

Policy on Corporate Social Responsibility

1. Introduction

This policy gives a detailed description of Corporate Social Responsibility (CSR) philosophy, rules, and regulations along with Implementation committees abiding guidelines under the Companies Act, 2013 (“Act”).

2. Main contents

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3. CSR Philosophy

The Companies Act, 2013 had introduced the provisions of Corporate Social Responsibility (hereinafter referred to as “CSR”) making it mandatory for the class of companies as mentioned therein. BIN, being a law abiding corporate, welcomed the move of the Ministry of Corporate Affairs (hereinafter referred to as “MCA”) and commits to comply with the provisions in true letter and spirit.

This Corporate Social Responsibility Policy (“hereinafter referred to as “Policy”) has been framed for Konica Minolta Business Solutions India Private Limited (hereinafter referred to as “BIN”) in terms of Section 135 to be read with Rule 2(f) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, and with Schedule VII of the Companies Act, 2013 and related other provision(s) and amendment(s) thereof as may be issued by the Ministry of Corporate Affairs from time to time.

Each stakeholder of BIN including but not limited to directors, shareholders, officers, employees etc. understands & acknowledges that it exploits the resources of the society for corporate benefit, therefore, each of them have an implied responsibility to rebuild the society for sustainable growth



and better future. Hence, BIN is willing to work towards the benefit of society within the broader contours of CSR mandate.

4. Objectives of the Policy

This Policy shall be read in line with Section 135 of the Companies Act 2013, Companies (Corporate Social Responsibility Policy) Rules, 2014, and such other rules, regulations, circulars, and notifications (collectively referred hereinafter as Regulations) as may be applicable and as amended from time to time.

The key objectives of CSR shall be as under –

- i. To determine guidelines for contributing towards sustainable development of society and environment as a whole.
- ii. To establish guidelines for compliance with the provisions of regulations to dedicate a percentage of Company's profits for social projects.
- iii. To help facilitate exchange of experiences and ideas between various stakeholders for developing a framework for strengthening of CSR indicatives.
- iv. To entrust with the Committee and its representatives, the responsibility of carrying out the CSR activities of the Company.
- v. To continually monitor and review the Corporate Social Responsibility Policy of the company from time to time.
- vi. To institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.
- vii. To implement various CSR projects of state importance through credible implementing agencies in the area

5. Alignment with Konica Minolta's 6 Values

BIN regards itself as a citizen in the communities where our staff members live and work. It is our core corporate responsibility as an organization to practice our 6 corporate values [Accountable, Open & Honest, Inclusive & Collaborative, Customer-centric, Passionate, and Innovative] through our commitment to grow in a socially and environmentally responsible way, while meeting the interests of all our stakeholders. BIN is vigilant in its enforcement towards our corporate principles and is committed towards sustainable development, and inclusive growth while constantly striving to ensure strong corporate culture which emphasizes resource maximization, capacity utilization, and participation of our staff members in enriching lives of the community to create a healthier and happier world. Our overall aim is to have a positive impact on society, while also improving our company's valuable image and brand, business performance, and employee engagement. Our Purpose is to make people's lives healthier, safer and more fulfilling – first and foremost through our products and services, but also through philanthropic activities in the community. At BIN, we will always respect the culture and practices of multiple cultures both within the country and outside the country, where the company engages in business.

i. Alignment with 6 Core Values

BIN takes pride in our below explained 6 Core values and we believe to drive our CSR policy objectives with our 6 Core values which directs BIN. Expected actions and outcomes of CSR



Interventions should fulfill key aspects of DX Digital Transformation (Data/ Developer/ Implementor/ Partnership), EX Employee Experience, and CX Customer Experience in an efficient manner, while continually focusing on depicting our 6 Core values. Hence, this CSR Policy absorbs the 6 KM core values and is aligned in the following manner to its CSR strategy: -

a. Open & Honest

We are convinced that only by acting with integrity and communicating with our colleagues and customers in an open and honest way can we create long-lasting partnerships of mutual trust and true significance.

b. Customer-Centric

We exist solely for our customers; always thinking on their behalf, undertaking challenges together with them, exceeding expectations, and working tirelessly to bring them success, both now and in the future.

c. Innovative

Innovation is what drives us. We constantly strive to develop groundbreaking ideas that will form the basis of everything we do going forward, every step of the way. We value creative thinking and welcome the challenges of our changing world.

