



Mechanisms for Requesting Advice and Raising Concerns

GRI 2-26

Whistle-blowing system

Consultation desks in Japanese, English, Chinese (Simplified Chinese), Korean, Indonesian, and Portuguese have been set up at external third-party institutions as contact points for whistle-blowing / consultation in overseas countries where NOF's business bases are located. Employees can contact the desks if they become aware of a violation or potential violation of compliance rules.

Persons who report or consult on a violation or potential violation of compliance rules will not be treated disadvantageously because of the report or consultation, and the report or consultation will be handled with confidentiality. This system and contact points are communicated to executives and employees of the Group companies worldwide on a regular basis.

In fiscal 2024, there were 19 whistleblower cases, an increase from the previous fiscal year, and the share of harassment cases remained high as in the past. In addition, we carefully investigated the facts of any report promptly and without searching for the whistleblower, and took necessary corrective actions and measures to prevent recurrence.

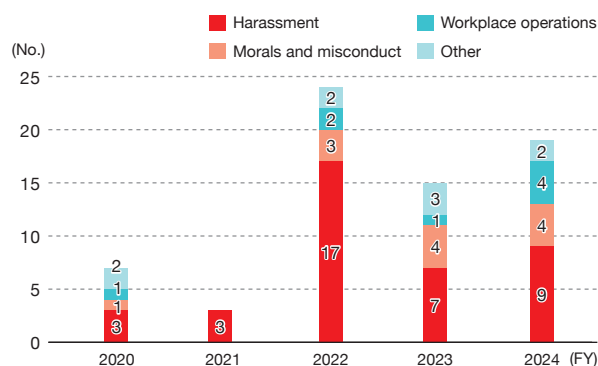
Any matters deemed to be in violation of compliance will be handled in accordance with the Compliance Committee regulations. The Compliance Committee will instruct the relevant departments to investigate the facts, issue

requests, and if necessary, provide corrective recommendations and implement measures to prevent recurrence.

As a result of these activities, there have been no cases of violations of laws and regulations over the past five years.

We will continue to create a better environment by understanding the purpose of the whistle-blowing system and by appropriately operating the system to respond to misconduct, corruption prevention, human rights violations, harassment, etc. in a timely manner before they become serious incidents.

Changes in whistle-blowing incidents over the past five years



Number of whistle-blowing incidents NOF Group

FY2024 **19 cases**

Of these

Harassment	9 cases
Morals and misconduct	4 cases
Workplace operations	4 cases
Other	2 cases

Addressing sexual harassment / abuse of authority problems

The NOF Group has declared its position to prevent and prohibit sexual harassment and abuse of authority in the NOF Group Corporate Code of Ethics, the Compliance Manual, and other internal notifications, and is taking steps to make the Code of Ethics and other relevant norms extensively known and understood. For consultation desks regarding sexual harassment and abuse of authority, one each of male and female consultants who took a course is appointed in consideration of making workplaces transparent and pleasant.