition, if the network is infiltrated due to targeted attacks or similar threats, various information may be lost or destroyed, resulting in similar losses, so extreme caution must be exercised.
- (2) Development of personal information leak prevention measures
Partners must establish standards and policies that workers must follow to ensure that personal information* is not improperly or unjustly obtained, used, disclosed, or leaked, and must rigorously manage this through a PDCA cycle.
*Personal information: Information about a living individual that can identify that person via name, date of birth, or other descriptions contained in the information (including information that can be easily cross-referenced with other information to identify that person).
- (3) Development of leak prevention measures for the confidential information of customers and third parties
Partners must rigorously manage confidential information* of customers, third parties, and others through a PDCA cycle to ensure that it is not improperly or unjustly obtained, used, disclosed, or leaked.
*Confidential information: Information disclosed through documents (including data recorded electromagnetically or optically) that have been mutually agreed upon as confidential, or information disclosed verbally with prior notice of its confidential nature.

4. Revision History

Edition No.	Revision Date	History
01	October 2025	Published the first edition of KOKUSAI ELECTRIC Group Sustainable Procurement Guidelines

5. RBA Code of Conduct



Version 8.0 (2024)

RESPONSIBLE BUSINESS ALLIANCE CODE OF CONDUCT

The Responsible Business Alliance (RBA) Code of Conduct establishes standards to ensure that working conditions in supply chains are safe, and that business is conducted responsibly, ethically, and with respect for human rights and the environment.

The Code may be voluntarily adopted by any business and subsequently applied by that business to its direct and indirect supply chain and subcontractors, including providers of contract labor.

To adopt the Code and become a participant ("Participant"), a business shall declare its support for the Code and conduct due diligence in line with the Code and its standards through the establishment of an effective management system.

Participants must regard the Code as a total supply chain initiative. At a minimum, Participants shall also require their next tier suppliers to acknowledge and implement the Code.

Fundamental to adopting the Code is the understanding that a business, in all of its activities, must operate in full compliance with applicable laws, rules, and regulations¹. In alignment with internationally recognized standards as listed under the References of this document, and drawing upon best practices in global supply chains, elements of this Code may go beyond legal compliance in order to advance social and environmental responsibility and business ethics. In no case can complying with the Code violate applicable laws. If, however, there are differing standards between the RBA Code and applicable laws, the RBA defines conformance as meeting the strictest requirements.

The provisions of this Code are derived from and respect internationally recognized standards including:

- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- ILO Fundamental Conventions
- UN Universal Declaration of Human Rights

The Code is made up of five sections:

- Sections [A](#), [B](#), and [C](#): Standards for Labor, Health and Safety, and the Environment, respectively.
- Section [D](#): Standards relating to business ethics.
- Section [E](#): Elements of an acceptable system to manage conformity to this Code.

The RBA is committed to obtaining regular input from stakeholders in the continued development and implementation of the Code of Conduct.

¹ The Code is not intended to create new and additional third-party rights, including for workers.



A. LABOR

Participants commit to respect the human rights of workers, and to treat them with dignity. This applies to direct and indirect suppliers, as well as all workers including temporary, migrant, student, contract, direct employees, and any other type of worker.

The labor standards are as follows:

1) Prohibition of Forced Labor

Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company- provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or in a language the worker can understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms. All work shall be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given, which shall be clearly stated in workers' contracts. Participants shall maintain documentation on all leaving workers. Employers, agents, and sub-agents' may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Notwithstanding the foregoing, employers can only hold documentation if necessary to comply with the local law. In this case, at no time shall workers be denied access to their documents. Workers shall not be required to pay employers' agents or sub-agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2) Young Workers

Child labor shall not be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Participants shall ensure proper management of student workers through proper maintenance of student records, rigorous due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Participants shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Participants shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.



3) Working Hours

Working hours shall not exceed the maximum set by local law. Further, a workweek shall not be more than 60 hours per week, including overtime, except in emergency or unusual situations. All overtime shall be voluntary. Workers shall be allowed at least one day off every seven days.

4) Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Deductions from wages as a disciplinary measure shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.

5) Non-Discrimination/Non-Harassment/Humane Treatment

Participants shall commit to a workplace free of harassment and unlawful discrimination. There shall be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. This was drafted in consideration of ILO Discrimination (Employment and Occupation) Convention (No.111).

6) Freedom of Association and Collective Bargaining

Open communication and direct engagement between workers and management are the most effective ways to resolve workplace and compensation issues. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment. In alignment with these principles, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.



B. HEALTH AND SAFETY

Participants recognize that in addition to minimizing the incidence of work-related injuries and illnesses, a safe and healthy working environment enhances the quality of products and services, consistency of production and worker retention and morale. Participants also recognize that ongoing worker input and education are essential to identifying and solving health and safety issues in the workplace.

The health and safety standards are as follows:

1) Occupational Health and Safety

Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) shall be identified and assessed, mitigated using the Hierarchy of Controls. Where hazards cannot be adequately controlled by these means, workers shall be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Gender-responsive measures shall be taken, such as not having pregnant women and nursing mothers in working conditions, which could be hazardous to them or their child and to provide reasonable accommodations for nursing mothers.

