

Regarding the Compliance Consultation Counters

1. Usage Guide

In the event of a compliance issue, reports and processing are normally handled through the reporting line. However, if this is difficult for any reason, the issue can be directly reported or consulted with the Compliance Consultation Service, which is established within the Compliance Promotion Department or similar departments."

These compliance consultation services are as follows:

- ① IBIDEN Group Internal Consultation Service (Compliance Promotion Department)
- ② IBIDEN Group External Consultation Service (External organizations and attorneys)

2. Rules for Contacting and Consulting

<Eligibility for Using the Consultation Service>

All persons working on-site within the IBIDEN Group, including directors, employees, contract employees, and part-timers, are eligible to use the consultation service.

When reporting to the Company through the external consultation service, individuals may request anonymity.

<Scope of Consultation> The content that can be consulted includes the following:

- (1) Whether one's own actions violate compliance.
- (2) Whether the actions of others violate compliance.
- (3) The details of any disadvantageous treatment received as a result of consulting with the service.
- (4) Questions about the compliance program.

3. Protection of Consultor's Rights and Obligations

The responsible department will exercise utmost care to protect the privacy of consultors and to ensure that consultors do not suffer any disadvantageous treatment.

- (1) Consultation service personnel shall not disclose any privacy-related information, such as names or other identifying details of consultors, to any parties other than those necessarily involved. The Company will exercise due consideration in communicating with consultors and investigating consultation cases.
- (2) The Company guarantees that no consultor will suffer disadvantageous treatment if they appropriately utilize the consultation service.
- (3) If the Company determines that any disadvantageous treatment, harassment, or retaliation has occurred due to a consultor's appropriate use of the consultation service, the individuals

involved will be severely punished.

- (4) The Company does not require consultors to prove the truthfulness of their consultation content. However, strict measures will be taken in cases where consultation is made with knowledge that it is untrue, or if the content is for the purpose of slander, defamation, retaliation against individuals, or private gain.
- (5) If there is a risk of a consultor being identified, either from the consultation content itself or during the investigation process related to the consultation, the Company will inform the consultor of this fact. However, once an investigation has begun based on a consultation, it will not be discontinued solely due to the identification of the consultor.
- (6) Consultors are obligated to maintain confidentiality regarding the results of the investigation and evaluation of their consultation cases once they receive feedback.