

Rules for the Teijin Group's Whistle-Blowing

Adopted on October 1, 2019

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Chapter 1. General Provisions

Article 1 (Purpose)

These rules aim to provide the mechanism for properly handling and processing the reports and consultations in connection with any violation as provided for in Article 9 of the Regulations for the Teijin Group's Corporate Ethics (i.e., any act which appears to violate any law, in-house regulation, or Code of Corporate Ethics, or appears to be inappropriate in light of the Code of Corporate Ethics), where an organizational report of such violation is not an easily available option. These rules also aim to promote the early discovery and correction of any violation within the Teijin Group for the sake of reinforcing compliance-oriented management and the healthy development of the Teijin Group.

Article 2 (Basic Policies for Whistle-Blowing in Teijin Group)

The system of whistle-blowing in the Teijin Group under these rules shall be directed and supervised by the Chief Sustainability Officer (hereinafter referred to as "CSO") of Teijin Limited.

Article 3 (Definitions)

The terms used herein shall be construed in accordance with the definitions as provided for in the Regulations for the Teijin Group's Corporate Ethics (i.e., the regulations superior to these rules).

Chapter 2. System for Handling Reports

Article 4 (Contact Point of Hotlines)

Teijin Limited (hereinafter referred to as "Teijin") shall establish contact points for receiving reports or consultations (hereinafter collectively referred to as the "Contact Point of Hotlines") from any corporate officer or employee, or ex-corporate officer or ex-employee, of each Teijin Group company.

- ① In-House contact point (Corporate Ethics Opinion Box)
- ② Outside contact point
 - Sexual harassment hotline
 - Compliance hotline
 - ◇ Contact point operated by the outside law firm retained by Teijin

- Teijin Integrity Hotline

- ✧ Outside contact point for use by any corporate officer and employee of the Teijin Group outside of Japan

Article 5 (Matters subject to Whistle-Blowing to Contact Point of Hotlines)

1. Any corporate officer or employee, or ex-corporate officer or ex-employee, of any Teijin Group company may make a report to the Contact Point of Hotlines, if he/she has determined, or has a suspicion of, the occurrence of any act which appears to violate any law, in-house regulation, or the Code of Corporate Ethics, or appears to be inappropriate in light of the Code of Corporate Ethics (hereinafter referred to as a “Violation”), or if it appears likely that he/she has received retaliation or detrimental treatment prohibited under Article 23 for reason of carrying out Whistle-Blowing or cooperating with an investigation.
2. The Violation as provided for in the preceding paragraph also includes a variety of harassments such as sexual harassment and power harassment. However, the contact point of the sexual harassment hotline as provided for in paragraph 1 of the preceding Article shall, in principle, be limited to the reporting and consultation of a variety of harassments unless otherwise excepted.

Article 6 (Means of Whistle-Blowing)

1. Whistle-Blowing to the Contact Point of Hotlines shall be in principle made with the real name of such whistle-blower, but nothing herein shall prevent any anonymous Whistle-Blowing.
2. The means of Whistle-Blowing to the Contact Point of Hotlines shall be as provided for in Exhibit hereto.
3. If reporting or consultation (hereinafter referred to as “Whistle-Blowing”) is made via email or by mail, the person who makes such reporting or consultation (hereinafter collectively referred to as the “Whistle-Blower”) shall state his/her department, name (if such Whistle-Blowing is made using a real name), contact information and the content of such Whistle-Blowing. The foregoing shall not prevent anonymous Whistle-Blowing as provided for under paragraph 1 of this Article.

Article 7 (Scope of Entitled Users)

1. The Contact Point of Hotlines may be used by any corporate officer, employee (including any contract employee, part-time employee, temporary employee and staffing service worker) and ex-employee of each company of the Teijin Group.
2. All employees of any business partner for each company of the Teijin Group shall use such contact point as separately provided for use by business partners, and the users eligible to use the Contact Point of Hotlines hereunder shall exclude any employees of any such business partner.

Notwithstanding the foregoing, if any business partner has entered into any service agreement with any company of the Teijin Group and continuously provides the services under such agreement within the site of such company of the Teijin Group, the Whistle-Blowing made by any officer or employee of such business partner with respect to any Violation committed by any corporate officer or employee of the Teijin Group shall apply mutatis mutandis as provided herein.

