Compliance

Basic approach to compliance

NTN believes that earning the trust of society is essential in order for the Company to contribute to the realization of a sustainable society and to continue to be a company that is needed by society. Accordingly, we place importance on compliance in our Management Policy.

We perceive compliance to include not only abiding with the laws and regulations of each country, but also observing internal regulations and social norms.

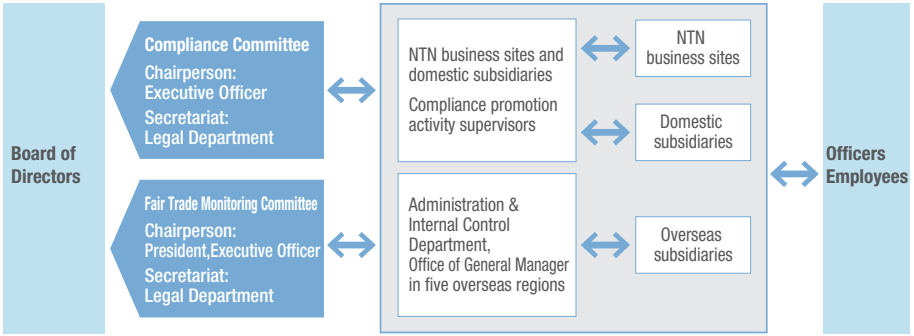
In light of that, we have established the Business Code of Conduct to serve as a behavioral guideline that officers and employees should adhere to.

Promotion structure

NTN has established Group-wide rules and regulations regarding compliance, and has set up and operates the Compliance Committee and the Fair Trade Monitoring Committee to build a system for promoting compliance centered on the activities of these two committees.

In Japan, a Compliance Promotion Activity Supervisor is appointed at each business site and subsidiary to facilitate the implementation of compliance promotion activities. With regard to antimonopoly laws, the Legal Department is responsible for overseeing legal compliance activities in Japan, including at subsidiaries. Overseas, the action plans deliberated by each committee are implemented mainly by the Administration & Internal Control Department established in the Office of the General Manager in each region. We are working to enhance compliance activities across the Group by holding regular training sessions and sharing information and exchanging opinions on important issues.

Structure



Implementation of surveys on corporate culture

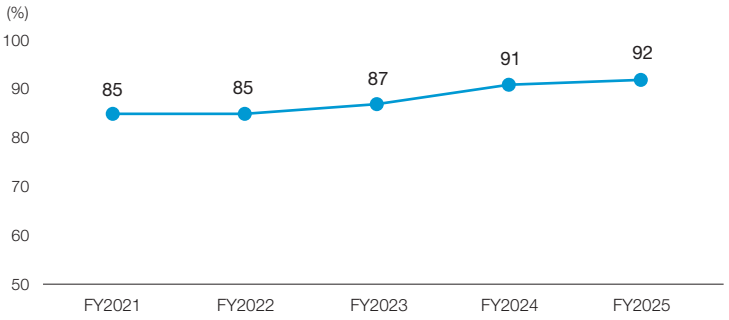
As part of our fraud prevention activities, since fiscal year 2017, the Group has been conducting surveys on employee evaluations to understand better the attitudes of the presidents of affiliated companies and corporate culture of these companies, in relation to compliance.

It is said that fraudulent acts are highly likely to occur in a company when the Fraud Triangle of motives/pressures, opportunities, and rationalization, is established. While advancing the development of regulations, rules, and penalties, it is also important to improve the corporate culture and environment. Therefore, NTN regularly checks for changes in the organizational culture of affiliated companies through employee evaluations.

By disclosing the results of this survey to the presidents of affiliated companies, we are utilizing these results to develop a culture of "not being motivated to engage in fraudulent acts" by fostering awareness that they are always being observed by the Company and the Head Office. At the same time, the results of this survey are also used to build good relationships with employees.

Since fiscal year 2021, to improve the effectiveness and efficiency of the survey, we have been conducting it on affiliated companies that experienced changes of presidents or other significant events. In FY2025, the survey was conducted on approximately 1,200 employees from 15 companies (five in Japan, and ten overseas).

