Corporate Governance Report

Rigaku Holdings Corporation

Last Updated: November 12, 2026

Rigaku Holdings Corporation

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Securities Code: 268A

https://rigaku-holdings.com/english/

The corporate governance of Rigaku Holdings Corporation (the "Company") is described below.

I. Basic Views on Corporate Governance, Capital Structure, Corporate Attributes, and Other Key Information

1. Basic Views Updated

Since its foundation, the Rigaku Group's corporate philosophy has been "to contribute to the development of human society through the advancement of science and technology." The Group is committed to realizing a sustainable society and contribute to the enhancement of corporate value over the medium to long term. To this end, the Group strives to gain the trust of customers, business partners, associates (employees), local communities, shareholders and other stakeholders and is working to solve social issues while maintaining cordial and smooth relationships with them. As part of this effort, we have established Our Commitment and the Rigaku Group Code of Conduct.

In accordance with this corporate philosophy and code of conduct, and to achieve sustainable growth while increasing corporate value over the medium to long term, the Rigaku Group will ensure the transparency and fairness of its decision-making, in accordance with the above Our Commitment and the Rigaku Group Code of Conduct and in line with the following basic principles. We will also make effective use of our management resources and strive to build an effective corporate governance system.

We commit ourselves to:

1. Consider the interests of various stakeholders and work appropriately with them
2. Respect the rights of shareholders and ensure their equality
3. Ensure transparency through appropriate disclosure of corporate information
4. Ensure that the Board of Directors and others properly fulfill their required roles and responsibilities based on fiduciary responsibility and accountability
5. Engage in constructive dialogue with shareholders who have mid-to-long-term investment policies

Reasons for Non-compliance with the Principles of the Corporate Governance Code Updated

We comply with all principles of the Corporate Governance Code, as revised on July 21, 2026.

Initiatives relating to each Principle of the Corporate Governance Code Updated

[Principle 1-1 Constructive Dialogue with Shareholders]

(1) The Company holds briefings for domestic and overseas shareholders and investors on its quarterly and full-year financial results. In one-on-one meetings, the Company also engages in more in-depth dialogue regarding its technologies, businesses, and growth strategies. The Company's basic policy on dialogue with shareholders and investors is set forth in Chapter 5, "Dialogue with Shareholders," of its Basic Policy on Corporate Governance, which is available on the Company's website.

(2) When the Company receives a request for dialogue (a meeting) from a shareholder or investor, its basic policy is to give due consideration to the purpose of the meeting and respond to the request to a reasonable extent. In addition, at the request of shareholders or investors, the President and CEO, the Chief Financial Officer (CFO), the officer responsible for IR, IR personnel, or other appropriate representatives will participate in such meetings to the extent practicable.

(3) The substance of dialogue with shareholders is shared internally through regular reports on IR activities to the Board of Directors.

[Principle 1.4 Cross-Shareholdings]

(1) In principle, the Group shall not enter into cross-shareholdings with business partners. However, the Group may exceptionally hold such shares when this contributes to sustainable growth and the mid-to long-term enhancement of the corporate value, to build and bolster stable long-term relationships with significant business partners and to increase its competitiveness and profitability. Even in such cases, if, following a review by the Board of Directors, the shares are determined to lack economic rationale or prospects over the mid-to long-term and to be inconsistent with the policy on strategic shareholdings, the Group shall work to sell them in an appropriate and timely manner. When the Company holds shares for strategic purposes, the Board of Directors reviews the significance of holding each such shareholding once a year.

(2) The Company recognizes the exercise of voting rights attached to strategic shareholdings as an important means of communication with investee companies. Accordingly, when exercising such voting rights, the Board of Directors determines how to vote with respect to companies in which the Company holds a relatively high ownership interest, while the Management Meeting or the relevant department determines how to vote with respect to companies in which the Company holds a relatively low ownership interest. In each case, voting rights are exercised appropriately, taking into account the enhancement of the mid-to long-term corporate value of both the Company and the investee company.

(3) If a shareholder holding the Company's shares as strategic shareholdings indicates an intention to sell such shares, the Company shall not hinder such sales, including by suggesting that business

transactions may be reduced.

(4) When the Company enters into transactions with a shareholder that holds the Company's shares as strategic shareholdings, the Company carefully examines the fairness and economic rationale of such transactions and will not engage in any transaction that would harm the interests of the Company or the common interests of its shareholders.

[Principle 2-2 Ensuring Diversity Within the Company]

The Company regards the promotion of diversity as an important human capital strategy for ensuring the Company's sustainable growth and the enhancement of its corporate value over the mid-to long-term. The Company has established its "Approach to Diversity," "Human Resources Development Policy," and "Workplace Environment Policy" as its "Rigaku Group Policy on Human Capital Initiatives," which is disclosed on the Company's website. The Company also discloses, on its website, in its integrated report, and through other channels, key indicators used to assess the effectiveness of the policy, together with the related targets and results.

[Principle 2-4 Roles of Corporate Pension Funds as Asset Owners]

The Company has adopted an Optional Defined Contribution Pension Plan, a type of corporate defined contribution pension plan, and has outsourced its administration to an external service provider. Employees are awarded points based on their performance evaluations and job grades and may elect either to receive the corresponding amount as salary or to contribute it to the defined contribution pension plan for investment.

Under the corporate defined contribution pension plan, the Company has no obligation to provide retirement benefits. As plan participants are responsible for investing their own contributions, the Company bears no investment risk associated with the management of those contributions.

[Principle 3-1 Enhancement of information disclosure]

(1) Management Philosophy, Management Strategies and Management Plan

The Company discloses its management philosophy and guidelines, including the "Rigaku's Philosophy" and "Our Commitment," as well as its management strategies and management plans, on its website, in its integrated report, in its earnings presentation materials, and through other channels.

(Rigaku's Philosophy: https://rigaku-holdings.com/english/group/)

(Medium-term Business Plan：https://rigaku-holdings.com/english/ir/midtermplan/)

(Integrated Report：https://rigaku-holdings.com/english/ir/reports/)

(2) Basic Views and Basic Policy on Corporate Governance

Please refer to "Basic Views" in Section I-1 of this report.

(3) Policies and Procedures for Determining Remuneration for Executive Management and Directors
Please refer to "Disclosure of Policy on Determining Remuneration Amounts and Calculation Methods" under "Remuneration for Directors" in Section II-1 of this report.
(4) Policies and Procedures for the Appointment and Dismissal of Executive Management and the Nomination of Candidates for Directors and Corporate Auditors by the Board of Directors
The Company has established a voluntary Nomination, Evaluation, and Remuneration Committee to ensure fair and transparent evaluations. The Committee is chaired by an Independent Outside Director, and a majority of its members are Independent Outside Directors. When appointing or dismissing Directors, Executive Officers, and other senior executives, including the President and CEO, who bears responsibility for the Company's business performance, the Board of Directors consults the Committee and, after giving due consideration to its recommendations, makes appropriate decisions following thorough deliberation.
(5) Explanations of Individual Appointments, Dismissals, and Nominations Made by the Board of Directors in Appointing or Dismissing Executive Management and Nominating Candidates for Directors and Corporate Auditors in Accordance with (4) Above
The Company discloses the reasons for nominating each candidate for Director or Corporate Auditor, together with their respective career histories and other relevant information, in the Reference Documents for the General Meeting of Shareholders.

[Principle 4-3 Roles and Responsibilities of the Board III: Effective Oversight of Executive Management and Directors (i)**]**
Transactions involving conflicts of interest on the part of Directors require prior approval by the Board of Directors and must be reported to the Board after they have been conducted. The Company has also established Related Party Transaction Management Regulations governing transactions with related parties, including Directors, and conducts an annual survey of officers and other relevant persons to identify related parties. Transactions with related parties require prior approval by the Board of Directors and must be reported to the Board after they have been conducted. Through these measures, the Board of Directors examines the rationale for such transactions and the appropriateness of the procedures followed.