Article 8 (Secretary Office)

1. The Chief Sustainability Officer (hereinafter referred to as the “CSO”) of Teijin Limited (hereinafter referred to as “Teijin”) shall establish a secretary office for handling the Whistle-Blowing made to the Contact Point of Hotlines (hereinafter referred to as the “Secretary Office”), which shall be directed and supervised by the head of the Sustainability Development and Engagement Department of Teijin Limited, and consist of the Corporate Ethics and Compliance Group of the Sustainability Development and Engagement Department.
2. In order for the entitled users to easily use the Contact Point of Hotlines, the Secretary Office shall endeavor to carry out training and make well known information on the significance and content of the system, the means of use and such like within the company. Entitled users provided for under Article 7 may also use the Contact Point of Hotlines to ask questions regarding the Whistle-Blowing system.

Chapter 3. Handling of Whistle-Blowing

Article 9 (Receipt of Whistle-Blowing)

1. Upon receipt of any Whistle-Blowing, the Secretary Office and the outside contact point shall notify the Whistle-Blower of the receipt of such Whistle-Blowing without delay. However, the foregoing shall not apply if the Whistle-Blower does not wish to have such notification, such notification is difficult to make to the Whistle-Blower for example, because such Whistle-Blower is anonymous, or there is any compelling reason.
2. An outside contact point that has received any Whistle-Blowing shall notify the Secretary Office of the content of such Whistle-Blowing. However, unless the explicit consent of the Whistle-Blower is obtained, such Whistle-Blowing shall be notified to the Secretary Office without the name, department or contact information of the Whistle-Blower, or any other information capable of identifying the Whistle-Blower.

Article 10 (Review and Acceptance of Whistle-Blowing)

1. If the Secretary Office has determined that an investigation of the facts is required, the Secretary Office shall notify the CSO of its determination, and accept such Whistle-Blowing. The Secretary

Office shall also notify the Whistle-Blower of its determination to conduct an investigation within 20 days upon the receipt of such Whistle-Blowing. However, the foregoing shall not apply if the Whistle-Blower does not wish to have such notification, such notification is difficult to make to the Whistle-Blower because such Whistle-Blower is anonymous, or there is any compelling reason.

2. If, as the result of a review under the preceding paragraph, the Secretary Office has determined that the Whistle-Blowing is not acceptable, the Secretary Office shall notify the Whistle-Blower that it will not accept such Whistle-Blowing along with the reason therefor.

Article 11 (Reports to and Consultations with Full-Time Statutory Auditors)

1. Upon receipt by the CSO or Secretary Office of any Whistle-Blowing that is concerned with improper conduct by Teijin Group's executive officers, including the CEO of Teijin, or persons of equivalent rank, or any other material matter, the CSO or the Secretary Office shall immediately report the same to the full-time statutory auditors of Teijin (hereinafter referred to as the "Full-Time Statutory Auditors"), and decide upon an organization and methods for carrying out an investigation.
2. If the "Compliance hotline" established as an outside contact point under Article 4 has received such Whistle-Blowing as provided for under the preceding paragraph, the outside law firm retained by Teijin shall make the report to the Full-Time Statutory Auditors at the same time as it makes the report to the Secretary Office under Section 9.2, and decide upon an organization and methods for carrying out an investigation. However, in cases that fall under Article 13 when it would be inappropriate to report to the CSO or the Secretary Office, a report shall be made to the Full-Time Statutory Auditors.

Article 12 (Investigation)

1. With respect to any Whistle-Blowing that has been accepted under Section 10.1 and determined as requiring an investigation, the Secretary Office shall conduct an investigation into the facts related to the content of such Whistle-Blowing.
2. Such investigation shall be in principle conducted by the Secretary Office. However, if the CSO determines it appropriate in light of the opinion of the Secretary Office, a request may be made of the person with responsibility for the business relating to the case in question, or the corporate officer or employee at the organization possessing authority in respect to the case in question (hereinafter collectively referred to as the "Investigator") to conduct such investigation, or the investigation may be conducted jointly by both the Secretary Office and such Investigator.
3. The Secretary Office and/or the Investigator shall be entitled to a hearing with all related parties, access to and viewing of all related materials, viewing of or otherwise access to any

email and any investigation required to confirm any fact. The Secretary Office and/or the Investigator shall conduct such investigation from a fair and neutral standpoint in a manner they determine appropriate to discover the facts.

