

MEU Whistleblowing Policy

1. Definitions

The Company: Mitsubishi Electric Europe B.V. (MEU), Mitsubishi Electric Russia (MER) and Mitsubishi Electric Turkey (METR).

EU / EEA: European Union / European Economic Area.

Employee and/or Worker: Any individual working under an employment contract with the Company, and any contractors, consultants, temporary agency personnel or similar who have direct access to the Company's internal IT systems and reporting processes.

External Stakeholder: Any person (other than Employees/Workers) who interacts with the Company in a work-related context, including workers, civil servants, self-employed persons, shareholders and members of administrative, management or supervisory bodies (including non-executives), volunteers and paid or unpaid trainees, and persons working under the supervision of contractors, subcontractors and suppliers. The term also covers individuals whose interactions occur during recruitment or other pre-contractual negotiations, or whose interactions occurred during a contractual relationship that has ended. Where relevant, connected third persons (e.g., colleagues/relatives, those assisting them, or connected legal entities) may also qualify.

Relevant Breach: Possible breaches of EU law listed in Article 2(1) of Directive (EU) 2019/1937, including: public procurement, financial services, prevention of money laundering, terrorist financing, product safety, transport safety, environmental protection, nuclear safety, feed and food safety, animal health and welfare, public health, consumer protection, data privacy and the security of networks and information systems. Branch measures may add country-specific areas.

Relevant Individual: An Employee/Worker or an External Stakeholder.

Policy: This MEU Whistleblowing Policy (replacing the former Company Directive – Whistleblowing).

Triage Officer: A member of the HR & Legal team designated to receive and triage reports under this Policy.

Whistleblowing Office: The GM Legal and the GM HR acting jointly as case co-leads for accepted whistleblowing reports; they may request assistance from other Corporate General Managers and external experts (e.g., specialist counsel).

2. Purpose

It is important to the business that any fraud, misconduct or wrongdoing by employees or officers is reported and properly corrected. The Company encourages all Relevant Individuals to raise concerns about conduct or how the business is run. This Policy sets out how concerns may be raised and how they will be handled (triage → investigation → outcome), while preserving statutory timelines.

3. Scope and Application

This Policy establishes a common Company framework based on Directive (EU) 2019/1937. Where applicable national whistleblowing laws provide for broader protection, additional reportable matters, different reporting channels, specific local reporting offices, external ombudspersons, documentation requirements or stricter confidentiality / data protection rules, those local requirements shall apply and prevail. Nothing in this Policy restricts any statutory right of a reporting person to report to competent external authorities or to benefit from protection under applicable local law.

Portions relating to External Stakeholders may not apply to branches/offices outside the EU/EEA.

This Policy applies to all present and former Employees/Workers and to External Stakeholders (for Relevant Breaches). It does not form part of any contract of employment.

Application: (i) Section 5.1 (Internal Reporting) applies to Employees/Workers; (ii) Section 5.2 (External Reporting) applies to External Stakeholders and to former workers without internal access. This Policy may be supplemented by branch-level measures reflecting national law (including entrusted third parties), which must operate to standards equivalent to those in the Directive.

4. Principles

Protection applies where reporters have reasonable grounds to believe a Relevant Breach is being, has been, or is likely to be committed. Proof is not required. Reporters may provide prima facie evidence but should not conduct private investigations; the Company is responsible for investigating.

Reports are handled promptly and confidentially, with feedback limited as needed to comply with data protection and confidentiality obligations.

5. Reporting Channels

5.1 Internal Reporting (Employees/Workers)

Internal reporting refers to reports made within the Company by Employees/Workers.

Procedure for Internal Reporting:

- 1) Raise concerns with the relevant line manager (oral or written). If the manager is implicated or you prefer not to approach them, proceed to Step 3.
- 2) The line manager acknowledges within seven (7) days, immediately escalates to the appropriate person for investigation, maintains communication, may request a written statement, and ensures feedback within three (3) months (or an interim update within three months if more time is required).
- 3) If Step 1 is unsuitable, inform the senior local HR manager, who assumes Step 2 responsibilities.
- 4) Alternatively, submit a concern using the MEU-CORP Internal Whistleblowing Hotline (Appendix 1).

5.2 External Reporting (External Stakeholders & former workers)

External Stakeholders and former Employees/Workers without internal access may report via the MEU-CORP External Whistleblowing Hotline (Appendix 2). The External Hotline presents three options: (a) whistleblowing report noting a breach of relevant law; (b) customer complaint about Mitsubishi Electric products or services; (c) a complaint or report of any other type.

5.3 Triage of Reports Received at Internal or External Hotlines

Mandatory routing to triage: Whistleblowing reports received from the Internal or External Hotlines will be handled by the HR & Legal triage mailbox/team. A Triage Officer will acknowledge receipt within seven (7) days. Triage officers will be members of the HR and Legal teams at Corporate Office allocated to the task.

Classification at triage (new): (a) whistleblowing report noting a possible breach of relevant law (Relevant Breach); (b) customer complaint about Mitsubishi Electric products or services; or (c) other complaint/report. Non-whistleblowing reports are redirected appropriately and the reporter is informed.

Case ownership (new): Where classified as whistleblowing, the case is managed by the Whistleblowing Office (General Manager Legal and General Manager HR acting jointly). The co-leads may involve other Corporate GMs and external experts as needed. If one member of the Whistleblowing Office is unavailable, the other may process the report with the support of other Corporate GMs and external experts. If neither are available, the triage team will request the support of other Corporate GMs, or request external support directly if there is no other option.