[Principle 4-7 Use of Optional Approaches]
Among the corporate governance structures provided for under the Companies Act, the Company has adopted the structure of a company with a Board of Corporate Auditors, which it considers the most appropriate for the Company at present. In addition, the Company has established four voluntary committees as advisory bodies to the Board of Directors—the Nomination, Evaluation, and Remuneration Committee, the Compliance Committee, the Risk Management Committee, and

the Sustainability Promotion Committee—to foster a corporate culture that upholds sound business ethics.

To ensure transparency and fairness in the decision-making processes for the nomination and appointment of officers and officer remuneration, as well as the appropriateness of the decisions made, the Nomination, Evaluation, and Remuneration Committee is chaired by an Independent Outside Director, and a majority of its members are Independent Outside Directors. Based on the Committee's recommendations, the Board of Directors determines matters concerning the nomination and appointment of officers after giving due consideration to diversity, the skills of each Director, and other relevant factors. The Board of Directors has delegated to the Committee the authority to determine matters concerning officer remuneration.

The Nomination, Evaluation, and Remuneration Committee makes recommendations to the Board of Directors or decisions pursuant to its delegated authority following thorough deliberation. In the decision-making processes for the important matters of officer nomination and appointment and officer remuneration, the Committee benefits from the appropriate advice and involvement of Independent Outside Directors, who provide objective input from shareholders' perspectives.

[Principle 4-13 Preconditions for Ensuring the Effectiveness of the Board of Directors and the Board of Corporate Auditors]

(1) From a corporate management perspective, the Company identifies the expertise and experience it considers important for its Board of Directors and nominates candidates for officers who possess an appropriate combination of such expertise and experience. This approach is intended to ensure a proper balance between decision-making on important matters of business execution through substantive Board discussions and the effective performance of oversight and audit functions relating to business execution.

To ensure that the Board as a whole has the balance and diversity of knowledge, experience, and capabilities necessary to support the Company's sustainable growth and enhance its corporate value over the mid-to long-term, the Company appoints Internal Directors who are well versed in its businesses and pressing issues, as well as Outside Directors selected from among corporate executives, experts, and other qualified individuals, taking into account their experience, insight, and expertise. The Company believes that this composition enables the Board to fulfill its roles and responsibilities effectively.

To ensure diversity, including gender diversity and international representation, the Company has appointed two female Directors and two non-Japanese Directors, one of whom is also a female Director. The expertise and experience of each Director and Corporate Auditor are presented in a skills matrix disclosed in the Notice of the General Meeting of Shareholders.

(2) Although none of the Company's Corporate Auditors are qualified as certified public accountants

or certified tax accountants, they include individuals with work experience at securities companies or banks, individuals who hold an MBA, and individuals with many years of experience in the accounting departments of operating companies. These Corporate Auditors possess sufficient knowledge and expertise in finance and accounting. In addition, the Company has appointed multiple Independent Outside Directors with management experience at other companies.

(3) Since 2025, the Company has engaged an external organization to analyze and evaluate the effectiveness of the Board of Directors. The Company strives to enhance the Board's functioning by addressing the issues identified and taking into account the opinions and recommendations of Directors and Corporate Auditors.

The results of the analysis and evaluation of the effectiveness of the Board of Directors as a whole, conducted with the assistance of an external institution, are disclosed on the Company's website.

(Board Effectiveness Evaluation: https://rigaku-holdings.com/english/sustainability/governance/board-of-directors/)

[Principle 4-15 Training for Directors and Corporate Auditors]

Directors and Corporate Auditors undertake self-development as appropriate to fulfill their expected roles and responsibilities properly. Internal Directors also participate in in-house training programs for management.

Corporate Auditors are members of the Japan Audit & Supervisory Board Members Association and have opportunities to acquire the necessary knowledge by attending training programs organized by the Association and receiving research materials and other resources.

The Company provides newly appointed officers with orientation on its businesses and factory tours. It has also established a framework to support them, upon request, in acquiring the necessary knowledge of the Company's finances, organizational structure, and other relevant matters.

Following their appointment, officers also participate in training programs provided by the Company on topics such as compliance and corporate governance.

The Company's basic policy is to provide ongoing professional development opportunities necessary for Directors and Corporate Auditors to fulfill their roles and responsibilities effectively. This policy is set forth in Article 32 of the "Basic Policy on Corporate Governance," which is disclosed on the Company's website.

Action to Implement Management That Is Conscious of Cost of Capital and Stock Price

Content of Disclosure	Disclosure of Initiatives
Availability of English Disclosure	Unavailable
Date of Disclosure Update	26/March/2026

Explanation of Actions

The Company recognizes that its cost of equity is currently estimated to be approximately 11%–14%, based on figures calculated using generally accepted methodologies such as the Capital Asset Pricing Model (CAPM), as well as dialogue with securities analysts and institutional investors. While the Company's ROE for the fiscal year ending December 2025 is 14.9%, exceeding its cost of equity, the Company will continue its efforts under the medium-term management plan to further improve this level.

Specifically, the Company aims to maintain and expand a positive equity spread by executing its growth strategy, led by the Semiconductor Process Control Instruments Business, where demand is expected to increase rapidly with the growing adoption of AI, and by appropriately allocating management resources through measures such as reviewing its business portfolio.

For details of the Company's medium-term management plan, please refer to the Company's website.

＜Medium-Term Management Plan＞

https://rigaku-holdings.com/english/ir/midtermplan/

2. Capital Structure

Foreign Shareholding Ratio	30% or more

Status of Major Shareholders Updated

Name or Company Name	Number of Shares Owned	Percentage (%)
ONTO INNOVATION INC. 708700	61,123,436	26.99
Hikaru Shimura	27,476,600	12.13
STATE STREET BANK AND TRUST COMPANY 505001	23,804,216	10.51
The Master Trust Bank of Japan, Ltd. (Trust Account)	13,186,100	5.82
HSBC - FUND SERVICES CLIENTS A/C 500	8,087,100	3.57
NORTHERN TRUST CO.(AVFC) RE NON TREATY CLIENTS ACCOUNT	4,740,300	2.09
INTERACTIVE BROKERS LLC	4,309,770	1.90
MORGAN STANLEY & CO. LLC	4,117,364	1.81
INDUS JAPAN LONG ONLY MASTER FUND, LTD	3,112,200	1.37
MSCO CUSTOMER SECURITIES	2,937,755	1.29

Controlling Shareholder (except for Parent Company)	—

Parent Company	—

Supplementary Explanation Updated

The above information is current as of August 31, 2026.
The ownership percentages are calculated based on the total number of issued shares as of August 31, 2026 (226,590,700 shares), excluding treasury shares without voting rights (19,601 shares).
The Company holds 19,601 treasury shares, which are excluded from the above information regarding major shareholders.

During the period from September 1, 2026 to the filing date of this report, the following the Large Shareholding Reports (including Change Reports) were filed with the Director-General of the Kanto Local Finance Bureau, and the Company has become aware of changes to the above information on major shareholders.

