

Rigaku Group Code of Conduct

Established in May/2022

This Rigaku Group Code of Conduct (“Code of Conduct”) is established by Rigaku Holdings Corporation, and applies to the directors and employees (“Employee”, including temporary employees, fixed-term employees, part-time employees and contract employees) of Rigaku group companies (collectively or individually “Company”) around the world.

The boards of directors of each Rigaku group companies may modify this Code of Conduct or develop its own code of conduct in accordance with the laws or customs of their company’s country or region. However, such modification or development must not create any conflict with this Code of Conduct or weaken any of its requirements. In addition, internal rules such as work rules must comply with the purposes of this Code of Conduct.

This Code of Conduct will be amended from time to time in response to changes in the society in which we operate, for example for promotion of a sustainable society. Company and Employees are required to fully understand the principles of this Code of Conduct and Company requests all Employees to comply with this Code of Conduct through their own behavior and by contributing to the development of internal rules and procedures.

Introduction

There are various laws and regulations related to our business operations and the behavior of our Employees. Any act that violates laws and/or regulations are contrary to Company’s management policy. Even if such violations are “for the good of the company”, such acts shall not be permitted. Furthermore, “I didn’t know the laws and regulations” shall not be recognized as an excuse. We will conduct our business with a proper understanding of relevant laws and regulations.

Part 1 Product Safety

1. Product Safety

We will:

- 1) Provide products and services which fulfill customer’s satisfaction and trust, as well as having the highest value on safety.
- 2) Record and store product quality data properly and never fake such data.
- 3) Respond immediately and in good faith to the customers, in the event of any product-related accident, serious complaints or other problems, and at the same time, give top priority to prevent the damage from spreading. In addition, we will take exhaustive measures to prevent recurrence.

Part 2 Fairness in Transactions

2. Transactions with Customers

We will conduct transactions with customers in good faith and with fairness, and in accordance with all relevant laws and regulations, and internal rules.

- When selling products to public universities, national universities, incorporated administrative agencies and their affiliated research institutions, we will always keep in mind that there are laws and regulations governing such sales. There are significant differences from selling to the private sector, which are (i) the counterparty is public employees or equivalent, (ii) all or part of the fund for purchasing comes from the national or state budget, and/or (iii) in many cases, the open competitive bidding system is applied.
- When dealing with private companies, private universities, private research institutes, individuals, etc., we will always keep in mind that (i) contract laws and regulations such as civil law and commercial law shall be applied, (ii) competition laws and regulations, and restrictions for unfair transactions of each country such as price cartels shall be applied, and/or (iii) any party providing illegal rebates may also be accused of violating some laws and regulations.

3. Fair Competition

As a participant in a fair and free competitive market, we will comply with domestic and international competition laws and regulations. We will not engage in any act that is unfair or looks unfair, such as price-fixing arrangements or abuse of a dominant position in the market.

- We will never discuss price increases, price-fixing arrangements, etc. with competitors or in inter-company business groups.
(Under competition laws and regulations, any arrangement between business entities, not only selling price of products, but also sharing information such as names of customers, sales regions, specifications, standards or release dates, may be recognized as an unreasonable restraint on trade. Oral promises and implicit understandings may also be subject to such regulations.)

4. Procurement Activities

We will always treat suppliers of materials, subcontractors, etc. in a fair manner, comply with relevant laws and regulations, and conduct transactions transparently and in good faith.

- We will not unduly disadvantage suppliers, subcontractors, etc. by exploiting a dominant position.
- We will not pursue personal profits or benefits from procurement activities.

Part 3 Social Responsibility

5. Environment

We will reduce the environmental impact that arises throughout the life cycle of products from procurement of materials to manufacturing, distribution, use, recycling and disposal, with consideration for global environmental issues such as climate change.

- We will comply with all environmental laws and regulations, and restrictions.
- We will comply with security-related laws and regulations, and adhere to Company policies related

to the prevention of disasters such as explosions, fires, leaks, etc.

6. No Relationships with Anti-Social Forces

We will refuse to have any relationships with anti-social forces such as gang groups and extortionists, and will not make back-door transactions nor provide any funds to them.

7. Prevention of Bribery

We will not, directly or indirectly, offer, promise or provide bribes, or request, promise or accept bribes.

- Bribes include not only property benefits such as money or assets, but also other benefits sufficient to satisfy people's demands and desires.
- Company may be held liable for giving or receiving bribes through a third party. Therefore, when starting or continuing a transaction with a third party, we will take sufficient measures to ensure that such third party conducts its business ethically and appropriately, such as by conducting a compliance check and by making a contract that incorporates appropriate compliance clauses.
- We will not provide so-called facilitation payments, which are providing money or other benefits to persons involved to the regulatory authorities, or providing money, goods, etc. to administrative officers in return for speeding up or facilitating administrative procedures.
- We will keep in mind that providing an internship or employment to a particular individual at the request of a politician, civil servant (including foreign civil servant) or a business partner may be considered a bribe.
- Use of petty cash is limited to an amount that would be generally considered reasonable.

8. Entertainment, Gifts and Donations

Entertainment, gifts and donations are only permitted as far as normal business practices allow. In particular, entertainment, gifts and donations to politicians or civil servants (including foreign civil servants) shall be extremely restricted to avoid suspicion.

