

Whistleblowing Regulations

(Purpose)

Article 1 The purpose of these Regulations is to ensure the early detection and correction of dishonest acts, etc. that violate the Antimonopoly Act and other laws and regulations at MIYAJI ENGINEERING GROUP, INC. (hereinafter referred to as the “Company”) and its operating subsidiaries, and thereby practice fair management that faithfully complies with the laws and regulations.

(Establishment of a Hotline)

Article 2 The Company shall establish an internal hotline for accepting reports in the Company’s General Affairs and Personnel Department and an external hotline at a law firm, and shall ensure that operating subsidiaries establish an internal hotline in their internal audit divisions.

(Whistleblowing Process)

Article 3 The whistleblowing hotline accepts reports by telephone, e-mail, fax, in writing, or in person.

(Informants)

Article 4 Users of the whistleblowing hotline shall be workers, etc. (workers, people who separated from the Company within one year, and officers) of the Company and each operating subsidiary. The same applies mutatis mutandis to Operating Officers.

(Persons Handling Internal Whistleblowing Hotlines)

- Article 5
1. The General Manager of the General Affairs and Personnel Department and persons appointed by the General Manager of the General Affairs and Personnel Department in a separate document, and persons responsible for internal audit divisions at each operating subsidiary shall handle internal whistleblowing hotlines that accept reports. The General Manager of the General Affairs and Personnel Department and persons appointed by the General Manager of the General Affairs and Personnel Department in a separate document shall be appointed as a person engaged in the activity of dealing with whistleblowing disclosures in accordance with these Regulations.
 2. Persons who handle internal whistleblowing hotlines or persons who have handled internal whistleblowing hotlines in the past must not divulge, without justifiable grounds, any information obtained in relation to their work handling internal whistleblowing hotlines that could lead to the identification of an informant.

(Fact-Finding Investigations)

- Article 6
1. Fact-finding investigations concerning matters reported shall be conducted by the General Manager of the General Affairs and Personnel Department or a person appointed by the General Manager of the General Affairs and Personnel Department in a separate document (hereinafter referred to as the “Whistleblowing Investigator”), and by the internal audit divisions of operating subsidiaries. The General Manager of the General Affairs and Personnel Department and persons appointed by the General Manager of the General Affairs and Personnel Department in a separate document shall be appointed as a person engaged in the activity of dealing with whistleblowing disclosures in accordance with these Regulations.
 2. Whistleblowing Investigators and the internal audit divisions of operating subsidiaries must

give adequate consideration to the privacy of informants when investigating facts.

3. Persons who are in charge of fact-finding investigations or persons who have been in charge of fact-finding investigations in the past must not divulge, without justifiable grounds, any information obtained in relation to their investigations that could lead to the identification of an informant.

(Avoiding Conflicts of Interest)

Article 7 If it is discovered, in the course of handling internal whistleblowing hotlines referred to in Article 5 or in the fact-finding investigations referred to in the preceding Article, that the person in charge is involved in the reported incident, the General Manager of the General Affairs and Personnel Department shall appoint another person who is not involved in the reported incident in a separate document and immediately take measures to remove the person involved in the reported incident from the handling thereof.

(Reporting to the President and Corrective Measures, etc.)

- Article 8
1. If, as a result of fact-finding investigations, the Whistleblowing Investigator or the internal audit division of an operating subsidiary confirms that an act is taking place that violates the Antimonopoly Act or other laws and regulations, the situation shall be reported to the Audit and Supervisory Committee and the Compliance and Risk Management Committee (chairperson: President) via the General Manager of the Audit Office.
 2. After receiving such a report, the President must issue a cease-and-desist order for the acts violating the Antimonopoly Act and other laws and regulations, and must give instructions to take corrective measures and measures to prevent recurrence.
 3. The President may instruct the General Manager of the General Affairs and Personnel Department to review and implement the corrective measures and measures to prevent recurrence referred to in the preceding paragraph or to undertake the checks set forth in the following Article. Furthermore, the General Manager of the General Affairs and Personnel Department may further give instructions regarding such work to another person; provided, however, that the President and the General Manager of the General Affairs and Personnel Department must not instruct any person involved in the reported incident to perform such work.
 4. If communicating matters that identify the informant to a person who has received the instructions referred to in the preceding paragraph, the person shall be appointed in writing as a person engaged in the activity of dealing with whistleblowing disclosures. In such cases, the appointed person must not divulge, without justifiable grounds, any information obtained in relation to such work that could lead to the identification of an informant.
 5. The President must report the results of corrective measures and measures to prevent recurrence to the Audit and Supervisory Committee and the Compliance and Risk Management Committee.

(Checks of Corrective Measures)

- Article 9
1. After being taken corrective measures and measures to prevent recurrence, the President shall check that such measures are functioning properly.

2. If, as a result of such checks, it is confirmed that such measures are not functioning properly, the President must again give instructions to take corrective measures and measures to prevent recurrence.
3. The President must report the results of such further corrective measures and measures to prevent recurrence conducted to the Audit and Supervisory Committee and the Compliance and Risk Management Committee.