- According to the Large Shareholding Report (including Change Report) jointly filed on September 8, 2026 by Hikaru Shimura and Asuka Corporation, a joint holder, Hikaru Shimura transferred 6,000,000 shares of the Company held by him to Asuka Corporation. by way of transfer on September 2, 2026.
- According to the Large Shareholding Report (including Change Report) jointly filed on September 9, 2026 by Columbia Management Investment Advisers, LLC and Threadneedle Asset Management Limited, a joint holder, Columbia Management Investment Advisers, LLC acquired 554,100 shares of the Company on September 3, 2026. The Company has not confirmed any relationship between Columbia Management Investment Advisers, LLC and any of the shareholders listed in the above information on major shareholders.
- According to the Large Shareholding Report (including Change Report) jointly filed on October 2, 2026 by Onto Innovation Inc. and Onto Innovation Japan Co., Ltd., a joint holder, Onto Innovation Inc. transferred 61,123,436 shares of the Company held by it to Onto Innovation Japan Co., Ltd. by way of an in-kind contribution on September 29, 2026.

3. Corporate Attributes

Listed Stock Exchange and Market Segment	Prime Market
Fiscal Year-End	December
Business Sector	Precision Instruments
Number of Employees (Consolidated) as of the End of the Previous Fiscal Year	1,000 or more
Net Sales (Consolidated) for the Previous	¥10 billion or more but less than ¥100 billion

Fiscal Year	
Number of Consolidated Subsidiaries as of the End of the Previous Fiscal Year	10 or more but fewer than 50

4. Policy on Measures to Protect Minority Shareholders in Conducting Transactions with Controlling Shareholder

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5. Other Special Circumstances which May have a Material Impact on Corporate Governance

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II. Business Management Organization and Other Corporate Governance Systems regarding Decision-making, Execution of Business, and Oversight

1. Organizational Composition and Operation

Corporate Governance System	Company with a Board of Corporate Auditors

Directors

Maximus Number of Directors Stipulated in Articles of Incorporation	15
Directors' Term of Office Stipulated in Articles of Incorporation	One year
Chairperson of the Board	President
Number of Directors	7
Number of Directors	Elected
Number of Outside Directors	5
Number of Independent Directors	4

Outside Directors' Relationship with the Company (1) Updated

Name	Attributes	Relationship with the Company*									
		a	b	c	d	e	f	g	h	i	j	k
Andrea Knoblich	From another company											
Tomoaki Taguchi	From another company											
Takako Ebata	From another company											
Ichiro Sasaki	From another company											
Michael Plisinski	From another company											○

*Categories for "Relationship with the Company".

(Use "○" when the director presently falls or has recently fallen under the category; "△" when the director fell under the category in the past; "●" when a close relative of the director presently falls or has recently fallen under the category; and "▲" when a close relative of the director fell under the category in the past.)

a. Person who executes business for the Company or its subsidiary
b. Person who executes business for or a non-executive director of the Company's parent company
c. Person who executes business for a fellow subsidiary
d. Person/entity for which the Company is a major client or a person who executes business for said person/entity
e. Major client of the Company or a person who executes business for said client
f. Consultant, accounting expert, or legal expert who receives large amounts of cash or other assets from the Company in addition to remuneration as a director/Audit and Supervisory Board Member
g. Major shareholder of the Company (in cases where the shareholder is a corporation, a person who executes business for the corporation)
h. Person who executes business for a client of the Company (excluding persons categorized as any of d, e, or f above) (applies to director him/herself only)
i. Person who executes business for another company that holds cross-directorships/cross-auditorships with the Company (applies to director him/herself only)
j. Person who executes business for an entity receiving donations from the Company (applies to director him/herself only)
k. Other

Outside Directors' Relationship with the Company (2) Updated

Name	Designation as Independent Director	Supplementary Explanation of the Relationship	Reasons for Appointment
Andrea Knoblich	○	—	She was appointed in June 2021 in recognition of her management and international experience as Director and APAC COO of The Bank of New York Mellon Corporation. The Company has designated her as an independent officer, having determined that she meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Tomoaki Taguchi	○	—	He was appointed in September 2023 in recognition of his management experience as Representative Director of Texas Instruments Japan Limited and his extensive knowledge of products, technologies, and markets in the semiconductor industry. The Company has designated him as an independent officer, having determined that he meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.

Name	Designation as Independent Director	Supplementary Explanation of the Relationship	Reasons for Appointment
Takako Ebata	○	—	She was appointed in September 2023 in recognition of her broad expertise and extensive network developed through business consulting, finance, and marketing roles at several leading companies, as well as her experience as a member of the House of Representatives, a Project Associate Professor at the University of Tokyo, and in government relations. The Company has designated her as an independent officer, having determined that she meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Ichiro Sasaki	○	—	He was appointed in March 2026 in recognition of his management experience as Representative Director and President of Brother Industries, Ltd., as well as his broad expertise in development, production, quality control, information systems, and other areas. The Company has designated him as an independent officer, having determined that he meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Michael Plisinski		He serves as Chief Executive Officer of Onto Innovation Inc., the parent company of Onto Innovation Japan Co., Ltd., a major shareholder of the	The Company has entered into a capital and business alliance agreement with Onto Innovation Inc. In addition, the Rigaku Group has business relationships with Onto Innovation Inc. involving joint technology development, sales cooperation, and other activities. Apart from these relationships, including Onto Innovation Inc.'s ownership of shares in the Company through its subsidiary, there

Name	Designation as Independent Director	Supplementary Explanation of the Relationship	Reasons for Appointment
		Company, and has therefore not been designated as an independent officer.	are no special interests between him and the Company. In addition to serving as Chief Executive Officer of Onto Innovation Inc., he has more than 30 years of experience in the semiconductor manufacturing equipment industry. As part of the strategic capital and business alliance between the Company and Onto Innovation Inc., he was appointed in October 2026 in recognition of his extensive management experience and advanced expertise in the semiconductor industry.

Voluntary Establishment of Committees

Voluntary Establishment of Committees equivalent to Nomination Committee or Remuneration Committee	Established

Status of Voluntary Committees, Attributes of Members Constituting the Committee and the Committee Chairperson Updated

Voluntary Committee Equivalent to a Nomination Committee

Committee's Name			Nomination, Evaluation, and Remuneration Committee			
All Members	Full-time Members	Inside Directors	Outside Directors	Outside Experts	Other	Chairperson
4	0	1	3	—	—	Outside Directors

Voluntary Committee Equivalent to a Remuneration Committee

Committee's Name			Nomination, Evaluation, and Remuneration Committee			
All Members	Full-time Members	Inside Directors	Outside Directors	Outside Experts	Other	Chairperson
4	0	1	3	—	—	Outside Directors

Supplementary Explanation Updated

To ensure transparency and fairness in the decision-making processes for the nomination and appointment of officers and officer remuneration, as well as the appropriateness of the decisions made, the Company has established a voluntary Nomination, Evaluation, and Remuneration Committee as an advisory body to the Board of Directors. The Committee is chaired by an Independent Outside Director, and a majority of its members are Independent Outside Directors. The Committee performs the functions of both a nomination committee and a remuneration committee. Based on the Committee's recommendations, the Board of Directors determines matters concerning the nomination and appointment of officers after giving due consideration to diversity, the skills of each Director, and other relevant factors. The Board of Directors has delegated to the Committee the authority to determine matters concerning officer remuneration.
Following sufficient deliberation, the Nomination, Evaluation, and Remuneration Committee makes recommendations to the Board of Directors or decisions pursuant to the authority delegated to it. Accordingly, in the decision-making processes for the important matters of officer nomination and appointment and officer remuneration, the Committee benefits from the appropriate advice and involvement of Independent Outside Directors from an objective and shareholder-oriented perspective.

