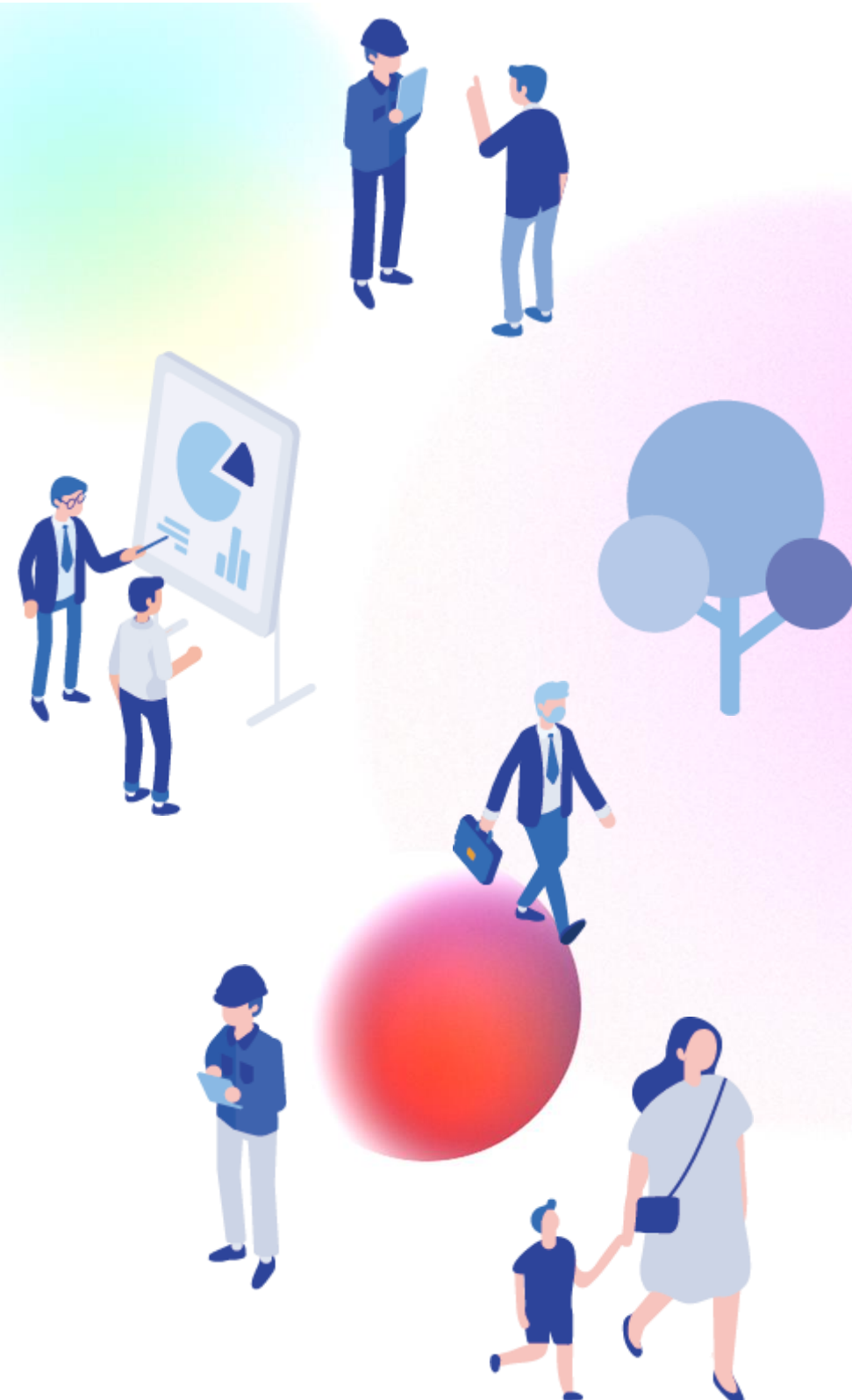


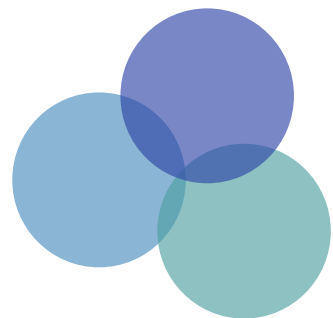
Nisso Group Sustainability Report 2024

働く機会と 希望を創出する

Creating opportunities and
hopes for people to work



NISSOホールディングス
NISSO HOLDINGS Co., Ltd.



Nisso Group Charter of Corporate Behavior

-NISSO's Promise-

The Nisso Group respects basic human rights and maintains work environments that can be used safely and healthily, in addition to developing fair and sincere corporate activities with the aim of creating enriched lives. In addition to complying with laws and regulations, as a company that possesses high ethical standards, accepts diverse sets of values, and prizes the sense of fulfillment and job satisfaction of each individual, we pledge to take responsible actions, and have established the "Nisso Group Charter of Corporate Behavior".

• Scope of Application

This Charter shall be applicable to all officers and employees working for the Nisso Group.

• Regarding the Enforcement of the Charter

Officers and employees shall comply with this Charter, and strive to ensure that all people involved with the Nisso Group, including clients, business partners and shareholders, understand the purpose of this Charter, and be able to receive cooperation from them.

Officers and executives shall be obligated to take the initiative in the establishment, and the understanding and dissemination of this Charter both internally and externally.

<Sincere Business Activities>

- By positioning the improvement of our clients' satisfaction as the basis of our activities, we shall constantly strive for ingenuity and enhancement, and provide services that are beneficial to our clients.
- We shall fully utilize the organization and functions of the entire company in order to address problems that may arise in the workplace.
- We shall conduct fair and transparent corporate activities, and constantly strive to enhance corporate values and redistribute profits appropriately.
- We shall create employment through our businesses, and strive to actively contribute to society as a support function for the self-fulfillment of workers.

<Respect for Human Rights>

- We shall respect the international norms on human rights, and shall not participate in any action that may interfere with or impede human rights.
- We shall respect fundamental human rights, the diversity and individuality of employees, and shall not prejudice nor discriminate against individuals by reasons such as race, nationality, creed, gender, religion, physical characteristics, personal possessions, birthplace, etc.
- We shall comply with labor laws and regulations related to working conditions such as employment and wages. We shall not allow for child labor of those below the minimum age for employment, nor forced or unfair labor that is against the intentions of employees. In addition, we shall not purchase materials or products, etc., produced through child labor or forced labor.

<Communication with Society and Information Disclosure •

Information Protection>

- We shall manage company information appropriately, and disclose information deemed to be necessary in a prompt, adequate and accurate manner.
- We shall thoroughly protect and manage various kinds of information, including personal and client information, as well as intellectual property rights, and shall not unjustly infringe upon nor use such information.

<Exclusion of Anti-social Forces>

- We shall take a resolute stance against anti-social forces and organizations, and shall not respond to any unjust or unlawful demands.

<Creation of a Vibrant Workplace>

- We shall respect the existence of each employee, and actively create opportunities to maximize the abilities of each individual.
- We shall create a lively and vibrant working environment where employees can speak freely.
- We shall value our stance of seeking the reform and innovation of employees, and nurture employees who will lead the next generation.
- We shall respect fundamental labor rights, such as the right for employees to unite and/or bargain collectively, and shall not infringe upon such fundamental labor rights.

<Securement of Safety and Initiatives for the Environment>

- We shall recognize the importance of environmental problems, utilize resources effectively, promote energy conservation and actively address environmental improvement.
- We shall regard safety and "no accidents" as societal responsibilities, and strive to ensure safety not only during working hours, but also during commuting times.

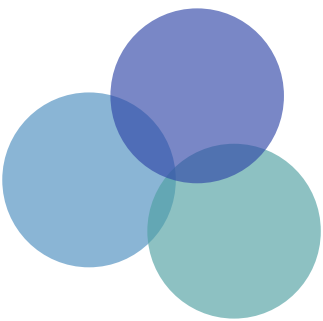
<Responsibilities of Management>

- We shall consider the securement of safety and the maintenance of health of employees as a top priority, and shall spare no investment of management resources to maintain and improve the lives of employees.
- When operating the company, we shall listen to both internal and external comments/opinions with sincerity, and choose the best ways to fulfill our social responsibilities.

<Responses to the Occurrence of Problems>

- In the event of an incident or problem that contravenes this Charter, management shall show their determination to resolve such issues both internally and externally, take the initiative to promptly and reliably respond to such matters, and endeavor to investigate its cause and prevent its recurrence.

In addition, management shall disclose such information and fulfill their accountability to society in a prompt and accurate manner, and implement strict disciplinary measures, including on themselves, upon clarifying the authority and responsibility of those involved.



Nisso Group Employee Code of Conduct

-My Behavior-

For the realization of the spirit of the Nisso Group Charter of Corporate Behavior, as a standard of behavior that officers and employees of the Group should uphold on a daily basis, a more specific "Nisso Group Employee Code of Conduct" has been established. Officers and employees must recognize that they are responsible for compliance with this Code of Conduct, and act accordingly.

<Sincere Business Activities>

- We shall conduct fair and transparent transactions based on law and ethics and strive to gain the confidence of society as a whole.
- We shall maintain sound and moderate relationships with stakeholders, and shall not accept entertainment, gifts, or money for the purpose of acquiring unfair profits.
- We shall respond to the voices of clients' with integrity, and reflect such actions in the provision of services and the improvement of business operations in the future.
- We shall observe the Charter of Corporate Behavior, laws, rules of employment, internal regulations, etc., and act with dignity and discipline.

<Respect for Human Rights>

- We shall abolish discrimination based on race, creed, gender, social status, religion, nationality, age, physical and mental disability, and respect individuals.
- We shall always respect fundamental human rights in various aspects of corporate activities, and shall not engage in discriminatory behavior or actions that harms the dignity of individuals.
- We shall eliminate forced labor or labor that is against one's will, and child labor of those below the minimum age for employment.
- We shall not disrupt the morals, environment and the order of the workplace by acts that violate public order and standards of decency such as various types of harassment.

<Communication with Society and Information Disclosure・Information Protection>

- We shall deepen mutual understanding with society and establish relationships based on trust through communication.
- We shall conduct the accurate disclosure of corporate information to stakeholders in a timely and appropriate manner.
- We shall strictly manage confidential and personal information, including client information acquired in the course of business, and shall not divulge such information elsewhere. Such obligations shall also be fulfilled following employment at the Nisso Group and/or after retirement.
- We shall not infringe upon intellectual property rights, including copyrights and patent rights, of others.
- We shall not use internal information obtained in the course of duties for personal purposes. In addition, we shall not conduct acts that will be of self-interest based on insider information obtained during the course of duties.

<Dissociation with Anti-social Forces>

- We shall not have any relationships or business dealings with anti-social forces.
- We shall not make concessions by means of money, etc., against unreasonable demands from anti-social forces.

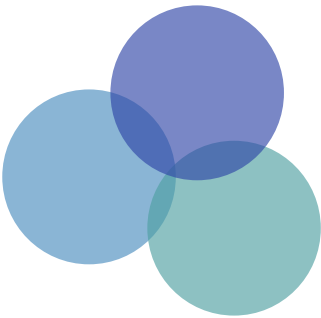
<Creation of a Vibrant Workplace>

- We shall comply to laws and regulations concerning labor, and strive to realize a healthy and comfortable working environment so that harmony between work and life can be achieved.
- With the stance to take on challenges to achieve higher goals, we shall strive to improve our abilities and to nurture subordinates and junior employees.

<Securement of Safety and Initiatives for the Environment>

- With regards to business activities, we shall strive to conserve resources and energy, and make efforts to preserve the environment and reduce waste. In addition, we shall actively cooperate with clients, business partners, etc., in their global environmental preservation efforts.
- We shall comply with laws, internal regulations and workplace rules related to occupational health and safety, promote the prevention of occupational accidents and mental health initiatives, and strive for the creation of a safe workplace.
- We shall strive to improve our compliance of laws, regulations and traffic manners, and make efforts to prevent traffic accidents by practicing safe driving.





Top Message



More than half a century has passed since NISSO CORPORATION was founded in 1971 to realize its founding philosophy of "Nurturing and Bringing Out the Best in People".

By becoming a pure holding company, we are strengthening appropriate corporate governance and compliance risk management for the entire Group, while establishing a structure to ensure that each company becomes an operating company with a high level of expertise specialized in each field, speeding up decision-making and promoting our business.

On the Publication of the Sustainability Report 2024

The business environment surrounding us is changing at an unprecedented rate, including a decline in the workforce due to a declining birthrate and an aging population, the emergence of geopolitical risks, frequent abnormal weather events, the diversifying client human resources and worker needs, and the progress of Society 5.0.

In addition, with the evolution of technologies such as AI, IoT, and 5G, everything is being digitized, and the need to transform business models is being questioned. The impact of the evolution of technology is said to be particularly significant for the manufacturing industry, and in order to respond to these changes, we believe that it is a management issue to consider IT and business as one, and to formulate strategies for creating new social value.

In order for a company to respond to these changes and achieve sustainable development, it is necessary to carry out management and business development that emphasizes the needs of society from a long-term perspective. To this end, in addition to strengthening governance and addressing management risks, we are striving to pursue sustainability in our business operations with the aim of acquiring new business opportunities.

The Nisso Group has published the "Sustainability Report 2023", which is the 5th such report since the "CSR Report" was published in 2020.

"People" are our greatest asset.

The Nisso Group aims for sustainable business growth and at the same time, promotes initiatives to realize a sustainable society.

We are further strengthening our activities with the aim of becoming a company that is needed by society, such as what kind of activities we will carry out in order to contribute to society through "people", and what kind of structure we will establish in order to create a workplace where each and every employee feels a sense of fulfillment.

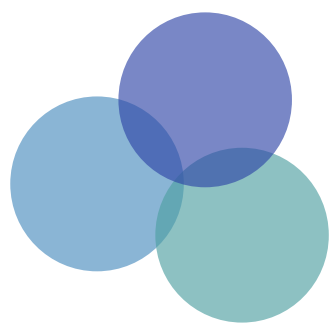
In addition, for the Nisso Group, "people" are our greatest asset. Based on our belief that it is the most basic and important resource for providing services, we are also working to develop human resources based on the aptitude of each individual and to create a work environment where workers can flourish with a sense of satisfaction, based on respect for human rights and compliance.

The purpose of publishing the "Sustainability Report 2024" is to widely communicate these activities that value "people" above all else, while deepening dialogue with stakeholders and striving to enhance corporate value.

Nurturing and Bringing Out the Best in People

We are putting into practice management that values "people" above all else in order to realize our founding philosophy of "Nurturing and Bringing Out the Best in People". Believing in the potential of each and every employee, challenging infinite possibilities, and developing, will lead to our growth as a company. We believe that by recognizing and utilizing the diverse values and individuality of each employee and creating a system that maximizes their abilities, and by continuing to create a workplace that is comfortable and pleasant to work in, we will be able to realize an environment where people can grow and live.





Top Message

New Medium-term Management Plan

On August 7, 2024, NISSO HOLDINGS announced a 3-year Medium-term Management Plan, with FY 3/2025 as its first year.

We are well aware that there has been a significant deviation from the earnings targets set out in the current Medium-term Management Plan. At the same time, while working to improve profitability, we have been promoting initiatives to anticipate and thoroughly delve into client needs.

One of these is the creation of a system for human resources development, which is steadily reflected in the establishment and expansion of new educational facilities throughout Japan and the increase in the number of people undergoing education and training.

This will lead to the development of human resources for the new semiconductor and battery factories that will be launched in various parts of Japan in 2026 and 2027, and we believe that these achievements will be beneficial for both our clients and staff.

The Nisso Group will continue to deepen and enhance our existing services while creating new services. To this end, we reaffirm that "accelerating investment in human capital" is what we must do now, and we will strive to achieve the goals of our Medium-term Management Plan.

Practice of Human Capital Management

In order for the Nisso Group to achieve sustainable growth, I believe that the "practice of human capital management" is at the heart of our strategy.



In order to create a "Human Resources Development Model" that enables employees to grow with a sense of fulfillment in their work, we recognize that the creating a virtuous cycle of investing in human capital for employees, providing high value-added services to clients, and expanding profits will lead to the practice of human capital management.

In particular, it is necessary to visualize careers and promote individual career enhancement, and we have begun work on personnel system reform as a top priority issue that cannot be avoided.

In addition, we will also work on diversity management, expand our training facilities, introduce new technologies such as VR and AR that are in line with the times, and visualize skills.

Initiatives for the "Environment" and "Society"

(Responding to Climate Change)

While contributing to society through our investment in "people", the driving force of the Nisso Group, we recognize that responding to climate change, which is essential for the survival of our business, is also a key management issue.

Rather than creating a world where the temperature rise in the second half of the 21st century is 2°C, how to keep it within the range of 1.5°C is a common universal issue. NISSO HOLDINGS endorsed the TCFD in November 2023. In particular, through this report, we have announced our plan to achieve our 2030 GHG reduction target of 30% in order to reduce greenhouse gas emissions. We are considering the introduction of electric vehicles in Scope 1, which mainly covers the amount of fuel consumed by company-owned vehicles, and plan to promote the use of renewable energy in Scope 2, which mainly covers the amount of electricity used.

By striving to achieve a carbon-free world in 2050 like the rest of the world, and by addressing global environmental issues through group management, we are confident that we will get closer to realizing this mission.

(Responding to Society)

As a "people"-oriented company, the Nisso Group believes that it is more important to accelerate initiatives for human resources development, diversity, respect for human rights, safety and health, and the practice of compliance management through our investment in "people".

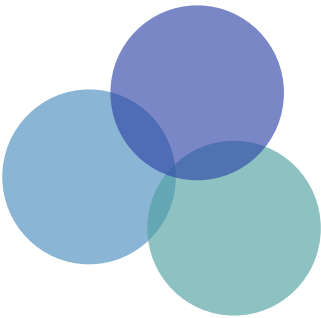
Please refer to this report for details, but we recognize that giving back and co-creating such activities not only within our Group, but also to clients, business partners, local communities and society will lead to the realization of a sustainable society.

Aiming for the Realization of a Sustainable Society

Based on our Sustainability Policy, the Nisso Group has identified 3 materialities (key issues) and has set implementation issues. In addition, we have established the Sustainability Council and are working to build the necessary structures to resolve social issues.

Going forward, the Nisso Group will continue to make concerted efforts to meet the expectations of all of our stakeholders by strengthening our efforts to contribute to society through our people and businesses.





