

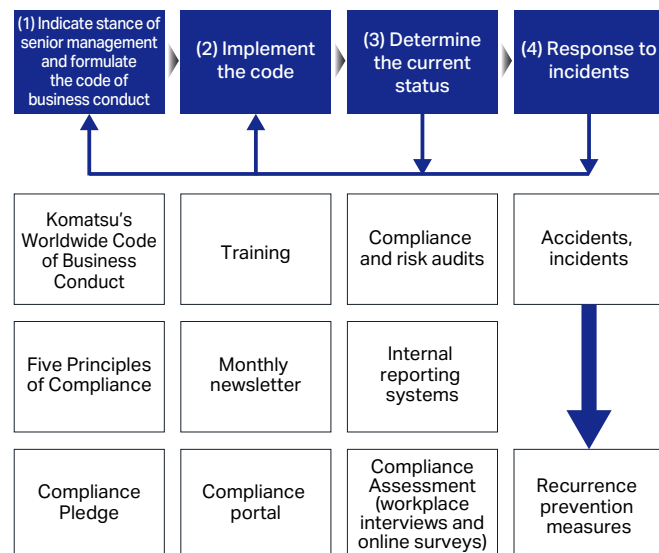
Compliance

In order to continue to earn the trust of society, Komatsu believes that each and every employee must act honestly and ethically in compliance with all applicable laws, regulations, and rules that are generally respected by society.

■ Compliance promotion structure and process

In order to ensure that the entire Komatsu Group complies with rules generally recognized and respected by society, we have appointed an executive officer in charge of compliance at Komatsu's headquarters and established the Compliance Department as a specialized department. In addition, Komatsu has established the Compliance Committee, chaired by the President, to deliberate and determine compliance policies and important measures for Komatsu and the Komatsu Group as a whole, to promote their implementation, and to report periodically to the Board of Directors on the status of promotion of compliance activities.

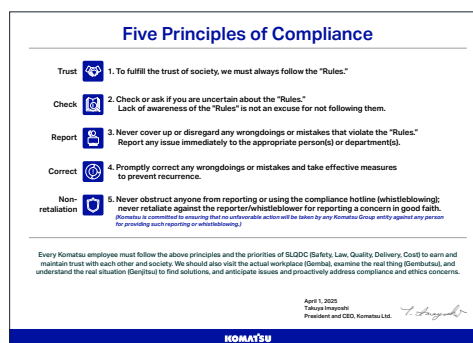
Compliance activities process



■ Initiatives based on the compliance activities process

(1) Indicate stance of senior management and formulate the code of business conduct: Establishing and implementing Komatsu's Worldwide Code of Business Conduct and Five Principles of Compliance

Komatsu's Worldwide Code of Business Conduct lists corporate conduct guidelines that the Komatsu Group must observe to fulfill our social responsibilities, as well as basic rules that should be followed anywhere in the world among the wide range of rules followed in the business community. It is now available in 18 languages worldwide, including Japanese and English. In addition, we have established the Five Principles of Compliance, which summarize the fundamental compliance actions of the Komatsu Group to ensure that each and every employee is always aware of the importance of compliance in their actions.

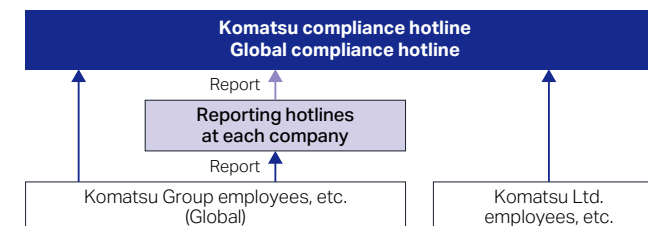


(2) Implement the code: Efforts to foster compliance awareness

Training on Komatsu's Worldwide Code of Business Conduct is provided to all Komatsu Group employees in 14 languages. In Japan, a monthly newsletter containing compliance-related information has been distributed every month since its first issue in 2006 to deepen understanding of compliance. A wide range of topics are covered, including legal issues, communication, business manners and ethics, and our approaches. Our subsidiaries outside Japan are also carrying out activities similar to those in Japan, and we provide some Japanese articles to these subsidiaries as part of our activities.

(3) Determine the current status: Use of internal reporting hotlines

Komatsu has established a global compliance hotline at our headquarters to handle consultations and reports from all employees concerning rules in business community. Group companies have also established and operate compliance hotlines in each region to detect and correct problems as early as possible. Komatsu's Worldwide Code of Business Conduct and Five Principles of Compliance, as well as the employment regulations of each company, clearly stipulate that employees who report legitimate concerns through this system will not be subject to any disadvantages due to their reports, thereby encouraging consultation and reporting.



(4) Response to incidents: Corrective actions, Prevention of recurrence, and Organization-wide Deployment

When problems are identified, Komatsu promptly corrects them, investigates underlying causes, implements effective measures to prevent recurrence, and makes continuous improvements. In addition to responding to individual problems, Komatsu analyzes them and identifies matters that should be shared across the organization. By sharing summaries of such cases throughout the Group, we help business units and group companies identify similar issues and prevent them from occurring. These findings are also incorporated into internal audit items for the early detection of potential issues.

For details on compliance initiatives, please refer to the ESG Databook 2026.