

## Sekisui Chemical Group Global Hotline Policy

### Article 1: Scope

This policy applies to all Sekisui Chemical Group (“SEKISUI”) officers and employees, including full-time, part-time, temporary and contract employees, and former employees (“Employees”), and officers and employees of business partners that have business dealings with SEKISUI on a continuous basis (“Business Partners”). In addition to this policy, the Employees shall also abide by the whistleblowing rules of the company to which they belong. In case of any conflicting provisions between such rules and this policy, such rules shall prevail.

### Article 2: Purpose

SEKISUI is committed to the highest possible standards of ethical, moral, and lawful business conduct. In conjunction with this commitment and our commitment to open communication, this policy aims to provide an avenue for the Employees and the Business Partners to raise serious concerns and reassurance that they will be protected from any form of retaliation for making whistleblowing reports in good faith.

### Article 3: Concerns to be reported

This policy is intended to provide a mechanism for the Employees and the Business Partners to raise serious concerns related to actions by other employees or other representatives of SEKISUI. Concerns may be serious based on either the nature of the misconduct, the potential impact on SEKISUI, or both. Examples of such actions are those that:

- Involve or may lead to material incorrect financial reporting;
- Relate to questionable accounting, fraud, or auditing matters;
- Affect a safe workplace environment;
- Concern ethics or equal employment opportunity matters, including discrimination, harassment or retaliation;
- Are unlawful;
- Violate any company policy or company regulation in any material respect;
- **Matters related to human rights violations**
- Otherwise amount to serious improper conduct.

### Article 4: No Retaliation

SEKISUI will not tolerate retaliation against any individual who submits a hotline report in good faith or who participates in good faith, as a witness or otherwise, in an investigation of a hotline report.

#### Article 5: Confidentiality

SEKISUI has directed its hotline vendor mentioned in Section 1 of Article 7 that, if a reporter elects to make a report anonymously, every reasonable effort should be made by the hotline vendor not to disclose the reporter's identity to SEKISUI. However, it is possible that the reporter's identity may become known to SEKISUI representatives as a result of either the information provided in a report or an investigation. If so, they will be responsible for making every reasonable effort to maintain confidentiality concerning the reporter's identity.

#### Article 6: Anonymous Allegations

The Employees and the Business Partners who make reports under this policy have the option to do so anonymously. SEKISUI will investigate any concerns within the scope of this policy and the whistleblowing rules applicable to each SEKISUI company, regardless of whether the reporter makes a report of concerns anonymously. However, making a report anonymously may seriously hamper SEKISUI's ability to conduct a complete investigation. Regardless of whether a reporter discloses his or her identity, the reporter will be entitled to protection from retaliation for any allegations that are made in good faith.

#### Article 7: Procedure

1. The Global Hotline is operated by a neutral third-party vendor, D-Quest, and is available for all the Employees and the Business Partners to voice concerns online at <https://portal.dq-helpline.com/sekisui-supplier>.
2. The earlier a concern is expressed, the easier it is for SEKISUI to take action. A reporter submitting a report should include as much specific information as possible. If it is impractical to include the evidence with the hotline report, the report should at least identify the nature of any corroborating evidence and offer to provide it when an investigator is assigned.

#### Article 8: How the report will be handled

1. All reports will be reviewed in a timely manner taking into account local legal requirements (if any). Initial inquiries will be made to determine whether an investigation is appropriate, and the form that it should take (including e.g. investigators to be appointed). Some concerns may be resolved without the need for an investigation. If it is determined an investigation is needed, the investigation shall commence in a timely manner. Regardless of the steps taken, SEKISUI will involve and notify only those persons on a strict need-to-know basis so as to maintain confidentiality and the integrity of the process/ investigation

to the greatest extent possible.

2. The individual submitting a report will receive an acknowledgment that the concern was received through the D-Quest Helpline portal.
3. The amount of contact between the individual submitting a report and the person(s) investigating the concerns will depend on the nature of the issue, the clarity of information provided, and whether the individual submitting a report remains accessible for follow-up.
4. The actions taken will depend on the nature of the concern, the information learned in the investigation, and any credibility considerations. The outcome of an investigation may be disclosed to a reporter subject to applicable laws and regulations or at the discretion of SEKISUI.

#### Article 9: Modification of this Policy

Sekisui Chemical Co., Ltd. reserves the right to modify or amend this policy at any time in its sole discretion.

Date of Enactment: March 1, 2024

Date of Amendment: April 1, 2025

Sekisui Chemical Co., Ltd.