Editorial Policy

CONTENTS

Sustainability Report 2024

Nisso Group Charter of Corporate Behavior	02	
Nisso Group Employee Code of Conduct	03	
Top Message	04	
Mission・Vision	07	
Stakeholders of the Nisso Group	08	
Sustainability of the Nisso Group	09	
Sustainability Policy and Materiality	12	
Governance・Opportunities and Risks (Strategy)・Risk Management	13	

ESG BOOK 2024

(SOCIAL)		
Initiatives for "People"	15	
Development of Human Resources	16	
Diversity (Promotion of Women's Participation and Advancement)	19	
Diversity (Creation of Opportunities for the Elderly to Flourish)	21	
Diversity (Active Participation of Employees with Disabilities)	22	
Aiming for Diverse and Flexible Work-styles	23	
Respect for Human Rights	24	
Safety and Health Initiatives	26	
(ENVIRONMENT)		
Response to Climate Change (TCFD)	29	
Environmental Initiatives (ISO14001)	32	
Corporate Ethics・Compliance	33	
Coexistence with Diverse Communities	34	
Contribution to Local Communities (Provision of Nursing Care Services)	36	

Governance BOOK 2024

Corporate Governance	38	
Status of Officers	40	
Risk Management	41	
Responsibility to Shareholders and Investors	42	

Sustainability DATA BOOK 2024	44	
-------------------------------	----	--

Corporate Profile 2024

Corporate Outline	47	
History of the Nisso Group	48	
Description of Business	49	
External Evaluation	50	

Reporting Policy/Editorial Policy

The Nisso Group Sustainability Report 2024 has been published with the aim of providing stakeholders with an understanding of information on the Nisso Group's sustainability-related activities.

Organizations to be Reported

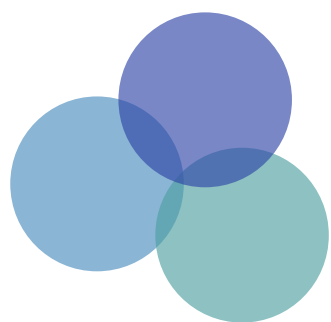
This report contains the activities, initiatives and related data of NISSO HOLDINGS Co., Ltd. and our group companies.

Referenced Frameworks

GRI (Global Reporting Initiative) Standards, SDGs (Sustainable Development Goals), United Nations Global Compact, etc.

Reporting Period

FY 3/2024 (April 1, 2023~March 31, 2024)
※ Some information up to October 2024 is also included



Mission・Vision

■ Towards the Realization of Our Mission and Vision

In the midst of the need to speed up management decisions, the Nisso Group's mission to fulfill is "Creating opportunities and hopes for people to work", and we aim to create workplaces where employees can gain a sense of self-fulfillment and flourish, through Human Resources Solution Services that support the growth of companies and people. We also aim to provide services that can respond to social changes and changes in industrial structures, and will continue to promote initiatives "To transform into a corporate group with high-growth potential".

Founding Philosophy

Nurturing and Bringing Out the Best in People

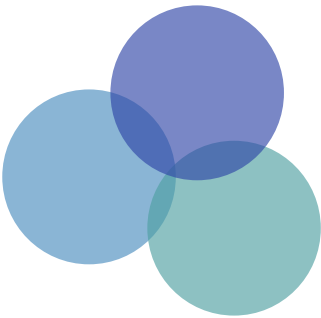
**We, the Nisso Group
with Human Resources Solution Services that support
the growth of companies and people**

Mission

**will fulfill our Mission of
Creating opportunities and hopes
for people to work**

Vision

**To transform into a corporate group
with high-growth potential**

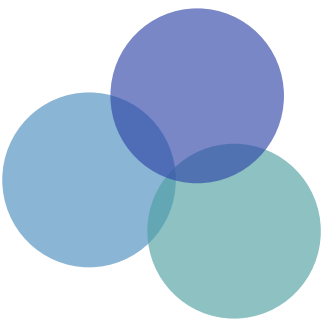


Stakeholders of the Nisso Group

■ Stakeholder Engagement

Based on the Charter of Corporate Behavior and the Employee Code of Conduct, the Nisso Group will develop sincere business activities, clarify our responsibilities to our stakeholders, deepen mutual understanding through two-way communication, and strive to build a sustainable relationship of trust with our stakeholders.

Stakeholders	Main Initiatives
<div>Employees</div> <div></div>	<p>Based on the founding philosophy of "Nurturing and Bringing Out the Best in People", we respect the diverse values and individuality of our employees, and actively create opportunities for them to flourish.</p> <div><div><ul style="list-style-type: none">• Various education • training systems• Intra-company newsletter, portal sites• Safety and Health Committee</div><div><ul style="list-style-type: none">• Various consultation counters• Qualification acquisition subsidy system</div></div>
<div>Clients</div> <div></div>	<p>We build long-term relationships based on trust by working closely with our clients, responding to them sincerely and creatively, and providing high-quality services.</p> <div><div><ul style="list-style-type: none">• Provision of information through NISSO HOLDINGS' corporate website• Establishment of inquiry counters• Safety and health activities</div><div><ul style="list-style-type: none">• Industry trends seminars• Quality improvement activities</div></div>
<div>Shareholders • Investors</div> <div></div>	<p>In order to earn the trust of our shareholders and investors, we strive to enhance corporate value through our business activities. In addition, we strive to disclose information in a fair, timely and appropriate manner, put into practice transparent management, and place importance on constructive dialogue.</p> <div><div><ul style="list-style-type: none">• General Meetings of Shareholders• Briefings for individual investors• Meetings with institutional investors</div><div><ul style="list-style-type: none">• Financial Results Briefings• Information disclosures</div></div>
<div>Business Partners</div> <div></div>	<p>We build good relationships based on trust and achieve co-existence and co-prosperity through fair and equitable transactions with our business partners in accordance with laws and regulations.</p> <div><div><ul style="list-style-type: none">• Daily procurement activities• Mutual cooperation for information security compliance</div><div><ul style="list-style-type: none">• Survey of business partners</div></div>
<div>Community • Society</div> <div></div>	<p>As a member of the local community, we contribute to the revitalization and development of the economy by creating employment opportunities in the region, giving consideration to the environment, and participating in social contribution activities.</p> <div><div><ul style="list-style-type: none">• Participation in local events• Co-sponsorship of local sports</div><div><ul style="list-style-type: none">• Environmental conservation activities• Support for culture and the arts</div></div>



Sustainability of the Nisso Group

■ Basic View

The "Nisso Group Charter of Corporate Behavior", which is a code of conduct that officers and employees should adhere to, states that we must not only comply with laws and regulations, such as prohibition of discrimination, respect for diversity, freedom of association, prohibition of forced · child labor, etc., but that we also maintain high ethical standards and accept diverse values. We have established the "Nisso Group Employee Code of Conduct" as a standard of conduct that should be followed on a daily basis by putting into practice the spirit of the Charter of Corporate Behavior.

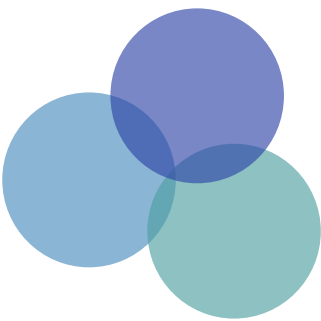
Recognizing that respect for human rights is the foundation of business in our daily activities, with the aim of thoroughly implementing the "Nisso Group Charter of Corporate Behavior", the "Policy on Human Rights and Labor" was established in order to advocate international standards on human rights, such as the United Nations Global Compact's principles concerning human rights · labor, and to conduct the management of respect for humanity. In addition, the "Ethics Policy" was also established in order to share compliance, which should be the basis of corporate management, and we will ensure its thorough awareness. Going forward, we will continue the activities of the United Nations Global Compact, which are the universal principles of "Human Rights", "Labor", "Environment", and "Anti-corruption" advocated by the United Nations.

Our Various Policies

The policies set forth by the Nisso Group are as follows:

Policy	Date of Enactment	Human Rights	Labor	Environment	Anti-corruption
Nisso Group Nisso Group Charter of Corporate Behavior -NISSO's Promise-	Oct. 2, 2023 (Oct. 1, 2016)	●	●	●	●
Nisso Group Employee Code of Conduct -My Behavior-	Oct. 2, 2023 (Apr. 1, 2017)	●	●	●	●
Policy regarding System Development of Internal Control related to Financial Reporting	Oct. 2, 2023 (Apr. 1, 2017)				●
Basic Policy regarding the Internal Control System	Oct. 2, 2023 (Apr. 1, 2017)				●
Nisso Group Sustainability Policy	Oct. 2, 2023 (Oct. 1, 2021)	●	●	●	●
Nisso Group Ethics Policy	Oct. 17, 2024 (Oct. 1, 2019)				●
Nisso Group Policy on Human Rights and Labor	Oct. 2, 2023 (Oct. 1, 2019)	●	●		
Nisso Group Environmental Policy	Oct. 2, 2023 (Jun. 1, 2016)			●	
Nisso Group Human Resources Development Policy	Oct. 2, 2023 (Oct. 1, 2021)	●	●		
Nisso Group Internal Environment Improvement Policy	Oct. 2, 2023 (Mar. 16, 2023)	●	●		
Nisso Group Business Continuity Plan (BCP) Basic Policy	Oct. 2, 2023 (Apr. 1, 2021)				●
Nisso Group Information Security Policy	Oct. 2, 2023 (Dec. 15, 2006)				●
Nisso Group Basic Policy regarding Proper Handling of Specific Personal Information	Oct. 2, 2023 (Apr. 1, 2017)	●			
Nisso Group Privacy Policy	Oct. 2, 2023 (Apr. 1, 2005)	●			
Nisso Group Mental Healthcare Policy	Oct. 2, 2023 (Oct. 1, 2017)		●		
Nisso Group Occupational Safety and Health Policy	Oct. 17, 2024 (Apr. 1, 2015)		●		

※() is the date of enactment at NISSO CORPORATION



Sustainability of the Nisso Group

Participation in the United Nations Global Compact

In October 2023, NISSO HOLDINGS joined the United Nations Global Compact, a global initiative to achieve sustainable growth in the international community.

Until now, NISSO CORPORATION has been participating since March 2019, but it is important for the Nisso Group to contribute to the realization of a sustainable society by supporting and putting into practice the 10 principles of the UNGC, which consists of the four areas of "Human Rights · Labor · Environment · Anti-corruption" advocated by the United Nations, and we have reiterated our participation with the aim of accelerating these activities.



10 Principles of the United Nations Global Compact

Human Rights	Principle 1	Support and respect the protection of internationally proclaimed human rights
	Principle 2	Ensure that business practices are not complicit in human rights abuses
Labor	Principle 3	Uphold the freedom of association and the effective recognition of the right to collective bargaining
	Principle 4	Eliminate all forms of forced and compulsory labor
	Principle 5	Abolish child labor
	Principle 6	Eliminate discrimination in employment and occupation
Environment	Principle 7	Adopt a precautionary approach to environmental challenges
	Principle 8	Conduct environmentally responsible activities
	Principle 9	Encourage the development and diffusion of environmentally friendly technologies
Anti-corruption	Principle 10	Fight corruption in all its forms including extortion and bribery

Activities at the Global Compact Network Japan

NISSO HOLDINGS participates in activities carried out by the “Global Compact Network Japan” (GCNJ), Japan's local network of the United Nations Global Compact. GCNJ conducts themed subcommittee activities to discuss and exchange information on sustainability concepts and initiatives, learning from the practices of other companies and academic experts.

As of June 2024, we are participating in the following subcommittees.

- Well-being Subcommittee
- Human Rights Education Subcommittee
- ESG Subcommittee
- Reporting Subcommittee etc.

Contributions to Sustainable Development Goals(SDGs)

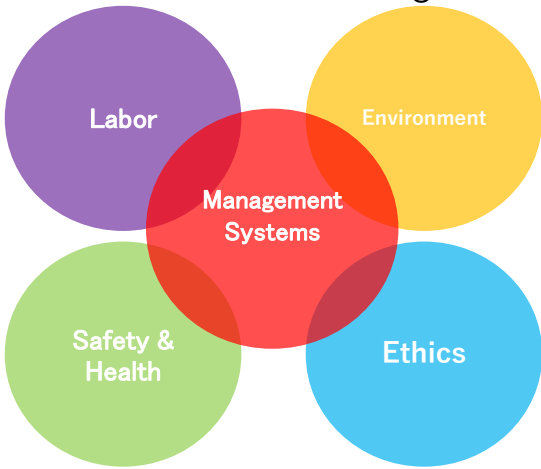
The "Sustainable Development Goals (SDGs)" adopted by the United Nations in 2015, are universal goals for 2030 that address social issues such as poverty, employment, and the environment. The Nisso Group will face the various challenges facing the world with sincerity, and contribute to the realization of a sustainable society, namely the achievement of the SDGs, through its business activities.



RBA (Responsible Business Alliance) Initiatives

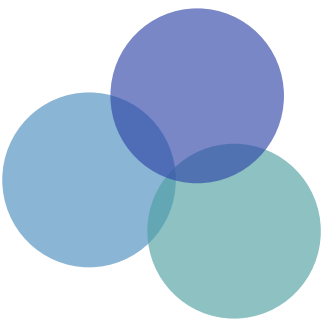
NISSO CORPORATION is a company that provides human resources services, such as manufacturing contracting and manufacturing dispatching, to clients mainly in the manufacturing industry. Therefore, there many clients of our clients are affiliated and are compliant with the RBA, which promotes CSR in the global supply chain.

We have established an internal CSR management system and activity structure to contribute to CSR procurement initiatives in the client supply chain, and we support and comply with the RBA Code of Conduct as an international CSR standard in addition to laws and regulations and social norms in conducting our business activities.



Specifically, the "CSR Council" has been established in the Profit Division, which handles direct employees, with the head of the Profit Division as the council chairman. The Council monitors and identifies issues based on management systems related to labor, safety and health, the environment, and ethics, formulates measures to resolve them, and implements these measures by resolution of the "Board of Directors".

In addition, NISSO CORPORATION has established the "CSR Procurement Guidelines" for Tier 1 suppliers, which stipulate requirements for CSR requirements from the international community, in addition to basic QCD requirements, and is also working to build a responsible supply chain through compliance status hearings and cooperation for improvement.



Sustainability of the Nisso Group

Nisso Group's "Sustainability"
<https://www.nisso-hd.com/en/sustainability/policy/>

■ Toward the Selection of Key CSR Issues

In accordance with our founding philosophy of "Nurturing and Bringing Out the Best in People", the Nisso Group aims to create a workplace where working people can work and grow with a sense of satisfaction, as well as to provide services that can contribute to our growth as a company. In order to enhance the corporate value of the Nisso Group, we will respect laws and social rules, and conduct CSR activities aimed at realizing a sustainable society.

Process for Identifying Key Issues

The Nisso Group will continue to support the "working people" with the aim of allowing each and every employee to challenge infinite possibilities and continue working with enthusiasm.

In addition, "responding to social and structural changes" is an important issue that the Nisso Group must respond to. In order to solve these issues, we will reinforce governance, which is the foundation of all companies, and will realize a sustainable society.

To put it into practice, we have identified key issues in accordance with the following process:

Step 1 Extraction of Materiality (Key Issues)

Based on the GRI (Global Reporting Initiative) Standards, the SDGs (Sustainable Development Goals), and the United Nations Global Compact, we have extracted social issues that are highly relevant to Nisso Group's business.

Step 2 Evaluation of Importance from the Perspective of NISSO HOLDINGS and Our Stakeholders

Based on Step 1, we selected social issues in terms of importance to our stakeholders and importance to the Nisso Group, and identified issues that should be prioritized.

Step 3 Confirmation by the Sustainability Council

The Sustainability Council, which belongs to the Corporate Value Enhancement Committee, exchanged opinions on the issues in Step 2, and selected their materiality (key issues).

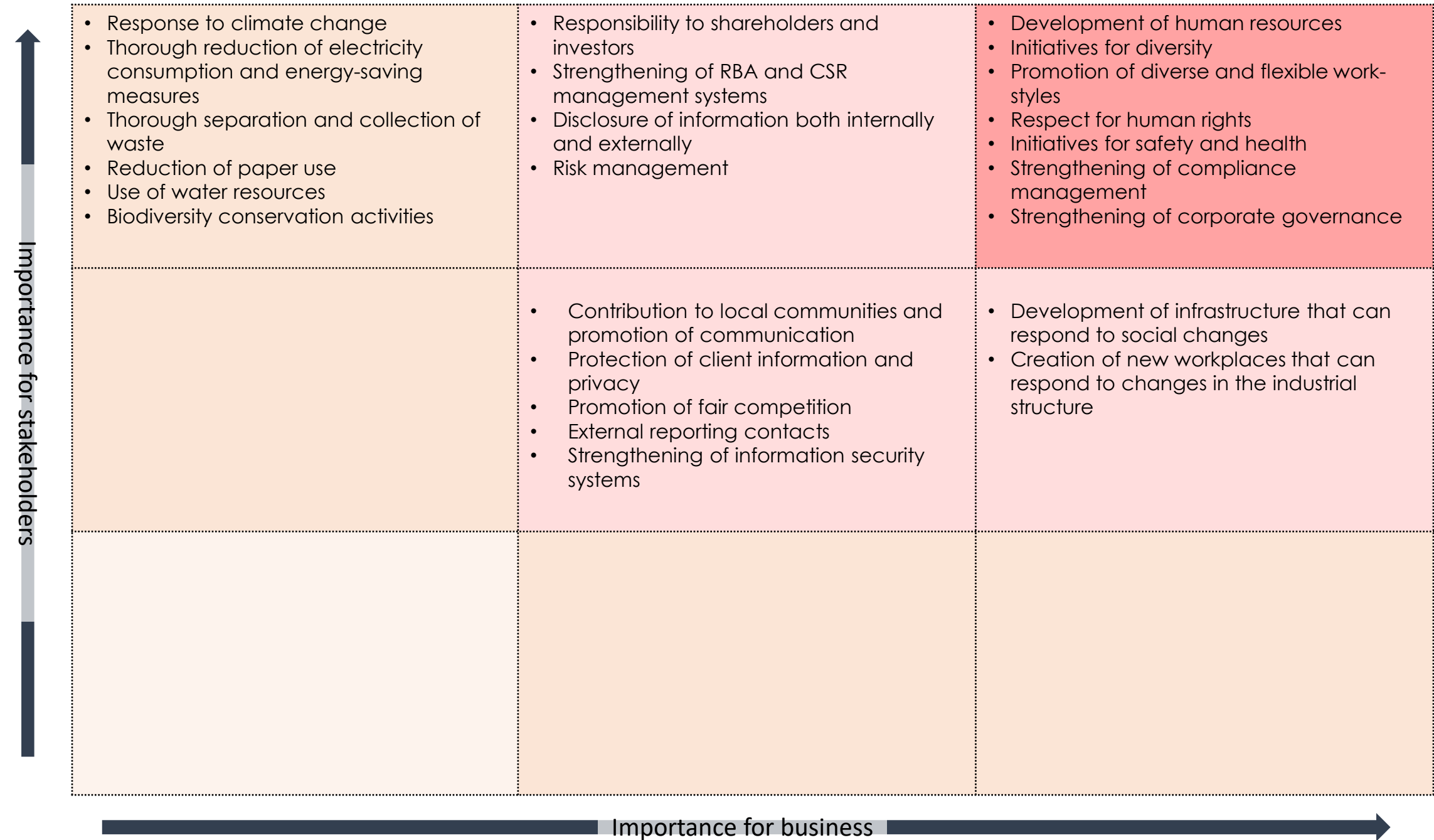
Step 4 Discussions and Decisions by Management

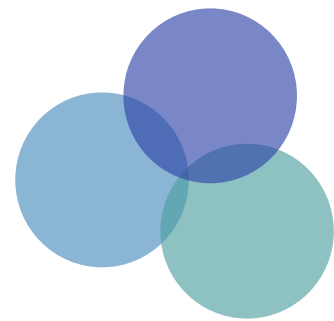
The materiality selected was determined through the exchange of opinions with management through the Board of Directors.

