
Corporate Compliance Hotline Policy

Version Number: 1.1

1. Scope

This policy applies to all employees of RISO EMEA Subsidiaries (RISO AFRICA; RISO DEUTSCHLAND GMBH; RISO EURASIA; RISO FRANCE; RISO IBERICA; RISOGRAF ITALIA; RISO TURKEY; RISO UK; RKCL) and all its Branches.

2. General Provisions and Objectives

RISO KAGAKU CORPORATION (RISO) is committed to conducting business with integrity and in compliance with the letter and spirit of the law. The commitment to conducting business with the highest level of ethics, standards and responsibility is reflected in RISO policies and procedures (reference: RISO Compliance Guidelines) and the implementation of the Corporate Compliance Hotline ("the hotline").

RISO encourages its employees, who have concerns about the actual or suspected improper conduct or behaviour such as demanding or accepting bribes, abuse of powers, fraud, theft, misuse of funds or company assets, sexual harassment, discrimination, questionable accounting financial transactions, breach of data or data theft, etc. to come forward and express these concerns without fear of penalty, retaliation or unfair treatment.

The hotline aims to provide a channel for RISO EMEA employees, business partners and any other related parties to raise concerns on any violations of legal or regulatory requirements, and this policy outlines the procedures for reporting, handling and investigating cases where inappropriate conduct or behaviour is noticed, reported or suspected.

The hotline is **not** a general complaint hotline. Only matters involving non-compliance with law or company policies will be reviewed, and if appropriate, investigated. Employees who need help or would like to raise a concern or complaint about an issue that does not raise the level of violation of the law or company policies should follow the grievance procedure as set out in the company handbook.

The effectiveness of this policy and these procedures relies on the employees' and other related parties' sound judgement. RISO takes concerns of misconduct very seriously and expects that any individual who reports misconduct does so in good faith. Making a report in good faith means honestly providing all the information known regarding the issue and believing the report to be true. Bad-faith reporting or misuse of the reporting system is inappropriate, and a violation of this policy, and can be very damaging to the RISO organisation and its employees.

RISO prohibits retaliation against anyone who, in good faith, reports known or suspected unethical or illegal misconduct, seeks advice, raises a concern or provides information in an internal investigation or legal proceeding pertaining to the company. Retaliation can include, but is not limited to, coercing, intimidating, threatening, interfering or discriminating against the reporter.

On the other hand, bad-faith reporting by employees who are knowingly providing false information, recklessly misrepresenting facts, or intentionally withholding pertinent information in an attempt to mislead would be subject to disciplinary action.

3. Hotline Reporting Procedure

3.1. Submitting a hotline report

The hotline aims to provide a channel for RISO EMEA employees, business partners and other related parties to raise concerns related to the following, but not limited to:

- Fraud / Theft / Misuse of Company Assets related
- Sexual Harassment / Abuse of Authority related /Discrimination related issues
- Questionable Accounting or financial transaction(s) related issues
- Leakage of critical data/ information related issues
- Any other inappropriate conduct related issues

The employee making the report is encouraged to use a standard “Hotline Report Form” provided as an Annexe to this policy and attach evidence/back up details for raising or submitting the report through the Hotline channels presented below.

Hotline Channel	Details
Email 	E-mail a completed Hotline Report form which is provided as an Annexe to this policy, or can be requested from the HR person(s) in each subsidiary) to: sos@riso.eu

The report can be submitted in your local language (although English is recommended whenever possible).

Anonymity and Confidentiality: The compliance hotline is designed and administered to help protect the anonymity of reporters and the confidentiality of the information submitted. When allowed by local law, reports may be made to the Hotline anonymously. However, all individuals making a report are encouraged to disclose their identity as doing so enables RISO’s Hotline team to investigate the issue more thoroughly and ensure the effectiveness of any investigation. Anonymous declaration must be the exception and should be only justified in cases of highly sensitive issues.

Neither the identity of a reporter nor confidential information disclosed in a report or during an investigation will be disclosed to anyone who is not designated to receive, investigate, or resolve the issues in the report, unless (1) the reporter consents to such disclosure; (2) disclosure is necessary to comply with state, or local law (including legally mandated disclosure, such as a lawfully issued subpoena, warrant, or court orders), or with internal policy or procedure; or (3) maintaining anonymity or confidentiality would interfere with investigating, stopping, preventing, remedying, or imposing discipline for the reported misconduct, and those to whom the information is disclosed have a legitimate need to know the information in order to perform those responsibilities.

Policy Communication and Awareness Creation: To ensure effective policy communication and creation of awareness of the policy and hotline channels among all employees, the following actions may be considered:

1. The policy shall be published in RISO’s SharePoint / Intranet or similar subsidiary internal platform along with the downloadable Hotline Report Form.

2. Announcement of the Hotline Policy and Hotline Channel by each subsidiary's Human Resources Manager through email (hotline email sos@riso.eu should be copied)
3. Policy communicated as part of induction process for new starters.
4. Posters to be placed in all different subsidiaries' branches and Head Office.

In addition, to create awareness among business partners and other related parties:

5. Existence of Riso Hotline should be published on Riso subsidiaries websites.

3.2. Intake and Investigation

It is expected that all individuals submitting a report have adequate knowledge of the facts on which the report is based and must therefore disclose sufficient evidence about the existence of actual or suspected improper or inappropriate conduct or behaviour by a defendant in the report as per the "Hotline Report Form" annexed to this policy.

Only reports of specific allegations related to hotline reportable matters as specified in the Report form and as detailed in this policy will be responded to; general complaints or suggestions will not be investigated.

All reports sent to the Hotline are initially received by the RISO Hotline team (composed of members of RKCL & RKC Legal Department). Upon receiving a report, the relevant RISO Hotline representative will acknowledge receipt of the matter via the hotline to the individual who raised the concern whenever possible. Employee's cooperation in discussing the concern(s) raised with the hotline is critical to the proper handling and resolution of the matter.

In case that a person requests a meeting to report an incident to the Riso Hotline, complete and accurate minutes of the meeting should be prepared, checked, agreed, and signed by the reporter and a member of the Riso Hotline team.

If, in the judgment of the RISO hotline team, a report, if true, would constitute unethical or illegal business activity, and specific information or corroborating evidence is contained in the report or may be obtained, an investigation will generally be conducted in which other departments may become involved based on their areas of oversight, responsibility or expertise.

3.3. Reports recording and retention

Information reported via the Hotline will be retained as long as necessary to fulfil the purpose for which it was collected, including any related legal or disciplinary procedures. Report retention periods will conform to applicable record retention and data privacy laws.

4. Seeking additional guidance

Questions about the hotline, this policy or its application should be directed to sos@riso.eu.

Riso encourages all its employees, business partners and other related parties to make use of Riso hotline to raise concerns and report any incident as stated along this policy. But in addition, employees and other related parties should be aware of the existence of other procedures for reporting externally to competent authorities and where relevant, to local institutions, bodies, offices or other local agencies.

ANNEXE:

Hotline Report Form