

Customer Complaint Procedures (Financial Instruments)

1. Measures for Processing Complaints

ITOCHU Corporation is making sincere efforts to respond to complaints quickly in order to gain the understanding of our customers.

Our standard procedure for resolving complaints is as follows:

- (1) receive a complaint from a customer;
- (2) report to the relevant person in charge and plan the solution strategy; and
- (3) present the solution strategy and settle the complaint.

For complaints about financial instruments, please contact us by either of the following methods:

- a. Tel : 03-3497-2121 (Main Switchboard)
+ 9 a.m. to 5 p.m. (JST), except Saturdays, Sundays, public holidays,
year-end and New Year holidays.
- b. Website: <https://www.itochu.co.jp/en/inquiry/product/input>
+ In the field of "Inquiry for", please select "General Products & Realty Company".

2. Measures for Processing Complaints Using an Outside Agency

In addition to the complaint resolution process mentioned above, we also examine solutions using the Financial Instruments Mediation Assistance Center (FINMAC).

FINMAC is a Non-profit Organization that:

- + consults with and accepts complaints from customers regarding troubles related to financial instruments; and
- + mediates the prompt settlement of disputes between customers and financial instruments business operators in a fair and neutral manner.

Please contact FINMAC, by either of the following methods:

- a. Telephone: 0120-64-5005 (toll-free)
+ 9 a.m. to 5 p.m. (JST), except Saturdays, Sundays, public holidays,
year-end and New Year holidays
- b. Website (Japanese only): <https://www.finmac.or.jp/contact/soudan/>

Our standard procedure for resolving complaints using FINMAC is as follows (for further details, please contact FINMAC):

- (1) a customer complains to FINMAC;
- (2) FINMAC notifies us of the complaint; and
- (3) FINMAC settles the complaint by discussing between the customer and us.

3. Measures for Settling Disputes Using an Outside Agency

As mentioned in 2 above, we try to settle disputes about our financial instruments using FINMAC mediation.

FINMAC mediates by authority of The Investment Trusts Association, Japan (JITA). We are a member of JITA. The mediation is performed by a mediator recommended by FINMAC.

If you wish to use FINMAC to settle a dispute, please contact FINMAC directly.

The standard procedure for FINMAC mediation is as follows:

- (1) the customer presents a petition for mediation to FINMAC;
- (2) FINMAC accepts the petition and elects the mediation committee;
- (3) the customer pays the cost of the petition for mediation;
- (4) the mediation committee interviews the customer and us;
- (5) FINMAC presents a mediation plan; and
- (6) the mediation plan is accepted by the customer and us.