Corporate Auditors

Establishment of Board of Corporate Auditors	Established
Maximum Number of Corporate Auditors Stipulated in Articles of Incorporation	5
Number of Corporate Auditors	4

Cooperation among Corporate Auditors, Accounting Auditors and Internal Audit Department Updated

The Corporate Auditors receive regular reports from the Internal Audit Department and maintain close coordination through exchanges of views and other means, thereby enhancing the effectiveness of audits. In addition, regular meetings are held among the Corporate Auditors, the internal auditor, and the Accounting Auditor, and the three parties exchange information as necessary.

Appointment of Outside Corporate Auditors	Appointed
Number of Outside Corporate Auditors	4
Number of Independent Corporate Auditors	4

Outside Corporate Auditors' Relationship with the Company (1)

Name	Attributes	Relationship with the Company*											
		a	b	c	d	e	f	g	h	i	j	k	l	m
Hidetaka Kiyota	From another company													
Chikahiro Okayama	From another company													
Tomoyoshi Matsuo	From another company													
Yutaka Kamisawa	From another company													

*Categories for "Relationship with the Company".

(Use "○" when the director presently falls or has recently fallen under the category; "△" when the director fell under the category in the past; "●" when a close relative of the director presently falls or has recently fallen under the category; and "▲" when a close relative of the director fell under the category in the past.)

a. Person who executes business for the Company or its subsidiary
b. A non-executive director or an accounting advisor of the Company or its subsidiaries
c. Person who executes business for or a non-executive director of the Company's parent company
d. An Audit and Supervisory Board Member of a parent company of the Company
e. Person who executes business for a fellow subsidiary
f. Person/entity for which the Company is a major client or a person who executes business for said person/entity
g. Major client of the Company or a person who executes business for said client
h. Consultant, accounting expert, or legal expert who receives large amounts of cash or other assets from the Company in addition to remuneration as a director/ Audit and Supervisory Board Member
i. Major shareholder of the Company (in cases where the shareholder is a corporation, a person who executes business for the corporation)
j. Person who executes business for a client of the Company (excluding persons categorized as any of f, g, or h above) (applies to the auditor him/herself only)
k. Person who executes business for another company that holds cross-directorships/cross-auditorships with the Company (applies to the director/auditor him/herself only)
l. Person who executes business for an entity receiving donations from the Company (applies to the person him/herself only)
m. Other

Outside Corporate Auditors' Relationship with the Company (2)

Name	Designation as Independent Corporate Auditors	Supplementary Explanation of the Relationship	Reasons for Appointment
Hidetaka Kiyota	○	—	He was appointed in March 2026 in recognition of his extensive knowledge and experience in accounting, business administration, internal control, and risk management at Matsushita Graphic Communication Systems, Inc. (currently Panasonic Holdings Corporation), as well as his experience as a Corporate Auditor. The Company has designated him as an independent officer, having determined that he meets the independence criteria prescribed by the

Name	Designation as Independent Corporate Auditors	Supplementary Explanation of the Relationship	Reasons for Appointment
			Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Chikahiro Okayama	○	—	He was appointed in March 2026 in recognition of his extensive knowledge and experience in accounting, business administration, internal control, and risk management at Canon Inc., as well as his experience as a Corporate Auditor. The Company has designated him as an independent officer, having determined that he meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Tomoyoshi Matsuo	○	—	He was appointed in September 2023 in recognition of his experience in developing and operating internal control systems, including listing examinations and risk management, at MUFG Bank, Ltd. and Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. The Company has designated him as an independent officer, having determined that he meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.
Yutaka Kamisawa	○	—	He was appointed in March 2021 in recognition of his management experience as President and Representative Director of Human Frontier, Inc. as well as his experience in management oversight and supervision as a Director and Audit & Supervisory Committee Member of Human Associates Holdings, Inc. The Company has designated him as an

Name	Designation as Independent Corporate Auditors	Supplementary Explanation of the Relationship	Reasons for Appointment
			independent officer, having determined that he meets the independence criteria prescribed by the Tokyo Stock Exchange and that there is no risk of a conflict of interest with general shareholders.

Matters Concerning Independent Directors and Independent Corporate Auditors

Number of Independent Directors and Independent Corporate Auditors	8

Other Matters Concerning Independent Directors and Independent Corporate Auditors

Based on the independence criteria prescribed by the Tokyo Stock Exchange, the Company has established criteria for assessing the independence of independent outside directors and selecting candidates. The Company designates all outside officers who satisfy the requirements for independent officers as independent officers.

Criteria for Determining Independent Outside Directors (Resolved by the Board of Directors on February 13, 2026)

Candidates for Independent Outside Directors shall be persons who do not fall under any of the following categories. As the Company is a global enterprise with a high overseas sales ratio, independence shall be assessed with respect to relationships with the Company and its domestic and overseas consolidated subsidiaries (hereinafter collectively, the “Group”), taking into comprehensive consideration the materiality, continuity, and substantive degree of impact of such relationships.

(1) Relationship with business execution

A person who is a business executor* of the Group, or who had been the Group’s business executor within the past ten (10) years.

A person who is a business executor of the Company’s parent company, or who had been parent company’s business executor within the past ten (10) years.

* “Business executor” refers to an executive director, executive officer, manager, or any other person equivalent thereto.

(2) Relationship with major business partners

A person for whom the Group is a major business partner, or a business executor thereof.

A major business partner of the Group, or a business executor thereof.

* A “major business partner” refers to a partner whose transactions account for approximately 2% or more of the consolidated net sales of either the Company or the counterparty, whether domestic or overseas. With respect to overseas business partners, independence shall be assessed based on a comprehensive assessment of the transaction size, continuity, and the substantive degree of impact on the Company’s management.

(3) Relationship with professional service providers

An attorney, certified public accountant, tax accountant, consultant, or other professional service provider who receives substantial monetary or other property benefits from the Group.

A business executor of an entity or organization to which such a person belongs.

* In the case of global firms, including overseas bases, the relationship with the Group shall be assessed on a substantive basis.

(4) Relationship with major shareholders

A shareholder who directly or indirectly holds 10% or more of the Company’s voting rights, or a business executor thereof.

(5) Relationship involving donations or grants

A person who receives donations or grants from the Group to an extent that may reasonably be deemed to affect independence.

A business executor of an entity or organization receiving such donations or grants.

* The materiality of donations or grants shall be determined based on a substantive assessment that considers not only the amount, but also the purpose, continuity, financial scale of the entity or organization, and the nature of the relationship with the Group.

(6) Relationship with close relatives

A spouse or relative within the second degree of kinship of a person falling under any of items (1) through (5).

(7) Relationship with tenure

A person whose cumulative tenure exceeds twelve (12) years.

Determination and Disclosure of Independence

The determination of independence of Independent Outside Directors shall be made by the Board of Directors, taking into account the deliberations and recommendations of the voluntary Nomination, Evaluation, and Remuneration Committee, which serves as an advisory body to the Board.

The Company shall register Independent Outside Directors as independent directors with the Tokyo Stock Exchange (TSE) in accordance with the regulations of the TSE and shall appropriately disclose

its approach to independence in its Corporate Governance Report and other relevant disclosures.

Incentives

Incentive Policies for Directors	Performance-linked Remuneration Scheme / Other

Supplementary Explanation for Applicable Items

Under "Other," the Company has introduced a stock remuneration as a medium-term incentive (restricted stock units (RSUs)). Certain Executive Directors and Outside Directors were granted stock options prior to the Company's listing; however, the Company does not intend to grant any additional stock options in the future. The "Policy for Determining the Details of Individual Directors' Remuneration, etc.," including the composition of Director remuneration, is set forth under "Disclosure of Policy on Determining Remuneration Amounts and Calculation Methods" in "Remuneration for Directors" in Section II-1 of this report.

