

## **Toppan Merrill Business Partner Code of Conduct**

Toppan Merrill LLC (“Toppan Merrill” or the “Company”) and our workers (employees, contractors, consultants) are dedicated to maintaining integrity and ethical business practices. These principles are fundamental to our Company’s values and, as a result, guide our actions. We are committed to working in partnership, upholding integrity and being accountable to ourselves and each other. To support these commitments, we have established a Code of Conduct to share with our vendors, suppliers, etc. (“Business Partners”). We believe that transparency with our Business Partners honors our values, clarifies expectations and fosters relationships based on mutual trust. Our Code of Conduct outlines the expectations we have for our workers, our Company and the Business Partners with whom we do business.

### **Toppan Merrill Principles We Expect Business Partners to Comply With:**

#### **1. Legal Compliance and Adherence to Applicable Laws and Regulations**

**Carry out business activities in compliance with applicable laws and regulations, ensuring respect for and alignment with internationally recognized standards.**

#### **2. Human Rights and Labor**

**Respect the human rights of all individuals involved in corporate activities and ensure that actions do not directly or indirectly violate those rights.**

- **Prohibition of Forced Labor**

Workers have the right to work freely and to leave their jobs voluntarily. Do not engage in labor practices that involve force, slavery or human trafficking.

- **Prohibition of Child Labor and Respect for the Rights of Young Workers**

Do not hire or permit work by children who are below the minimum working age set by laws and regulations.

- **Management of Appropriate Working Hours**

Do not let workers exceed the applicable laws’ working hour limits. Effectively manage workers’ hours, days off and leave, while meeting legal requirements.

- **Payment of Appropriate Wages**

Compensation paid to workers must adhere to laws and regulations regarding minimum wage, overtime, and statutory benefits. Pay slips should be provided in the workers' native language or in a format that they can easily understand. Additionally, pay slips must contain enough information to allow workers to verify the exact compensation they received for their work during each pay period.

- **Prohibition of Inhumane Treatment**

Ensure that you respect the human rights of workers within your organization. It is essential to prohibit any treatment of workers that could be seen as inhumane,

including physical and psychological abuse, coercion or harassment and to implement preventive measures.

- **Prohibition of Discrimination**

Do not discriminate based on race, ethnicity, nationality, religion, age, physical characteristics, disabilities, gender, marital status, sexual orientation, or gender identity, etc.

### **3. Health and Safety**

**Business Partners must ensure a safe and hygienic workplace, including any accommodation they provide to workers. They should also offer training and implement measures to prevent potential accidents, while being prepared for any incidents that may occur.**

- **Maintaining Occupational Health and Safety**

Evaluate occupational health and safety risks while ensuring safety through effective design, technology and management practices. Special care should be taken to eliminate or reduce occupational health and safety risks.

- **Emergency Preparedness**

Identify and assess all potential emergency situations, including natural disasters and accidents, to protect the safety and lives of workers. Develop emergency plans and procedures, install the necessary equipment and conduct training to minimize harm to workers, the environment and property.

- **Occupational Injury and Illness**

Identify, assess, record and report the status of workers suffering from occupational injuries or illnesses and implement appropriate countermeasures and corrective actions.

- **Industrial Hygiene**

Evaluate, manage and effectively control the risk of worker exposure to hazardous biological, chemical or physical agents in the workplace.

- **Physically Demanding Work**

Identify and assess physically demanding tasks and implement controls to prevent occupational injuries and illnesses.

- **Machine Safeguarding**

Evaluate any safety risks associated with machinery used by workers and implement suitable safeguards.

- **Facilities**

Ensure proper health and safety measures are implemented at facilities such as cafeterias, water supply areas, toilets and all other facilities provided for workers. Establish clear emergency evacuation routes and exits at these locations.

- **Communication**

Ensure that training and relevant health and safety information about workplace hazards are provided to workers that they can easily understand. Additionally, establish a system allowing workers to share feedback on health and safety issues.

#### **4. Environment**

**Business Partners are expected to comply with applicable environmental laws and regulations while actively working to prevent the pollution of air, water and soil. They should continuously monitor and evaluate their resource usage and waste discharge, aiming to minimize their environmental impact and promote sustainability.**

- **Permits and Reports**

Obtain the necessary permits and approvals for conducting business to ensure compliance with management and reporting requirements, in accordance with applicable laws and regulations.

- **Contributing to Decarbonization**

Obtain necessary permits and approvals to conduct business while complying with applicable laws and regulations regarding management and reporting.

- **Air Emissions**

Follow applicable laws and regulations, monitor atmospheric hazardous emissions and implement suitable countermeasures before their release.

- **Optimal Water Use**

Ensure compliance with applicable laws and regulations regarding water usage. Monitor the sources, usage and discharge of water and take steps to conserve it.

- **Contributing to Resource Circulation**

Follow applicable laws and regulations while promoting the 3Rs: reduce, reuse and recycle. Ensure effective resource utilization and minimize waste.

- **Management of Hazardous Substances**

Ensure compliance with applicable laws and regulations by managing chemicals and other substances that may pose a hazard to human health or the environment. This includes taking appropriate measures to guarantee the safe handling, transport, storage, use, recycling, reuse and disposal of these substances.

