

IDEC Group Sustainable Procurement Guidelines

September 1st, 2026 (3rd Edition)

IDEC Corporation

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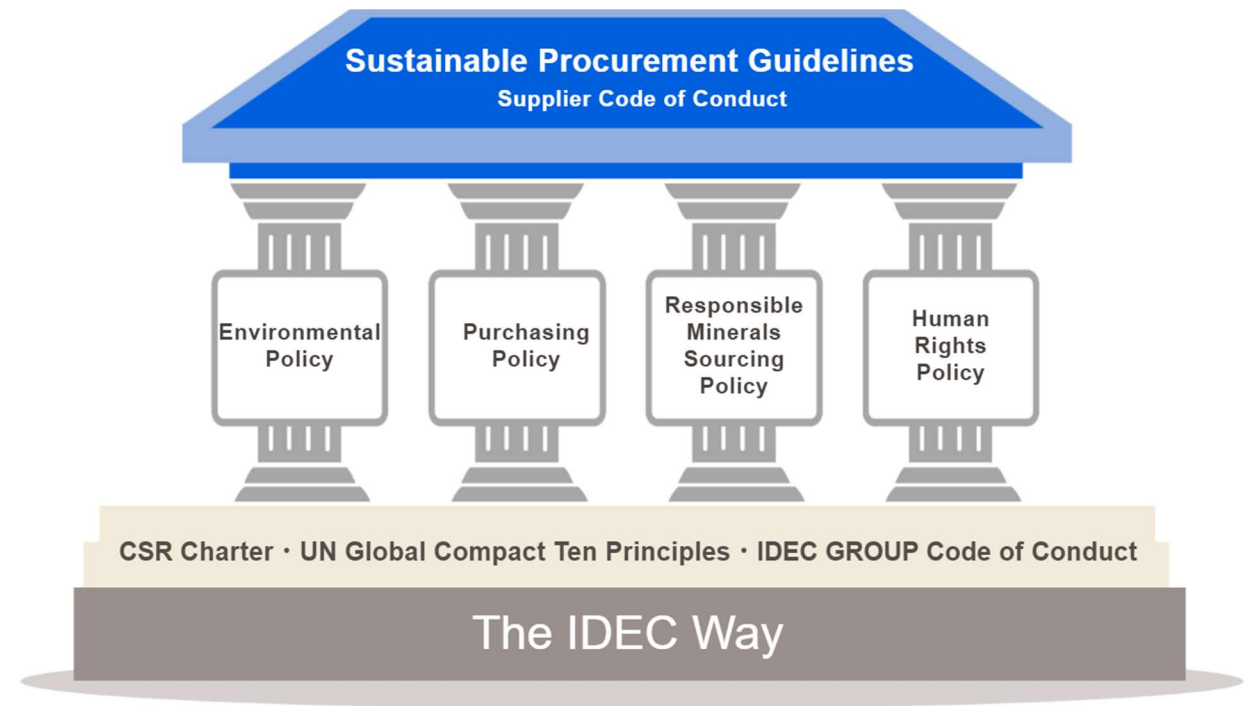
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The IDEC Group Sustainable Procurement Guidelines (the “Guidelines”) consist of 1. IDEC Group Policies, 2. IDEC Group Supplier Code of Conduct (the “Code of Conduct”), and 3. External Reporting Desk. Section 1 outlines the policies and initiatives of the IDEC Group, and Section 2 sets forth the standards with which the IDEC Group asks its suppliers to comply.



Information Related to These Guidelines

Please refer to the following related information.

- IDEC Group Sustainability

<https://www.idec.com/en/sustainability/idec-group>

- IDEC GROUP Code of Conduct

<https://www.idec.com/en/sustainability/governance/compliance>

- IDEC Human Rights Policy

<https://www.idec.com/en/sustainability/social/human-rights>

- Environmental Policy

<https://www.idec.com/en/sustainability/environment/policy>

- IDEC Group Green Procurement Guidelines

<https://www.idec.com/en/sustainability/supply-chain-management>

1. IDEC Group Policies

Purpose/ The IDEC Way

The IDEC Group's purpose is to create the optimal environment for humans and machines, and to achieve safety, ANSHIN, and well-being for people around the world.

