Nichino Europe Co. Ltd
External Whistleblowing Policy
Updated 25 September 2026

1. Introduction

This policy is available to any person who obtains information about suspected wrongdoing in a work-related context involving Nichino Europe Co Ltd or its operations. This includes current and former employees and workers, contractors and subcontractors and persons working under their supervision, agency workers, secondees, trainees, volunteers, job applicants, shareholders, members of administrative, management or supervisory bodies, suppliers and other business partners (together, “reporting persons”). It explains how to raise a concern confidentially and how the Company will respond. It does not prevent anyone from obtaining independent legal advice, contacting a trade union or reporting to a competent authority where permitted by law.

In Great Britain, Part IVA of the Employment Rights Act 1996 protects workers who make a qualifying disclosure in the public interest through an appropriate route. From 6 April 2026, the statutory categories expressly include sexual harassment. In the European Union, Directive (EU) 2019/1937, as implemented by the relevant Member State, establishes minimum standards for confidential internal and external reporting, diligent follow-up and protection against retaliation in specified areas of EU law. National law may extend the persons or matters covered, prescribe local channels or languages, or impose additional or shorter deadlines. The applicable national law will prevail where it provides wider or more specific rights.

Nichino Europe Co Ltd (“the Company”) is committed to lawful and ethical conduct, including compliance with anti-bribery, competition, sanctions, product safety, environmental, employment and data-protection requirements. The Company prohibits retaliation, threats of retaliation, attempts to retaliate and other detrimental treatment against a reporting person, facilitator or connected person because of a report made on reasonable grounds. A report that is mistaken or not substantiated will not attract sanction merely because it is not upheld. Knowingly reporting false information may, however, lead to appropriate disciplinary, contractual or legal action.

This policy is intended for publication and may be used by reporting persons inside or outside the Company. Employees may also consult the Employee Handbook and any applicable local procedure.

2. Specific Subject Matter

A reporting person may raise a concern where they reasonably believe that the information tends to show one or more of the following:

2.1 A criminal offence has been committed, is being committed or is likely to be committed, including fraud, bribery, corruption, money laundering or sanctions breaches.

2.2 A person has failed, is failing or is likely to fail to comply with a legal obligation.

2.3 A miscarriage of justice has occurred, is occurring or is likely to occur.

2.4 The health or safety of any individual has been, is being or is likely to be endangered.

2.5 The environment has been, is being or is likely to be damaged.

2.6 Sexual harassment has occurred, is occurring or is likely to occur.

2.7 Information tending to show any of the above is being or is likely to be deliberately concealed.

2.8 The Company or any associated person has offered, promised, given, requested or received a bribe or other improper advantage, including in dealings with a foreign public official.

2.9 For concerns connected with an EU entity or EU operations, a breach falling within applicable EU or national whistleblowing law, including public procurement; financial services and anti-money laundering; product, transport, food and feed safety; animal health and welfare; environmental protection; public health; consumer protection; privacy, personal data and network and information-system security; the EU's financial interests; competition, State aid and relevant corporate-tax rules.

the concern may be reported using any of the channels set out below. A reporting person need not categorise the concern legally or prove that a breach has occurred, but should have reasonable grounds to believe that the information reported is true at the time of reporting.

3. Disclosure Procedure

3.1 A concern may be raised orally or in writing with a line manager, a Director, the General Counsel or the independent neutral contact point below. A reporting person may choose the channel they consider most appropriate. Reports should, so far as possible, describe the relevant facts, dates, persons involved and supporting material. Reporting persons should not investigate matters themselves or obtain information unlawfully.

3.2 Reports may be made anonymously. The Company will consider an anonymous report on the information available, although anonymity may limit follow-up, the ability to ask questions and the feedback that can be provided.

3.3 A report governed by an applicable EU whistleblowing regime will normally be acknowledged within seven days, unless the reporting person requests otherwise or acknowledgement would jeopardise confidentiality. Reports will be assessed promptly, conflicts of interest will be managed, and proportionate follow-up will be undertaken by an impartial person or function with authority to communicate with the reporting person.

3.4 The reporting person will receive feedback on action envisaged or taken and the reasons for it within a reasonable period. Where EU implementing law

applies, feedback will normally be provided within three months after acknowledgement, or within three months and seven days after the report if no acknowledgement was sent, subject to any shorter local requirement and to legal, confidentiality and data-protection restrictions.

3.5 The identity of the reporting person and any person named in a report will be kept confidential and disclosed only to authorised persons, or where disclosure is necessary and lawful. Where the law requires disclosure of the reporting person's identity, they will, where lawful, be informed in advance and given the reasons. Personal data will be processed lawfully, limited to what is relevant, kept secure, and retained only for as long as necessary under applicable law and the Company's retention rules. Persons named in a report will be treated fairly and their rights will be respected.

3.6 No reporting person, facilitator or connected person will suffer dismissal, disciplinary action, demotion, intimidation, harassment, discrimination, adverse references, blacklisting, contractual disadvantage or other retaliation because of a report protected by applicable law. Suspected retaliation should be reported immediately to the General Counsel or the independent neutral contact point.

3.7 Internal reporting is encouraged because it can enable early action, but it is not compulsory where applicable law permits direct external reporting. In Great Britain, a worker may report to an appropriate prescribed person or body if the statutory conditions are met. In the EU, a report may be made to the competent external authority designated under the relevant Member State's law. Public disclosure is protected only in the circumstances specified by applicable law. Nothing in this policy restricts reporting to law-enforcement, regulatory or judicial authorities, or the obtaining of confidential legal advice, where permitted by law.

Independent Neutral Contact Point

- Procedure:-
    - Make a report to the neutral contact point – Quentin Golder | Partner | Corporate | Birketts LLP | www.birketts.co.uk
    - Direct: +44 (0)1223 326586 | Mobile: +44 (0)7983 385839
    - Quentin-Golder@birketts.co.uk

Second independent point of contact: Protect, the UK's independent whistleblowing charity, provides free and confidential advice to individuals considering raising a concern. Advice line: 020 3117 2520. Website: Protect whistleblowing advice.

If a concern involves a Director of the Company, the reporting person may refer it directly to Birketts using the contact details above. Birketts will determine the appropriate independent escalation route and may liaise with Nihon Nohyaku Co. Ltd, the parent company, including its Director for Compliance, subject to confidentiality, data-protection and conflict-of-interest requirements.

Queries and reports will be handled confidentially, subject to any disclosure required for a fair investigation or by law. Where disclosure of the reporter's identity is legally required, the reporter will, where lawful, be informed before disclosure and given the reasons.

4. **Jurisdiction and Further Guidance**

   The UK statutory regime described in this policy applies to Great Britain; Northern Ireland has separate legislation. For a concern connected with an EU entity or EU operations, the implementing law of the relevant Member State must be considered. Local law or procedures may provide wider protection or additional requirements, including designated authorities, permitted reporting languages, record-keeping rules and requirements applying to particular legal entities. Where this policy and mandatory local law differ, mandatory local law prevails. Current official information is available from GOV.UK whistleblowing guidance, the GOV.UK list of prescribed persons and bodies and the European Commission whistleblower-protection page. This policy is general guidance and does not replace applicable law or independent legal advice.

This policy has been approved & authorised by:

Name:	Manfred Hilweg
Position:	Managing Director
Date:	30 September 2026