



Mechanism for requesting advice and mechanism for raising concerns

GRI 2-26

Whistle-blowing system

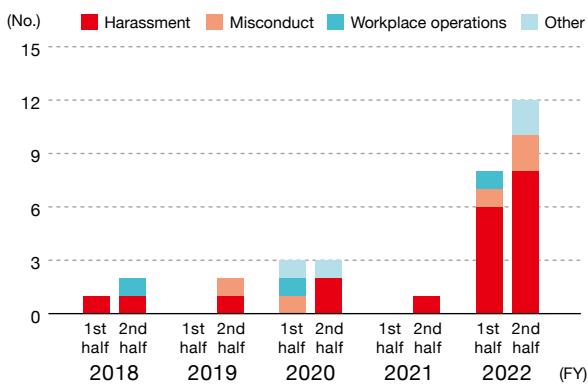
Consultation desks in Japanese, English, Chinese (Simplified Chinese), Korean, Indonesian, and Portuguese have been set up at external third-party institutions as contact points for whistle-blowing / consultation in overseas countries where NOF's business bases are located. Employees can contact the 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 FY2022, there were 20 cases of reports or consultations, which were mainly about harassment, which was a significant increase compared to before. This is presumed to have been a result of the revision of our internal rules in response to the amendment of the Whistleblower Protection Act in June 2022, as well as careful explanation of the aim of the amended act (search for whistleblowers, prohibition of disadvantageous treatment, etc.) and making the whistleblower contact points widely known. 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.



5-year changes in whistle-blowing



Addressing sexual harassment / power harassment problems

The NOF Group has declared its position to prevent and prohibit sexual harassment and power harassment in its Guidebook on the Code of Ethical Conduct, the Compliance Manual, and other internal notifications, and is taking steps to make the code and other relevant norms extensively known and understood. For consultation desks regarding sexual harassment and power harassment, one each of male and female consultants is appointed to make the workplaces transparent and pleasant.