- **Managing the Chemical Substances Contained in Products**

Adhere to all applicable laws and regulations regarding the prohibition and restriction of specific substances in products.

- **Natural Resources and Biological Diversity**

When sourcing raw materials, strive to reduce impacts on biological diversity and promote the sustainable use of natural resources.

## **5. Fair Business and Ethics**

**Business Partners should conduct their activities according to ethical standards and best practices, in addition to complying with all applicable laws and regulations. This includes a strict prohibition on bribery and corruption, as well as the inappropriate provision or acceptance of improper benefits, coercion and embezzlement.**

- **Preventing Corruption**

Toppan Merrill prohibits corrupt practices in any manner, including bribery and kickbacks, which are illegal and a violation of the law. Toppan Merrill is committed to conducting business in an ethical and honest manner and to implementing and enforcing systems that ensure bribery and/or corruption is prevented. Toppan Merrill expects our Business Partners and their agents to act in compliance with all applicable laws as well as any applicable policies provided by Toppan Merrill.

- **Prohibiting Provision and Acceptance of Inappropriate Benefits**

Do not offer or accept any promises, proposals or permissions that may result in unfair or inappropriate benefits.

- **Disclosure of Information**

Provide information about labor conditions, health and safety protocols, environmental activities, business operations, organizational structure, financial status and performance in accordance with applicable laws, regulations and industry standards. Do not allow the falsification of records or the sharing of inaccurate or false information.

- **Protecting and Respecting Intellectual Property**

When conducting business activities - such as developing, producing and selling products and services - ensure that you do not violate the intellectual property rights of third parties. It is essential to protect your own intellectual property while also respecting the intellectual property of your customers and Business Partners.

- **Fair Business Activities**

Promote fair business practices by avoiding any unfair competition and actions that hinder free competition. Do not engage in advertising that contains misleading content or infringes on rights. Comply with applicable laws, regulations and social norms.

- **Protecting Whistleblowers**

In grievance mechanisms available to stakeholders, including your company's workers as well as suppliers and contractors, it is essential to ensure the confidentiality of reports and maintain the anonymity of whistleblowers. Additionally, it is important to protect whistleblowers from retaliation and any other negative treatment by your company or individuals as a result of their whistleblowing actions.

- **Conflict of Interest**

All Business Partners are required to disclose any conflicts of interest they might have or become aware of while conducting business with Toppan Merrill.

## **6. Quality and Safety**

**Business Partners must ensure the safety and quality of their products and services, while providing accurate information about them.**

- **Product Safety**

Fulfill your responsibility as a Business Partner by ensuring that the products meet the safety standards outlined in local laws and regulations. This includes engaging in product design, manufacturing and sales activities that prioritize adequate product safety.

- **Quality Management**

Adhere to your company's quality standards as well as Toppan Merrill's quality requirements while ensuring compliance with local laws and regulations related to the quality of products and services.

- **Providing Accurate Information on Products and Services**

Provide clear and accurate information about products and services to avoid any misunderstandings.

## **7. Information Security**

**Business Partners should implement measures and systems to address computer network threats and vulnerabilities, manage and protect data to prevent breaches of confidential and sensitive data (personal or health-related information) and strengthen data security.**

- **Defense from Cyber Attacks**

Implement and oversee strategies and systems to combat computer network threats and vulnerabilities, ensuring protection for your company and those you engage in business with.

- **Protecting Personal Information**

Adhere to laws and regulations while effectively managing and protecting all confidential and sensitive data of customers, suppliers and workers.

- **Preventing the Leak of Confidential or Sensitive Information**

Manage and protect both your company's confidential and sensitive information and that of Toppan Merrill's customers, suppliers and workers.

## **8. Business Continuity Planning**

**Business Partners should prepare in advance to quickly resume production activities when a customer, supplier or worker is impacted by a disaster, such as a large-scale natural event. This preparation is essential to fulfill their supply responsibilities.**

- **Developing and Preparing a Business Continuity Plan**

Assess risks that could disrupt business continuity and develop a comprehensive Business Continuity Plan (BCP) that includes an in-depth analysis of the business impact, preventive measures and the current status of initiatives.

## **9. Establishing a Management System**

**Business Partners should strive to establish and uphold a management system that ensures compliance with these guidelines.**

- **Establishing a Management System**

Establish a management system to ensure compliance with the guidelines. The purpose of this system is to achieve the following:

- a. Adherence to local laws and regulations as well as customer requirements related to business practices and products.
- b. Management of compliance with the guidelines.
- c. Identification and management of associated operational risks, while promoting continuous improvement.

- **Management of Suppliers and Workers**

Clearly communicate the requirements your company has established to your customers, suppliers and workers. Aim to develop processes for monitoring compliance with these requirements by your customers, suppliers and workers.

- **Proper Import and Export Controls**

Establish a clear management system and implement appropriate procedures for importing and exporting technologies and goods in accordance with local laws and regulations.

- **Establishing Grievance Mechanisms**

Develop and clearly communicate grievance mechanisms accessible to workers, and Business Partners, to prevent violations of policies within your company and its supply chain.

## **10. Enforcement**

**Failure by a Business Partner to comply with this Code of Conduct constitutes a material breach of our agreement and may result in the termination of the**

**business relationship with Toppan Merrill. In addition, Toppan Merrill reserves the right to pursue legal and other remedies as appropriate.**