- In general, we are required to obtain the prior consent of an immediate manager for providing entertainment, travel expenses or accommodation expenses, and also to fulfill the following conditions. In addition, we will create and store records accurately in accordance with financial and accounting regulations.
 - ① Providing it for a legitimate business purpose,
 - ② Not providing it as a means of influencing the counterparty's decision-making,
 - ③ Not using inappropriate venues for entertainment that may damage the reputation of Company and its shareholders,
 - ④ Within the range permitted by the laws and regulations, and company rules, etc. applicable to the counterparty, and
 - ⑤ Within the range of rational and reasonable expenditure (no more than JPY 30,000 for one person (or equivalent in local currency), as an indication)
- Any gifts provided or received will meet the following conditions:

- ① No cash or cash equivalent (gift cards, gift certificates, etc.),
 - ② Within the range permitted by the laws and regulations, and company rules, etc. applicable to the counterparty,
 - ③ Provided or received transparently at a public place,
 - ④ Provided or received as a social custom or in return for hospitality, in accordance with local business practices, and
 - ⑤ Not valued more than JPY 10,000 (or equivalent in local currency), as an indication.
- When making a donation, we will do it in the name of Company, in accordance with internal procedures and applicable laws and regulations, and we need to receive a receipt for the donation.

9. Political Donations

Company will not make any political donations. Also, Employee shall not be permitted to make political donations on behalf of Company.

10. Money Laundering and Terrorism Financing

We will strictly comply with domestic and foreign Trade Sanction Laws, and prevent our business activities from being used for money laundering and terrorism financing.

- Trade Sanctions Laws means all applicable trade sanctions laws and regulations, including Japan's Foreign Exchange and Foreign Trade Act and restrictions of the of the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC).
- We will not conduct any transactions, directly or indirectly, with embargoed countries and companies or individuals prohibited under Trade Sanction Laws.
- In general, we will not make or receive payments in cash for products and services.
- When conducting transactions with a third party, we will take sufficient measures to ensure that such third party conducts its business ethically and appropriately, such as conducting a compliance check and making a contract that incorporates appropriate compliance clauses, both when starting transactions and from time to time when transactions are ongoing.

11. Conflict Minerals

We will take necessary measures to ensure that our products do not contain conflict minerals that contribute armed groups.

- Conflict minerals means tantalum, tin, tungsten, gold and other minerals mined in the Democratic Republic of the Congo or neighboring countries, as designated now or in the future by the US Secretary of State or by the laws and regulations of other countries.

12. Trade Control

In order to maintain international peace and security, we will properly conduct import and export of products, technologies and services in accordance with relevant domestic and international laws and regulations, and internal rules.

Part 4 Human Rights

13. Respect for Human Rights

Individuals have their own concept of values, and mutual respect of such values is the basis for maintaining and developing good relationships in an organization, and such respect strengthens a company's sustainable growth.

We will respect each individual's rights as a human being, and will not unjustifiably discriminate or infringe human rights due to place of birth, gender, race, nationality, disability, etc.

- We will comply with health and safety laws and regulations and internal rules, and build a good working environment.
- We will not, under any circumstances, use child labor, forced labor by coercion, intimidation, extortion, abduction or fraud, or other forms of involuntary labor prohibited by the laws and regulations of Japan and other countries.
- Any harassment such as sexual harassment, power harassment or maternity harassment is prohibited in the workplace.
- We will protect the personal information of Employee as well as that of business partners in accordance with the related laws and regulations on the protection of personal information.

Part 5 Management of Company Assets and Information

14. Use of Company Assets

We will not use Company assets for any purpose other than Company's business purposes. It will not be acceptable for Employees to pursue their personal benefit or that of a third party to the detriment of the Company's interests.

- It is prohibited to make transactions or create records of transactions for fictitious purchases, sales, inventory, etc.
- We will not unduly leak or disclose confidential business information to any third party, and will minimize the risk of leakage of such information.
- In research and development activities, we will not engage in fraudulent acts such as forgery, falsification, plagiarism or other inappropriate acts, and will prevent such acts by others.

15. Handling of Personal Information

When handling personal information, we will comply with the related laws and regulations on the protection of personal information, and with Rigaku Holdings' "Privacy Policy" (applicable globally) and with our "Compliance Program" (in Japan).

16. Management of Company Assets

We will comply with financial and accounting regulations and create and store accurate records of all payments, expenses and transactions.

- We will comply with financial and accounting regulations and execute budgets in good faith in

accordance with internal rules.

- We will not conceal or hide assets through creation of secret funds, off-book funds or similar assets for any purpose whatsoever.

17. Intellectual Property Rights

We will prevent infringement of Company's intellectual property rights such as patent, trademark, etc. from others, and utilize such rights actively. In addition, we will not infringe any intellectual property rights of others.

18. Prohibition of Insider Trading

We will not sell or purchase securities such as stocks by utilizing information about the Company or other companies that has not been publicly disclosed.

19. Disclosure to Stakeholders and Dialogue

We will disclose information appropriately to stakeholders in a timely manner, and try to resolve issues through dialogue with stakeholders.

Part 6 Consultation and Whistleblower Arrangements

If we discover any act that violates or has the appearance of violation of this Code of Conduct, we will immediately consult with or report to our manager, to the compliance department of the Company or to the external agency designated by the Company.

The identity of the person who consulted or reported the matter, and the fact and content of such consultation or report will be treated as confidential. The person who raised such consultation or report will not be treated unfavorably.

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