

Name	Whistle-Blowing Policy
Rule number	TAR-I-H-01 (R3)
Department in Charge	Human Resource Dept
Enforcement Date	8 Jul, 2020
Revision Date	4 Nov, 2024

WHISTLE-BLOWING POLICY

1. Introduction

In embracing good corporate governance practice, the Company [hereby known as “Tarkus Interiors Pte Ltd “] has introduced this Whistle-Blowing Policy (“Policy”) to provide an avenue for employees and other relevant stakeholders to raise concerns and report, in good faith, any misconduct in the Company, and to provide reassurance that those whistle-blowers will be protected from reprisals or victimization for whistle-blowing.

2. Who are Whistle-blowers?

Whistle-blowers are any of the persons listed below.

- a. Employees of the Company
 - i. (including persons who subsequently ceases to be an employee of the Company).
- b. Part-time and temporary hired employees, who are sent by outside service Providers to work at offices of employees of other companies seconded to the Company, and
- c. Employees of the service providers to which business operations have been outsourced, and employees of business agent.

3. Who can the whistle be blown over?

- a. Any management or any employee of the Company

- b. Any party or person providing services to or having a business relationship with the Company

4. Purpose of Installation/Use

The whistleblower hotline is a dedicated contact point that has been established to maintain the social trust and fairness of the Company and to ensure the sound management of ITOKI Corporation and its overseas group of companies at an early stage.

The reporting will be conducted using the system provided by D-Quest, Inc. This means that the person making the report will not be identified unless he or she discloses his or her own information, and he or she will be able to communicate with the recipient of the report (the whistleblower hotline representative) about the content of the report while maintaining his or her anonymity.

If you find or become aware of any illegal or infringement related to laws, regulations, or internal rules, please actively report it through this contact point.

Outline:-

a. Name of hotlines

TARKUS INTERIORS Whistle-blower Hotline

b. Eligible content for the report

- i. Acts that violate or may violate laws and regulations at the Company, or acts that violate or may violate various internal rules established by ITOKI Corporation.
- ii. Eligible report examples

- ① Embezzlement, breach of trust
- ② Bribery
- ③ Collusion or price agreements
- ④ Accounting irregularities (window dressing, etc.)
- ⑤ Financial crimes (money laundering, insider trading, etc.)
- ⑥ Acts or behaviors that cause defects in products or services, or conditions in which such actions or behaviors have already started (e.g., distribution of defective products).

- ⑦ Falsification of information on quality inspections, etc.
- ⑧ Leakage of confidential information and falsification of important information
- ⑨ Unauthorized use of information
- ⑩ Overlooking of fraudulent acts
- ⑪ Audit fraud
- ⑫ Overlooking of fraudulent acts due to non-negligent audit irregularities
- ⑬ Breach of other laws, regulations, contracts, etc.
- ⑭ Illegal acts other than ① through ⑬ above or similar, acts in violation of internal rules, or non-implementation or insufficient implementation of activities required by laws, regulations, etc.

c. Features of the whistleblower hotline

- (i) Anonymous reporting is also possible. However, reports may not be investigated adequately if anonymous.
- (ii) The use of the whistleblower hotline for any unjust or improper purpose, such as making false reports or slandering others, is prohibited, and those who file such reports may be punished in accordance with the internal rules and regulations of the company to which they belong.
- (iii) Those who file a report using the whistleblower hotline will be protected so that they will not be disadvantaged due to the fact that they file a report unless the report is filed for an improper purpose (false declaration, slander, etc.).
- (iv) The personal information of the person who filed the report and information that could lead to the identification of the person who filed the report will be strictly protected and managed.

How to File a Report (Web Reporting)

1. URL: https://ml.helpline.jp/itokiglobal/index_en.html
2. Common ID: [ITOKIglobal](#)
3. Common password: [20050601](#)
 - Access the reporting website from the URL above. You will need to enter your "common ID" and "common password " on the login screen.
 - After logging in, follow the instructions on the screen to enter the details of your report and submit it.

Note:

- a. After the report is filed, the recipient of the report (the whistleblower helpline representative) will give a reply, so please be sure to double-check.
- b. If you have been treated unfavourably because of your report, please use the contact point again to report the incident.

(Enforcement)

- (1) The Rules shall be enforced on 8 July 2020.
- (2) The Revised Rules shall be enforced on 7 Oct 2021.
- (3) The Revised Rules shall be enforced on 5 Dec 2022.
- (4) The Revised Rules shall be enforced on 4 Nov 2024.