Persons Eligible for Stock Options	—

Supplementary Explanation for Applicable Items

—

Remuneration for Directors

Disclosure of Individual Director's Remuneration	Selected Directors

Supplementary Explanation for Applicable Items

The Company individually discloses directors whose total remuneration, etc. is ¥100 million or more in its Annual Securities Report.

Policy on Determining Remuneration Amounts and Calculation Methods	Established

Disclosure of Policy on Determining Remuneration Amounts and Calculation Methods Updated

From the standpoint of strengthening corporate governance and to ensure the appropriateness of Directors' remuneration and transparency in the decision-making process, the Company has established a Nomination, Evaluation, and Remuneration Committee as an advisory body to the Board of Directors. The members of the Committee are selected by the Board of Directors, the Committee is chaired by an Independent Outside Director, and a majority of its members are Independent Outside Directors. Individual remuneration for Directors is determined by the

Nomination, Evaluation, and Remuneration Committee, pursuant to authority delegated by the Board of Directors, in accordance with the "Policy for Determining the Details of Individual Directors' Remuneration, etc." set forth below and approved by the Board of Directors. Individual remuneration for each Corporate Auditor is determined through consultation among the Board of Corporate Auditors.

Policy for Determining the Details of Individual Directors' Remuneration, etc. (Resolved by the Board of Directors on February 13, 2026)

1. Basic policy

The Company's basic policy on Directors' remuneration is to set compensation at levels commensurate with their responsibilities and roles, with the aim of sustainably enhancing corporate value and achieving medium- to long-term growth, while ensuring clear management accountability and alignment with performance.

The remuneration levels and structure (including the proportion of each component) shall be determined through a system designed to ensure a high degree of transparency and objectivity, taking into comprehensive consideration the Company's performance, the business environment, and trends at peer companies, following deliberation by the Nomination/Evaluation and Remuneration Committee.

2. Remuneration structure

The remuneration for Directors (excluding Outside Directors) shall consist of the following three components:

Fixed remuneration

Performance-linked remuneration

Stock remuneration as a medium-term incentive (restricted stock units (RSUs))

This structure is intended to provide appropriate incentives linked to short-term as well as medium- to long-term performance and corporate value enhancement.

3. Fixed remuneration

Fixed remuneration shall be determined with reference to position, responsibilities, and experience, taking market standards into account, and shall be paid monthly as a fixed amount.

4. Performance-linked remuneration

Performance-linked remuneration shall function as an incentive for Executive Directors to achieve targets and improve performance in each fiscal year. The payment amount shall be calculated based on the degree of achievement of performance evaluation indicators established for each fiscal year and shall be paid in cash in equal installments from April of each year through March of the following year.

Performance evaluation indicators shall include consolidated Group revenue and EBITDA, and the degree of achievement of such targets shall be assessed comprehensively. The specific performance evaluation indicators, target figures, and payment amounts calculated based on the degree of achievement of target figures shall be determined following deliberation by the Nomination, Evaluation, and Remuneration Committee.

5. Stock remuneration (restricted stock units: RSUs)

Stock remuneration shall be granted as a medium-term incentive with the objective of further strengthening Directors' awareness of the enhancement of the Company's corporate value over the medium term.

With respect to the upper limit of the total RSU-based remuneration, pursuant to the resolution adopted at the 5th Ordinary General Meeting of Shareholders held on March 25, 2026, the annual upper limit is set at 100,000 shares and ¥200 million.

The specific details, conditions for grant, and other necessary matters relating to RSUs shall be governed by the separately established stock remuneration rules.

6. Remuneration for Outside Directors

In light of the importance of their independence and supervisory function, the remuneration for Outside Directors shall consist solely of fixed remuneration.

7. Determination process for remuneration, etc.

The details of Directors' remuneration shall be determined, within the scope of remuneration approved by the General Meeting of Shareholders, in accordance with this Policy, following deliberation by the Nomination, Evaluation, and Remuneration Committee or by resolution pursuant to authority delegated by the Board.

8. Nomination, Evaluation, and Remuneration Committee

The Company shall establish the Nomination, Evaluation, and Remuneration Committee as an advisory body to the Board of Directors.

The Committee shall be chaired by an Independent Outside Director, and a majority of its members shall consist of Independent Outside Directors.

The Committee shall deliberate on matters including the policy for determining Directors' remuneration and the evaluation of Directors, and shall report its deliberation results to the Board of Directors.

Furthermore, pursuant to authority delegated by the Board of Directors, the Committee may determine individual Directors' remuneration levels by resolution of the Committee.

9. Treatment of stock options

Certain Executive Directors and Outside Directors were granted stock options prior to the Company's listing. No additional stock options are currently planned to be granted going forward.

10. Supplementary information regarding Auditors

This Policy applies to Directors (including Outside Directors) and does not apply to remuneration for Auditors.
Remuneration for Auditors shall be determined, within the scope of remuneration approved by the General Meeting of Shareholders, through consultation among the Auditors in accordance with the provisions of Article 387 of the Companies Act.

Support System for Outside Directors and Outside Corporate Auditors

The Secretariat of the Board of Directors reviews materials for Board meetings in advance. If Directors determine that any additional materials or information are needed when the materials are shared prior to a meeting, they request them as necessary. The Secretariat of the Board of Directors also plays a central role in providing support to the Directors.
With respect to Corporate Auditors, the Company has established a framework to ensure that they receive sufficient information through monthly meetings between the Board of Corporate Auditors and the department responsible for internal audits among other measures. In addition, at the request of the Corporate Auditors, the Company provides non-exclusive support staff to assist them in performing their duties.

2. Matters Concerning Functions of Business Execution, Auditing and Supervision, Nomination, and Remuneration Decisions (Overview of Current Corporate Governance System) Updated

(Board of Directors)
The Board of Directors is chaired by Jun Kawakami, President and CEO, and consists of seven Directors: Kiyoshi Ogata, Senior Executive Vice President; Andrea Knoblich, Independent Outside Director (part-time); Tomoaki Taguchi, Independent Outside Director (part-time); Takako Ebata, Independent Outside Director (part-time); Ichiro Sasaki, Independent Outside Director (part-time); and Michael Plisinski, Outside Director (part-time). In addition, four Corporate Auditors attend meetings of the Board of Directors: Hidetaka Kiyota, Outside Corporate Auditor (full-time); Chikahiro Okayama, Outside Corporate Auditor (full-time); Tomoyoshi Matsuo, Outside Corporate Auditor (part-time); and Yutaka Kamisawa, Outside Corporate Auditor (part-time).
The Board meets once a month in principle and also whenever necessary. It discusses and resolves matters required by laws and regulations, the Articles of Incorporation, and other important matters related to business execution. It also oversees overall management, including the execution of duties by Executive Officers.
To support decision-making from a broader perspective and strengthen objective oversight of business execution, five of the seven Directors are Outside Directors, four of whom are Independent Outside Directors.

(Board of Corporate Auditors)

The Board of Corporate Auditors consists of four members: Hidetaka Kiyota, Outside Corporate Auditor (full-time); Chikahiro Okayama, Outside Corporate Auditor (full-time); Tomoyoshi Matsuo, Outside Corporate Auditor (part-time); and Yutaka Kamisawa, Outside Corporate Auditor (part-time). The Board meets once a month in principle and also whenever necessary. At these meetings, the members share information on matters such as audit plans, the progress of audits, and audit results.

The Corporate Auditors also meet regularly with the internal auditor and the Accounting Auditor to share information and work closely together. They monitor the execution of duties by Directors by attending important meetings, including meetings of the Board of Directors, reviewing key documents related to business execution, and receiving reports from the Accounting Auditor.