Step 5 Association with SDGs

We linked the activities connected with the identified materiality with the related SDGs.

Mapping of Key CSR Issues (As of October 17, 2024)





Sustainability Policy and Materiality (Key Issues)

Sustainability Policy

In order to achieve our mission of "Creating opportunities and hopes for people to work", we, the Nisso Group, aim to achieve sustainable business growth and realize a sustainable society by establishing policies on human rights, labor, the environment, safety and health, and ethics, and are advancing initiatives to solve social issues through the provision of Human Resources Solution Services that support the growth of companies and people.

Materiality (Key Issues) and Implementation of Various Policies

Based on our Sustainability Policy, the Nisso Group considers that it is important to contribute to society and the environment through our business, and has identified materiality (key issues) with the aim of enhancing corporate value by balancing business and social value.

Materiality 1 Creation of a comfortable workplace	Materiality 2 Responding to social and structural changes	Materiality 3 Strengthening of governance
--	--	--

Policies	Implementation Issues	Opportunities and Risks	Key Indicators	FY 3.24 Results	Related SDGs
Human Resources Development Policy	Human resources development	<div>Value enhancement perspective</div> <div>Risk management perspective</div>	Ratio of engineers	9.5%	<div>4 QUALITY EDUCATION</div> <div>8 DECENT WORK AND ECONOMIC GROWTH</div>
Internal Environment Improvement Policy	Diversity		Ratio of female managers	11.4%	<div>5 GENDER EQUALITY</div> <div>10 REDUCED INEQUALITIES</div>
Policy on Human Rights and Labor	Respect for human rights		Number of participants in training	16,320	<div>10 REDUCED INEQUALITIES</div>
Occupational Safety and Health Policy	Safety and health initiatives		Frequency rate 1000 person rate	1.14 1.01	<div>3 GOOD HEALTH AND WELL-BEING</div>
Environmental Policy	Response to climate change		GHG emissions	3,015 t-CO ₂	<div>13 CLIMATE ACTION</div>
Ethics Policy	Compliance		Number of participants in training	16,320	<div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div>

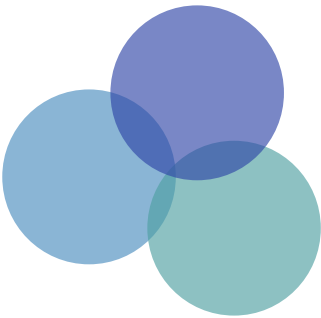


Digitization



Human Resources Investment

Enhancement of corporate (enterprise) value (EV) through creation of social value (CSV)



Governance・Opportunities and Risks (Strategy)・Risk Management

■ Governance

The Nisso Group implements sustainability-related activities based on the sustainability framework of governance, strategy, risk management, and indicators and targets.

With regard to "governance", the "Sustainability Council", which is part of the "Corporate Value Enhancement Committee, chaired by the Representative Director and President, identifies issues related to sustainability, and formulates and discusses measures to resolve them, which are then approved by our "Board of Directors".

Details of Discussions on Sustainability at the Board of Directors' Meetings from April 2023 to October 2024

Date Held	Name of Proposal	Details
(NISSO CORPORATION)		
Jun. 16, 2023	Resolution for inclusion in the Annual Securities Report	The content regarding "Sustainability" in the "Annual Securities Report" disclosed on June 29, 2023 was deliberated and resolved.
	Establishment of targets regarding Human Resources Development Policy and Internal Environment Improvement Policy	The fact that the indicator related to Human Resources Development Policy is to be the "ratio of engineers" and the indicator related to Internal Environment Improvement Policy is to be the "ratio of female managers" was deliberated and resolved.
(NISSO HOLDINGS Co., Ltd.)		
Oct. 19, 2023	Approval of TCFD recommendations	The recognition that "responding to climate change is a management issue" was deliberated, and the "Approval" of TCFD recommendations was resolved.
Nov. 17, 2023	Dissemination of Sustainability Report 2023	The "dissemination" of the "Sustainability Report 2023" was deliberated and resolved.
Jun. 26, 2024	Resolution for inclusion in the Annual Securities Report	The content regarding "Sustainability" in the "Annual Securities Report" disclosed on June 27, 2024 was deliberated and resolved.
Oct. 17, 2024	Measures to achieve GHG emission reduction targets	Specific measures to achieve the interim reduction target of a 30% reduction by 2030 based on FY 3/2021 was deliberated and resolved.
	Revision of policies	The revision of the Nisso Group's "Ethics Policy" and "Occupational Safety and Health Policy" was resolved.
	Dissemination of Sustainability Report 2024	The "dissemination" of the "Sustainability Report 2024" was deliberated and resolved.

■ Opportunities and Risks (Strategy)

Implementation Issues	Opportunity	Risk	Details
Human resources development	Large	Small	The business environment surrounding the Nisso Group is facing major social changes such as labor shortages, mismatches, regional decline, widening disparities, and changes in the natural environment. On the other hand, new needs in the human resources market are emerging due to social changes, and we recognize that these "risks" are also "opportunities" to expand our business.
Diversity	Large	Small	While the acceleration of the declining birthrate and aging population in Japan is a risk, we recognize that it is also a business opportunity for the Nisso Group that will lead to the need to recruit "people" and support their active participation.
Respect for human rights	Medium	Medium	We recognize that it is our corporate responsibility to recognize diversity in terms of human rights, religion, gender, sexual orientation, age, nationality and disability, and to respect all human rights.
Safety and health initiatives	Medium	Medium	We recognize that ensuring the safety and health of workers in the workplace and creating a comfortable working environment are important management issues.
Response to climate change	Medium	Large	We recognize that it is an important management issue to invest in "people", who are the driving force of the Nisso Group, and at the same time to respond to climate change, which is essential for the survival of our business.
Compliance	Small	Large	We recognize the importance of corporate governance in order to comply with laws and regulations, disclose accurate information, ensure management transparency, and continuously enhance corporate value, and conduct management with a focus on compliance.

■ Risk Management

In order to reduce opportunities and risks related to sustainability, the Corporate Value Enhancement Committee conducts analysis and evaluation in conjunction with compliance and risk management, which are then monitored, managed and approved by NISSO HOLDINGS' Board of Directors.

Nisso Group

ESG BOOK 2024



Initiatives for "People"

Development of Human Resources

Diversity

Aiming for Diverse and Flexible Work-styles

Respect for Human Rights

Safety and Health Initiatives

Response to Climate Change (TCFD)

Environmental Initiatives (ISO14001)

Corporate Ethics ・ Compliance

Coexistence with Diverse Communities





Nisso Group's "Initiatives for "People""
<https://www.nisso-hd.com/en/sustainability/social/>

■ Basic View

In aiming for the sustainable growth of the Nisso Group's business, we define "human resources development" and "diversity" as the most important. From the perspective of enhancing value through the practice of human capital management, the Nisso Group will increase the ratio of highly skilled human resources by developing human resources who can challenge all possibilities in all fields. In addition, we aim to create a workplace where all employees can have dreams and a sense of fulfillment, and we will build a place where diverse human resources can flourish.

Human resources development



We will improve the ratio of highly skilled human resources by developing human resources who can challenge all possibilities in all fields.

【Opportunities and risks】

The business environment surrounding the Nisso Group is facing major social changes, including labor shortages, mismatches, regional decline, widening disparities, and changes in the natural environment. On the other hand, new needs are emerging in the human resources market due to social changes, and the Nisso Group recognizes these risks as "opportunities" to expand our business. Based on our "Human Resources Development Policy", the Nisso Group actively supports the improvement of employee satisfaction, career advancement and career change in order to create job satisfaction, the development of skills, the improvement of treatment (salaries), and work-styles, and thereby develops human resources who can challenge all possibilities in all fields.

【Target】

Nisso Group Ratio of engineering employees
April 2025 15.0%

Diversity



We aim to create a workplace where all employees can have dreams and a sense of fulfillment, and we will build a place where diverse human resources can flourish.

【Opportunities and risks】

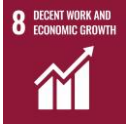
While the acceleration of Japan's declining birthrate and aging population is a risk, the Nisso Group recognizes this as a business opportunity that will lead to the need to recruit "people" and support their active participation. Based on our "Internal Environment Improvement Policy", the Nisso Group aims to achieve sustainable business growth by creating an environment where diverse human resources, including women, the elderly, foreigners, and people with disabilities, can flourish.

【Target】

Nisso Group Ratio of female managers
April 2025 11.5%



Development of Human Resources



Nisso Group's "Human Resources Development"
<https://www.nisso-hd.com/en/sustainability/social/human-resources/>

Basic View

In order to solve social issues such as labor shortages, mismatches, regional decline, widening disparities, and changes in the natural environment, companies, human resources, and services with the ability to create new added value are required.

The Nisso Group is committed to implementing the "Human Resources Development Policy" in order to develop human resources who can take on the challenge of infinite possibilities in all fields. In order to build a virtuous cycle that improves service quality and employee engagement, we will provide more opportunities for diverse human resources, including education and training, to increase added value.

Nisso Group Human Resources Development Policy

Believing in the potential of each person and bringing out such potential are thoughts that have been consistently included in our philosophy since our foundation, and they are fundamental concepts for promoting human resources development. The Nisso Group will develop human resources who challenge all possibilities in all fields in order to achieve sustainable business growth and realize a sustainable society.

- We provide educational opportunities that aim to improve the growth and engagement of each employee
- We provide educational opportunities in response to social changes so that diverse human resources can play an active role in a diverse society
- By providing educational opportunities, we foster independence and willingness to take on challenges, and support the realization of career visions

Development of Engineering Human Resources

In order to increase the ratio of highly skilled human resources by developing human resources who are willing to challenge all possibilities in all fields, we recognize that it is important to develop the Group's engineering human resources.

NISSO CORPORATION, the main operating company of the Nisso Group, aims to solve social issues by developing engineering and highly skilled human resources, assigning them to clients, and playing a part in MONOZUKURI (manufacturing) in Japan.

In FY 3/2024, the ratio of engineers remained almost unchanged from the previous year, at 9.5% of all employees. In FY 3/2024, growth slowed temporarily due to a delay in the recovery of production activities in the semiconductor manufacturing industry, which is the mainstay of engineers.

【Results】 (Subject: Nisso Group)

Ratio of engineering employees	
FY 3/2023	FY 3/2024
9.5%	9.5%

Aiming for High Value-added Education

In order to achieve sustainable growth of the Nisso Group's business, we recognize the importance of "improving the ratio of highly skilled human resources".

In order to improve the ratio of highly skilled human resources, it is necessary to provide education not only for direct employees (staff at dispatching and contracting sites) but also for indirect employees, and by recognizing the importance of building a resilient organization, we are working to enhance our business value as well as our corporate value by formulating annual education plans and implementing education.

Educational Achievements (FY 3/2024)

【Total number of "direct employees" trained by service】

	Training content	FY 3/2024
Engineering	Manufacturing equipment maintenance • manufacturing equipment technology Mechanical design • production technology Special education for industrial robots, etc.	1,370
Manufacturing • production	MONOZUKURI (manufacturing) education Foreman education Hazard simulation education, etc.	16,613
Other	Regular compliance education Career support training Qualification (enhancement) training, etc.	1,485
Nursing care • welfare	Elder abuse prevention • physical restraint abolition training Accident prevention risk management training Infectious disease • food poisoning prevention training, etc.	1,571

【Total number of indirect employees trained】

Main training content	FY 3/2024
New employee training, labor management training Sales training, recruitment training DX • ICT-related training Career enhancement training, life planning training (note) Regular compliance • risk training etc.	2,585

(Note) With the aim of enabling employees to develop their careers independently, "life planning training" is regularly conducted for employees aged 50 and over.

【Total number of people trained by NISSO CORPORATION】

	Direct employees	Indirect employees
Total number of training participants	17,983	2,339
Training hours per participant	8.80 Hours	7.07 Hours
Total cost of human resources development • training	468 Million yen	32 Million yen

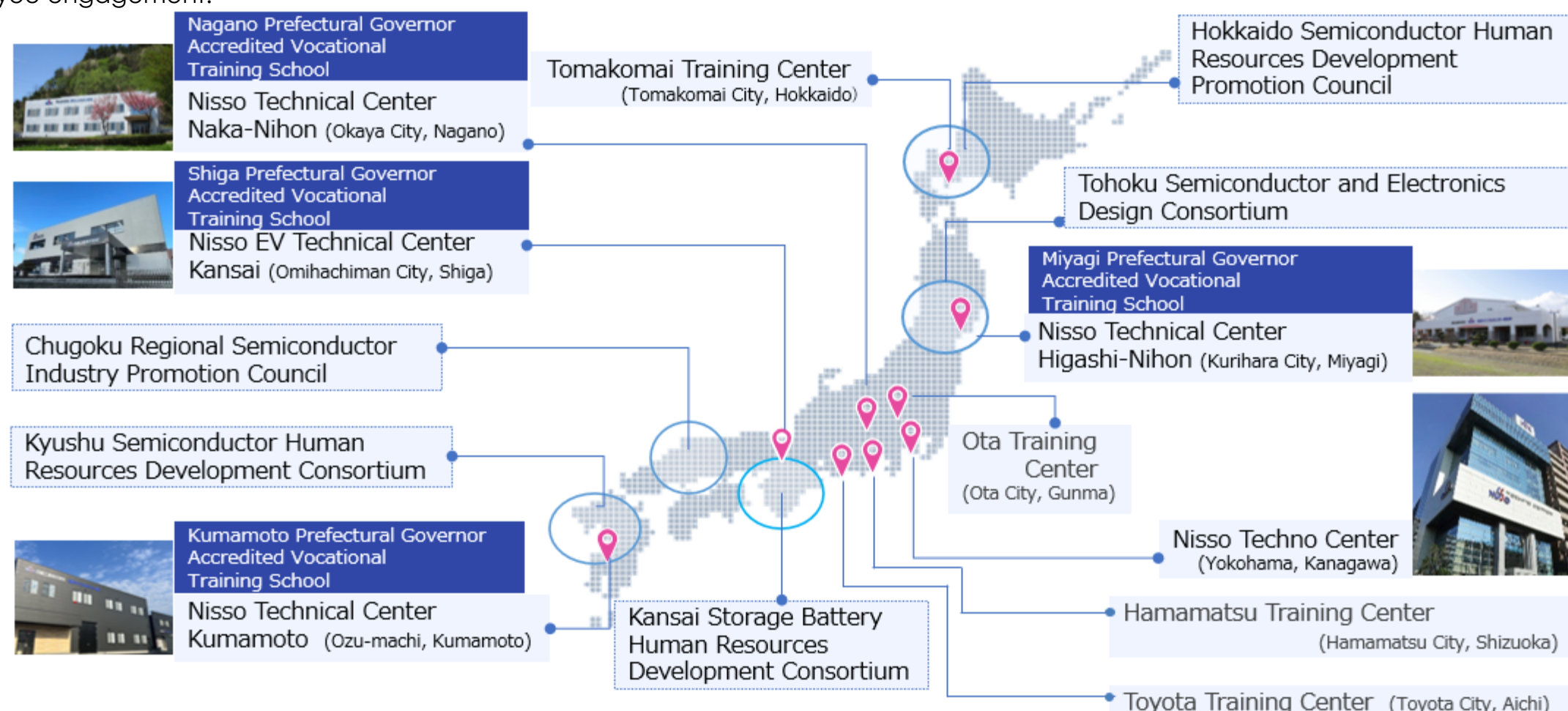
At NISSO CORPORATION, the number of direct employees trained decreased compared to last year due to a decrease in the number of engineers trained. On the other hand, the number of indirect employees trained for the purpose of strengthening our business foundation increased compared to last year.

Development of Human Resources



■ Nationwide Training Bases

In order to meet the human resources needs of each industry, the Nisso Group has established Nisso Technical Centers and Training Centers, which are education and training facilities nationwide to provide high value-added education with the aim of opening new educational facilities and further promoting industry-government-academia collaboration. Also, in order to improve the necessary skills and techniques in the *MONOZUKURI* (manufacturing) workplaces, we actively conduct practical training using actual equipment such as semiconductor manufacturing equipment and automobile assembly tools, using the equipment of the education and training facilities. In addition, we are developing human resources so that diverse human resources can flourish in a diverse society by acquiring highly specialized skills and techniques, which will lead to improved client and employee engagement.



Accredited Vocational Training Facilities (Education and Training Facilities)

Technical Centers are large-scale education and training facilities that educate highly specialized technical staff in various industries such as automobiles, electricity, and semiconductors. Nisso Technical Center Higashi-Nihon, Nisso Technical Center Naka-Nihon, Nisso EV Technical Center Kansai, and Nisso Technical Center Kumamoto are also designated as accredited schools for vocational training by Miyagi, Nagano, Shiga and Kumamoto prefectures.

Nisso Technical Center Higashi-Nihon

Miyagi Prefectural Governor
Accredited Vocational Training School

This facility provides equipment technology education and pre-assignment training using actual semiconductor manufacturing equipment, as well as basic design technology education (3D-CAD).



- Engineer training (equipment · production · design)
- Pre-assignment education for automobiles
- Hazard simulation training
- Industrial robots, low-voltage special education
- Foreman education
- New employee training · various commissioned education · discipline training



Nisso Technical Center Naka-Nihon

Nagano Prefectural Governor
Accredited Vocational Training School

This facility provides equipment technology education and pre-assignment training using actual semiconductor manufacturing equipment, as well as basic design technology education (3D-CAD).