Since its founding, in 1945 as Izumi Shokai, IDEC has been committed to “management with respect for humanity,” which is the starting point for IDEC's well-being. Our management philosophy, “The IDEC Way”, which was established in 2019, positions management with respect for humanity as the foundation of our Vision, Mission, and Core Values.



Vision

Pioneer the new norm for a safer and sustainable world.

Mission

To create the optimum environment for humans and machines.

Core Values



Harmony

In Harmony with our co-workers our customers & society.



Passion

Joy in fulfilling our mission.



Innovation

Take on new challenges and embrace change.



Integrity

Exhibit honesty, fairness & respect at all times.



Commitment

Be the person everyone can count on.

Purchasing Policy

The IDEC Group promotes sustainable procurement and conducts purchasing activities with the consideration for human rights, the environment, and ethics throughout the entire supply chain, while building fair and equitable business relationships with all suppliers. In addition, the IDEC Group promotes the procurement of materials with outstanding QCD (Quality, Cost, Delivery) and consider the reduction of environmental impact. The IDEC Group seeks mutual prosperity with suppliers as good business partners and contributes to the realization of a sustainable society.

[Global]

To enable global production activities, outstanding parts and materials shall be produced from global suppliers in the optimal locations.

[Fairness and Equity]

Pursuing equal opportunities for transactions, the Group will engage in fair transactions regardless of company size or nationality. Relationships shall be built based on mutual cooperation and trust through transactions that reflecting comprehensive, fair evaluation of matters, such as quality, price, delivery time, stability of supply, and Sustainability.

The Group shall also ensure sincere and fair transactions in accordance with contracts and shall not impose unilateral conditions or unreasonable demands by taking advantage of a superior bargaining position. Furthermore, the Group shall comply with applicable laws and regulations in each country concerning the abuse of a superior bargaining position.

[Green Procurement]

Procurement transactions shall comply with laws, regulations, and environmental standards. The Group shall also strive to reduce environmental impact through measures such as supplier collaboration on environmental management systems, proper chemical substance management, and resource recycling, while promoting the procurement of environmentally friendly materials.

[Sustainable Procurement]

The Group shall promote sustainable procurement with due consideration for legal compliance, respect for human rights, occupational health and safety, relevant efforts for responsible minerals sourcing, environmental protection, coexistence with society, timely and appropriate disclosure of information, and the protection of confidential information.

[Stable Supply and Business Continuity Planning (BCP)]

The Group shall provide a stable supply of products to society even in the event of emergencies such as accidents and disasters. To this end, the Group shall ensure business continuity and strive to minimize the impact on customers, business partners, and local communities, while enhancing supply chain visibility and strengthening its response capabilities.

Responsible Minerals Sourcing Policy

The IDEC Group will make the following commitments on sourcing of tantalum, tin, tungsten, and gold in the products manufactured by the Group.

1. The Group will not use minerals that are a source of funds for armed groups in Conflict-Affected and High-Risk Areas defined by the Organisation for Economic Co-operation and Development (OECD).
2. The Group will make efforts to source minerals from conflict-free smelters by performing due diligence on the origin and distribution areas of minerals based on survey using the CMRT (Conflict Minerals Reporting Template) and the EMRT (Extended Minerals Reporting Template) issued by the RMI (Responsible Minerals Initiative).
3. In the unlikely event that the use of conflict minerals, which are a source of funds for armed groups, is discovered, the Group will promptly take corrective action.