At the 5th Ordinary General Meeting of Shareholders held on March 25, 2026, two new Corporate Auditors were elected. As a result, the number of members increased from three to four, which further enhanced the audit framework and strengthened oversight of business execution by the Board of Directors. In addition, the Company provides non-exclusive support staff to assist the Corporate Auditors in performing their duties when requested.

(Management Meeting)

The Management Meeting serves as an advisory body to the President. It is composed of the President, the Company's Executive Officers including the Senior Executive Vice President (excluding overseas regional leaders), and the Executive Officers of Rigaku Corporation. Its purpose is to provide advance explanations from the Executive Officer responsible for matters to be submitted or reported to the Board of Directors to the President, and to obtain views from other relevant Executive Officers on such matters. The Management Meeting meets once a month in principle and also whenever necessary.

(Nomination, Evaluation, and Remuneration Committee)

The Company has established a voluntary Nomination, Evaluation, and Remuneration Committee as an advisory body to the Board of Directors in order to clarify policies regarding officer appointments and compensation and to ensure transparency in the decision-making process.

The Nomination, Evaluation, and Remuneration Committee is chaired by Andrea Knoblich, Independent Outside Director (part-time) and consists of four members: Jun Kawakami, President and CEO; Tomoaki Taguchi, Independent Outside Director (part-time); and Takako Ebata, Independent Outside Director (part-time). Three of the four members are Independent Outside Directors. The Committee meets at least twice a year in principle and also whenever necessary.

(Sustainability Promotion Committee)

The Company promotes various sustainability-related initiatives with the aim of achieving sustainable growth. To review, approve, and provide guidance on these initiatives, the Company has established a Sustainability Promotion Committee as an advisory body to the Board of Directors. The Committee is chaired by Jun Kawakami, President and CEO, and consists of nine members, including Directors and Executive Officers representing relevant functions of the Company and Rigaku Corporation, as well as officers and employees of the Group. The Committee meets semi-annually.

(Compliance Committee)

The Company has established a Compliance Committee as an advisory body to the Board of Directors in order to ensure thorough compliance with laws and regulations across the Group and to foster a culture of compliance with the Code of Conduct. The Committee is chaired by Jun Kawakami, President and CEO, with Shunji Hiratsuka, Executive Officer in charge of Global Human Resources, serving as Vice Chairperson. Its members are appointed by the Board of Directors from among Executive Officers and others responsible for functions such as human resources, legal, accounting, information systems, and intellectual property. The Committee meets twice a year in principle and also whenever necessary.

(Risk Management Committee)

The Company has established a Risk Management Committee as an advisory body to the Board of Directors in order to manage, on a company-wide and integrated basis, a broad range of risks that could have a significant impact on the Group's business activities and operating results. These risks include market trends and the competitive environment, the stability of procurement and outsourcing, compliance with laws and regulations and responses to regulatory changes, product quality and safety, political, economic and social conditions, natural disasters and pandemics, talent acquisition, and matters related to accounting, finance, and internal controls.

The Committee is chaired by the General Counsel, who serves as Executive Officer in charge of Global Legal Affairs, with a Vice Chairperson separately designated by the Chairperson from among the Committee members. Its members consist of those separately designated by the Chairperson from among the Executive Officers and heads of departments of the Company and Rigaku Corporation. The Committee meets twice a year in principle and also whenever necessary.

(Internal Audit Office)

At the Company, the Internal Audit Office is responsible for the internal audit function. It consists of one Head of Internal Audit and five internal audit staff members, and conducts internal audits of each

department with the primary aim of identifying operational issues and promoting improvements.
Each year, the Internal Audit Office prepares an internal audit plan and conducts internal audits of each department and Group company based on that plan. To enhance the effectiveness of internal audits, it also exchanges information, as appropriate, with the Corporate Auditors and the Accounting Auditor.
The results of internal audits are reported to the President and CEO on each occasion, and regular audit reports are also provided to the Board of Directors. In addition, the status of remediation of audit findings is reviewed on a planned monthly basis, thereby promoting the development of the Company-wide compliance and risk management framework and the improvement of business operations.

(Status of Accounting Audit)
(1) Name of audit firm
PwC Japan LLC
(2) Continuous audit period
Five years
(3) Names of certified public accountants who performed the audit
Takeshi Shioya and Takashi Sasaki
(4) Composition of assistants involved in audit operations
9 certified public accountants and 26 other staff

(Limited Liability Agreement)
The Company has entered into agreements with its Outside Directors and Outside Corporate Auditors to limit their liability for damages under Article 423, Paragraph 1 of the Companies Act, pursuant to Article 28, Paragraph 2 and Article 37, Paragraph 2 of the Company's Articles of Incorporation. Under these agreements, the maximum amount of liability for damages is the amount prescribed by applicable laws and regulations.

3. Reasons for Adoption of Current Corporate Governance System

The Company has adopted a company with a board of corporate auditors, under which the Board of Directors makes key management decisions and oversees business execution, while the Board of Corporate Auditors conducts audits independently of the Board of Directors. The Company believes that this structure enhances management oversight and monitoring through the Board of Directors' supervision of business execution and audits conducted by Corporate Auditors, each of whom exercises authority independently, thereby ensuring effective corporate governance.
The Company has also established a voluntary Nomination, Evaluation, and Remuneration

Committee to ensure fair and transparent evaluation and decision-making processes. In appointing or dismissing Directors, Executive Officers and other senior executives, the Board of Directors consults the Committee and, after giving due consideration to its recommendations, makes its decisions following thorough deliberation.

III. Implementation of Measures for Shareholders and Other Stakeholders

1. Measures to Vitalize General Meeting of Shareholders and Facilitate Exercise of Voting Rights

	Supplementary Explanation
Early Notification of General Meeting of Shareholders	The Company strives to send out the notice of the General Meeting of Shareholders at an early date so that shareholders have sufficient time to review the agenda items for the meeting. In addition, after completing the necessary procedures, including resolutions of the Board of Directors, the Company discloses the notice prior to its dispatch by making it available on the Company's website and through the Timely Disclosure network (TDnet) operated by the Tokyo Stock Exchange.
Scheduling General Meeting of Shareholders Avoiding the Peak Day	As the Company's fiscal year ends in December and its Ordinary General Meeting of Shareholders is held each year in March, the Company believes that the meeting does not fall on a peak day.
Allowing Electronic Exercise of Voting Rights	The Company has allowed shareholders to exercise their voting rights electronically starting from the Ordinary General Meeting of Shareholders for the fiscal year ended December 2024.
Participation in Electronic Voting Platform and Other Efforts to Improve Exercise of Voting Rights by Institutional Investors	The Company has participated in an electronic voting platform since the Ordinary General Meeting of Shareholders for the fiscal year ended December 2024 to facilitate the exercise of voting rights by institutional and overseas investors.
Providing Convocation Notice in English	The Company prepares an English translation of the notice of the General Meeting of Shareholders and posts it on its website.

2. IR Activities

	Supplementary Explanation	Explanation by the representative
Preparation and Publication of Disclosure Policies	The Company's basic policy on dialogue with shareholders, along with an overview of its initiatives, is described in Chapter 5, "Dialogue with Shareholders," of the Basic Policy on Corporate Governance and is disclosed on the Company's website.	
Regular Investor Briefings for Individual Investors	The Company holds quarterly earnings presentations, briefings on its medium-term business plan, and other business briefings, and promptly makes related information available on its website. Going forward, the Company intends to further enhance its initiatives for individual investors by expanding the content available on its website and holding regular briefings for them.	Yes
Regular Investor Briefings for Analysts and Institutional Investors	In addition to holding quarterly earnings presentations and briefings on its medium-term business plan, the Company holds small-group meetings with senior management, participates in conferences hosted by securities companies, and conducts one-on-one meetings with domestic and overseas institutional investors.	Yes
Regular Investor Briefings for Overseas Investors	The Company prepares English transcripts of its earnings presentations and makes them available on its website. In addition, the Company provides opportunities for dialogue with institutional investors, including overseas investors, through one-on-one meetings and participation in conferences hosted by securities companies.	Yes
Posting of IR Materials on Website	The Company posts earnings presentation materials, summaries of financial results, other timely disclosure materials, and integrated reports on its website. (IR Information: https://rigaku-holdings.com/english/ir/)	

Establishment of Department and/or Manager in Charge of IR	The Company has established an IR Department that reports directly to the President. The Department conducts shareholder and investor relations activities in coordination with the Executive Officer responsible for IR and dedicated staff.