- Engineer training (equipment · production · design)
- Pre-assignment education
- Hazard simulation training
- Industrial robots, low-voltage special education
- Foreman education
- New employee training · various commissioned education · discipline training



Nisso EV Technical Center Kansai

Shiga Prefectural Governor
Accredited Vocational Training School

This facility focuses on the development of human resources related to storage batteries and also develops global human resources.



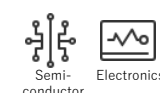
- EV (storage batteries) basic education
- Global human resources education
- Manufacturing OP introductory skills training (storage batteries)
- Practical skills training (specializing in storage battery manufacturing)
- Voluntary maintenance education
- Engineer education (equipment technology/production technology)
- Hazard simulation training
- Special education for handling low-voltage electricity
- Special education on industrial robots



Nisso Technical Center Kumamoto

Kumamoto Prefectural Governor
Accredited Vocational Training School

This facility provides training such as equipment technology education and pre-assignment training using actual semiconductor manufacturing equipment. We develop equipment technology engineers who support the manufacturing of electronic devices such as semiconductors.



- Engineer training (equipment · production)
- Pre-assignment education
- Specialized semiconductor education
- Semiconductor maintenance education
- Foreman education · hazard simulation training
- Industrial robots, low-voltage special education · discipline training



Nisso Group's First Training Facility for the "shift to EVs"

The Nisso EV Technical Center Kansai was established as the Nisso Group's first education and training facility to prepare for future EV demand. As the shift to EVs accelerates in the future, issues such as changes in parts, changes in production processes, changes in systems, and changes in human resources (skills) requirements are becoming apparent. In order to address these social issues, we will adapt to the shift to EVs at this facility and develop education and training for a sustainable future.

Expansion in May 2024 to Meet Growing Demand for Semiconductors

The Nisso Technical Center Kumamoto was expanded in May 2024 to meet the "growing demand for semiconductors" in the Kyushu region, particularly in Kumamoto Prefecture. This facility is a training facility for equipment technology engineers who support the manufacturing of electronic devices, such as semiconductors. The facility area is twice the size of the current facility, and the training capacity is about three times that of the current facility.

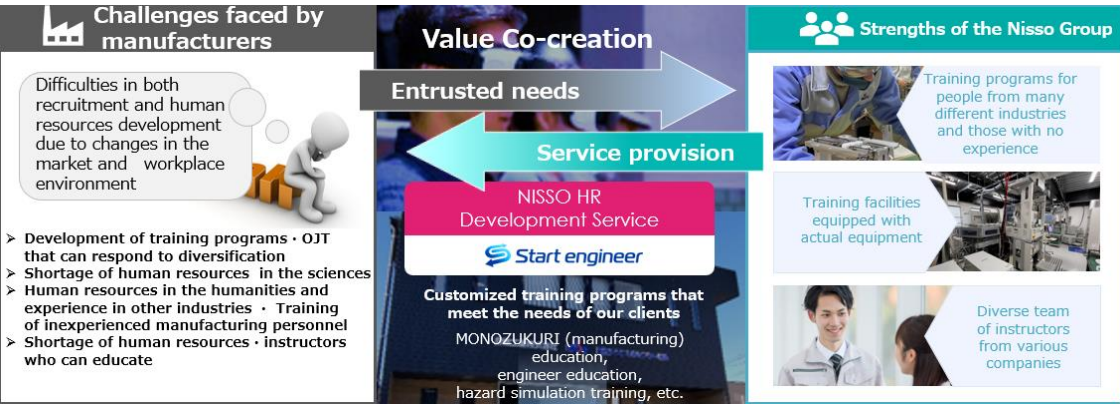


Development of Human Resources



Development of Entrusted Education and Training Services

NISSO HR Development Service



NISSO CORPORATION has expanded the content of its "entrusted education and training services" and launched the "NISSO HR Development Service".

This service is a service that can help solve the problems that NISSO CORPORATION has received from its business partners, such as a shortage of education/training personnel, a shortage of practical training due to the inability to conduct OJT training using actual production lines and sites due to busy schedules, and a shortage of educational programs for inexperienced employees.

NISSO CORPORATION has already received many inquiries, and will strive to further expand its services.

e-Learning Tool "Start engineer"



With the aim of realizing the rapid integration in the effectiveness of online educational materials that condenses the expertise of on-site education to date, NISSO CORPORATION has developed "Start engineer," an e-learning tool for training new manufacturing engineers in equipment technology and production technology. By providing reliable online educational services that are easy to use and allow students to learn from the basics, NISSO CORPORATION aims to create an environment where students can learn regardless of their location.

Implementation of Education Aimed at Strengthening the Organizational Foundation

The Nisso Group is a corporate group with strengths in human resources development.

By implementing an educational program for all employees aimed at further strengthening our strengths and maintaining the quality of our governance, we will develop into a partner that is chosen and trusted by our stakeholders, and provide education that co-creates value for each other.

Main educational content aimed at strengthening management・operations

	Main contents
Compliance education	Please refer to page 33 (Compliance) of this Report
Personal information education	
CSR education	Fostering an awareness of fulfilling corporate social responsibility
Human rights education	Please refer to pages 24・25 (Respect for Human Rights) of this Report
Information security education	Aiming to reduce the risk of leakage from both software and hardware
BCP education	Please refer to page 41 (Risk Management) of this Report

Career Support

Based on our founding philosophy of "Nurturing and Bringing Out the Best in People", we will develop professional human resources who can flourish in various fields. Furthermore, we will promote education in response to social and industrial changes to support our company and people.

Career Consulting

In order to actively accept the various experiences that employees encounter in their lives and to help them develop a happier life, qualified career consultants provide regular counseling. Employees who receive counseling can set goals by clearly drawing out their career plans from a medium- to long-term perspective.

Career Consulting Results in FY 3/2024

Career consulting by qualified personnel : 21 cases

Day-to-day career consulting : 2,373 cases

※Includes daily workplace change/transfer consultations by business managers and hiring managers

Operation of Qualification Acquisition Support System

This system requires the acquisition of necessary qualifications based on roles and ranks, such as quality control certification and voluntary maintenance officer certification, including the Class-1 Health Officer, which is a national qualification. We also provide support such as paying for courses and examination fees required for the acquisition of various qualifications.

Results up to FY 3/2024 Successful applicants: 140 employees

Subsidies: 1,311,635 yen

Participation in Industry-Government-Academia Collaboration

NISSO CORPORATION participates in "industry-government-academia collaboration" organized by the Regional Industrial Bureau of the Ministry of Economy, Trade and Industry, which includes industry, educational institutions, and administrative organizations.

(Participating Organizations)

- Hokkaido Semiconductor Human Resources Development Promotion Council
- Tohoku Semiconductor and Electronics Design Consortium
- Kansai Storage Battery Human Resources Development Consortium
- Chugoku Regional Semiconductor Industry Promotion Council
- Kyushu Semiconductor Human Resources Development Consortium

One of the policies of each collaboration, "developing and securing human resources", has a high affinity with the Nisso Group's Human Resources Development Policy, which aims to develop high value-added human resources and provide high quality human resources services, with education and training facilities throughout Japan.

NISSO CORPORATION and the Nisso Group will contribute to the development of not only the region but also the Japanese manufacturing industry by utilizing the training programs using actual manufacturing equipment at each education and training facility and the expertise that we have cultivated over the years.



Diversity (Promotion of Women's Participation and Advancement)



Nisso Group's "Diversity"
<https://www.nisso-hd.com/en/sustainability/social/divercity/>

Basic View

While the acceleration of Japan's declining birthrate and aging population is a risk, the Nisso Group recognizes that it is a business opportunity that will lead to the need to recruit and support the active participation of "people".

Based on the "Internal Environment Improvement Policy", the Nisso Group aims to achieve sustainable business growth by creating an environment in which diverse human resources, including women, the elderly, foreigners, and people with disabilities, can flourish.

Nisso Group Internal Environment Improvement Policy

As the environment changes at an unprecedented rate, the Nisso Group believes that a workplace environment that respects the diverse values and individuality of human resources is important for the sustainable growth of society.

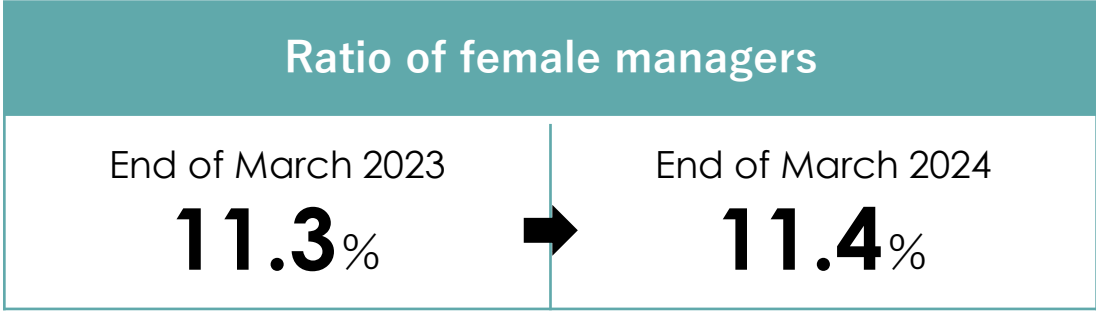
Based on our founding philosophy of "Nurturing and Bringing Out the Best in People", the Nisso Group is committed to protecting workplace safety, as well as physical and mental health, and practices the creation of workplaces where all employees can have dreams and a sense of fulfillment. In addition, the Group will respect the human rights of all people, including women, the elderly, foreign nationals, and people with disabilities, and work to build a healthy work environment free from discrimination.

Promotion of Women's Participation and Advancement

In order to achieve the sustainable growth of the Nisso Group, we believe that it is important to create a workplace where all employees can have dreams and a sense of fulfillment, and to create "a place where diverse human resources can flourish". The Nisso Group aims to increase the ratio of female managers in the Group in order to promote the active participation of diverse human resources.

Ratio of female managers

【Results】 (Subject: Nisso Group)



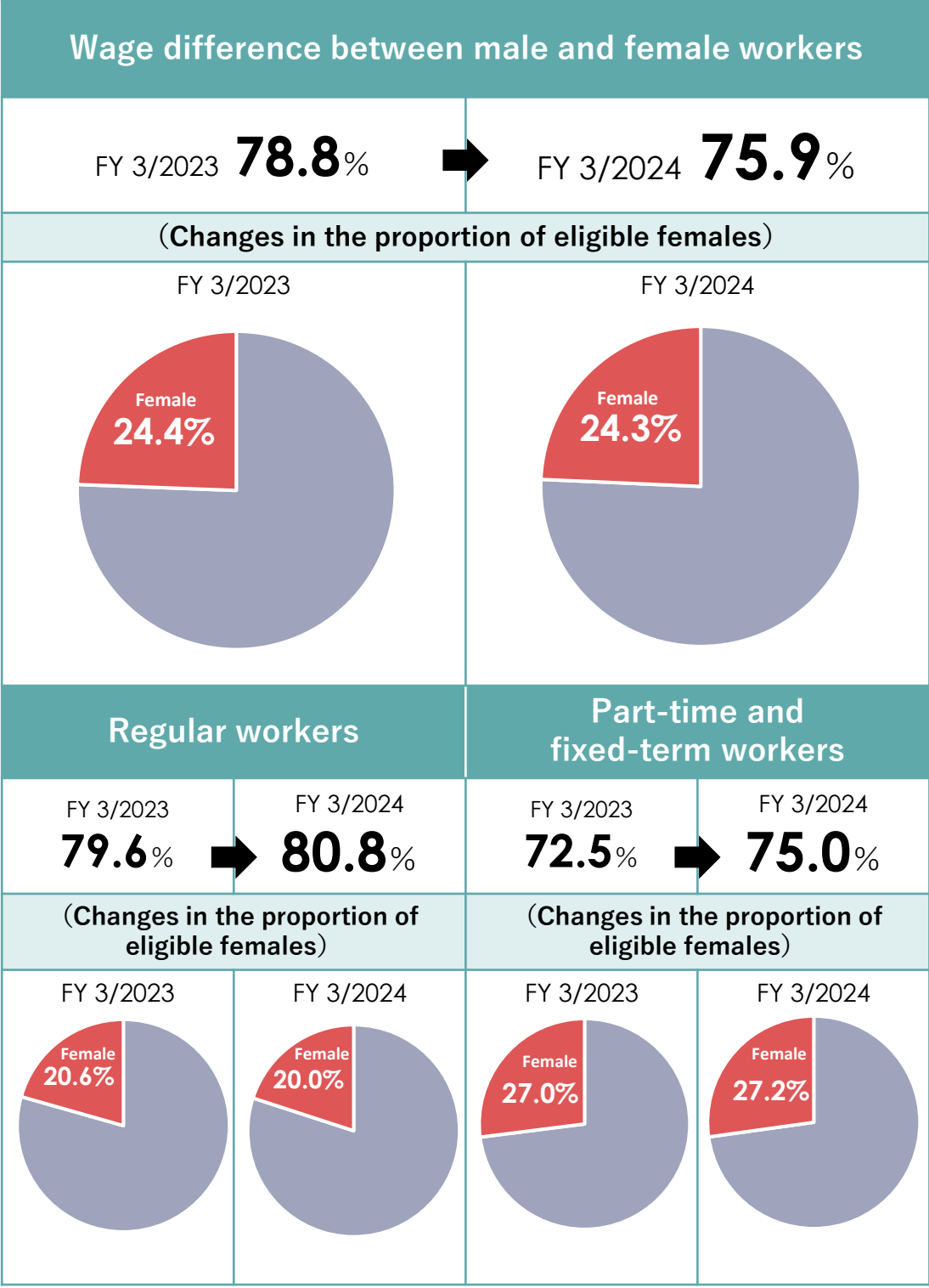
(Trends in the number of eligible managers by gender)

	FY 3/2023	FY 3/2024
Male	141	156
Female	18	20

Gender Wage Gap

The Nisso Group aims to strengthen our organizational capabilities by investing in human resources for the "Creation of a comfortable workplace" where diverse human resources, including women, can work comfortably.

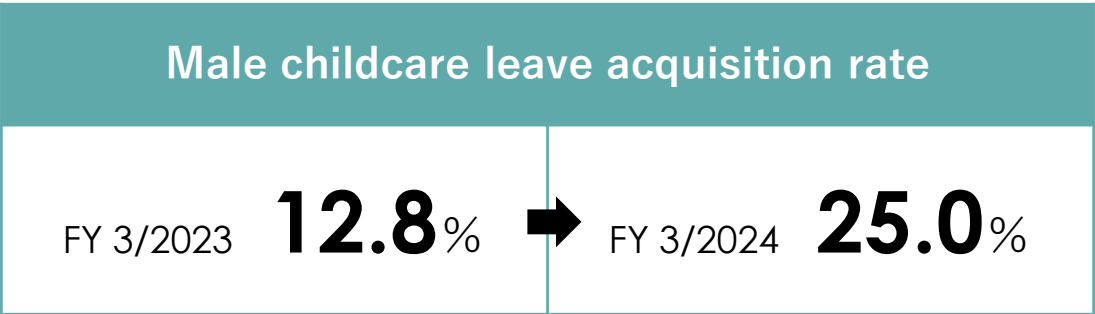
【Results】 (Subject: Nisso Group)



Promotion of Male Childcare Leave

The Nisso Group is working to create a workplace environment that allows men to take childcare leave to realize diverse work-styles.

【Results】 (Subject: Nisso Group)





Diversity (Promotion of Women's Participation and Advancement)



■ Towards the Creation an Environment where Diverse Human Resources Can Flourish

We recognize that the first step in "creating a environment where diverse human resources can flourish" is to create an environment where women too can flourish.

In order to resolve this issue, the Nisso Group aims to increase the ratio of female managers to 11.5% by April As of the end of March 2024, the ratio was at 11.4%, which is generally steady, but the gender wage gap has widened, and there has been no significant change in the ratio of female employees. On the other hand, the rate of male employees taking childcare leave is increasing, and we recognize that a solid foundation is being established.

The Nisso Group aims to create an environment in which diverse human resources can flourish by increasing the ratio of female managers, respecting the human rights of all people, including the elderly, foreign nationals, and people with disabilities, and working to create a healthy work environment free from discrimination in accordance with the our Internal Environment Improvement Policy.

We will continue to take measures to promote the "Creation of a comfortable workplace" for all employees.



Promotion at NISSO CORPORATION

Publication of Guidebook for Balancing Work and Childcare

In addition to creating an environment that makes it easy to view information on "systems that realize diverse work-styles" on NISSO CORPORATION's intranet, it also published a "Guidebook for Balancing Work and Childcare" for both male and female employees.

Publication of the "Guidance for Support from Pregnancy to Return to Work" for Senior Management

In order to promote support for women's active participation in the workplace, NISSO CORPORATION recognizes that it is necessary to create an environment in which employees can proactively take maternity and childcare leave. NISSO CORPORATION has issued support guidance for senior management and strives to create an environment where everyone can actively use the system.



Holding of In-house Information Exchange Meetings on Child-rearing

As an initiative to create an employment environment that makes it easier for both men and women to take childcare leave, NISSO CORPORATION regularly holds in-house information exchange meetings on child-rearing. Aimed at employees who work while balancing child-rearing and work, male employees who have actually taken child-rearing leave share their experiences of taking child-rearing leave, and parents and children exchange opinions on health literacy that enhances body resistance, and NISSO CORPORATION has formed a network among employees and share role models who can balance child-rearing and work.

Promotion at Nisso Nifty Co., Ltd.

Nisso Nifty Co., Ltd. started its participation in the nursing care business in April 2004. In the nursing care business, coexistence with the local community is necessary, and many female employees are participating actively. In FY 3/2024, the ratio of female employees has reached 75.9%.

In addition, the number of female managers as of the end of March 2024 was 10, which was an increase of 1 from the previous year. Among female managers, out of the 6 facilities in Yokohama City, 3 of the facility managers are women, and Nisso Nifty is working to coexist not only with the residents of the facilities, but also with the local community.

【Results】 (Subject: Nisso Nifty Co., Ltd.)

Nisso Nifty Co., Ltd. Ratio of female managers	
End of March 2023 47.4%	End of March 2024 50.0%

The flower language of the name of the nursing care facilities, "Sweetpea", is "the joy of sharing". Coexistence with the local community is essential to enable the nursing care brand "Sweetpea" to flourish to a greater extent through the pursuit of joy and excitement for customers and staff.