In some circumstances it may be appropriate to report to a regulator/competent authority. It will very rarely be appropriate to alert the media. Reporters are encouraged to seek advice before reporting externally.

6. Protection from Retaliation

Any Relevant Individual who reports using these routes and had a reasonable belief at the time is protected from actual, threatened or attempted retaliation (e.g., suspension, dismissal, demotion, withholding promotion/training, negative references, disciplinary penalties, coercion/intimidation/harassment or other unfair treatment).

Where wrongdoing is found, disciplinary measures may follow and appropriate external referrals may be made. Instructions to conceal wrongdoing are a disciplinary offence. Malicious or knowingly false reports may constitute a disciplinary offence depending on the circumstances.

Reporters may consult a legal adviser regarding rights, remedies and protections.

7. Reports Received Outside Stated Channels

Only reports submitted through the channels in this Policy allow the Company to guarantee statutory time limits; ad-hoc routes may hinder compliance.

If an Employee receives an internal report ad hoc, they must discuss with and forward to the branch HR GM (most senior HR leader). The HR GM must treat it as if received under Section 5.1(3).

7.1 Additional instructions for Presidents, Vice Presidents, BUPs and VBUPs

- High-profile leaders may receive direct reports from time to time.
- Do not send the report immediately to Corporate Office. Some EU privacy laws restrict cross-border sharing of personal information.

- First, discuss with your branch HR GM and/or Legal GM, and obtain external legal advice as necessary.
- Second, handle under your Branch Whistleblowing Policy as if received by Line Management/HR (consistent with this Policy), subject to agreement by the GM Legal and/or external counsel.
- Then, report to Corporate Office per Branch/Corporate policy, anonymizing personal data where legally required.

8. Data Protection & Information Security

The Company complies with EU GDPR and national implementing laws, and other applicable data protection laws. Personal data in reports will be processed per Company Data Protection policies and local law. Reports are held as “Secret” documents under Information Security Management protocols to ensure security and confidentiality.

Appendix 1 – Operation of the Internal Hotline

Scope note: The Internal Hotline does not apply where a branch has an external whistleblowing measure utilising a lawyer and/or as negotiated with the branch's national Works Council (e.g., MEU-GER, MEU-IT and MEU-PL). In such cases, Employees/Workers follow their local policy and the steps above. The Hotline mailbox can be accessed here:

<https://meeurope.sharepoint.com/sites/WhistleblowingHotline/Lists/Whistleblowing%20Hotline%20Site/overview.aspx>

Purpose: Additional route outside branch line management. Access via MEU intranet (SharePoint) → "MEU-CORP Whistleblowing Hotline".

Form: From / Topic / Message. Anonymous reports are permitted by leaving "From" blank (self-identification encouraged to facilitate investigation and feedback).

Languages: Reports may be submitted in recognised national languages. Non-English submissions may require translation time; responses may be provided in English.

Describe: What happened? Where? When? Why? Who did it?

Reception & timing: All submissions to the SharePoint site will be reviewed by HR & Legal triage with acknowledgement within seven (7) days.

Appendix 2 – Operation of the External Hotline

Access: MEU Whistleblowing page at <https://emea.mitsubishielectric.com/> (follow on-page instructions).

Options: (a) whistleblowing (legal breach); (b) customer complaint; (c) other complaint/report.

Postal: Whistleblowing Office (GM Legal & GM HR), Zweigniederlassung Corporate Office, Mitsubishi Electric Europe B.V., Mitsubishi Electric-Platz 1, 40882 Ratingen, Germany

Identity & languages: Self-identification is encouraged and protected; anonymous reporting is permitted but may limit investigation. Language/translation notes as per Appendix 1.

Appendix 3 – Processing of Reports (Triage, Investigation & Reporting)

Triage: All reports (internal, external or ad hoc) go directly to the HR & Legal Triage Officers who may contact the reporter for clarification and who then classify the report as: 1) whistleblowing (possible Relevant Breach); 2) customer complaint; or 3) other complaint/report.

Routing: Customer/other complaints are redirected to the appropriate function, with the reporter informed.

Investigation ownership: The Whistleblowing Office (GM Legal & GM HR) manages whistleblowing cases and may request assistance from Corporate GMs (Audit, Finance, IT, etc.) and external experts.

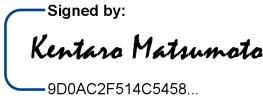
Meetings: If requested, a meeting will be granted with at least one member of the investigating team.

Timelines: Acknowledgement within seven (7) days and feedback within three (3) months on actions taken, status and outcome; if more time is needed, an interim update will be provided within three months with an expected completion date.

Confidentiality: The Company preserves confidentiality and, as far as possible, anonymity at all stages.

Reporting: On completion, the Whistleblowing Office issues a report (summary, findings, recommended steps) to the MEU President and, where relevant, to the President(s) of affected Branches. Anonymous reports are escalated similarly.

Approval

Name & Title	Signature	Date
Mr. Hiroaki Kishimoto General Manager, MEU- Corporate Office Legal	 Signed by: Hiroaki Kishimoto 1585064A839F477...	23-Jul-26
Mr. Kentaro Matsumoto General Manager, MEU- Corporate Office HR	 Signed by: Kentaro Matsumoto 9D0AC2F514C5458...	23-7-26
Mr. Kazuhiko Tamura MEU President & CEO	 Signed by: Kazuhiko Tamura D456B4BCBEF24DA...	23-7-26