2) Emergency Preparedness

Potential emergency situations and events shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training, and drills. Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress, adequate exit facilities, contact information for emergency responders, and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment, and property.

3) Occupational Injury and Illness

Procedures and systems shall be in place to prevent, manage, track and report occupational injuries and illnesses, including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work. Participants shall allow workers to remove themselves from imminent harm, and not return until the situation is mitigated, without fear of retaliation.

4) Industrial Hygiene

Worker exposure to chemical, biological, and physical agents shall be identified, evaluated, and controlled according to the Hierarchy of Controls. When hazards cannot be adequately controlled, workers shall be provided with and use appropriate, well-maintained, personal protective equipment free of charge. Participants shall provide workers with safe and healthy working environments, which shall be maintained through ongoing, systematic monitoring of workers' health and working environments. Participants shall provide occupational health monitoring to



routinely evaluate if workers' health is being harmed from occupational exposures. Protective occupational health programs shall be ongoing and include educational materials about the risks associated with exposure to workplace hazards.

5) Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing, and highly repetitive or forceful assembly tasks shall be identified, evaluated, and controlled.

6) Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks, and barriers shall be provided and properly maintained where machinery presents an injury hazard to workers.

7) Sanitation, Food, and Housing

Workers shall be provided with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Participant or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, and adequate conditioned ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

8) Health and Safety Communication

Participants shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise any health and safety concerns without retaliation.



C. ENVIRONMENT

Across all business functions, Participants recognize that environmental responsibility is integral to producing world-class products. Participants shall identify the environmental impacts and minimize adverse effects on the community, environment, and natural resources, while safeguarding the health and safety of the public.

The environmental standards are as follows:

1) Environmental Permits and Reporting

All required environmental permits (e.g. discharge monitoring), approvals, and registrations shall be obtained, maintained, and kept current and their operational and reporting requirements shall be followed.

2) Pollution Prevention and Resource Conservation

Emissions and discharges of pollutants and generation of waste shall be minimized or eliminated at the source or by practices such as adding pollution control equipment; modifying production, maintenance, and facility processes; or by other means. The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means.

3) Hazardous Substances

Chemicals, waste, and other materials posing a hazard to humans or the environment shall be identified, labeled, and managed to ensure their safe handling, movement, storage, use, recycling or reuse, and disposal. Hazardous waste data shall be tracked and documented.

4) Solid Waste

Participants shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle solid waste (non-hazardous). Waste data shall be tracked and documented.

5) Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances, and combustion byproducts generated from operations shall be characterized, routinely monitored, controlled, and treated as required prior to discharge. Ozone- depleting substances shall be effectively managed in accordance with the Montreal Protocol and applicable regulations. Participants shall conduct routine monitoring of the performance of its air emission control systems.

6) Materials Restrictions

Participants shall adhere to all applicable laws, regulations, and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.



7) Water Management

Participants shall implement a water management program that documents, characterizes, and monitors water sources, use and discharge; seeks opportunities to conserve water; and controls channels of contamination. All wastewater shall be characterized, monitored, controlled, and treated as required prior to discharge or disposal. Participants shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure optimal performance and regulatory compliance.

8) Energy Consumption and Greenhouse Gas Emissions

Participants shall establish and report against an absolute corporate-wide greenhouse gas reduction goal. Energy consumption and all Scopes 1, 2, and significant categories of Scope 3 greenhouse gas emissions shall be tracked, documented, and publicly reported. Participants shall look for methods to improve energy efficiency and to minimize their energy consumption and greenhouse gas emissions.



D. ETHICS

To meet social responsibilities and to achieve success in the marketplace, Participants and their agents shall uphold the highest standards of ethics including the following:

1) Business Integrity

The highest standards of integrity shall be upheld in all business interactions. Participants shall have a zero-tolerance policy to prohibit any and all forms of bribery, corruption, extortion and embezzlement.

2) No Improper Advantage

Bribes or other means of obtaining undue or improper advantage shall not be promised, offered, authorized, given, or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring, record keeping, and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

3) Disclosure of Information

All business dealings shall be transparently performed and accurately reflected on the Participant's business books and records. Information regarding participant's labor, health and safety, environmental practices, business activities, structure, financial situation, and performance shall be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable.

4) Intellectual Property

Intellectual property rights shall be respected. Transfer of technology and know-how is to be done in a manner that protects intellectual property rights, and customer and supplier information shall be safeguarded.

5) Fair Business, Advertising and Competition

Standards of fair business, advertising, and competition shall be upheld.

6) Protection of Identity and Non-Retaliation

Programs that ensure the confidentiality, anonymity, and protection of supplier and employee whistleblowers² shall be maintained, unless prohibited by law. Participants shall have a communicated process for their personnel to be able to raise any concerns without fear of retaliation.

² Whistleblower definition: Any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body.



7) Responsible Sourcing of Minerals

Participants shall adopt a policy and exercise due diligence on the source and chain of custody of the tantalum, tin, tungsten, gold, and cobalt in the products they manufacture to reasonably assure that they are sourced in a way consistent with the Organisation for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict- Affected and High-Risk Areas or an equivalent and recognized due diligence framework.