d. Passionate

Being passionate, strong-willed and determined is essential to making a meaningful contribution to our customers' businesses and society as a whole. Our team members love what they do and are committed to our vision.

e. Inclusive and Collaborative

We believe that the power of inclusiveness and collaboration with customers, partners and each other is the best way to come up with game-changing ideas. Our diverse, talented team members work together to innovate for our future.

f. Accountable

Not only must we be individually and collectively responsible and accountable for what we do, but all of our actions should also contribute to the creation of a sustainable society and Konica Minolta.

ii. Expectations from Staff Members

- a. Staff members should continuously remain mindful of the impact of our decisions on stakeholders and society.
- b. Staff members should strive to develop mutual understanding with people living in the different cultures and regions where we conduct our activities.
- c. Draw on our own skills and expertise to volunteer in the society.
- d. Follow applicable environmental laws and regulations, as well as stringent internal standards.
- e. Save energy and resources, and promote recycling, using renewable sources where possible and optimizing company processes to be more efficient.
- f. Find the right partners: Partnering is difficult, but when both sides see win-win potential, there is a greater motivation to realize the substantial benefits. Relationships—particularly long-term ones that are built on a realistic understanding of the true strengths

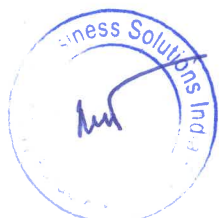


on both sides—have a greater opportunity of being successful and sustainable in the long term.

- g. BIN believes in embracing diverse views and opinions which lead to a better solution. Accordingly, for execution of its CSR objectives BIN intends to partner, where necessary, with NGOs/ other charitable organizations to meet the CSR objectives.
- h. While implementing our CSR projects assignments, we'll ensure that we:
 - We don't risk the health and safety of our staff members and community.
 - Avoid harming the lives of local and indigenous people.
 - Support diversity and inclusion.

6. Scope of the Policy

- i. In terms of Schedule VII of the Companies Act, 2013, BIN undertakes to perform any of the following activities as "CSR Activities" from time to time.
 - a. Promoting Health Care & Cleanliness- Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the 'Swachh Bharat Kosh' set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
 - b. Promotion of Education- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
 - c. Promotion of Gender Equality- promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, support for day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
 - d. Conservation of Environment- ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
 - e. Protection of Heritage- protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts.
 - f. Support to Army Families- measures for the benefit of armed forces veterans, war widows and their dependents; Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows.
 - g. Promotion of Sport Activities- training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports.
 - h. Support for Socio-economic development- contribution to the 'Prime Minister's National Relief Fund' or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women.
 - i. Technology Incubation- contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and



autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organization (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).]

- j. Disaster management- Disaster management, including relief, rehabilitation and reconstruction activities.
 - k. Support for rural development projects
 - l. Support for development of slum areas
- ii. However, in terms of Rule 2(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, following activities *shall not* fall within the scope CSR activities, namely:
- a. activities undertaken in pursuance of normal course of business of the company otherwise permitted under law.
 - b. any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level.
 - c. contribution of any amount directly or indirectly to any political party under section 182 of the Act.
 - d. activities benefiting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019).
 - e. activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services.
 - f. activities carried out for fulfilment of any other statutory obligations under any law in force in India.

7. Konica Minolta India CSR Focus Area

Within the broader limit of activities defined under Schedule VII of the Companies Act 2013, BIN may, with approval of its Board of Directors, choose a focus area as a theme for each financial year in its Annual Action Plan.

8. CSR Committee Under Section 135 of the Act

- i. BIN has constituted Corporate Social Responsibility ("the Committee") comprising of following Directors*:
 - a. Mr. Katsuhisa Asari, Managing Director, BIN
 - b. Mr. Kuldeep Malhotra, Director, BIN

**Modified w.e.f. 22nd June 2022 vide Board Resolution passed at the Board Meeting dated 22nd June 2022*

- ii. The above-mentioned CSR Committee to, inter alia, carry out the following functions:



- a. To formulate and recommend to the Board a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Companies Act, 2013 and the rules made thereunder.
- b. To recommend the amount of expenditure to be incurred on the CSR activities.
- c. To monitor the implementation of framework of CSR Policy.
- d. To formulate and recommend to the Board an Annual Action Plan as defined under Act.
- e. To carry out any other function as mandated by the Board from time to time and / or enforced by any statutory notification, amendment or modification, as may be applicable, necessary or appropriate for performance of its duties.