4. In handling the Whistle-Blowing, the Secretary Office shall consult with an outside expert where necessary. Such outside expert shall give the Secretary Office guidance and advice, and shall also conduct the investigation in cooperation with the Secretary Office where necessary.
5. In handling the Whistle-Blowing, the Investigator may consult with an outside expert (including law firms) where necessary, after holding discussions with the Secretary Office. Such outside expert shall give the Secretary Office guidance and advice, and shall also conduct the investigation in cooperation with the Secretary Office where necessary.

Article 13 (Avoidance of conflict of interest)

1. In no event shall the CSO, any member of the Secretary Office, Investigator or any other party related to the Whistle-Blowing be involved in processing or handling of any Whistle-Blowing in which he/she has any interest. If the CSO, any member of the Secretary Office, an Investigator or any other party related to the Whistle-Blowing has any interest in the case under investigation, or is suspected of having such interest, or when such interest or suspicion of such interest arise during the course of an investigation, such person must make a declaration to such effect and be removed from the handling of the investigation. If the CSO, any member of the Secretary Office, Investigator or any other party related to the Whistle-Blowing has any interest in the case under investigation, or is suspected of having such interest, the CSO or the Secretary Office shall immediately report to the Full-Time Statutory Auditors and decide upon an organization and methods for carrying out the investigation.
2. If the “compliance hotline” established as an outside contact point under Article 4 receives Whistle-Blowing to the effect that the CSO and all members of the Secretary Office have or are suspected of having an interest in the case under investigation, the outside law firm retained by Teijin shall make a report to the Full-Time Statutory Auditors and decide upon an organization and methods for carrying out an investigation.
3. In outsourcing services for handling Whistle-Blowing, such as receiving Whistle-Blowing or investigating facts, the Secretary Office may not retain any law firm or any other outside expert organization or such like where there is any likelihood that fairness or impartiality may be questioned, or that a conflict of interest may arise.
4. In outsourcing the services of handling the Whistle-Blowing such as investigating the facts, the Investigator shall have a discussion with the Secretary Office, and may not retain any law firm or any other outside expert organization or such like where there is any likelihood that the fairness or impartiality may be questioned, or that a conflict of interest may arise.

Article 14 (Consideration in Investigation)

1. The Secretary Office and/or the Investigator must pay sufficient consideration to the means of the investigation to ensure that the identity of the Whistle-Blower, any investigated person and any corporate officer or employee, or any person cooperating with the investigation (hereinafter referred to as the “Investigation Cooperator”) shall not be specified.
2. In order to make it difficult to identify the Whistle-Blower, the Secretary Office and/or the Investigator shall endeavor to take such measures as to prevent any related party from recognizing that the investigation has commenced as a result of Whistle-Blowing.

Article 15 (Faithfulness of Whistle-Blowing)

No corporate officer or employee may carry out any Whistle-Blowing while knowing that such Whistle-Blowing is contrary to the facts, or any Whistle-Blowing intended for any individual’s benefit, defamation or slander, or any other improper purpose.

Article 16 (Protection of Confidentiality and Personal Information of Whistle-Blower)

1. In appointing any person other than a member of the Secretary Office as the Investigator, the Secretary Office must obtain the consent of the Whistle-Blower if this is necessary to disclose any information that could identify such Whistle-Blower, including name, department, or contact details, to such Investigator. However, this shall not apply to cases where the risks for Teijin Group are judged to be extremely high or cases in which the Teijin Group is judged to be responsible for responding appropriately.
2. In no event shall the CSO, the Secretary Office, any Investigator, any Whistle-Blown person or any Investigation Cooperator disclose any information related to the Whistle-Blower or any information or the like obtained in the course of the investigation to any third party without provision under these Rules or other legitimate reason, and the confidentiality of such information must be protected.
3. The CSO, the Secretary Office and Investigator may not use any information related to the Whistle-Blower or any information obtained in the course of the investigation for any other purpose without legitimate reason.
4. Companies of the Teijin Group shall take disciplinary and other actions against persons who have committed a breach of any provision under the preceding three paragraphs without legitimate reason, in accordance with the work regulations and other internal rules.
5. In outsourcing the services of handling the Whistle-Blowing, such as receiving the Whistle-Blowing or investigating the facts, the Secretary Office shall procure all such outsourcing service providers to covenant to keep the confidentiality thereof.