Nisso Nifty has created an environment where diverse people can advance their careers without discrimination, and the difference in wages between men and women for part-time and fixed-term workers, who play a central role in its services, was 122.2% in the FY 3/2024. Nisso Nifty will continue to strive to create an environment where high-quality services can be provided in order to "create a sustainable and comfortable workplace".

【Results】 (Subject: Nisso Nifty Co., Ltd.)

Wage difference between male and female workers	
FY 3/2024 74.1% (FY 3/2023 73.1%)	
Regular workers	Part-time and fixed-term workers
84.6% (FY 3/2023 82.5%)	122.2% (FY 3/2023 123.7%)



Diversity (Creation of Opportunities for the Elderly to Flourish)



Nikon Nisso Prime Corporation
<https://www.n-prime.co.jp/>

■ Promoting the Active Participation of the Elderly

Nikon Nisso Prime Corporation was established on January 6, 2020 as a joint venture between NISSO CORPORATION and Nikon Corporation. In addition to developing and securing employment opportunities for older employees of the Nikon Group, it conducts research and development on a framework that enables older people in Japanese society to continue working, and conducts business operations based on the mission to "create a society where people can continue to work".

From the inception of Nikon Nisso Prime to April 1, 2024, a total of 45 senior employees with experience in the Nikon Group have moved to new environments and have flourished by utilizing their knowledge and expertise.

Increasing work-style options and promoting the active participation of the elderly

Appointment of Research and Development Advisor

In April 2024, Nikon Nisso Prime welcomed Kyoko Yamazaki as an R&D advisor with the aim of strengthening R&D related to the creation of opportunities for senior employees to flourish and the establishment of a system that enables them to continue working.

Ms. Yamazaki is a specially appointed professor at Rikkyo University's Graduate School of Business Design and serves as the Chief Executive Director of JSHRM (Japan Society for Human Resources Management). By utilizing Ms. Yamazaki's wealth of knowledge in the area of senior careers, Nikon



Nisso Prime will further strengthen and promote the development of career programs for seniors, thereby expanding opportunities for older people to flourish.

Career Support for the Elderly

Providing functions that can respond to diverse changes and diverse work-styles

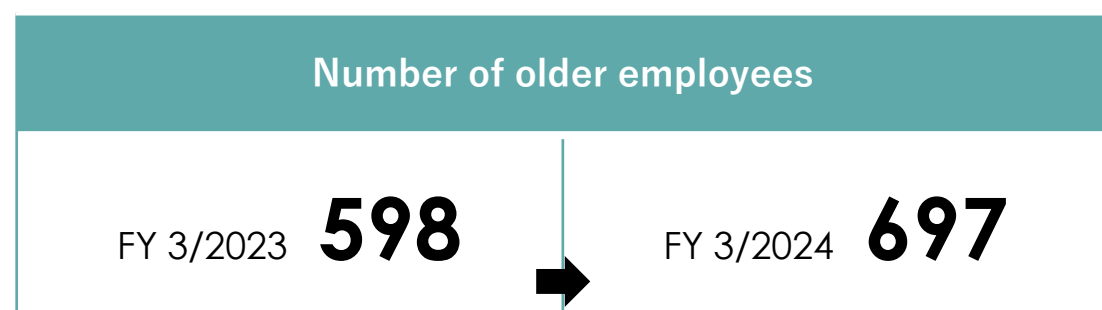
Nikon Nisso Prime is working to build career support functions for the elderly who are motivated to work so that they can respond to diverse environmental changes and work-styles. Initiatives such as career support training contribute to raising awareness and motivating employees to continue working in new environments, and to the development of individual skills to realize their career plans.

(Career support results from January 2020 to the end of September 2024)

- Career support training # of times: 95
of participants: 2,199 total
- Career interviews # of times: 659 total

Trend in the Number of Older Employees

【Results】 (Subject: Nikon Nisso Prime Corporation)



Creating a Society Where People Can Continue to Work Promoting Regional Revitalization with Diverse Experiences of Older People

Nikon Nisso Prime is committed to contributing to social issues such as regional revitalization and the declining working population through "human relations", utilizing the knowledge and diverse experiences of older people.

Initiatives with Local Governments through Comprehensive Partnership Agreements {()=Conclusion date of agreements}



(Nov. 5, 2021)
Buzen City,
Fukuoka

Promotion of regional revitalization and SDGs

Jan.'22: Started cooperation in the production of the "Series Buzen City SDGs" for the city newsletter

Nov.'22~Jan.'23: Held off-site experience program

Feb.'23~Mar.'23: Held off-site experience program

Mar.'24: Concluded agreement on dispatching under "Regional Activation Entrepreneurship System"

Apr.'24: Dispatched employees under the Regional Activation Entrepreneurship System to work at the International Coexistence Promotion Office



(Dec. 16, 2021)
Nanbu-cho,
Tottori

Regional revitalization initiatives aiming for sustainable local communities

Aug.~Sep.'22: Held off-site experience program

Dec.'22~Jan.'23: Held off-site experience program

Mar.'23: Concluded agreement on dispatching under "Regional Activation Entrepreneurship System"

Apr.'23: Dispatched employee under the Regional Activation Entrepreneurship System, appointed as Town Development Manager

Oct.'23: Held off-site experience program



(Mar. 17, 2022)
Tsuru City,
Yamanashi

Promotion of regional revitalization through government-private sector collaboration

Apr.'22: Dispatched employees using the corporate version of the hometown tax* (human resources dispatching-type), appointed as special part-time employee of City Hall

Sep.'22: Established the Tsuru Manabi Future Creation Promotion Organization (general incorporated association), which operates the "Tankyu Manabi-ba・Tsuru Labo"

Oct.~Nov.'22: Held off-site experience program

Jan.~Feb.'23: Held off-site experience program

Jan.'24: Tsuru City, which supports the corporate version of the hometown tax* (human resources dispatching-type), received the Minister's Award for the "Regional Activation Support Tax System (corporate version of the hometown tax*)"



*Hometown tax: payment System in which taxpayers can choose to divert part of their residential tax to a specified local government



(Aug. 31, 2022)
Naie-cho,
Hokkaido

Promotion of regional revitalization and regional activation

Oct.'22: Dispatched employees under the Regional Activation Corporate Personnel System, appointed as Town Advisor for Lifelong Participation and Counselor for the "Naie Kyoso Network" (general incorporated association)

Dec.'23: Implemented "off-site experience program"

May '22: Dispatched employee under the Regional Activation Corporate Personnel System, appointed as Town Advisor for Lifelong Participation

Apr.'24: 3 people started side businesses in Naie-cho utilizing the Regional Activation Entrepreneurship System (side business-type)



(Nov. 21, 2022)
Minamiuonuma
City, Niigata

Promotion of regional revitalization through government-private sector collaboration

Nov.'22~Feb.'23: Held off-site experience program

Feb.'~Mar.'24: Held off-site experience program,

"Let's think about careers in the 100-year-life era together with students who will lead the local community"



(May 21, 2024)
Chikuma City,
Nagano

Promotion of regional revitalization and regional activation

(Conclusion of Comprehensive Partnership Agreement)

Chikuma City and Nikon Nisso Prime signed a "Comprehensive Partnership Agreement" and an agreement on dispatching employees under the "Regional Activation Entrepreneurship System" to promote regional revitalization and regional activation.





Diversity (Active Participation of Employees with Disabilities)



Nisso Pure Co., Ltd.
<https://www.nisso-pure.co.jp/>

Active Participation of Employees with Disabilities

In April 2007, Nisso Pure Co., Ltd. was established as a special-purpose subsidiary of NISSO CORPORATION with the aim of fulfilling corporate social responsibility through the employment of people with disabilities. As of 2023, more than 100 employees with disabilities are working at Nisso Pure, and it is actively developing the expertise that enables them to flourish among the Nisso Group. In particular, its parent company, NISSO CORPORATION, has been working to employ people with disabilities, and the number of places where they can thrive is expanding.

Nisso Pure Corporate Philosophy

We aim to put into practice the philosophy of "Nurturing and Bringing Out the Best in People" and to further contribute to society.

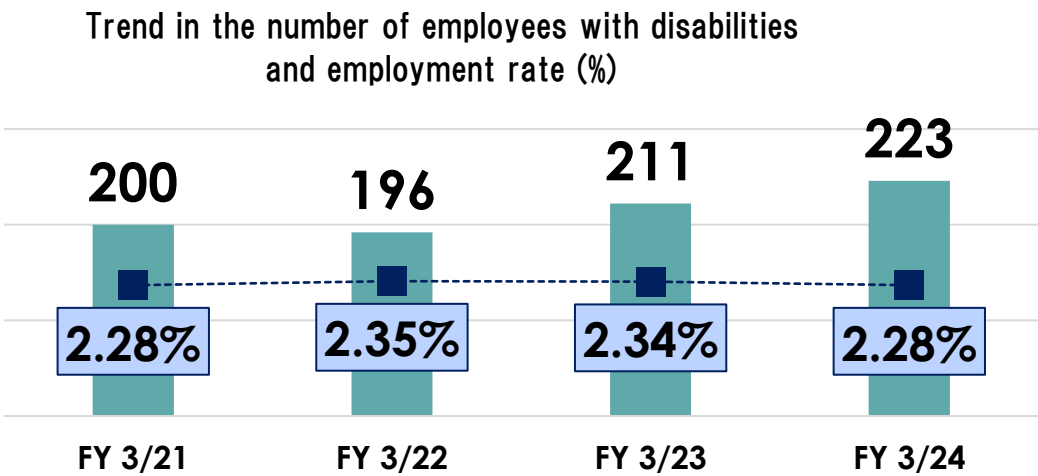
Creating Opportunities for People with Disabilities

At Nisso Pure, employees with various disabilities (physical, intellectual, and mental) are referred to as Challenged Staff (CS), and staff who provide guidance and support to those employees are referred to as Servant Staff (SS). For CS employees, as people who take on challenges, Nisso Pure has expanded the scope of their work areas to make full use of their potential and develop them to flourish. Aiming for the success of each and every employee, the SS, who provide guidance and support to employees, are qualified as job coaches (company-registered workplace adaptation supporters), utilize internal systems such as the leader system, the Meister system, and the commendation system, and strive everyday to develop abilities and increase motivation tailored to the qualities of each employee with disabilities.

Formulation of Management Plan

Based on the Nisso Group's Medium-term Management Plan, Nisso Pure has formulated a new Medium-Term Management Plan with the new policy of "Developing CS employees to flourish in society at large" and is working to create the active participation of people with disabilities. In order to realize diverse work-styles for employees with disabilities, Nisso Pure is working on business operations aimed at taking on the challenge of new occupations and new tasks by expanding into the IT field, collaborating with Group companies, and developing the placement and dispatching businesses, in addition to light work, which has been its mainstay so far. As a result of these activities, NISSO CORPORATION's employment rate for people with disabilities as of June 1, 2023 was 2.28% (number of people employed with disabilities: 223/299 points).

[Results] (Subject: NISSO CORPORATION (Including Nisso Pure))



Ensuring Diversity of Work and Expanding Opportunities

In order to create a place where employees can flourish, an office in Nakamachidai, Tsuzuki-ku, Yokohama was established. In addition, the Fukuura Office was relocated, and the Sachiura ESR Office was established in August 2024.

(Shin Yokohama Head Office)

The in-house cleaning team is responsible for the cleaning of the Head Office building on a daily basis, as well as BPO operations such as creating business cards, sorting mail, and data entry.



(Nakamachidai Office)

There are many operations that are part of Nisso Pure's own business. Various operations such as sales, light work and office work are consolidated.



(Sachiura Office)

Located in a corner of a distribution warehouse, Nisso Pure is engaged in operations such as picking and packing e-commerce sites, food assembly, and cleaning of automobile parts.



(Sachiura ESR Office)

The Sachiura ESR Office was established in August 2024. From the assembly of food products, members carry out packing and packaging work using packaging machines.



Establishment of Human Resources Development and Career Path System

Nisso Pure visualizes the performance and growth stages of employees according to the potential of their skills and abilities while considering the characteristics of their disabilities. In addition, Nisso Pure has revised its personnel system in line with these changes, and in April 2023, it introduced AS (Assistant Staff) to its leader system, making it possible for CS employees to be promoted to SS employees. Currently, 4 CS employees have been selected to support SS employees and provide guidance to CS employees in the workplace.

Initiatives Aimed at Improving Engagement

Award System

As an evaluation system to promote the growth of CS employees, Nisso Pure recognizes CS employees who have grown dramatically throughout the month, half year, and year, thereby increasing their motivation. (Achievement of awards) FY 2023: 81 staff



Kanagawa Skills Competition for Persons with Disabilities (Abilympics)

The Abilympics is a competition in which people with disabilities compete in vocational skills (abilities). 3 employees with disabilities have entered the Kanagawa Skills Competition for Persons with Disabilities scheduled to be held in October 2024.

Contributing to Society by Realizing Diverse Work-styles

Since many people with disabilities are employed and active at each office, many visitors come from local organizations and companies. Nisso Pure also receives requests for external lectures and training aimed at acquiring the expertise to make the most of the individuality of people with disabilities that it has cultivated so far.

(Total number of workplace visitors) FY 2023: 387
(Results of main activities such as lectures and training)
• Dec. '23: Participation in vocational rehabilitation research and practice presentations
• Dec. '23: Lecture at Ota-ku Employment Promotion Gathering

Aiming for Diverse and Flexible Work-styles

■ Basic View

Companies are required to respond to changes such as the "decline in the working population due to the declining birthrate and aging population" and the "diversification of working needs".

In order to respond to these changes, the Nisso Group believes that it is important to foster a corporate culture in which employees can choose a work-style that suits them individually based on their own autonomous way of thinking. By valuing these changes, we believe that a virtuous cycle of increased engagement, securement of excellent human resources, and increased productivity will function, and as a result, the Nisso Group will be transformed into a more resilient organization.

Number and Ratio of Female Employees in the Group

The Nisso Group recognizes the need to transform itself into a resilient organization in order to realize the materiality (key issues) of "creation of a comfortable workplace" and "responding to social and structural changes", and aims to create a workplace environment that does not discriminate between men and women.

【Status of Regular Employees】

Number of consolidated regular employees	Ratio of female employees
End of June 2024 2,482	30.9%

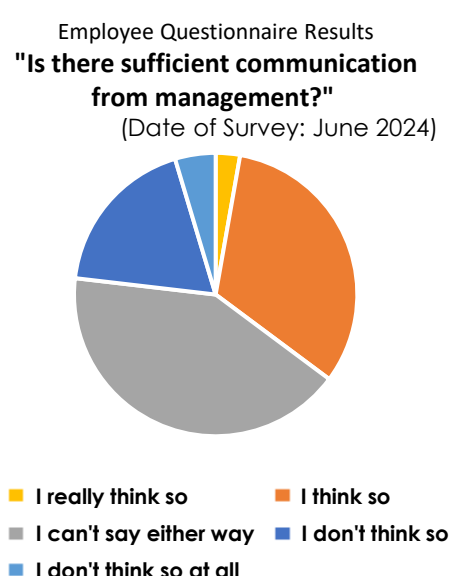
■ Initiatives for a Well-being Workplace Environment

The Nisso Group aims to create a workplace environment where each and every employee can feel motivated and fulfilled in their work, and can grow with peace of mind. In order to realize these key issues, based on various policies centering on the "Human Resources Development Policy" and the "Internal Environment Improvement Policy", we are working to establish a personnel system that values personality and individuality and provides fair opportunities for hiring, employment, skills development, education, salary increases, promotions and other opportunities in accordance with abilities.

Identifying Issues to Improve Engagement

The Nisso Group regularly conducts questionnaire surveys in order to improve employee engagement. In a questionnaire on the communication of information from management conducted in June 2024, although limited, produced the results shown below.

We recognize that creating an environment in which strategies and measures from management reach all employees will enhance employee engagement, and we will continue to work to create a more open environment.



"Stock Incentives" for Employees

At the Board of Directors' Meeting held on July 1, 2024, NISSO HOLDINGS resolved to introduce a share incentive system for the NISSO HOLDINGS Employee Shareholding Association, which is our employee shareholding association, for employees of the Nisso Group companies.

In addition to helping the employees of the Nisso Group to build up their assets as a measure to expand welfare benefits, this program aims to promote the sharing of values with shareholders, raise the awareness of employees to participate in management, improve employee engagement, and contribute to the enhancement of human capital.

Initiatives of NISSO CORPORATION

"NISSO CORPORATION", the mainstay of the Nisso Group, is engaged in a variety of initiatives aimed at diverse and flexible work-styles, and its activities are being rolled out across the entire Group.

Participation in the Health and Productivity

Management Alliance



健康経営アライアンス

NISSO CORPORATION joined the Health and Productivity Management® Alliance in June 2023.

The Health and Productivity Management® Alliance is an organization of 424 companies and organizations (as of August 29, 2024) that share the vision of "revitalizing Japanese companies through the employee health and realizing the sustainability of health insurance".

In order to realize the Nisso Group's founding philosophy of "Nurturing and Bringing Out the Best in People", we must ensure that our employees and their families are healthy both physically and mentally. We believe that it is important to create an environment where diverse human resources can maximize their abilities, and we have established a policy to support the maintenance and promotion of health. Through our participation in the Health and Productivity Management Alliance, we will work to improve work engagement and promote work-life balance, thereby accelerating human capital management.

Registration as Promotional Partner Company for "Corporate Action to Promote Cancer Control"

NISSO CORPORATION has registered with the "Corporate Action to Promote Cancer Control", a national project with the aim of achieving a cancer screening rate of 60% or more in the workplace through corporate collaboration for the early detection and treatment of cancer.

Introduction of Systems that Enable Diverse and Flexible Work-styles

Introduction of Regional Regular Employee System

In order to meet the needs of our employees who want to live lives rooted in their local communities, we introduced a regional employee system from April 2020.

Status of Mid-career Recruitment

In the Nisso Group, a wide variety of people, mainly manufacturing staff, are employed, and many members support the Nisso Group as immediate, ready-to-work employees, without the handicap or disadvantage of entering the company mid-career.

(Ratio of mid-career employees at NISSO CORPORATION)

FY 3/2024: 94.3%

Basic View

The Nisso Group operates businesses centered on "people" such as manufacturing dispatching, manufacturing contracting, general office work dispatching, facility nursing care, home-based nursing care, etc., and recognizes that respecting the human rights of not only our workers but all stakeholders is an important issue at the center of our management.

