

Basic Policy on the Implementation of Internal Control Systems

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RIGAKU HOLDINGS CORPORATION

Basic Policy on the Implementation of Internal Control Systems

Rigaku Holdings Corporation (the “Company”) has established the Basic Policy on the Design of Internal Control Systems, in accordance with Item 6 of Paragraph 4 of Article 362 of the Companies Act and Paragraph 1 and 3 of Article 100 of the Regulations for Enforcement of the Companies Act.

1. Annual Plan for the Implementation of the Internal Control System

In accordance with the “Basic Policy” and following a resolution of the Board of Directors, an annual plan for the implementation of the internal control system shall be formulated. Based on this plan, the Company shall promote the development and enhancement of the internal control system for the corporate group consisting of the Company and its subsidiaries (the “Rigaku Group”) and ensure its robust and effective operation.

2. Implementation of Internal Control Systems of the Company

1. Structure to Ensure that the Execution of Duties of the Directors, the Executive Officers and Employees Complies with Laws and Regulations and the Articles of Incorporation

- (1) The Company has established the “Rigaku Group Code of Conduct” through resolutions of the Board of Directors to ensure compliance with the Code by the Directors, the Executive Officers and employees in performing their own duties. The Compliance Committee that supervises and manages this policy provides educational and promotional activities on compliance.
- (2) Regarding the “Rigaku Group Code of Conduct” and other policies related to compliance implemented by the Compliance Committee, the executive officer in charge of Compliance shall take responsibility, and people in charge of compliance at each department shall take the lead to ensure that each department is fully aware of these policies.
- (3) In order to ensure thorough familiarization by the Directors, the Executive Officers, and employees, the department in charge of compliance with applicable laws, regulations and other rules shall establish internal regulations, guidelines and so on.
- (4) The Company shall ensure thorough familiarization with the basic policy forbidding any and all relationship with anti-social forces by the Directors, the Executive Officers, and employees. In addition, the Company shall establish a department in charge of responding to anti-social forces and maintain and strengthen cooperation with outside organizations such as the police.

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- (5) The departments responsible for compliance and so on shall provide instructions and monitor compliance with the law for the Company's business activities in order to strengthen compliance.
 - (6) The Company shall endeavor to prevent fraud or misconduct by use of the whistleblowing system and promoting a strong culture throughout the Company against illegal activities and acts that may violate corporate ethics, etc.

2. Arrangement for the Storage and Management of Information on Execution of the Directors' Duties

- (1) The Company shall properly file and manage information related to the performance of duties of the Directors in accordance with the "Rules on Document Management" and other internal regulations for the creation, receiving and sending, storing, saving and disposal of the documents.
- (2) The Directors and the Company Auditors shall have the right to read these documents at any time.

3. Rules and Other Arrangement for Managing the Risk of Losses to the Company

- (1) The Board of Directors, the Management Meeting, etc. shall carefully consider specific action plans for important matters to eliminate or reduce business risks.
- (2) The Company shall especially pay attention to financial risks, and from the perspective of ensuring accuracy and reliability of financial reporting, identify related business processes and evaluate their risks, document them, and perform periodic review of the status of the control activities to make risk management effective.
- (3) In order to protect the Company from the growing range of risks and maintain the trust of stakeholders, the Company shall implement risk management systems through establishing internal regulations and ensuring compliance with them, as well as establishing a Risk Management Committee that supervises overall risk management.
- (4) The Company shall endeavor to identify and respond to risks at an early stage through the implementation of a wide range of audits by the department responsible for internal audits and by the use of the whistleblowing system.

4. Structure to Ensure Efficient Execution of Duties by the Directors

- (1) The Company shall, through introduction of the Executive Officer system and Establishment of the Management Meeting that consists of the Executive Officers as an advisory body to the President, implement a system to promote prompt and flexible execution in the business activities, in line with the direction determined by the Board of Directors.
- (2) The Company shall promote the development of a system that ensures efficient execution of duties with structured internal oversight, by ensuring segregation of duties based on organizational division of responsibilities and by delegating appropriate authority.

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- (3) The Company shall clarify the management strategies and strategic goals through formulating the Medium-term Business Plan of the Group and promote an understanding of them throughout each department. In addition, the Company shall manage the progress of business execution with annual budget plans and monthly budget management and implement a system to properly allocate corporate resources.