Article 17 (Handling of Whistle-Blowing Data)

In conducting the investigation, the Secretary Office and the Investigator shall take such measures as to properly record, store and prevent any leakage of information capable of identifying the Whistle-Blower and the Whistle-Blown person, and information on the history, content, evidence or such like in connection with such Whistle-Blowing (hereinafter referred to as the “Whistle-Blowing Data”).

Article 18 (Duty of Cooperation to Investigation)

1. If the Secretary Office and/or the Investigator needs information to be provided by the Whistle-Blower, the Whistle-Blower shall cooperate as fully as possible.
2. Corporate officers and employees of the Teijin Group must cooperate with the investigation.
3. No corporate officer or employee of the Teijin Group may conceal, destroy or modify any evidentiary material, distort any fact, provide any false answer or otherwise hinder the investigation, obstruct any Whistle-Blowing to a contact point, or commit any other improper conduct.

Article 19 (Notice of Status)

During the investigation, the Secretary Office shall endeavor to keep the Whistle-Blower updated on the progress of the investigation from time to time while paying consideration to the reputation, honor, privacy or such like of the Whistle-Blown person, the persons having cooperated with such investigation and whosoever. However, the foregoing shall not apply if the Whistle-Blower does not wish to have such notification, such notification is difficult to make to the Whistle-Blower because such Whistle-Blower is anonymous, or there is any compelling reason.

Article 20 (Investigation Result and Termination of Investigation)

1. Upon the completion of the investigation, the Investigator shall prepare an investigation report on the results thereof as promptly as possible, and submit the same to the Secretary Office.
2. The Secretary Office shall prepare an investigation report on the results thereof, and determine whether or not to terminate the investigation after reviewing the sufficiency of the investigation.
3. If the Secretary Office has determined to terminate the investigation, the Secretary Office shall report the results of the investigation to the CSO.
4. The Secretary Office shall also communicate the investigation results to the Whistle-Blower. However, the foregoing shall not apply if the Whistle-Blower does not wish to have such notification, such notification is difficult to make to the Whistle-Blower because such Whistle-Blower is anonymous, or there is any compelling reason.

Article 21 (Corrective Action)

1. If the result of the investigation has revealed any Violation, the supervisor of the organization in which such Violation has taken place must promptly take corrective measures and measures to prevent the reoccurrence.
2. Upon the completion of such corrective measures, the Secretary Office shall promptly notify the Whistle-Blower of the result of such corrective measures while paying consideration to the reputation, honor, privacy or such like of the Whistle-Blown person, the Investigation Cooperators and whosoever. However, the foregoing shall not apply if the Whistle-Blower does not wish to have such notification, such notification is difficult to make to the Whistle-Blower because such Whistle-Blower is anonymous, or there is any compelling reason.
3. After the termination of the corrective measures and other measures, the Secretary Office shall check whether or not there is reoccurrence of any Violation or such like, and whether or not such corrective measures and measures to prevent reoccurrence sufficiently function. Where necessary, the Secretary Office shall endeavor to check whether or not there is any improvement that should be made to the system of handling the Whistle-Blowing and whether or not there is any room for any new corrective measures or measures to prevent reoccurrence, and to give its feedback to the relevant departments.

Article 22 (In-House Discipline)

1. If the result of the investigation has revealed any Violation, the CSO shall recommend that the company of the Teijin Group to which the persons involved in such conduct are affiliated takes disciplinary or other action against such persons. Each company of the Teijin Group having received such recommendation must initiate disciplinary action in accordance with the work regulations of such company.
2. However, the CSO may additionally propose a reduction or exemption of any disciplinary action in the recommended disciplinary actions under the preceding paragraph if the Whistle-Blower makes a voluntary disclosure of the Violation in which he/she has been involved in independently through Whistle-Blowing, or if any Investigation Cooperator makes a disclosure of the Violation in which he/she has been involved in independently to the company. Each company of the Teijin Group having received such recommendation shall consider such reduction or exemption of the disciplinary action against such persons.