The Committee may be re-constituted with the permission of the Board, as and when required to do so, by following the sections, sub- sections, rules, regulations, notifications issued or to be issued, from time to time, by the Ministry of Corporate Affairs or the Central Government of India. The Committee shall exercise powers and perform the functions assigned to it by the Board of Directors of BIN pursuant to section 135 of the Companies Act, 2013 and CSR Rules notified with regard thereto.

9. Internal CSR Implementation Committee

The objectives and functions of the Committee shall be pursued and implemented by "Internal Corporate Social Responsibility Implementation Committee" (Sub-Committee) comprising of following structure –

EMPLOYEE NAME*	DIVISION/DEPARTMENT
Nitin Gupta	Head- Corporate Division
Vipin Sharma	Head- Sustainability Promotion Department
Praveen Gupta	Head- Internal Control Office
S. Parameswaran Iyer	Head- Corporate Marketing and Communications
Tetsuhiro Kodera	Head- Strategic Business Planning Division
Susmita Dutta	Head - Human Capital and L&D Division
Ashok Sethi	Head- Production Print and Industrial Print Business

**Note: In the event, any of the employee disassociates from BIN for any reason including resignation, his/her successor shall automatically be deemed to be the member of above committee, unless otherwise decided.*

10. Key responsibilities of CSR Implementation Committee Members

- i. To assist CSR Committee to formulate and recommend to the Board, an Annual Action Plan.
- ii. To provide proactive support for coordination & implementation of CSR objectives & activities
- iii. To provide support for preparing external market information related to CSR, come up with fresh ideas for future projects and suggest to central CSR Secretariat on regular basis.
- iv. Effectively coordinate and support for all CSR activities as per scheduled plan.
- v. Prepare project progress reports, as and when required.
- vi. Identify gaps and actionable areas, for ensuring necessary CSR activities by the CSR partner are being conducted as per pre-defined scope of work / mutual agreement and schedule.



- vii. Visit CSR project location / site, as and when required.
- viii. Support for timely payment to the CSR partner, as per mutual agreement and schedule.
- ix. Support for organizing Project completion ceremony in close coordination with CSR partner.
- x. Close coordination with CSR partner for submission of final project reports to CSR Secretariat
- xi. Assisting the company to achieve CSR deliverables as per schedule and CSR policy.
- xii. Make every effort which is seen as fruitful and collaborative for decision making.
- xiii. Encourage employee participation and involvement in the CSR projects being undertaken by the company.

The CSR implementation Committee abide by the **Working Rules**, as attached hereto as **Annexure A**, to effectively render its role. The Working Rules shall be understood as guidelines and shall be followed in true letter & spirit.

11. CSR Budget

During every financial year in which Section 135 of the Companies Act, 2013 is applicable, BIN shall allocate budget for CSR activities in every such financial year. The minimum budgeted amount for any such financial year shall be 2% of the average net profit of the three immediately preceding financial years. However, the maximum limit of the budget shall be decided by the Committee in consultation with the Board of Directors.

The Committee shall calculate the total fund for the CSR activities and recommend to the Board for approval. The Board shall approve the total fund to be utilized for CSR activity for the respective financial year.

12. CSR Expenditure

- i. The Board shall ensure that the administrative overheads shall not exceed 5% of the total CSR expenditure of the company for the financial year.
- ii. For the foregoing purposes, Administrative Expenses shall mean only the expenses incurred by the company for general management and administration' of Corporate Social Responsibility functions classified as administrative overheads. The expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or program specifically excluded. The administrative overheads do not exceed five percent of the total CSR expenditure of the company for the financial year.
- iii. Any surplus arising out of CSR activities shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account" and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of 6 months of the expiry of the financial year.
- iv. Any excess amount may be set off against the requirement to spend up to immediate succeeding 3 financial years subject to the conditions that - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this rule; and/or (ii) the Board of the company shall pass a resolution to that effect
- v. The CSR amount may be spent by a company for the creation or acquisition of a capital asset as provided under Act.

Until a fund is specified in Schedule VII of the Act, for the purposes of subsection (5) and (6) of Section 135 of the Act, the unspent CSR amount, if any, shall be transferred by the company to any fund included in Schedule VII of the Act.