(Average) Percentage of employees who evaluated the attitudes of the president of the affiliated companies as “Good”



Compliance

Corruption prevention initiatives

With regard to bribery, we have collaborated with the Administration & Internal Control Departments of each overseas region to prepare local versions of the internal regulations, taking into account the bribery-related laws and regulations as well as social norms in Japan and each country. Based on these, training and activities to raise awareness are conducted.

NTN's internal regulations not only prohibit bribery of domestic and foreign public officials and business partners, but also prescribe rules and procedures related to the provision of property and benefits by officers and employees, as well as rules and procedures to prevent bribery through business partners. In view that there are countries which regulate the exchange of property and benefits between private companies, we have also established rules and procedures regarding the receipt of property and benefits, in order to prevent the acceptance of bribery by our officers and employees, ensure fair transactions, and prevent conflicts of interest among officers and employees. In principle, NTN's officers and employees do not accept entertainment or gifts from business partners.

In addition to regular training, we share information and exchange opinions about initiatives in Japan and each country, and conduct self-audits and internal audits every year to maintain and manage our Group-wide anti-bribery system.

Over the past decade, our Group has not been charged by authorities in any country for violating bribery-related laws, nor incurred any expenses related to such violations. Furthermore, no employee has been subjected to disciplinary action or been dismissed as a result of violating regulations related to bribery prevention.

Antimonopoly law compliance initiatives

We perceive violations of antimonopoly laws as a risk to the entire Group. Therefore, to ensure thorough compliance with such laws, the Legal Department and the Administration & Internal Control Departments of each overseas region conduct training and awareness-raising activities on antimonopoly law compliance while ensuring that such activities are consistent with the laws and environments of each country.

In addition, officers and employees are obligated to submit advance applications and post-event reports in cases of any possible contact with competitors at exhibitions, conferences, or other events, thereby we have developed a system that allows us to grasp the circumstances of such contact. Furthermore, we strive to strengthen our compliance system by conducting self-audits and internal audits every year and requesting each department to proactively plan and implement improvement measures based on the audit results.

Going forward, we will continue to enhance the contents of training and other activities, and to realize fair and free competition by educating officers and employees.

Helpline (whistle-blower system)

We have established a "Helpline (whistle-blower system)" both inside and outside the company as a contact point for handling consultations regarding actual or potential violations of laws, the Business Code of Conduct, and internal regulations, whether named or anonymous. In accordance with the rules stipulated in the "Helpline Management Rules," which include confidentiality obligations and prohibiting disadvantageous treatment of whistle-blowers and investigation cooperators, the Helpline handles various types of cases such as harassment. The Helpline is used not only as a means of reporting violations and misconducts, but also as a means of receiving questions and opinions regarding compliance with the Business Code of Conduct, maintaining good relationships between the company and its officers, employees, and business partners. In Japan, the Helpline Management Rules were revised in 2026 in accordance with the enforcement of the revised Whistleblower Protection Act (amended 2025, effective December 2026). We operate the Helpline in accordance with the spirit of the Act, including measures such as expanding the scope of protected persons, ensuring broader protection, and raising awareness of the whistle-blower reporting system. In FY2025, there were 27 internal whistle-blowing cases, with a 100% consultation response rate. Overseas as well, we are sequentially developing and operating whistle-blower systems for each region according to their needs and circumstances.

We are working on raising awareness about the Helpline among employees through various compliance training and inclusion in the Business Code of Conduct Guidebook, as well as posting on the Company intranet. The Helpline awareness rate has reached 92% (FY2025 "Compliance Awareness Survey" results). We will continue to conduct awareness activities and to provide consultation services, and we aim to create a workplace where employees can work with peace of mind by detecting misconduct early and protecting employees.

Structure



Please see the NTN Group sustainability website for more information on our compliance initiatives.

https://www.ntnglobal.com/en/csr/governance/compliance.html