Article 23 (Protection of Whistle-Blower and No Retaliation)

1. Corporate officers or employees of the Teijin Group must not discharge the Whistle-Blower or any Investigation Cooperator from employment or pass out any other detrimental treatment to such Whistle-Blower or Investigation Cooperator because of a consultation or reporting by a

Whistle-Blower or for cooperation with the investigation by such Investigation Cooperator.

2. Corporate officers or employees of the Teijin Group must not attempt to identify the Whistle-Blower or Investigation Cooperator.
3. If it has been discovered that the Whistle-Blower or any Investigation Cooperator has been discharged from employment or otherwise given any other detrimental treatment because of a consultation or reporting by the Whistle-Blower or because of cooperating with the investigation by such Investigation Cooperator, each company of the Teijin Group must take appropriate remedial and recovery measures.
4. Each company of the Teijin Group shall take disciplinary action in accordance with the work regulations against any person who has given any detrimental treatment or rendered any harassment to the Whistle-Blower or Investigation Cooperator because of consultation or reporting by the Whistle-Blower or because of cooperation with the investigation by such Investigation Cooperator.
5. Each company of the Teijin Group must take appropriate measures to ensure that the work environment of the Whistle-Blower or Investigation Cooperator does not deteriorate because of a consultation or reporting by the Whistle-Blower or because of cooperation with the investigation by such Investigation Cooperator.
6. Even after the termination of the handling of any Whistle-Blowing, the Secretary Office shall check whether or not there has been any detrimental treatment or harassment in the workplace against the Whistle-Blower because of his/her Whistle-Blowing, and also take any other follow-up action for the protection of the Whistle-Blower to a sufficient extent.

Article 24 (Ensuring Compliance-oriented Management)

In order to thoroughly ensure compliance-oriented management, the CSO shall periodically report the operational status of the whistle-blowing system to the Teijin Board of Directors and Auditors.

Chapter 4. Miscellaneous

Article 25 (Whistle-Blowing System in Each Company of Teijin Group)

Notwithstanding the provisions herein, each company of the Teijin Group may independently establish its own whistle-blowing system, in accordance with the circumstances of its business and situation in the region or country.

Article 26 (In-House Publication of Whistle-Blowing Instances)

For the purpose of promoting compliance within the Teijin Group, the CSO shall make an in-house

publication every fiscal year on a half-yearly basis for every period where whistle-blowing instances have occurred where the Whistle-Blower is not identifiable.

Article 27 (Ensuring Continuous Effectiveness)

For the purpose of ensuring the effectiveness of the whistle-blowing system, the Secretary Office shall review and inspect the status of the handling of Whistle-Blowing, and make reconsideration or improvement where necessary.

Article 28 (Management of Rules)

The head of the Sustainability Development and Engagement Department shall have the responsibility of managing these rules.

Exhibit to Rules for the Teijin Group's Whistle-Blowing
Means of Whistle-Blowing for Each Contact Point

	In-House contact point	Outside contact point		
Name of Contact Point	Corporate Ethics Opinion Box	Sexual harassment hotline	Compliance hotline	TEIJIN INTEGRITY HOTLINE
Language	Japanese	Japanese	Japanese	Japanese, English, Dutch, German, French, Russian, Spanish, Portuguese, Spanish, Thai, Vietnamese, Burmese, Malaysian, Chinese
Location of Whistle-Blower	Within Japan	Within Japan	Within Japan	Outside of Japan
Person in Charge of Contact Point	Sustainability Development and Engagement Department	DIAL SERVICE CO., LTD.	T. Kunihiro & Co., Attorneys-at-Law	D-Quest Inc.
Means of Whistle-Blowing	● To post through the menu on the "Teijin Group Corporate Ethics	(1) Tel: 0120-727-219	(1) Tel: 03-5222-5280	https://ml.helpline.jp/teijin/ ID: teijin PW: QOL
		(2) URL : https://www.dial-soudan.jp/rs/teijin/	(2) E-Mail: teijinghl@kunihiro-law.com	

	<p>Website” of the “Teijin Group Portal” (intranet).</p> <ul style="list-style-type: none"> ● To report or consult with use of the dedicated envelope. 	<p>ID: teijin PW:hotline2012 Company ID: sh453b81</p>	<p>(3) Mail: Sanshi Kaikan 2nd Floor, 1-9-4 Yuraku-cho, Chiyoda-ku, Tokyo 100- 0006, Japan</p>	
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