3. Measures to Ensure Due Respect for Stakeholders Updated

	Supplementary Explanation
Stipulation of Internal Rules for Respecting the Position of Stakeholders	"Our Commitment" sets out the Rigaku Group's vision for each of the four stakeholder groups closely connected to its business growth—"customers," "employees," "society," and "shareholders". By putting these commitments into practice, the Rigaku Group aims to fulfill its corporate social responsibility. "Our customers"—We strive to provide solutions for our customers' problems, helping them grow sustainably. "Our employees" — We, as global one Rigaku, promise to join our efforts to provide comfortable working environments for all Rigaku's people around the world. "Our society" —We pledge, to promote sustainable development to make a better world. "Our shareholders" —We promise to use all our assets to continuously enhance the value of our company.
Implementation of Environmental Activities, CSR Activities, etc.	Details of our sustainability initiatives are published on our website. (Sustainability : https://rigaku-holdings.com/english/sustainability/) (TCFD : https://rigaku-holdings.com/english/sustainability/environment/tcfd/)
Development of Policies on Information Provision to Stakeholders	Please refer to "Principle 1-1: Constructive Dialogue with Shareholders" under "Initiatives relating to each Principle of the Corporate Governance Code" in Section I-1 of this report.

IV. Matters Concerning the Internal Control System

1. Basic Views on Internal Control System and Status of Development

On April 27, 2023, the Board of Directors resolved to adopt a basic policy for the establishment of "systems to ensure that the execution of duties by Directors complies with laws and regulations and

the Articles of Incorporation, and other systems prescribed by an Ordinance of the Ministry of Justice as necessary to ensure the proper conduct of the business operations of the Company and the corporate group comprising the Company and its subsidiaries." On January 28, 2026, the Board of Directors resolved to revise the policy as set forth below and rename it the "Basic Policy on the Implementation of an Internal Control System."

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.

(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 Corporate 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.

(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 Corporate Auditors

1. Matters Concerning Employees Assigned to Support the Corporate Auditors

When the Corporate 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 Corporate Auditors, provide non-exclusive support staff to assist the Corporate 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 Corporate Auditors.

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

The Corporate Auditors shall provide directions and orders to Auditors' Assistants.

4. Structure for Reporting to the Corporate 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 Corporate Auditors

(1) The Directors shall promptly report to the Corporate 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 Corporate Auditors, shall be reported in a timely manner to the Corporate Auditors by the Directors, the Executive Officers, employees, and the Subsidiaries' Officers and Employees.

(3) The Corporate Auditors shall have the right to attend meetings and other important meetings.

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

If any officer or employee makes such a report to a Corporate 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.

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

When a corporate 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 Corporate Auditors

(1) The Company shall provide the Corporate 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 Corporate Auditors to ensure that audits can be conducted efficiently and effectively by the Corporate Auditors.

2. Basic Views on Measures for Eliminating Anti-Social Forces and Status of Development

<Basic Views on the Elimination of Anti-Social Forces>

The Company has established the following basic principles to prevent harm caused by anti-social forces and ensures that these principles are communicated and implemented throughout the Company.

(a) Sever all ties with anti-social forces, including business relationships.

(b) Respond as an organization to ensure the safety of employees handling such matters.

(c) Cooperate with external specialist organizations.

(d) Refrain from engaging in secret dealings with, or providing funds to, anti-social forces.

(e) Take a firm stance and pursue legal action against improper demands.

<Development of a Framework for the Elimination of Anti-Social Forces>

(a) Establishment of Internal Regulations

The Group has established the "Rigaku Group Code of Conduct," "Compliance Regulations," "Procedures for Conducting Business Partner Compliance Checks," and "Manual for Responding to Anti-Social Forces" to eliminate ties with anti-social forces.

(b) Department Responsible for Coordinating Responses and Person Responsible for Preventing Improper Demands

The Company has designated the Compliance and Risk Management Department as the department responsible for coordinating responses to anti-social forces. The Head of the Compliance & Risk Management Department is responsible for preventing improper demands.

If improper demands or similar incidents arise, the Head of the Compliance & Risk Management Department responds in consultation with, or under the direction of, the General Counsel and the President, while obtaining advice from external legal counsel, centers for the elimination of organized crime, and other relevant organizations. Such matters are also reported to the Compliance Committee and the Board of Directors in a timely manner, as necessary.

V. Other

1. Adoption of Anti-Takeover Measures

Adoption of Anti-Takeover Measures	Not Adopted

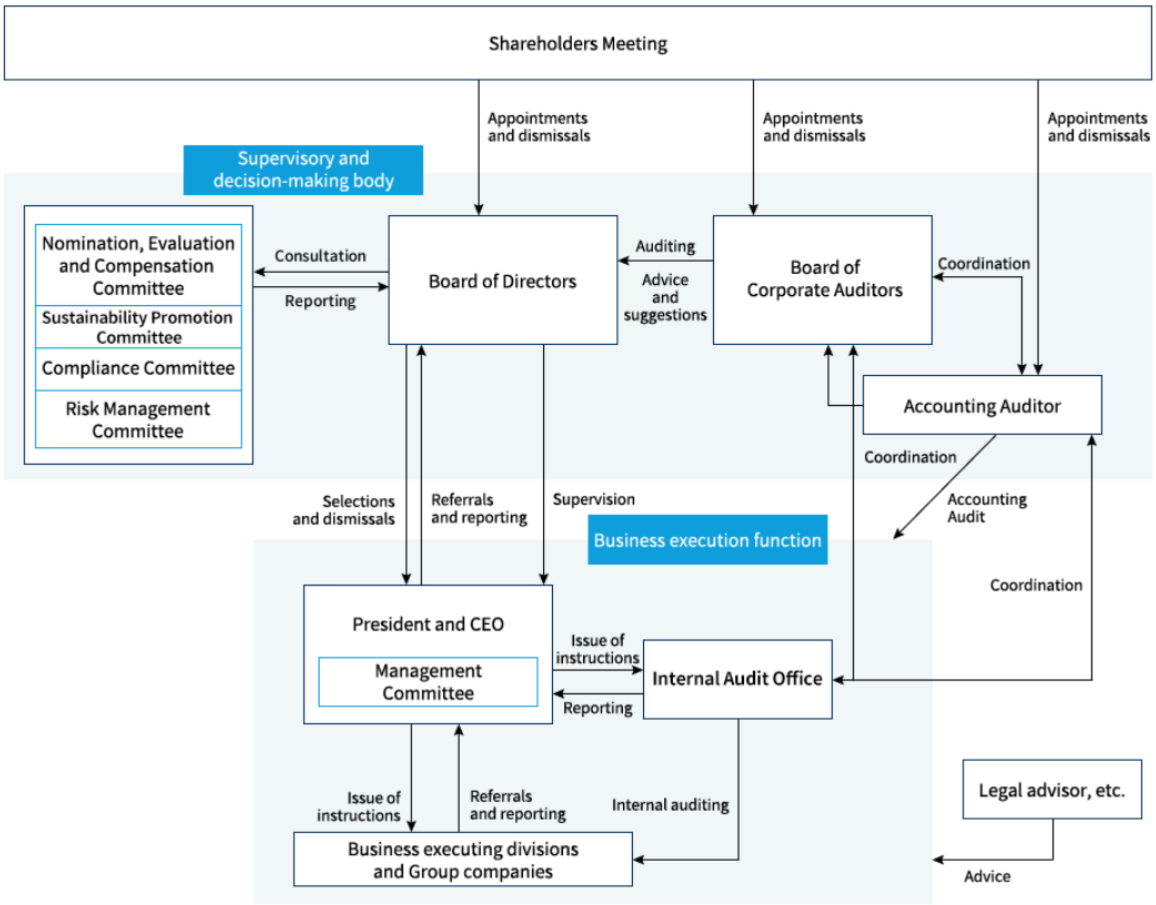
Supplementary Explanation for Applicable Items