13. Project Monitoring & Reporting

The Board of Directors and CSR Committee members shall constantly monitor the implementation of CSR activities. The CSR committee shall arrange to submit project progress reports, project completion reports, including details of expenses incurred during the year. The Board shall review the same and suggest recommendations, if any, to respective members with regard to effective implementation of the projects. Apart from submitting progress reports, a detail report containing the implementation schedule, total budget allocated, actual expenses incurred, surplus arising, if any, result achieved, further work to do in the concern CSR activity, recommendation for the CSR activities for next year etc. should be placed before the Board for its consideration.

14. Transfer of Unspent Amount

At the end of each financial year, any amount remaining unspent on CSR activities shall be transferred as per section 135(5) & 135(6) or any other provisions as may be applicable from time to time.

15. Amendment to the Policy

The Board of Directors of BIN on its own and/or as per the recommendations of the CSR committee can amend this policy, as and when deemed fit. Any or all provisions of this CSR policy are subject to the applicable provisions of the Companies Act, 2013 and any subsequent amendments thereof from time to time.

Unless otherwise mentioned, the definitions/provisions mentioned in the policy shall refer to the Companies Act, 2013 and related rules, amendments thereof.

[ANNEXURE A FOLLOWS]

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Annexure A

Internal CSR Implementation Committee Working Rules

These working rules have been framed for Internal CSR Implementation Committee members of Konica Minolta Business Solutions India Private Limited.

1. INTERNAL CSR IMPLEMENTATION COMMITTEE (“Implementation Committee”) – MEANING

Internal CSR Implementation Committee shall mean a Committee voluntarily formed by the Company, in order to assist the Statutory CSR Committee in selection, implementation and monitoring of CSR activities, as per the provisions of the Companies Act, 2013.

It shall consist of such nos. of members, as may be decided by the Board of Directors from time to time and mentioned under the CSR policy of the Company.

2. SCOPE OF IMPLEMENTATION COMMITTEE

The Implementation Committee shall primarily be engaged in pre-finalization stage where it shall:

- i. Shortlist proposals of Annual CSR theme in line with Company’s vision & mission for the given year.
- ii. Shortlist proposals of CSR projects in line with Annual CSR theme of the Company.
- iii. Study each proposal in terms of its credibility, feasibility, and overall impact it may have on society, if implemented.
- iv. Convey its proposal, so shortlisted, to the Board of Directors of the Company at a duly convened Board Meeting through its representative.
- v. Monitor CSR activities once it is implemented.

For the purposes of clarity, it is mentioned that the Implementation Committee shall only have recommendatory authority in this respect and the final authority shall remain & be exercised by the Board of Directors/Statutory CSR Committee of the Company as per prevailing law.

3. WORKING RULES OF IMPLEMENTATION COMMITTEE

- i. **Nos. of Meeting** – Implementation Committee shall, at minimum, meet at least 12 times in a given financial year to carry out its scope of work.
- ii. **Timing of Meeting** – Unless otherwise mutually agreed among members, the Implementation Committee shall hold a meeting in 2nd & 3rd week of each month in Q1 & Q2 and in 3rd week in Q3 & Q4.
- iii. **Mode of Meeting** – As per the requirement & availability of various Implementation Committee Members, meetings can be conducted F2F or through AV mode or in hybrid form.
- iv. **Minimum Quorum of Meeting** – Minimum 70% of the total members of the Implementation Committee shall form the quorum of meeting in whose presence any action taken, or proposed project approved/rejected shall be considered as binding decision of the Implementation Committee.



- v. **Selection of Presiding Officer** – Head of the Sustainability Promotion Department shall be considered as Presiding Officer who shall be responsible for presiding over the said meeting, jotting down the discussion points, and sharing the meeting minutes.
- vi. **Meeting Attendance** – Each member of the Implementation Committee shall have at least about 80% attendance record, i.e., they shall attend a minimum of 9 out of 12 meetings.
- vii. **Meeting Agenda-** The Implementation Committee shall discuss & conclude on following agenda in each of its meetings: -