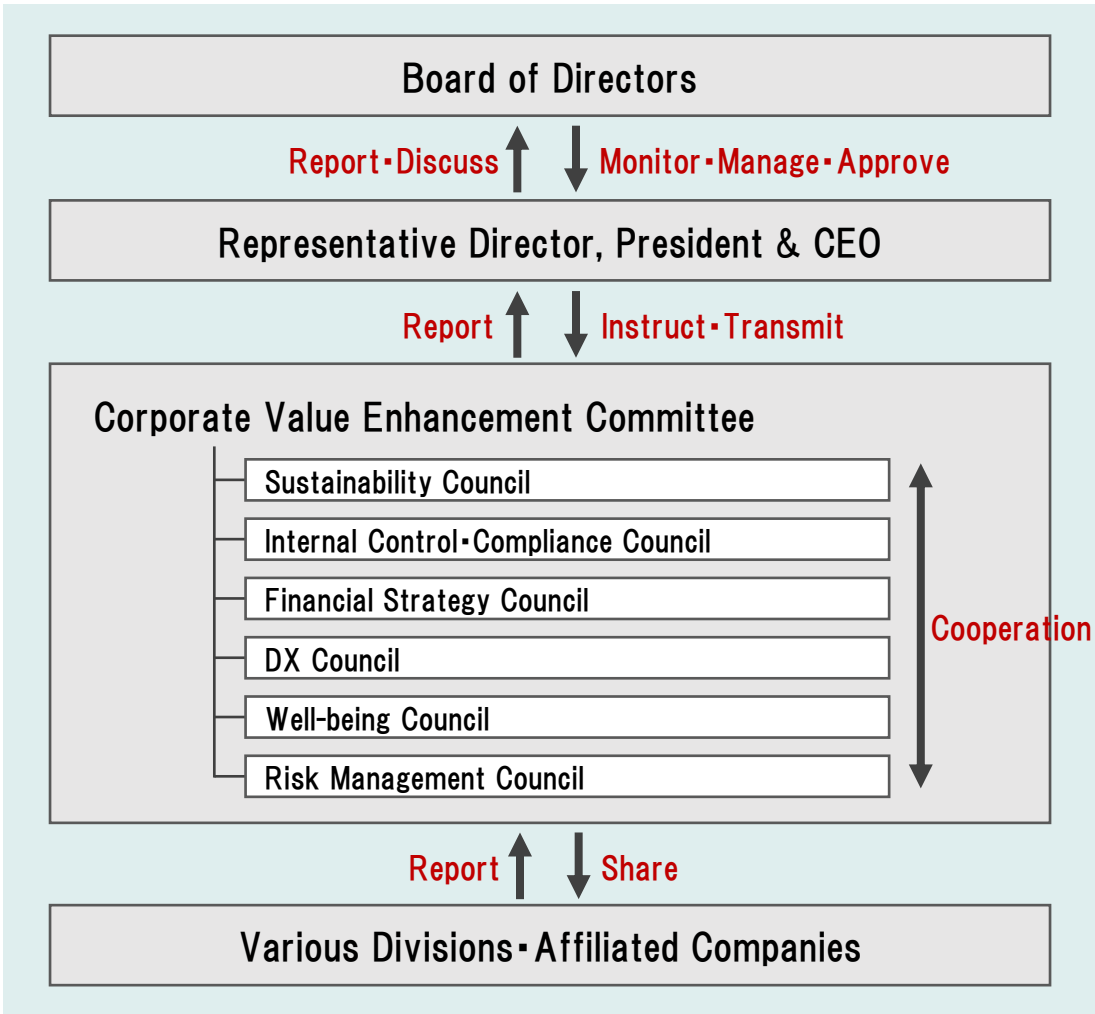
The Nisso Group supports the "International Bill of Human Rights", the International Labour Organization's (ILO) "Declaration on Fundamental Principles and Rights at Work", the United Nations "Guiding Principles on Business and Human Rights", and the "Children's Rights and Business Principles", which respect the rights of all children.

In addition, NISSO HOLDINGS signed the United Nations Global Compact in October 2023. Recognizing that it is our responsibility as a company to recognize the diversity of human rights, religion, gender, sexual orientation, age, nationality, disability, etc., and to respect all human rights, we will continue to take steps to strengthen our business foundation.

Governance

With regard to "Governance", the "Sustainability Council", which is part of the "Corporate Value Enhancement Committee" chaired by the Representative Director and President, identifies issues related to human rights and formulates measures to resolve them, and the Board of Directors of NISSO HOLDINGS monitors, manages and approves them.

In addition, NISSO HOLDINGS has established a system to ensure smooth and speedy implementation of resolutions made by the Board of Directors by instructing and communicating them to each of our divisions and affiliated companies.



Scope of Application

In order to respect the human rights of all employees, the Nisso Group has formulated the "Policy on Human Rights and Labor" and is working to conduct business operations that respect human rights.

Nisso Group's "Respect for Human Rights"
<https://www.nisso-hd.com/en/sustainability/materiality/human-rights/>

Nisso Group Policy on Human Rights and Labor

Recognizing that respect for human rights is the foundation of business in our daily activities, NISSO HOLDINGS Co., Ltd. and our affiliates (hereinafter, the "Nisso Group") shall uphold and commit to the following policy in order to advocate international standards on human rights, such as the United Nations Global Compact's principles concerning human rights・labor, and conduct the management of respect for humanity.

① (Free choice of employment)

The Nisso Group is committed to not employing any kind of forced labor in our business activities.

- We shall not employ forced labor, bonded or indentured labor, or involuntary prison labor.
- Certification documents belonging to individuals, such as passports and ID cards, shall be kept・managed by employees, and the Nisso Group shall not retain any of the original documents.
- The relationship between workers and the Nisso Group shall be voluntary, and workers shall have the freedom to leave their workplaces or to terminate their employment at any time.

② (Young workers)

The Nisso Group is committed to complying with the minimum age laws and requirements of each country, and to not employing child labor.

- We shall not hire children under the age of 15 in Japan.
- We shall also give appropriate consideration to young workers under the age of 18 in conformity with domestic laws.
- When employing student workers, interns, apprentices, etc., we shall ensure compliance with domestic laws, appropriate training and management, and shall not use such employees as cheap labor.

③ (Working hours)

The Nisso Group is committed to complying with the laws and regulations related to labor of each country regarding working hours・holidays・vacations (paid leave).

④ (Wages and welfare・benefits)

The Nisso Group is committed to complying with the wage-related laws of each country, to making appropriate salary payments, and to not making unjust reductions or deductions.

- We shall provide workers with ways to accurately confirm their compensation on a regular basis.
- Compensation shall be paid by cash or bank transfer on a regular basis.

⑤ (Humane treatment)

The Nisso Group is committed to taking strict measures to prevent harsh and inhumane treatment, such as abuse and harassment.

- We shall not tolerate or engage in acts such as sexual harassment・sexual abuse・corporal punishment・mental or physical coercion・verbal abuse.

⑥ (Elimination of discrimination)

The Nisso Group is committed to respecting the diversity of each individual and to creating a workplace free of harassment and unlawful discrimination.

- We shall eliminate discrimination based on human rights・creed・gender・age・social status・family origin・nationality・ethnicity・religion・sexual orientation・gender identity/expression・marital status/history・pregnancy status・protected genetic information・presence/absence of military experience・political affiliation・status of labor union participation, or presence/absence of disabilities.
- We shall value personality・individuality, and shall provide fair opportunities for recruitment・employment・skills development・education・salary increases・advancement/promotion, etc., according to ability.

⑦ (Freedom of association)

In accordance with the laws and customs of each country, the Nisso Group is committed to respecting the operation of labor unions and organizations of employees, and to respecting the rights of workers, including their formation of and participation in such organizations, and their right to collective bargaining.

⑧ (Full dissemination)

In order to ensure the thorough observance of this policy, we shall appropriately implement education for our officers and employees, disseminate its content, and conduct checks on a regular basis to further promote the management of respect for humanity.

Respect for Human Rights



■ View on Human Rights Due Diligence

The Nisso Group is a corporate group engaged in the business of "people". A diverse range of people work in the Nisso Group, and we recognize our responsibility to respect the human rights of all stakeholders who are affected by the Group's business activities.

In order to fulfill its responsibility to respect human rights as a company, the Nisso Group aims to create an environment that respects all human rights related to the Group, based on the United Nations Guiding Principles on Business and Human Rights, and will create a structure that enables us to conduct activities that incorporates human rights due diligence processes such as "investigating and assessing adverse impacts on human rights", "addressing investigation results", "following up on responses", and "disseminating information on response measures".

■ Prevention of Harassment

Activities based on Harassment Prevention Regulations

Based on our Harassment Prevention Regulations, the Nisso Group strives to create a work and social environment in which all individuals can work with a spirit of mutual trust and compassion, where their individual honor and dignity are respected without being harmed.

With the aim of promoting and strengthening activities based on these principles, in June 2024, the President of NISSO HOLDINGS notified officers and employees of the following contents, along with the President's commitment.

(Commitment)

As a management executive, I will not tolerate violations of compliance or harassment. Harassment is the act of "harassing another person with words or actions". There are some forms of unconscious harassment which the perpetrator is unaware of. Please act with the intention of not causing any disadvantage or damage to others or violating the dignity or personality of individuals.

(Main Activities)

1. Eliminate misunderstandings, misconceptions, and self-imposed interpretations of harassment
2. Recognize unconsciousness bias ("distortions or biases in one's perspective of things" that we are unaware of)

(Awareness-raising Activities)

1. Display of posters
In order to raise awareness of harassment prevention, posters are displayed where employees can see them.
2. Implementation of training
Once a year, a common education on personal information, compliance and CSR is held for all employees.



"STOP HARASSMENT,
consult immediately"

■ Child Labor and Forced Labor

In our "Employee Code of Conduct" and "Policy on Human Rights and Labor", the Nisso Group states that we will eliminate forced or involuntary labor and labor of children under the legal working age. During FY 3/2024, there were no children under the age of 15 employed or working for the Nisso Group.

■ Implementation of Human Rights Training

The Nisso Group's goal is to respect the human rights of all people and create an environment free from discrimination, and we are carrying out activities aimed at achieving a 100% implementation rate of human rights education for all employees, including on-site workers and contract employees.

【Results】 (Subject: NISSO CORPORATION)

Number of human rights education participants	
FY 3/2023 16,716	FY 3/2024 16,320

Development of LGBTQ+ Education

In FY 3/2024, with the aim of deepening understanding of LGBTQ issues in order to coexist with people of diverse sexual orientations, we invited an external lecturer who is a member of the LGBTQ community and held study sessions for employees, including senior executives of the Nisso Group.



■ Contact Counter

The Nisso Group has established a dedicated contact point for reporting fraud and other irregularities from inside and outside the company, and also accepts reports related to human rights, such as human rights concerns and cases of human rights violations. With regard to inquiries from employees, we have established a dedicated contact point for reporting anonymously through the use of external services, and at the same time, we have established rules to ensure that employees who report whistleblowing are protected from disadvantageous treatment. Inquiries from outside the company are accepted on our corporate website using an inquiry form for each purpose that allows for anonymous reporting.

(Inquiries: <https://www.nisso-hd.com/en/contact/>)

■ Freedom of Association

Although no labor union has been formed within the Nisso Group, labor-management relations are good.



Safety and Health Initiatives



■ Basic View

We recognize that ensuring the safety and health of workers in the workplace and creating a comfortable working environment are key management issues.

In accordance with the "Nisso Group Occupational Safety and Health Policy", the Nisso Group aims to reduce management risks and improve employment opportunities for the working people by clarifying systems and continuing to build, implement, and improve management and activity systems.

■ Nisso Group Occupational Safety and Health Policy

The Nisso Group's occupational safety and health activities are the foundation of our corporate management, and ensuring the safety and health of all workers working at the Nisso Group has become our utmost priority. By establishing a comfortable work environment, and by unifying the entire company to work together in all aspects of our business activities, we will strive to actively promote and improve our occupational safety and health activities, and will continue to aim for a true zero disaster workplace.

- ① In all aspects of our business activities, we will strive to prevent workplace accidents and disasters by taking the necessary measures to eliminate or reduce risks based on the investigations of dangers and hazards and the results thereof.
- ② We will develop safety and health activities with the participation and cooperation of all employees and relevant parties of the Nisso Group, and will continue to aim for the improvement of our safety and health standards.
- ③ In addition to complying with the Industrial Safety and Health Act, relevant laws and regulations, and the health and safety regulations established at the workplace, we will endeavor to improve the level of our safety and health management by establishing, periodically reviewing, and continuously enhancing our occupational safety and health management structure.
- ④ In order to prevent health problems caused by overwork and mental health, we will promote the maintenance of health of all employees by reducing excessive working hours and enhancing our health management structure.
- ⑤ We will promote measures to prevent traffic accidents, and will raise awareness in order to ensure both vehicular and pedestrian traffic safety.
- ⑥ We will conduct education and training necessary to ensure the safety and health of all employees, and will improve their knowledge and awareness regarding safety and health.
- ⑦ We will ensure the full dissemination of the Nisso Group's Occupational Safety and Health Policy to all employees, and will continue to aim for zero accidents and disasters in the workplace.

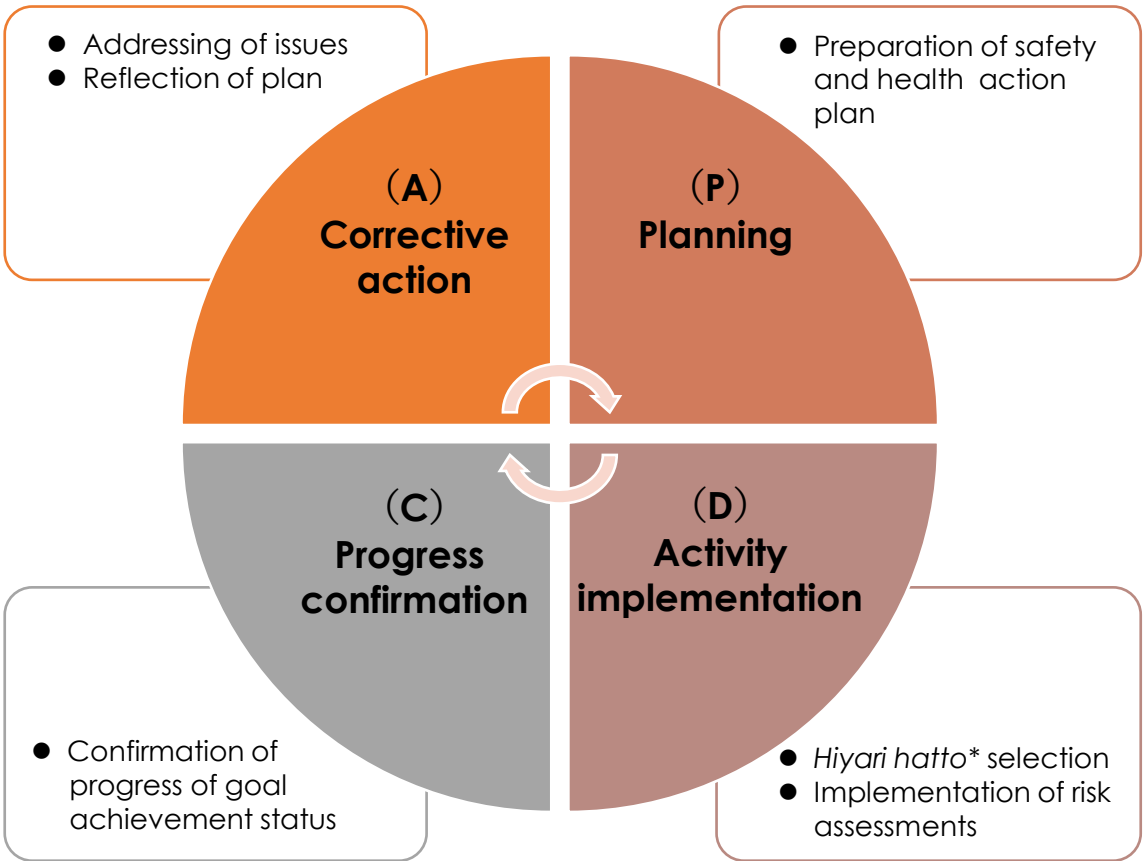
【Results】 (Subject: NISSO CORPORATION)

	FY 3/2023		FY 3/2024
Frequency rate of lost work time due to work-related accidents (Years)	1.20	➡	1.14
Ratio of work-related accidents resulting in lost work time by 1,000 persons (Years)	1.31	➡	1.01

■ Occupational Safety and Health Management

In order to manage the safety and health of our company, the Nisso Group has established a company-wide Safety and Health Committee and a safety and health committee for each business site, and holds a meeting once a month for each committee to deliberate and share information on the prevention of occupational accidents and health problems. In addition, in order to ensure the safety and health of all working people, we have introduced an occupational safety and health management system, formulated a company-wide action plan to achieve zero occupational · traffic accidents, and are promoting the PDCA (Plan, Do, Check, Act) cycle of safety and health activities.

Unique "Occupational Safety and Health Management System"



- (P) Planning**
 - Declaration of safety and health policy
 - Setting of safety and health goals for each business site and workplace
 - Establishment of workplace safety and health system, and formulation of workplace rules
 - Creation of safety and health plan
- (D) Implementation · inspection · improvement of health and safety plan**
 - Risk assessments, workplace inspections, *hiyari hatto*, etc.
- (C) Progress confirmation**
 - Reporting, confirmation, deliberation, and recording at the Safety and Health Committee
 - Investigation of causes of occupational accidents, etc.
- (A) Corrective action**
 - Reflection of activities in safety and health activity reports
 - Preparation of safety and health activity report

Safety and Health Initiatives



Occupational Safety Activities

NISSO CORPORATION, the mainstay of the Nisso Group, has been developing its business mainly through transactions with manufacturers since its founding. With the cooperation and support of its clients, NISSO CORPORATION formulates one-year activity plans based on its "Occupational Safety and Health Policy" and carries out safety and health activities.

In FY 2023 (April 1, 2023 to March 31, 2024), the number of occupational accidents was 83, an increase of 5 compared to FY 2022. On the other hand, the number of major illnesses that cause many days of absence from work has been decreasing. Looking at occupational accidents by category, machinery-related accidents and falls occurred as frequently as in previous years, and were selected as the main priority items for countermeasures in FY 2024 as well.

NISSO CORPORATION and the Nisso Group will continue our efforts for the "Creation of a comfortable workplace" with the goal of achieving "zero accidents".

Promotion of Annual Plans based on Safety and Health Management Structure

National Safety Week

Based on the implementation guidelines of the Ministry of Health, Labour and Welfare, "National Safety Week" was held from July 1 to July 7, 2023.