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2. Other Matters Concerning the Corporate Governance System

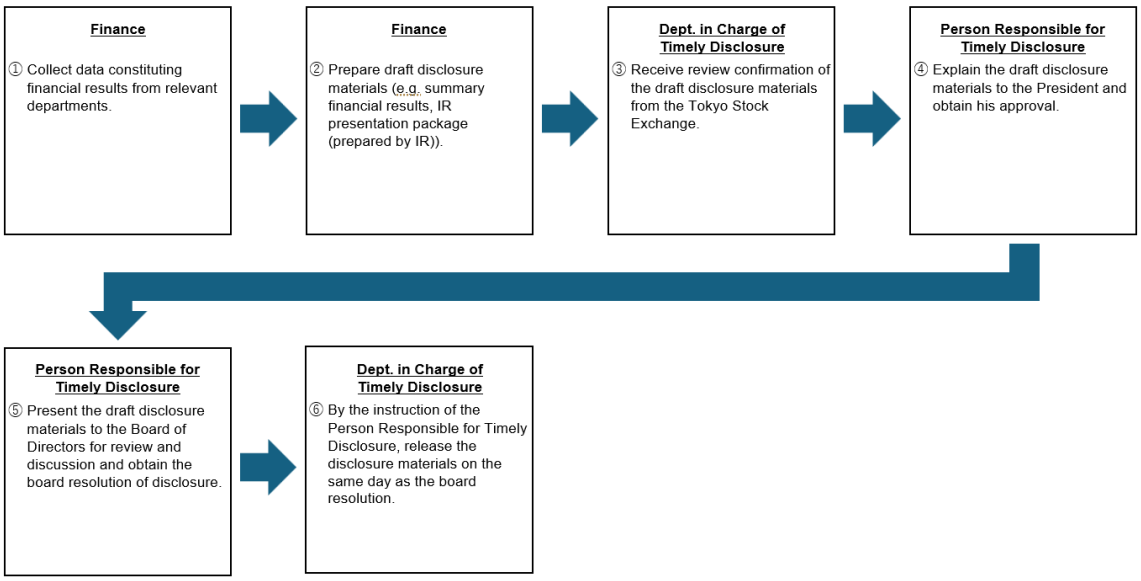
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【Corporate Governance Structure】

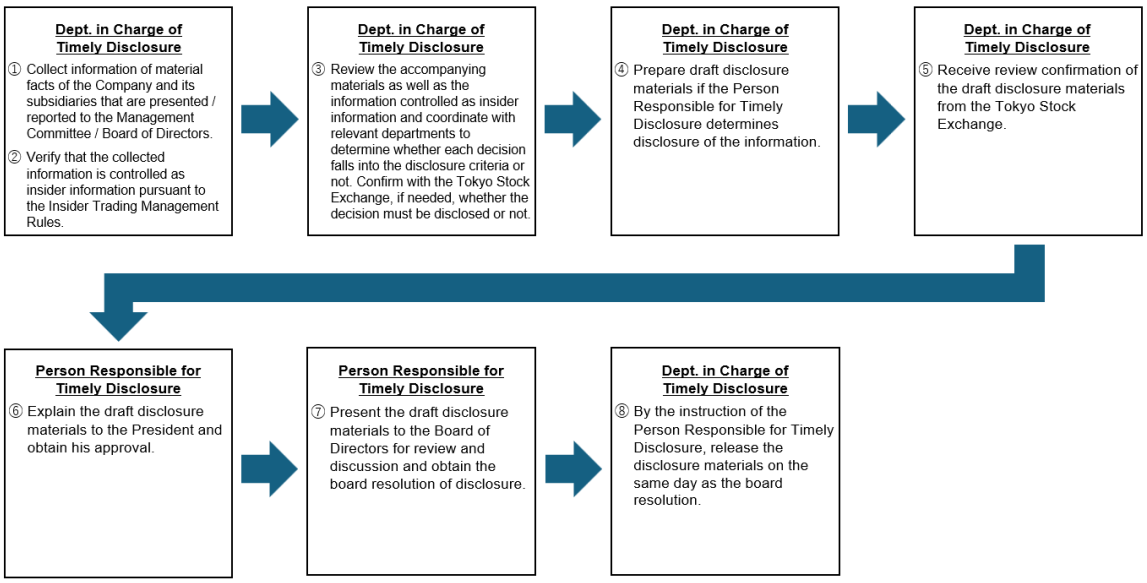


【Timely Disclosure System (Schematic Diagram)】

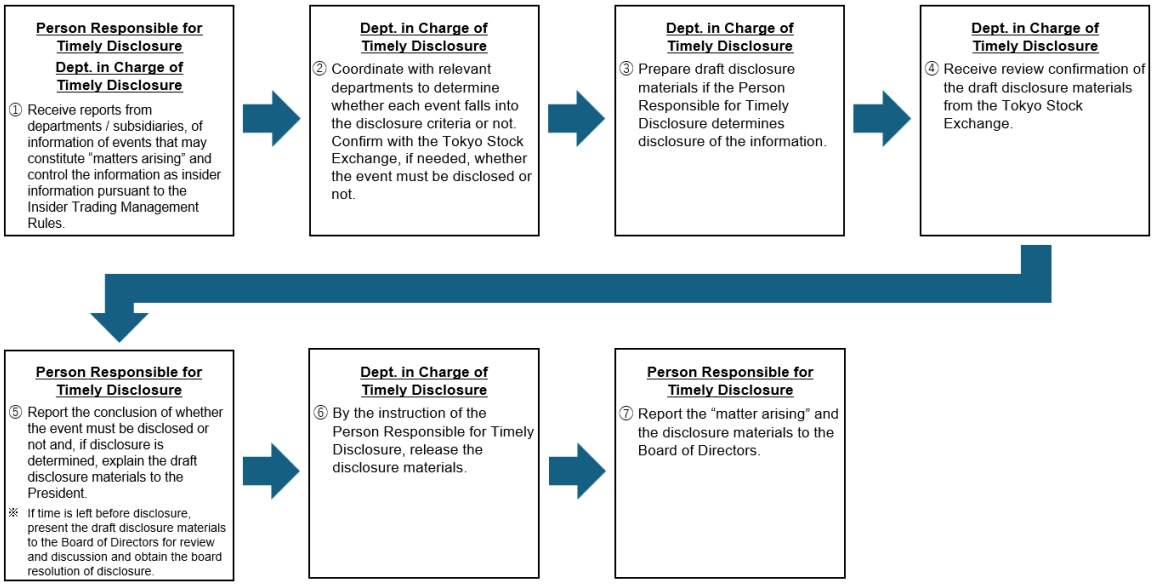
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