Meeting Timelines		Meeting Agenda (Inclusive only)	Remarks
Quarter	Meeting No.		
Q1 (FY)	1 & 2 respectively	<ul style="list-style-type: none"> * Closure of CSR Activities of previous year. * Finalization of Annual CSR Themes (at least 3 options). * Taking note of CSR Budget. * Deciding Nos. of CSR activities to be undertaken within a given budget 	<ul style="list-style-type: none"> * Implementation * Committee shall ensure that CSR projects shall be shortlisted within Q1 & Q2
	3 & 4 respectively	<ul style="list-style-type: none"> * Deliberation on various proposals received for CSR Projects. * Approving of Projects to be held in Financial Year, including subsequent 3 financial years, if required. 	<ul style="list-style-type: none"> * Implementation * Committee shall ensure that CSR projects shall be initiated to be implemented Q2 & Q3.
Q2 (FY)	5, 6, 7 & 8 respectively	<ul style="list-style-type: none"> * Initiation of Implementation of CSR Projects. * Monitoring of effectiveness of CSR 	
Q3 (FY)	9 & 10	<ul style="list-style-type: none"> * Initiation of Implementation of CSR Projects. * Monitoring of effectiveness of CSR 	
Q4 (FY)	11 & 12	<ul style="list-style-type: none"> * Monitoring of effectiveness of CSR Projects. * Closure of CSR Activities. * Collection of theme ideas for next Financial Year * Collection of CSR projects for next 	

- viii. **CSR Projects Aspects** – The Presiding Officer shall ensure to consider following aspects while holding a discussion of any proposal of CSR Project, among other aspects, as may be necessary: -
 - a. Is Project falling as per Annual CSR theme.
 - b. Can Project implementation be monitored
 - c. Can Project effectiveness be measured
 - d. Whether the project is in local vicinity of BIN's office
 - e. Will project enable employee participation
 - f. Is projects qualify the criteria of sustainability*

**For the purposes of this document, Sustainability consists of fulfilling the needs of current generations without compromising the needs of future generations, while ensuring a balance between economic growth, environmental care and social well-being.*



- ix. In addition to above, the Presiding Officer shall also highlight on basic background of NGO/Implementation Agency, on following lines: -
- a. Year of Establishment in India.
 - b. Long-term vision of the NGO.
 - c. Annual Reports for the last 3 financial years.
 - d. List of Trustees or Board Members along with their brief profiles.
 - e. Statutory Certificates / Registrations like CSR1 (mandatory), 12A, 80G, FCRA, etc.
 - f. Does NGO have Audit Committee, Internal Audit, and Investigation Department in their Organization?
 - g. Which are the top 3 sources of how NGOs raise their funds?
 - h. List of 5 major corporate contributors for the last 3 years.
 - i. List of 5 corporates who have been associated continuously for the last 3 years.
 - j. How the projects executed by CSR Partner changed the life of the beneficiary (At least 5 examples) if compared beneficiary's past and present life after the project executed?
 - k. Does NGO have projects from a sustainability point of view? If yes, please share a list of some projects against different themes. Also, how do they measure the impact, if possible?
 - l. Does NGO have projects from a longevity point of view rather than one-time donating money or material to beneficiaries? If yes, please share the list of projects and their target beneficiaries. Also, how do they measure the impact on beneficiaries during the project and subsequently?
- x. **Meeting Minutes** – The Presiding Officer shall ensure to write down the minutes of each meeting, covering following basic aspects: -
- a. Date, Time & Venue of meeting
 - b. Attendance (Members present/absent)
 - c. Each Agenda shall be clearly mentioned along with remarks received from each of the Implementation Committee members.
 - d. Each Project Proposed shall be mentioned along with acceptance/rejection of each Implementation Committee member along with reason.
 - e. Each project proposal discussed (whether accepted/rejected) shall be documented along with meeting minutes in respect of projects aspects mentioned above.



ACKNOWLEDGMENT & APPROVAL:

<p>Drafted & Proposed By: Company Secretary</p> 	<p>Confirmed by: Corporate Division</p> 
	<p>Confirmed by: Sustainability Promotion Department</p> 
<p>Approved on behalf of Board of Directors vide Board Meeting dated 28.08.2023</p>  <p>Katsuhisa Acari Managing Director</p>	

Version Control

Issue Date	Version	Prepared By	Reviewed By	Approved By	Final Approval by
13-Mar-20	1	BIN/HR	BIN/HR	Mr. D. Mori	Mr. D. Mori
28-Jul-20	2	BIN/Legal	BIN/Legal	Mr. Tai Nizawa	Mr. Tai Nizawa
19-Mar-21	3	BIN/HR	BIN/HR	Mr. Tai Nizawa	Mr. Tai Nizawa
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28-Aug-23	6	BIN/Legal	Sustainability Promotion Department	Mr. Katsuhisa Asari	Mr. Katsuhisa Asari



