Whistleblowing Hotline Guidelines

NIHON MATERIAL CO., LTD.

What is the Whistleblowing Hotline

The Whistleblowing Hotline accepts enquiries and reports about violations of laws and regulations or other misconduct by organisations or individuals, from internal and external stakeholders, including our directors, employees and business partners.

The Hotline is intended to strengthen compliance throughout the Company by handling enquiries and reports appropriately, preventing and detecting misconduct at an early stage, promptly resolving problems and maintaining public trust.

You may contact the Hotline if you discover a compliance violation, or conduct that may constitute a violation, involving directors, employees or others working for the Company. You are also welcome to seek advice if you are unsure whether conduct constitutes a violation.

We actively welcome anonymous enquiries and reports. You do not need to disclose your name or affiliation.

However, reports that are knowingly false or made for improper purposes, such as unjustly harming another person, are prohibited. A report will not be treated as having been made for an improper purpose solely because an investigation does not confirm a violation.

Enquiries and reports will be handled appropriately and confidentially by the Compliance Manager and persons authorised by the Compliance Manager.

How to use the Whistleblowing Hotline

The following methods are available to both internal and external stakeholders.

1. **By telephone**
   Call +81-3-5688-8611 and ask for the Whistleblowing Hotline contact in the Administration Department. Telephone enquiries and reports are handled in Japanese only.
2. **By email**
   Send your email to conflict@material.co.jp, addressed to the Whistleblowing Hotline contact in the Administration Department. We recommend including a Japanese translation. Reports submitted in English only may take longer to process, and language limitations may prevent us from understanding or responding to them accurately.
3. **In person**
   Contact us using the telephone number or email address in 1 or 2 above to arrange a meeting. Meetings are generally conducted in Japanese.
4. **Through our website**
   Use “Our whistleblower system” in the site map of our corporate website.
   URL: https://www.material.co.jp/eng/conflict_mail_eng.php

Information to include in your report

You may submit a report in any format. You may also use the designated form and sample completed form.

To help us investigate promptly and fairly, please provide as much specific information as you can, including:

- **When and where the incident occurred**
- **Who was involved**
- **What conduct or problem occurred**

Please also provide the following information, to the extent you are comfortable doing so:

(1) Affiliation
(2) Name
(3) Contact details (email address, postal address, etc.)
(4) If you do not wish to receive the investigation results, please state this.

Providing your affiliation, name and contact details is optional. Anonymous reports will be assessed and handled in the same way as reports made under a name, based on the information provided and the need for an investigation.

Even if you report anonymously, providing an email address or other means of contacting you allows us to ask follow-up questions and notify you of the investigation results. You may use an email address that does not reveal your name.

If no contact details are provided, we cannot ask follow-up questions or notify you of the investigation results. This may limit the scope of the investigation, but we will respond based on the information available.

Language

To help us review and respond to your report accurately and promptly, we recommend submitting it in Japanese. If your report is in another language, please provide a Japanese translation where possible.

Reports in other languages may take longer to process, and language limitations may prevent us from fully addressing them.

Protection of whistleblowers

The Company protects whistleblowers as follows, whether they report anonymously or under their name. Please feel confident in using the Hotline.

(1) We take necessary measures during investigations to prevent the whistleblower from being identified. If we consider that an investigation may reveal their identity, we will consult the whistleblower, where contact is possible, about whether to begin or continue the investigation.

(2) Information that could identify the whistleblower, such as their affiliation or name, is strictly controlled. Without their consent, it will not be shared with anyone other than personnel who need it to handle the matter.

(3) Adverse treatment for seeking advice or making a report is prohibited, except where a report is knowingly false or made for an improper purpose. Anyone who subjects a whistleblower to adverse treatment will be dealt with strictly.

Procedure after a report is received

After receiving a report, the Company will promptly assess the need for an investigation and inform the whistleblower of its decision. If no investigation is to be conducted, we will explain the reasons.

The same applies to anonymous reports where contact details are available. We will not provide these notifications if no contact details are available or the whistleblower does not wish to receive a response.

If an investigation is conducted, we will follow these steps:

(1) Notify the whistleblower that an initial investigation into the reported matter has begun.

(2) Explain the results of the initial investigation and whether further investigation will be conducted. If no further investigation is to be conducted, explain the reasons. If further investigation is required, provide an estimate of how long it will take.

(3) Once the investigation is complete, notify the whistleblower of the results and the measures to be taken to resolve the problem and prevent recurrence, while respecting the privacy of those involved and other relevant considerations.

End