

ZACROS Group Procurement Policy	Regulation No.	0-109
	Date of last revision	Sept. 10, 2025
	Department in charge	Procurement Dept.

< Procurement Policy >

The ZACROS Group (the "Group") is committed to fairness, impartiality, transparency, and simplicity in all purchasing transactions, and in order to earn the trust of all stakeholders, including its customers, it treats its suppliers as business partners, complies with laws and regulations, fulfills contracts, and carries out business operations rationally.

< Basic Policy >

Compliance

The Group complies with the laws and regulations of the countries and regions in which it operates, respects corporate ethics and social norms, and conducts sensible business practices.

Fair Trade

The Group continuously pursues high value-added technologies and, on the premise of free competition, keeps its doors wide open and provides opportunities for fair trade.

Partnership Building

The Group emphasizes a relationship of trust based on mutual understanding with its trading partners, and conducts activities aimed at the continuous growth of both parties.

Ethics and Integrity

The Group practices highly transparent procurement activities and will under no circumstances engage in bribery or the giving or receiving of improper benefits. Suspected violations will be promptly reported through the internal reporting system and handled appropriately.

Promotion of CSR Procurement

The Group conducts business that takes into consideration corporate social responsibilities such as respect for human rights, environmental conservation, product safety, quality assurance, and occupational health and safety.

- **Compliance with laws, regulations, and social norms**

The Group ensures compliance and at the same time maintains and strengthens fair trade and corporate ethics.

The Group complies with the RBA Code of Conduct and carries out honest procurement with integrity based on corporate ethic The Group follows the OECD Guidelines to promote responsible procurement in response to conflict minerals regulations.

- **Priority for the environment (green procurement)**

The Group has established an environmental conservation system and is proactively engaged in environmental conservation activities.

The Group takes resource conservation into consideration and strives to use and produce parts and materials that have less environmental impact.

- **Respect for human rights**

The Group clearly prohibits child labor, forced labor, and human trafficking and values a work environment free of discrimination and harassment.

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- **Information security**

The Group properly manages the confidential information of trading partners that it learns in the course of business and strives to prevent the unauthorized use or leakage of such information.

Education and Review

The Group periodically reviews this policy in response to changes in social conditions as well as laws and regulations, communicates the revisions to all parties concerned, and provides relevant education.

Working with Suppliers

The Group shares this policy with its trading partners and asks them to comply with it. The Group provides education and support, and engages in dialogue whenever needed to promote mutual understanding and sustainable growth.

< Request for Trading Partners to Comply with CSR >

In order to contribute to the development of society, the ZACROS Group (the "Group"), together with its trading partners, complies with the laws, regulations, and social norms of the countries and regions it operates in, and conducts business transactions in consideration of CSR. The Group works towards achieving this goal with the cooperation of its trading partners and asks that they actively take on the following initiatives.

In order to monitor the status of CSR initiatives, the Group also conducts regular surveys and, if the survey results show that any issues exist, requests improvements from the respective trading partner.

1. Compliance with Laws, and Regulations, and Social Norms

The Group requests its Trading partners to comply with the following as well as the applicable laws, regulations, social norms and the RBA Code of Conduct in the countries and regions in which they operate.

- Compliance with labor laws and regulations, including provisions prohibiting child labor and forced labor
- Respect for fundamental human rights, including the prohibition of discrimination
- Responsible supply chain for conflict minerals regulations
- Protection of intellectual property rights
- Compliance with import/export laws and regulations
- Cutting off of relations with antisocial forces

2. Environmental Activities

The Group requests its trading partners to establish an environmental conservation system, proactively engage in environmental conservation activities, consider resource conservation, and strive to use and produce parts and materials that have less environmental impact.

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3. Quality

The Group requests its trading partners to provide high quality products and services that meet the specifications required by the Group through thorough implementation and change management from the development and design stages.

4. Supply System

The Group requests its trading partners to supply reliable products in accordance with delivery dates and prompt services.

The Group requests that trading partners establish a stable and flexible supply and provision system for products and services so as to be able to respond to sudden fluctuations in demand.

The Group requests trading partners to systematically implement measures to reduce supply and delivery risks so as to be able to respond to unforeseen circumstances such as disasters.

5. Information Disclosure

In order to continue doing business with the Group, the Group requests that trading partners operate their businesses in a healthy and stable manner. The Group requests trading partners to also disclose the necessary financial and corporate information so that the Group can verify it.

6. Information security

The Group requests that trading partners establish a system to prevent the leakage of confidential information and strictly manage any information obtained through transactions with the Group.

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