(Main priority items)

- ① Measures to prevent machinery-related accidents and falls
- ② Measures to promote voluntary safety and health activities
- ③ Measures to prevent traffic accidents etc.

Year-end and New Year "Zero Accident" Campaign

The period from December 1, 2023 to January 15, 2024 was carried out as the "Year-end and New Year Zero Accident Campaign". Based on the directives and implementation guidelines of the Ministry of Health, Labour and Welfare, we engaged in safety activities to achieve zero-accidents and zero-disasters.

Measures for Hazard Prevention

Risk Assessments

Based on our annual plans, we conduct risk assessment activities in advance at our workplaces in order to prevent hazards. We conduct more thorough activities at sites where we manage chemical substances.

Workplace Inspections

We reduce risks by promoting safety guidance and improvements by conducting workplace inspections (at all workplaces) by health officers and workplace inspections by industrial physicians (at locations of 50 or more people).

Hiyari Hatto (near-miss reporting) Activities

In order to identify potential risks in the workplace and prevent disasters in advance, we report and improve *hiyari hatto* activities.

Safety and Health Education

Hazard Simulation Education

Nisso Technical Centers (TCs), which are education and training facilities owned nationwide, are furnished with equipment that simulate hazards, and education with real-world experiences are provided.



KYT (Kiken Yochi Training, or Hazard Prediction Training)

KYT is implemented as a voluntary activity. By raising our sensitivity to hazards and applying them to risk assessment practices, we are able to create a safer workplace environment.

Safety and Health Study Groups

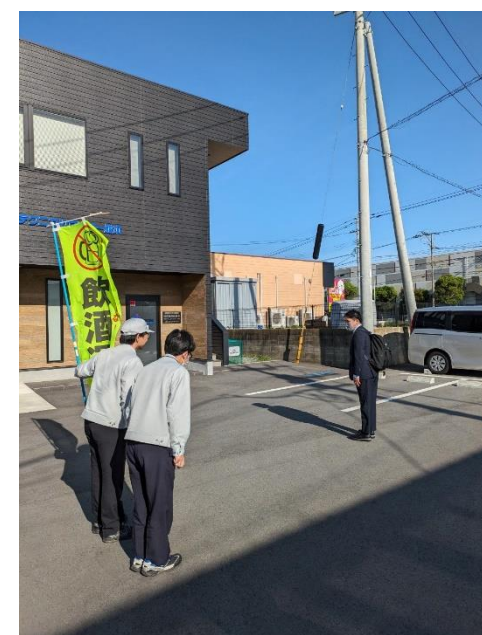
We hold study group sessions aimed at promoting safety and health activities and acquiring knowledge of laws and regulations. We will further raise safety and health standards by raising safety awareness among all employees involved in the promotion activities, including safety personnel.

Traffic Safety Initiatives

Accident Prevention Activities

We are taking various measures to prevent traffic accidents, such as taking driving lessons at driving schools, utilizing the analysis results by obtaining driving record certificates, enforcing parking rules and checking them quarterly, installing drive recorders in new vehicles and checking the footage, creating near miss maps, passenger checks, watching road safety videos, implementing traffic KYT, and thoroughly implementing the 4S for vehicles, while updating these measures every year.

In addition, in order to raise awareness of safe driving, we continuously conduct traffic safety patrol activities at the gates and parking lots of our clients' factories.



Traffic safety patrol activities
(Kumamoto Sales Office)



Safety and Health Initiatives



■ Promotion of Occupational Health Management

The Nisso Group places top priority on the health of our employees. In order to ensure their health, we promote work environment management, work management and health management, which are the fundamentals of occupational health management. At the same time, we promote the creation of a workplace environment where employees can work for a long time in good physical and mental health.

Health and Occupational Health Management Initiatives

Appropriate management of working hours to control long working hours

In order to control long working hours, we have established our own rules to prevent overwork by providing interview guidance by doctors in accordance with the requirements for overtime work hours.

Various health examinations

We carry out various health examinations (general and special health examinations, etc.) to help maintain and improve the health of workers by listening to opinions from doctors based on the results, and recommending re-examinations. From this fiscal year, we have introduced a new system to prevent any employee from missing his/her medical examination.

Heatstroke prevention measures

From May to September 2023, we implemented measures to prevent heatstroke among employees by distributing salt candy and proposing environmental improvements at workplaces with the goal of zero heatstroke occurrences.



National Occupational Health Week

We held "National Occupational Health Week" with the aim of preventing health disorders. During the implementation period from October 1 to October 7, 2023, we notified employees of the contents of our activities to prevent health problems and worked to improve health management and the workplace environment.

(Slogan)

Let's aim to be two-way A healthy workplace for mind and body

(Main priority items)

- ① Prevention of health problems caused by chemical substances
(Implementation of risk assessments)
- ② Promotion of mental health care
- ③ Securement of worker safety and utilization of safety confirmation system

Measures to Prevent Health Problems

Health problem prevention activities and management

Based on the annual plan, we are implementing activities to prevent occupational diseases such as back pain and heat stroke, as well as mental disorders. In addition, based on the revision of laws and regulations, we are managing the status of chemical substance maintenance by conducting risk assessments and appointing chemical substance managers and persons in charge of controlling the wearing of protective equipment at the relevant workplaces.

Mental Health

The Nisso Group has established a "Mental Health Policy" and is working to establish and improve mental health.

NISSO HOLDINGS carries out mental health activities not only for physical health but also for mental health promotion. We provide regular mental health education (self-care and "line care", or employee care overseen by managers), and have established an in-house "mental care consultation room" to provide counseling and awareness-raising activities related to mental health In addition, we conduct stress checks once a year for our employees, recommend doctor interview guidance to people with high levels of stress, and make efforts to improve work environments based on organizational analysis.

■ Nisso Group Mental Healthcare Policy

In order for a company to grow and operate soundly, it is the basis of all things that all employees can work safely and in good health, and the Nisso Group aims to support the realization of a richer social life. In order to achieve this, based on the Ministry of Health, Labour and Welfare's "Guidelines for Maintaining and Improving Workers' Mental Health", we recognize that mental health is an important issue for the happy lives and vibrant workplaces of all employees and their families. We will implement the following matters to address and improve mental healthcare so that we are able to maintain physical and mental health and work with vitality.

- ① Provision of education, training and information
We will strive to raise awareness by providing education, training, and information on mental health knowledge, other health measures, and ways to prevent, reduce, and deal with stress.
- ② Implementation of stress checks
Stress checks will be carried out in accordance with laws and regulations to help employees become aware of stress. We will also recommend that employees perform self-checks as needed from the viewpoint of prevention.
- ③ Maintenance of a consultation structure
We will maintain a structure that allows employees to feel more comfortable to seek assistance so that they can recover their health through interviews with industrial physicians, etc., when they feel physically and/or mentally unwell.
- ④ Improvement of working environments
We will strive to prevent physical and mental fatigue by reducing working hours through business improvements and promoting the acquisition of planned annual paid leave.
- ⑤ Compliance with laws and regulations
We will comply with laws and regulations concerning the handling of personal information when conducting mental healthcare.

Response to Climate Change (TCFD)



Nisso Group's "Response to Climate Change"
<https://www.nisso-hd.com/en/sustainability/environment/>

■ Basic View

The Nisso Group strives to contribute to society through investments in "people", which are our driving force, and at the same time, we recognize that responding to climate change, which is essential for the survival of our business, is an important management issue.

Through a series of human resources service activities, we will work to protect the global environment and prevent pollution, and by clarifying the financial impact that climate change will have on our company, we will build a business management system aimed at improving the resilience of our company, thereby working to realize the key issue of "Creation of a comfortable workplace".

■ Nisso Group Environmental Policy

Through a series of human resources services activities, NISSO HOLDINGS Co., Ltd. and its affiliates (hereinafter, the "Nisso Group") has regarded global environmental conservation and pollution prevention as one of the most significant management issues. In order to achieve harmony with our business activities and the global environment, we have formulated this Environmental Policy.

After recognizing the environmental impact caused by business activities, in accordance to the following basic policy, all employees will be actively involved in the creation of a recycling-oriented society as the Nisso Group sets and re-examines environmental objectives and targets, co-exists with local communities and strives to make continuous improvements.

- ① With regards to business activities, we will devote our efforts to the following items in order to prevent pollution and reduce environmental burdens.
 1. Thorough reduction of electricity consumption in offices
 2. Promotion of eco-driving
 3. Thorough sorted collection of waste material
 4. Active contribution to local environmental conservation activities of local communities and clients
 5. Increase of green purchasing rate of company-use equipment
- ② We will comply with environmental laws・ordinances・regulations, and other requirements.
- ③ We will make considerations for the utilization of sustainable resources・mitigation and adaption of climate change・protection of biodiversity and ecosystems.
- ④ We will promote awareness-raising activities such as internal public relations activities to ensure that all employees are able to enhance their awareness of environmental conservation and fully comprehend our Environmental Policy.
- ⑤ We will periodically re-examine and disclose this Environmental Policy to the general public.

■ Response to Climate Change

Recognizing that rising temperatures due to climate change will have a significant impact on our business, the Nisso Group is enhancing the quality and quantity of information disclosure based on the TCFD framework of "Governance", "Strategy", "Risk Management", and "Indicators and Targets".

In order to limit the temperature rise to less than 1.5 °C in the second half of the 21st century, NISSO CORPORATION, the core of the Nisso Group, has identified medium-term risks until 2030 and long-term risks until 2050 based on the 4 °C, 2 °C, and 1.5 °C scenarios, and has formulated strategies to reduce these risks and acquire opportunities.

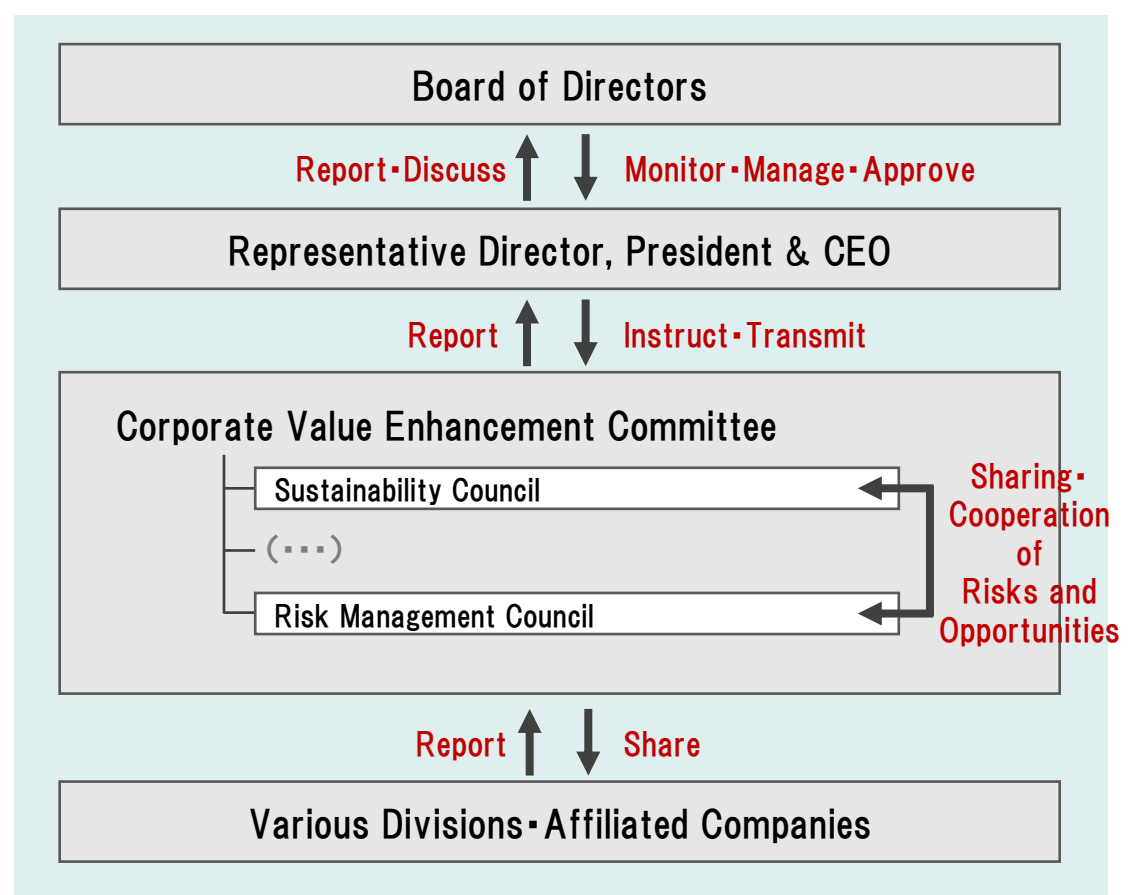
With the aim of further enhancing information disclosure on climate change, we have endorsed the Task Force on Climate-related Financial Disclosures in October 2023. In addition, we are also a member of the TCFD Consortium, a forum for discussion among supporting companies.



Governance

With regard to "Governance", the "Sustainability Council", which is part of the "Corporate Value Enhancement Committee", chaired by the Representative Director and President, identifies issues related to the environment and climate change, formulates measures to resolve them, which are monitored, managed, and approved by the "Board of Directors" of NISSO HOLDINGS.

In addition, environmental and climate change risks and opportunities are shared with the "Risk Management Council", which is part of the Corporate Value Enhancement Committee, and discussions are held to deepen cooperation.





Response to Climate Change (TCFD)



Strategy (Risks and Opportunities)

In identifying "risks and opportunities", the Nisso Group refers to reports issued by the IEA (Note 1) for transition risks and reports issued by the IPCC (Note 2) for physical risks, and analyzes the risks and opportunities that climate change could have a significant impact on our business, strategies, and financial plans.

1. Streamlining of sales activities

Opportunity

The use of company vehicles is essential for the Nisso Group's sales activities, and fuels such as gasoline are used. In order to reduce greenhouse gas emissions in our sales activities, the Nisso Group is promoting switching to more fuel-efficient transportation methods such as hybrid vehicles, and establishing remote work environments. As a result, we will not only be able to reduce SG&A expenses, but we will also be able to acquire opportunities to acquire new clients, thereby increasing net sales.

2. Reduction of reputation risk and enhancement of brand strength in the recruitment market

Transition risk

Opportunity

The source of the Nisso Group's business is "people", and more than 20,000 diverse human resources visit us for interviews throughout the year. By enhancing our brand strength while promoting measures to prevent global warming, which society demands, we are working not only to reduce reputation risk but also to create new opportunities.

3. Suspension of operations due to floods, etc.

Physical risk

Supply chains may be disrupted due to abnormal weather such as large typhoons and storms at client factories, or factories may be shut down due to damages, which may affect the working conditions of dispatching and business contracting, and thus affect the net sales of the Nisso Group.

4. Health hazards caused by heat waves, droughts, etc.

Physical risk

Due to the increase in heat waves and droughts associated with global warming, health hazards such as heatstroke may increase among the employees of NISSO HOLDINGS, which may affect their working conditions, and thus affect the net sales of the Nisso Group.

5. Introduction of carbon tax, etc.

Transition risk

In the event that a new tax system such as a carbon tax is introduced due to the increased momentum to respond to climate change, the profits of the Nisso Group may be affected.

Note 1: NISSO HOLDINGS refers to various scenarios in the World Energy Outlook (WEO) published annually by the International Energy Agency (IEA). Specifically, we identified risks and opportunities based on NZE for the 1.5°C scenario, SDS for the 2°C scenario, and STEPS for the 4°C scenario.

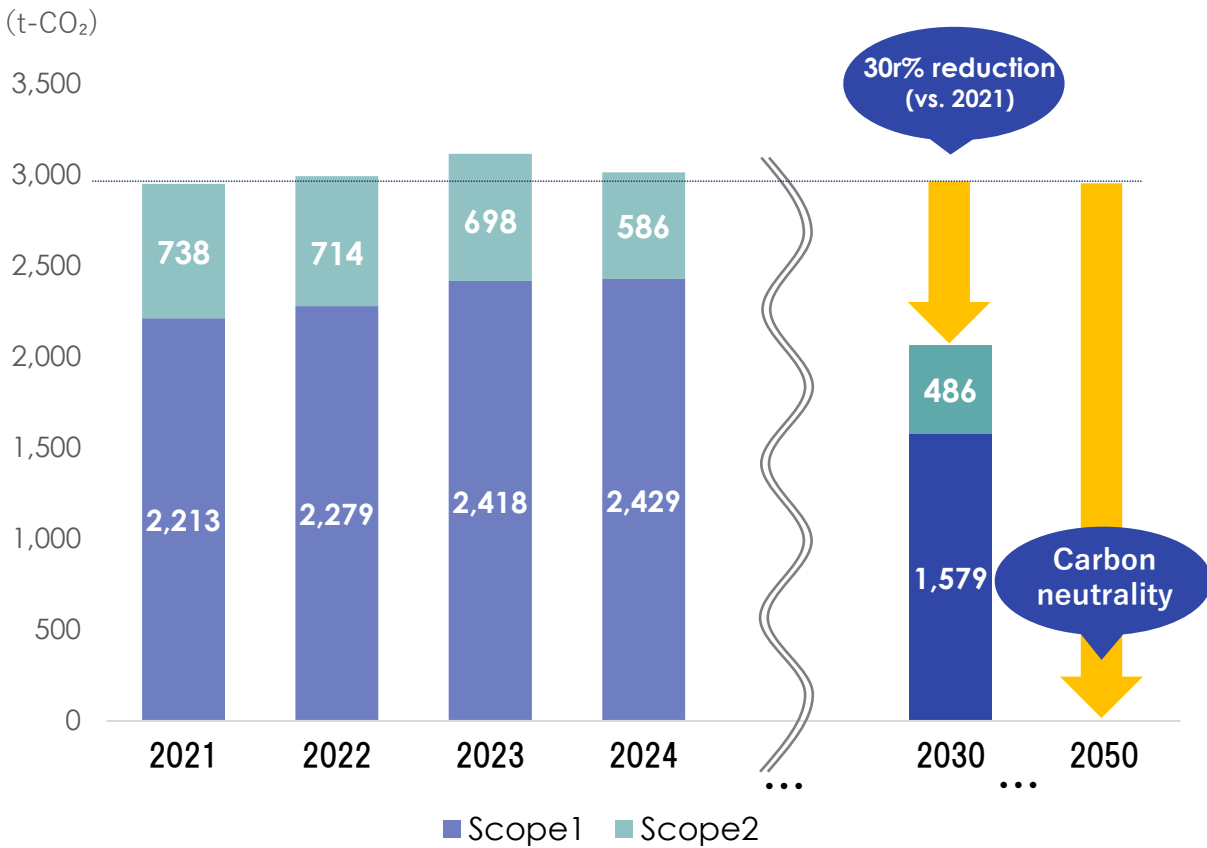
Note 2: NISSO HOLDINGS refers to various scenarios in the Fifth Assessment Report (AR5) issued by the Intergovernmental Panel on Climate Change (IPCC). Specifically, we identified risks and opportunities based on RCP2.6 for the 2°C scenario and RCP8.5 for the 4°C scenario. In addition, the 1.5°C scenario refers to the 1.5°C Special Report (RCP1.9).