(Records)

Article 10 Records of the handling of reports or consultations received by the whistleblowing hotlines shall be prepared and appropriately kept by the General Manager of the General Affairs and Personnel Department for five years after handling is complete.

(Disciplinary Action)

- Article 11
1. The Company and each operating subsidiary shall take internal disciplinary action against persons who violate the Antimonopoly Act and other laws and regulations; provided, however, that if a person who was involved in such violation reports the violation, disciplinary action against such person may be reduced.
 2. The details of the disciplinary action shall be determined by comprehensively taking into consideration the situation and circumstances involved.

(Protection of Informants)

- Article 12
1. The Company and each operating subsidiary must not dismiss or otherwise treat informants disadvantageously in any way on the grounds of having made a report.
 2. The Company and each operating subsidiary must take appropriate measures to ensure that the informant's working environment will not deteriorate on the grounds of having made a report.
 3. If another person (including the informant's supervisor and colleagues) retaliates against an informant by treating the informant disadvantageously or harassing the informant on the grounds of having made a report, the Company and each operating subsidiary may take internal disciplinary action against such offender.
 4. A person who has made a whistleblowing disclosure that satisfies the protection requirements set forth in Items (ii) and (iii) of Article 3 and Items (ii) and (iii) of Article 6 of the Whistleblower Protection Act shall be protected in the way as in the preceding three paragraphs.

(Prohibition of Searches)

Article 13 Workers and officers of the Company and its operating subsidiaries must not search for the identity of people who make reports to the whistleblowing hotlines or people who cooperate with investigations into incidents. Similarly, such workers and officers must not search for the identity of people who made whistleblowing disclosures that satisfy the protection requirements set forth in Items (ii) and (iii) of Article 3 and Items (ii) and (iii) of Article 6 of the Whistleblower Protection Act.

(Protection of Personal Information)

- Article 14
1. Persons involved or who have been involved in the work set forth in these Regulations must not disclose details reported or any personal information obtained during investigations.

2. The Company and each operating subsidiary may take internal disciplinary action against people who disclose personal information without justifiable grounds.
3. Persons involved or who have been involved in the work set forth in these Regulations shall not share information obtained when handling internal whistleblowing hotlines or during fact-finding investigations with other persons who handle internal whistleblowing hotlines or are in charge of fact-finding investigations, beyond the minimum scope necessary.
4. The Company and each operating subsidiary may take internal disciplinary action against people who violate the preceding paragraph and share information outside the scope.

(Notifications)

Article 15 The Company and each operating subsidiary must notify the informant without delay of the results of the investigation and the results of corrective measures, while taking into consideration the privacy of the person subject to reporting (meaning the person who is reported to have committed, be committing, or be about to commit fraud).

(Informant Responsibilities)

Article 16 Informants must not make false reports or reports that defame or slander others or reports for any other improper purpose. The Company and each operating subsidiary may take internal disciplinary action against people who make such reports.

(Ensuring Independence)

Article 17 If an incident is reported that concerns the head of an organization (President, Director in charge) or other senior executives (Operating Officers, General Manager of the General Affairs and Personnel Department), persons in charge of the whistleblowing hotline shall discuss subsequent policy with Outside Directors who are Audit and Supervisory Committee Members to handle the report.

(Dissemination and Training)

- Article 18
1. The General Manager of the General Affairs and Personnel Department shall familiarize the Company's workers and officers with the operational performance of the hotlines, taking into consideration the protection of personal information, etc.
 2. The General Manager of the General Affairs and Personnel Department shall regularly familiarize and provide training on the whistleblowing system to all workers and officers, including the President.

(Operation and Improvements to the System Based on these Regulations)

Article 19 The President shall periodically evaluate and inspect the state of maintenance and operation of these Regulations, and make improvements as necessary.

(Jurisdiction)

Article 20 The General Affairs and Personnel Department shall have jurisdiction over these Regulations.

(Revisions and Abolition, etc.)

Article 21 Revisions and the abolition of these Regulations shall be determined by the Board of Directors.

Supplementary Provisions

- 1 Enacted on May 1, 2006
- 2 Partially revised on June 20, 2011
- 3 Partially revised on June 25, 2021
- 4 Partially revised on February 1, 2023

(Appendix)

Date:

(Affiliation)

(Name)

MIYAJI ENGINEERING GROUP, INC.
General Manager, General Affairs and Personnel Department,
Group Planning and Administration Division
MM, DD, YYYY

Appointment Notification of Person Handling Internal Whistleblowing Hotlines/ Whistleblowing Investigator under the Whistleblowing Regulations

I hereby appoint you as a person handling internal whistleblowing hotlines/whistleblowing investigator as set forth in the Whistleblowing Regulations for the period from MM, DD, YYYY to MM, DD, YYYY.

As a person engaged in the activity of dealing with whistleblowing disclosures you shall assume the obligations stipulated in Article 12 of the Whistleblower Protection Act and are subject to provisions regarding penalties provided for in Article 21 of the Whistleblower Protection Act in the event that you breach your obligations. Therefore, you must take adequate care when handling information.

*Person handling internal whistleblowing hotlines/whistleblowing investigator: cross out the irrelevant position with a double line.