

Ref: HR25/46

WHISTLEBLOWER POLICY AND PROCEDURE

Chapter 1: Introduction

1.1 Purpose: NYK Group is committed to the highest standards of ethical, moral, statutory compliance and legal conduct in operating its businesses. In line with this commitment, this Whistle blower Policy is intended to provide a mechanism for employees to raise concerns where the interest of the organisation is at risk and is expected to provide assurance by the Company that employees raising such concerns will be protected from reprisals or victimizations.

The whistle blower policy actively supports the Company's commitment to act honestly and ethically. This policy provides the ways and means by which employees can confidentially report improper, illegal or unethical behavior.

1.2 Scope: All officers, employees, customers, service providers, contractors or consultants are encouraged to report concerns, if any. It is intended to address all serious matters, including, but not limited to:

- Dishonest, fraudulent, inappropriate, corrupt or illegal behavior;
- Bullying, harassment, any misconduct or other improper conduct in the workplace;
- Accounting or internal control matters;
- Improper conduct or unethical behavior;
- Conduct endangering health or safety;
- Conduct endangering the environment;
- Violation of Antitrust/Competition Laws;
- Bribery, including solicitation or acceptance of cash, gifts or favors to perform a function, which the employee is required by the job description to perform (e.g., accepting gifts or money from a supplier in order to gain additional business);
- Taking of money or money instruments from the premises of the Company without authoritative permission;
- Offering, promising, giving, accepting or soliciting of an advantage as an inducement for action which is illegal or a breach of trust;
- Any act or omission in violation of the Company's Code of Conduct, values and other Policies of the Company;
- Any other improper activities that may have a negative impact upon the ability of the Company to achieve its corporate objectives and which may cause damage to its images and reputation;
- Suppression or concealment of any information relating to the above.

1.3 Definition:

1.3.1 Code of Conduct: Amongst other items, details the Company's expectations of employees with respect to:

- Preventing Conflicts of Interest
- Fair Business Practice
- Acceptance and Provision of Entertainment, Food, Drinks and Gifts
- Protection of Business Assets
- Enforcement of the Business Credo & Code of Conduct
- Compliance with Competition Act & Antitrust Laws
- Compliance with Anti-Bribery laws & Anti-Bribery Guidelines

1.3.2 Compliance Committee: A team of management and legal staff responsible for overseeing compliance related matters. In the event that, any of the Compliance Committee member(s) is involved directly/indirectly in the issue raised, he/she will be excluded from all discussions, investigations and reports pertaining to that particular issue.

1.3.3 Safecall: is an independent specializes in providing integrity/whistleblowing service. Safecall's whistleblowing helpline services provide employees, customers, and suppliers with a safe place to speak up about a potential ethical or legal concern. Safecall's Compliance Hotline is a confidential, third-party option for reporting illegal and unethical activities. The hotline service is available 24 hours a day, 7 days a week.

Chapter 2: Whistle blower Policy

2.1 Whistle blower Protection

All employees, customers, service providers, contractors or consultants who make a disclosure in good faith will be protected against reprisals, dismissal or otherwise subject to discrimination as a result of making the disclosure.

Should the complainant be a party to the improper conduct, or is implicated, the making of the disclosure may not absolve him or her from any resulting disciplinary action but may mitigate the severity of any action. Malicious or vexatious complainants will not be accepted.

2.2 Confidentiality

The Company recognizes the need to provide a high level of confidentiality when receiving or investigating any disclosure. Hence, complainants may remain anonymous if they wish.

The Company will make all the necessary precautions to best protect the whistleblower's identity. The identity may, however, be divulged if the statement by the whistleblower is required or his/her presence is necessary at disciplinary hearings, Police interviews or any other related activities carried out in the course of the investigation.

Where the whistleblower wishes to raise a concern in confidence under this Policy and request the Company to protect his/her identity, the Company will make its best efforts to do so, unless the matters raised requires investigation by law enforcement agencies or is required to be taken up in a Court of Law where it may not be possible to resolve the matter without the disclosure of identity. In such a situation, the Management will discuss with the whistleblower on how best to respond.

2.3 Investigations

Upon the receipt of a disclosure, the Compliance Committee will assess the complaint and determine a course of action under the direction of the Regional Governance Officer/Chief Compliance Officer. All disclosures will be treated in a confidential, sensitive and secure manner. The Compliance Committee may appoint an internal or external person(s) to conduct further investigation and all investigations will recognize the rights of the respondent and the principles of natural justice.

2.4 Other reporting means

This Policy is not a replacement for employees who wish to report such behavior to their manager or a trusted senior manager, nor will it compromise their legal rights under any legislation. However, in some circumstances this is not always possible, and the introduction of this Policy and its related guidelines enables all NYK stakeholders to take a proactive role in the NYK corporate governance program without fear of reprisal.

2.5 Procedures

All employees, customers, service providers, contractors or consultants with concerns are encouraged to report improper, illegal or unethical behavior through normal management channels or report such behavior using the following methods. Alternatively, they may choose to contact the Third-Party Compliance Hotline - Safecall.

All concerns should be submitted to any of the following:

1. Third-Party Compliance Hotline: The three ways to report are:

- a. Hotline Dial-in Toll Free Number – Call 001 800 7233 2255
- b. Via the Webpage – <https://www.safecall.co.uk/clients/nyk/>
- c. Mail – nykgroup@safecall.co.uk

The webpage is hosted by Safecall, and is on Safecall's secure servers that is not part of the NYK Groups' website or intranet. The information the whistleblower/complainant provides will be sent to the Top Management by Safecall on a confidential and anonymous basis if you should choose.

In addition, SAFECALL will establish a confidential contact system that will enable the complainant to receive feedback regarding the progress and/or outcome of the disclosure.

Whistleblower email or telephone number (Internal):

- President, Mr. Akio Watanabe
Email: akio.andy.watanabe@nykgroup.com / Tel: 06-5236-0934
- General Manager-Terminal Business, Mr. Wasurat Krachangmon
Email: wasurat.krachangmon@nykgroup.com / Tel: 08 1700 8025
- General Manager-Automotive Service Business, Mr. Chatchai Phetprapha
Email: chatchai.phetprapha@nykgroup.com / Tel: 08 1835 7982

Whistleblower email group (Internal):

- Email: nalth.ml.mgt@nykgroup.com

Concerns may also be raised face to face or by telephone or in writing.

Please be announced on October 24th, 2025.



(Mr. Akio Watanabe)

President