2. IDEC Group Supplier Code of Conduct

Introduction

IDEC believes that promoting procurement activities with an emphasis on sustainability throughout the supply chain will lead to the prosperity of both suppliers and the IDEC Group. In order to continuously reduce human rights risks and environmental impact, we ask suppliers to promote procurement activities that emphasize sustainability and to comply with this Code of Conduct.

We ask suppliers to understand the content of this Code of Conduct and to promote and disseminate it throughout their own supply chains.

The IDEC Group asks suppliers to respond to questionnaires and accept on-site audits for the purpose of understanding their current status and strengthening future initiatives.

This Code of Conduct may include items that are difficult to apply depending on the nature or scale of business. In such cases, we ask suppliers to respond within a reasonable scope in accordance with the intent of this Code.

If cooperation toward improvement is difficult, we may consult with suppliers regarding a review of business transactions.

IDEC Group Supplier Code of Conduct

This Code of Conduct summarizes the standards of conduct and activities that suppliers are specifically requested to practice and comply with. Sections A through E are based on the RBA Code of Conduct.

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 / No 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 Emissions¹

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,

¹ Please take measures appropriate to your company's business scale.

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.

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.

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

E. Management System

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, environmental³, health and safety, 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, warehouses and storage facilities, plant/facilities, laboratories and testing areas, sanitation facilities (restrooms), kitchens/cafeterias 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 environment⁴ 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 process⁵ 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.

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F. Product Safety

Recognizing that providing safe and high-quality products and services is a social responsibility, suppliers must work to ensure product safety as follows.

1) Ensuring Product Safety

- When designing products under their own responsibility, suppliers must design products in a manner that ensures product safety through compliance with relevant laws and regulations, conformity with applicable standards, and product design that takes safety into consideration.
- To ensure product safety, suppliers must establish management systems such as traceability, including the history of materials, parts, and processes, as well as a process for promptly responding to problem resolution.

2) Providing Appropriate Product Information

- Specifications, quality, and handling methods related to products and services must be appropriately indicated.

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3. External Reporting Desk

- The IDEC Group has established the “IDEC Group Partner Hotline,” a compliance reporting desk for receiving reports from suppliers.
- If officers or employees of the IDEC Group commit, or are suspected of committing, acts that violate laws and regulations or corporate ethics, acts that deviate from contracts or transaction terms in dealings with suppliers, or if there are concerns related to human rights, please report them to this hotline.
- Please note that reports made for the purpose of obtaining improper benefits, or reports involving slander or defamation of individuals, are outside the scope of this reporting desk and should not be submitted.
- No disadvantageous treatment will be imposed on any person who makes a report.

“IDEC Group Partner Hotline” URL: https://i365.helpline.jp/idec_hotline/partner

The ID and password required to use this reporting desk will be provided separately.

References

The standards referenced in preparing these Guidelines are as follows.

- United Nations Global Compact Ten Principles
<https://unglobalcompact.org/what-is-gc/mission/principles>
- ILO (International Labour Organization) International Labour Standards
[International Labour Standards | International Labour Organization](https://www.ilo.org/public/english/standards/index.htm)
- Responsible Business Alliance (RBA) Code of Conduct 8.0.1
<http://www.responsiblebusiness.org/standards/code-of-conduct/>

Revision History

Version 1 — August 1, 2018: Established the “IDEC Group CSR Procurement Guidelines.”

Version 2 — November 20, 2023: Updated the contents to conform to RBA Ver. 7.0.

Version 3 — September 1, 2026: Updated the contents to conform to RBA Ver. 8.0.1

The title was changed to “IDEC Group Sustainable Procurement Guidelines.”

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| 1. Information provided by suppliers will not be disclosed externally. | |
| 2. The contents of these Guidelines are subject to change due to revisions to laws and regulations, internal rules, or other requirements. | |
| 3. If you have any questions regarding these Guidelines, please contact the following departments: | |
| Purchasing Department | TEL: +81-6-7668-7580 |
| Sustainability Management Office | TEL: +81-6-6398-2581 |