3. Implementation of the Rigaku Group Internal Control Systems

1. Structure to Ensure Appropriate Execution of the Rigaku Group's Business Operations

- (1) Based on the "Rigaku Group Code of Conduct", the Company shall implement education and promotion activities on compliance across the Rigaku Group to ensure through understanding of compliance and corporate ethics, and promoting these common values throughout the Rigaku Group.
- (2) People responsible for promoting compliance and people in charge of compliance at each subsidiary shall take the lead to ensure that each subsidiary is fully aware of the policies related to compliance, as implemented by the Compliance Committee that supervises and operates the "Rigaku Group Code of Conduct".
- (3) The departments responsible for compliance and so on shall provide instructions and monitor compliance with the law for the Rigaku Group's business activities in order to strengthen compliance.
- (4) The Company shall endeavor to identify and respond to risks at an early stage through the implementation of a wide range of audits by the department responsible for internal audits and by use of the whistleblowing system.
- (5) By taking necessary measures for the control and management of subsidiaries, including the establishment of the "Group Company Management Rules" and other rules applicable throughout the Rigaku Group, the Company shall ensure effective governance and the appropriateness of business operations of the Rigaku Group.
- (6) The Company shall promote the development of a system that ensures efficient execution of duties with structured internal oversight, by ensuring segregation of duties based on organizational division of responsibilities and by delegating appropriate authority.
- (7) The Company shall promote understanding and implementation of the management strategies and strategic goals through building awareness of the Medium-term Business Plan of the Rigaku Group and ensure soundness and effectiveness of the Rigaku Group's business activities.

4. Structure to Ensure Effective Auditing by the Company Auditors

1. Matters Concerning Employees Assigned to Support the Company Auditors

When the Company Auditors request the assignment of employees exclusively to assist them in the performance of their duties (“Auditors’ Assistants”), the Company shall promptly respond to such request in accordance with Item 2 and Item 3 of Paragraph 3 of Article 100 of the Regulations for Enforcement of the Companies Act. If Auditors’ Assistants have not been assigned, the Company shall, at the request of the Company Auditors, provide non-exclusive support staff to assist the Company Auditors in lieu of assigning Auditors’ Assistants.

2. Matters Concerning the Independence of Employees Described in the Preceding Paragraph from the Directors

Evaluation and transfer of Auditors’ Assistants requires prior consultation with the Company Auditors.

3. Matters Concerning Ensuring the Effectiveness of Instructions from the Company Auditors to Employees Described in the Preceding Paragraph

The Company Auditors shall provide directions and orders to Auditors’ Assistants.

4. Structure for Reporting to the Company Auditors by Directors, Executive Officers and Employees of the Company, and the Subsidiaries’ Directors, Executive Officers, Employees, and Persons who Received a Report from Them (the “Subsidiaries’ Officers and Employees”), and Other Structure Concerning Reporting to the Company Auditors

- (1) The Directors shall promptly report to the Company Auditors any matters that are causing, or could cause serious damage to the Company.
- (2) Matters that should be reported and discussed in advance between the Directors and the Company Auditors, shall be reported in a timely manner to the Company Auditors by the Directors, the Executive Officers, employees, and the Subsidiaries’ Officers and Employees.
- (3) The Company Auditors shall have the right to attend meetings and other important meetings.

5. Structure to Ensure that Those Who Made Such Reports to the Company Auditors Shall Not Receive Any Disadvantageous Treatment

If any officer or employee makes such a report to a Company Auditor, it shall be prohibited to take into account the act of reporting for decisions such as the transfer, evaluation, and disciplining of such officers or employees. The Directors, the Executive Officers, the employees, and the Subsidiaries’ Officers and Employees shall be fully familiarized with this prohibition. Act. If Auditors’ Assistants have not been assigned, the Company shall, at the request of the Company Auditors, provide non-exclusive support staff to assist the Company Auditors in lieu of assigning Auditors’ Assistants.

6. Matters Concerning Policy on Procedures for Prepayment or Reimbursement of Expenses Arising in Relation to the Performance of Duties of the Company Auditors and Processing of Expenses or Liabilities Arising in Relation to the Performance of Such Duties

When a company auditor claims prepayment or reimbursement of expenses or liabilities in relation to the performance of duties, the Company is to process the relevant expense or claim promptly unless those expenses, etc. are unnecessary in performing their duties.

7. Other Structure to Ensure Effective Auditing by the Company Auditors

- (1) The Company shall provide the Company Auditors with opportunities to periodically exchange opinions, etc. with the President and the Accounting Auditors.
- (2) The Company shall establish a system for cooperation on matters requested by the Company Auditors to ensure that audits can be conducted efficiently and effectively by the Company Auditors.

Supplementary Provisions

1. This Basic Policy shall be determined and revised through a resolution of the Board of Directors.