8) Privacy

Participants shall commit to protecting the reasonable privacy expectations of personal information of everyone they do business with, including suppliers, customers, consumers, and employees. Participants shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.



E. MANAGEMENT SYSTEMS

Participants shall adopt or establish a management system with a scope that is related to the content of this Code. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to the participant's operations and products; (b) conformance with this Code; and (c) identification and mitigation of operational risks related to this Code. It shall also facilitate continual improvement.

The management system shall contain the following elements:

1) Company Commitment

Participants shall establish human rights, health and safety, environmental and ethics policy statements affirming Participant's commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in a language they understand via accessible channels..

2) Management Accountability and Responsibility

Participants shall clearly identify senior executive and company representative(s) responsible for ensuring implementation of the management systems and associated programs. Senior management reviews the status of the management systems on a regular basis.

3) Legal and Customer Requirements

Participants shall adopt or establish a process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this Code.

4) Risk Assessment and Risk Management

Participants shall adopt or establish a process to identify the legal compliance, environmental, health and safety³, labor practice and ethics risks, including the risks of severe human rights and environmental impacts, associated with Participant's operations. Participants shall determine the relative significance for each risk and implement appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

5) Improvement Objectives

Participants shall establish written performance objectives, targets and implementation plans to improve the Participant's social, environmental, and health and safety performance, including a periodic assessment of Participant's performance in achieving those objectives.

³ Areas to be included in a risk assessment for environmental health and safety are production areas, warehouse and storage facilities, plant/facilities support equipment, laboratories and test areas, sanitation facilities (bathrooms), kitchen/cafeteria and worker housing/dormitories.



6) Training

Participants shall establish programs for training managers and workers to implement Participant's policies, procedures, and improvement objectives and to meet applicable legal and regulatory requirements.

7) Communication

Participants shall establish process for communicating clear and accurate information about Participant's policies, practices, expectations, and performance to workers, suppliers, and customers.

8) Worker/Stakeholder Engagement and Access To Remedy

Participants shall establish processes for ongoing two-way communication with workers, their representatives, and other stakeholders where relevant or necessary. The process shall aim to obtain feedback on operational practices and conditions covered by this Code, and to foster continuous improvement. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation.

9) Audits and Assessments

Participants shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the Code, and customer contractual requirements related to social and environmental responsibility.

10) Corrective Action Process

Participants shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations, and reviews.

11) Documentation and Records

Participants shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.

12) Supplier Responsibility

Participants shall establish a process to communicate Code requirements to suppliers and to monitor supplier compliance to the Code.



REFERENCES

The following references were used in preparing this Code and may be useful sources of additional information. The following references may or may not be endorsed by each Participant:

Standards and Conventions:

- [ILO Fundamental Conventions](#)
 - Freedom of Association and Protection of the Right to Organise Convention, 1948 (No.87)
 - Right to Organise and Collective Bargaining Convention, 1949 (No.98)
 - Forced Labour Convention, 1930 (No.29)
 - Abolition of Forced Labour Convention, 1957 (No.105)
 - Minimum Age Convention, 1973 (No.138)
 - Worst Forms of Child Labour Convention, 1999 (No.182)
 - Equal Remuneration Convention, 1999 (No.100)
 - Discrimination (Employment and Occupation) Convention, 1958 (No.111)
 - Occupational Safety and Health Convention, 1981 (No.155), and the Promotional Framework, 2006 (No.187)
- [OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas](#)
- [OECD Guidelines for Multinational Enterprises](#)
- [United Nations \(UN\) Guiding Principles on Business and Human Rights](#)
- [Universal Declaration of Human Rights](#)
- [United Nations Convention Against Corruption](#)
- [United Nations Convention on the Rights of the Child](#)
- [United Nations Convention on the Elimination of All Forms of Discrimination Against Women](#)
- [United Nations Global Compact](#)



Other Useful References:

- [Dodd-Frank Wall Street Reform and Consumer Protection Act](#)
- [Eco Management & Audit System](#)
- [Ethical Trading Initiative](#)
- [ILO Code of Practice in Safety and Health](#)
- ISO 14001 and related standards – Environmental management
- ISO 45001:2018 - Occupational health and safety management systems
- [National Fire Protection Association](#)
- Social Accountability International (SAI)
 - SA 8000
- [United States Federal Acquisition Regulation](#)



DOCUMENT HISTORY

Version 1.0 – Released October 2004.

Version 1.1 – Released May 2005. Converted document to RBA format, minor page layout revisions; no content changes.

Version 2.0 – Released October 2005 with revisions to multiple provisions.

Version 3.0 – Released June 2009 with revisions to multiple provisions.

Version 4.0 – Released April 2012 with revisions to multiple provisions.

Version 5.0 – Released November 2014 with revisions to multiple provisions.

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The RBA Code of Conduct was initially developed by a number of companies engaged in the manufacture of electronics products between June and October 2004. Companies are invited and encouraged to adopt this Code. You may obtain additional information from:

<https://www.responsiblebusiness.org>