Strategies for Achieving GHG Reduction Targets

NISSO CORPORATION's GHG emissions for this fiscal year were 3,016t-CO₂ (3,116t-CO₂ in the same period of the corresponding fiscal year). The main reason for the reduction was the reduction in Scope2, mainly in terms of electricity consumption, and the conversion to LED lighting fixtures and renewable energy power contracts at the head office, which consumes about 30% of the total electricity consumption.

The Nisso Group is promoting the following initiatives to achieve an interim reduction target by 2030 and zero carbon emissions by 2050.

GHG Emissions Trends and Targets (Subject: NISSO CORPORATION)



【Details】 Scope 1 (Emissions calculated from fuel usage of company-owned vehicles)

While improving productivity, we will work to reduce emissions by switching to more fuel-efficient means of transportation and improving the efficiency of our sales activities.

Classification	FY 3/21 Criteria	⇒	FY 3/31 Reduction target	Reduction rate compared to FY 3/21
Increased productivity	2,213 t-CO ₂	⇒	(24) t-CO ₂	(28.5%)
Switch to hybrid vehicles		⇒	(275) t-CO ₂	
Switch to EVs		⇒	(330) t-CO ₂	

【Details】 Scope2 (Emissions calculated from electricity consumption in offices, etc.)

We will work to reduce emissions by reducing electricity consumption and promoting the introduction of renewable energy, while improving productivity in our business activities.

Classification	FY 3/21 Criteria	⇒	FY 3/31 Reduction target	Reduction rate compared to FY 3/21
Increased productivity and reduction of emission factors	738 t-CO ₂	⇒	(124) t-CO ₂	(34.2%)
Promotion of introduction of renewable energy		⇒	(128) t-CO ₂	



Response to Climate Change (TCFD)



Financial Impact (Subject: NISSO CORPORATION)

In order to reduce Scope1 and 2 emissions by 30% based on FY 3/2021, we recognize that each measure will have an impact on our finances.

(L=Large, M=Medium, S=Small)

Classification	Measures	Methods	Financial impact	
Scope1 (Emissions calculated from fuel usage of company-owned vehicles)				
Reduction of fuel consumption	Increased efficiency in the use of company-owned vehicles	<div>In progress</div> <ul style="list-style-type: none">Promoting system investment, improving productivity, and reducing the frequency of company-owned vehicles <div>Scheduled</div> <ul style="list-style-type: none">Will consider reducing the number of company-owned vehicles	S	Reduction in labor costs
	Promotion of switch to hybrid vehicles	<div>Scheduled</div> <ul style="list-style-type: none">Will switch to hybrid vehicles from frequently used one-box (mini-van) vehicles, which are the mainstay of bases and frequently being used	M	Increase in lease costs
	Switch to EVs	<div>Scheduled</div> <ul style="list-style-type: none">Will promote the installation of chargers and other equipment at company-owned facilities to create an environment that enables switchingA working team is scheduled to be established in 2030 with the goal of switching to more than 10% of the total	L	Increase in lease costs Increase in charger installation costs
Scope2 (Emissions calculated from electricity consumption in offices, etc.)				
Reduction of fuel consumption	Increased productivity	<div>In progress</div> <ul style="list-style-type: none">Promoting system investment <div>Scheduled</div> <ul style="list-style-type: none">In order to improve the efficiency of heating and cooling, the current situation will be analyzed based on detailed data on electricity consumptionWill strengthen diverse work-styles such as telecommuting and daylight savings time	S	Reduction in labor costs
	Switch to energy-saving equipment	<div>Partially in progress</div> <ul style="list-style-type: none">Systematically promoting energy conservation of air conditioning equipment and other equipment	M	Increase in switching costs
	Installation of solar panels	<div>Scheduled</div> <ul style="list-style-type: none">Will consider installing solar panels at company-owned facilities	L	Increase in installation costs
Lowering of emission factors	Promotion of introduction of renewable energy	<div>Partially in progress</div> <ul style="list-style-type: none">A working team is scheduled to be established to promote switching to renewable energy with the goal of about 50% of energy usage	M	Increase in renewable energy installation costs

Risk Management

Analysis and evaluation in conjunction with risk management are carried out in cooperation with the "Risk Management Council", which belongs to the Corporate Value Enhancement Committee, and after consultation, the Board of Directors monitors, manages and approves the risk.

Indicators

We are advancing initiatives toward achieving our greenhouse reduction targets while assessing the current situation and measuring the effects.

Classification	FY 3/21	FY 3/22	FY 3/23	FY 3/24
Total (Scope1+2)	2,951 t-CO ₂	2,993 t-CO ₂	3,116 t-CO ₂	3,015 t-CO ₂
Scope1 (Emissions calculated from fuel usage of company-owned vehicles)				
Scope1 Emissions	2,213 t-CO ₂	2,279 t-CO ₂	2,418 t-CO ₂	2,429 t-CO ₂
Gasoline consumption	730 kl	763 kl	798 kl	820 kl
Diesel fuel consumption	200 kl	196 kl	219 kl	204 kl
Scope2 (Emissions calculated from electricity consumption in offices, etc.)				
Market standards Scope2 Emissions	738 t-CO ₂	714 t-CO ₂	698 t-CO ₂	586 t-CO ₂
Location-based emissions	686 t-CO ₂	677 t-CO ₂	683 t-CO ₂	670 t-CO ₂
Electricity consumption	1,541,233 kWh	1,563,465 kWh	1,573,752 kWh	1,530,655 kWh
Of which, consumption at Headquarters	602,082 kWh	614,877 kWh	603,536 kWh	457,715 kWh
(Headquarters consumption rate)	(39.0%)	(39.3%)	(38.4%)	(29.9%)
Emission intensity (Scope1+2)	0.043 t-CO ₂ /Million yen in sales	0.039 t-CO ₂ /Million yen in sales	0.034 t-CO ₂ /Million yen in sales	0.031 t-CO ₂ /Million yen in sales

At our Headquarters, where electricity consumption is particularly high, we have switched to LEDs and energy-saving air conditioning equipment. As a result, Scope2 GHG emissions decreased by 16.0% compared to FY 3/2023. In addition, we are promoting the switch to renewable energy, and as of the end of March 2024, the renewable energy utilization rate at our Headquarters was 30%.

Note: In order to calculate CO2 emissions, NISSO HOLDINGS uses "Sustana", a cloud service provided by Sumitomo Mitsui Banking Corporation to support CO2 emissions calculation and reduction (validation of calculation formula and emission count DB confirmed by SGS Japan Inc.).

Target

The Nisso Group has set the following greenhouse gas emissions reduction targets and will continue to implement them further.

Interim reduction target

Reduce by 30%
by 2030 based on FY 3/2021

Long-term reduction target

Achieve carbon neutrality
(net zero emissions) by 2050



Environmental Initiatives (ISO14001)



Basic View

Through a series of human resources services activities, NISSO CORPORATION strives to protect the global environment and prevent pollution, and aims to harmonize its business activities with the global environment. In addition, NISSO CORPORATION is working on continuous improvements based on its Environmental Policy.

Acquisition of ISO14001

In 2005, NISSO CORPORATION acquired ISO14001 certification for management of manufacturing-related human resources services at its headquarters.



Under the ISO14001 environmental management system, NISSO CORPORATION has established an Environmental Policy with its President as the top management, formulated an environmental action plan, and is carrying out the environmental activities of NISSO HOLDINGS.

In addition, NISSO CORPORATION has established a system to provide feedback on the results of its activities to the top management and is implementing the PDCA cycle. Furthermore, through annual management reviews, it confirms the appropriateness, validness and effectiveness of its environmental management system, and is making continuous improvements.

Environmental Contribution Activities

Donations through the introduction of charity vending machines

(Donation results for FY 2023) 296,480 yen

As part of our SDGs and social contribution activities, we replaced 5 vending machines installed in the NISSO CORPORATION Headquarters Building with charity vending machines from the Nippon Foundation.



- Support recipients:
- Special Fund for Disaster Recovery : Special fund to respond to emergency relief
 - Umi to Nihon (the Sea and Japan) Project: Supporting marine environmental conservation and hands-on events

Collection · donation of PET bottle caps

(Donation results for FY 2023) 53,492 caps (Approx. 124.40kg)

In order to reduce CO2 emissions and recycle, we collect PET bottle caps and donate them to the NPO Ecocap Promotion Association. In FY 2023, we contributed to the reduction of greenhouse gas emissions by approximately 0.39 t-CO2 by donating collected PET bottle caps. As a result, a total of 747,709 PET bottle caps have been donated to date, contributing to a reduction of greenhouse gas emissions by 5.31 t-CO2.

Collection · donation of empty disposable contact lens cases

(Donation results for FY 2023) Approx. 8,080 cases (8.08kg)

We donate to the Eye City Eco Project with the aim of contributing to the reduction of CO2 emissions by not burning empty disposable contact lens cases as waste. In FY 2023, we contributed to a reduction greenhouse gas emissions by approximately 0.02 t-CO2.

Activities based on Environmental Policy

As part of our environmental conservation activities, NISSO HOLDINGS is promoting eco-driving (the use of automobiles that reduce environmental impact). By being conscious of eco-driving, we reduce gasoline consumption, CO2 emissions, and avoid the risk of accidents and damage due to improved driving manners, which leads to reduced damage and replacement of parts, etc.

Targets and activities to prevent pollution and reduce environmental impacts

We have set specific targets to prevent pollution and reduce environmental impacts. The target values are based on last year's results, taking into consideration factors such as equipment renewal and the expected number of personnel.

Thorough reduction of electricity consumption in offices (electricity usage)

(FY 2023 Target) Keep within 450,000 kWh per year
(FY 2023 Actual) 457,000 kWh

The headquarters building switched to LED lighting in February 2023 and the switchover to air conditioning equipment was completed in December 2023, resulting in a 24.2% reduction in energy consumption compared to the previous fiscal year.

Improvement of fuel efficiency through eco-driving (fuel efficiency)

(FY 2023 Target) Annual average of 23km/L or more
(FY 2023 Actual) Annual average of 22.72km/L

We have been promoting eco-driving by providing education on the use of company-owned vehicles at our headquarter office, and will continue to do so.

Thorough sorted collection of waste material (waste disposal costs)

(FY 2023 Target) Keep the total within 2.3 million yen per year
(FY 2023 Actual) Total of 1.65 million yen per year

We will thoroughly separate and collect waste in consideration of environmental activities.

Thorough purchase of green products (purchasing rate)

(FY 2023 Target) Aim for purchasing rate of 96% or more
(FY 2023 Actual) 94%

With the aim of increasing the ratio of green product purchased, we will promote the dissemination of information within the company.

Thorough reduction of paper in offices (paper usage)

(FY 2023 Target) Keep the total within 630 packets per year
(FY 2023 Actual) 1,024 packets

We will continue to promote digitalization and paperless operations and strive to reduce our paper usage.

Thorough water saving in offices (water usage)

(FY 2023 Target) Keep the total within 2,400m³ per year
(FY 2023 Actual) 3,261m³

We will continue to implement and promote education to prevent excessive water usage.

※ Figures in actual results have been rounded down.

Basic View

The Nisso Group has established the "Nisso Group Charter of Corporate Behavior", which sets out the core concepts of a company engaged in sound and sincere business activities, and the "Nisso Group Employee Code of Conduct" which provides concrete guidelines for personal conduct. We also distribute the pocket leaflet "NISSO Michishirube" (literal meaning: "NISSO Guidelines") which contains the aforementioned Charter and Code to officers and employees of the Nisso Group in order to ensure that they are fully aware of legal compliance and ethical behavior.

In addition, based on the "Nisso Group Ethics Policy" and the "Compliance Regulations", the Board of Directors supervises the development of a compliance system, investigation and understanding of the actual situation, consideration of countermeasures, and consideration of measures to prevent recurrence in order to realize fair and transparent management by faithfully complying with laws and regulations, internal rules, the Employee Code of Conduct, etc. Furthermore, the Board of Directors regularly checks and supervises the effectiveness of the "Nisso Group Ethics Policy" and the "Compliance Regulations".

Nisso Group Ethics Policy

The Nisso Group, as well as our officers and employees, shall uphold and comply with the following policy in order to share our commitment to and ensure the awareness of compliance, which is fundamental to corporate management.

① (Ethical compliance with laws and regulations)

With high ethical standards, we shall act with integrity and respect both the letter and the spirit of the law both at home and abroad.

② (Elimination of improper benefits)

We shall prohibit all forms of corruption, including bribery, extortion, and embezzlement.

In addition, we shall not engage in acts that fall within the scope of bribery, such as granting, accepting, requesting, authorizing, or making promises for (improper) benefits, with the aim of engaging in inappropriate acts which violate laws and internal regulations by abusing our authority or position in the course of our duties.

③ (Information disclosure and transparency)

We shall disclose corporate information to our stakeholders, such as clients, shareholders ・ investors, business partners, the government, local communities, and society in a timely ・ accurate manner in order to enhance transparency.

④ (Protection of intellectual property)

We shall respect the intellectual property of others obtained through our corporate activities, and protect confidential information.

⑤ (Fair ・ transparent ・ free competition and business transactions)

We shall always engage in fair ・ transparent ・ free competition and business transactions in domestic and overseas markets.

⑥ (Protection of identities and elimination of retaliation)

In conformity with laws and internal regulations, we shall protect those who report any wrongdoings (whistle-blowers) using internal systems, such as by telephone or e-mail, from being forced into disadvantageous situations or from being retaliated against.

⑦ (Dissemination and thorough observance)

In order to ensure the thorough observance of this policy, we shall appropriately implement education for our officers and employees, disseminate its content, and conduct checks on a regular basis to further promote compliance management.

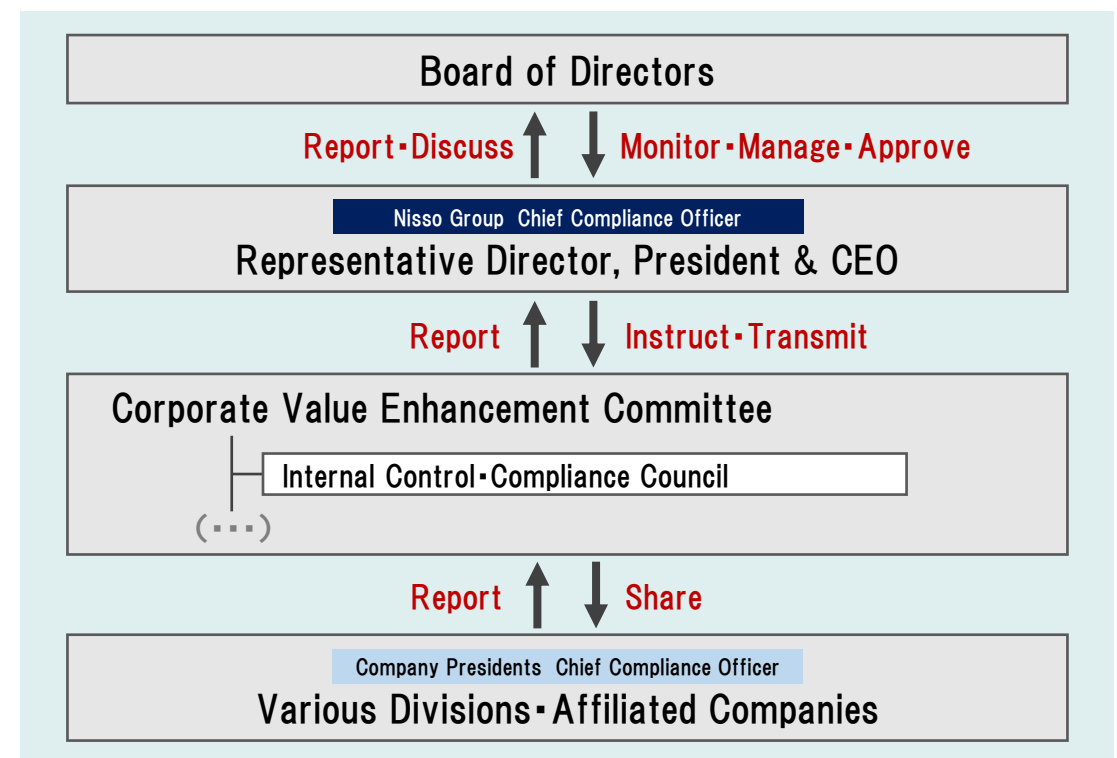
Activities based on the Ethics Policy

In order to share and thoroughly raise awareness of compliance, which should be the foundation of corporate management, the Nisso Group revised the "Nisso Group Ethics Policy" by resolution of the Board of Directors on October 17, 2024. In addition, the Nisso Group has established the "Compliance Regulations" for the purpose of faithfully complying with laws and regulations, internal rules, the Employee Code of Conduct, etc., and realizing fair and transparent management.

Governance

With regard to "Governance", the "Internal Control ・ Compliance Council", which is part of the "Corporate Value Enhancement Committee", chaired by the Representative Director and President, discusses the promotion of corporate ethics and compliance, as well as the establishment of a system for preventing and detecting misconduct, etc., and the "Board of Directors of NISSO HOLDINGS monitors, manages, and approves such matters.

In addition, the President of NISSO HOLDINGS serves as the chief officer for corporate ethics and compliance of the Nisso Group, and the presidents of our affiliated companies serve as the chief compliance officer for each company.



Compliance Education

In order to ensure thorough compliance, we provide compliance training for all officers and employees in accordance with our Ethics Policy. We also provide compliance training to new employees as part of their new employee training.

(Number of education participants for NISSO CORPORATION)

FY 3/2024 16,320 participants

Establishment of a Counter based on the Internal Reporting System

We have set up the "Nisso Group Internal Reporting Counter" to enable anonymous reporting of all forms of corruption, including bribery, etc., as well as a system to prohibit disadvantageous treatment of informants and to investigate, take corrective measures and take measures to prevent recurrence in the event of such reports.

Prevention of Bribery

In accordance with our Code of Conduct and our Ethics Policy, the Nisso Group prohibits the giving or receiving of benefits or benefits that are contrary to social decency, including the prohibition of inappropriate gratuities and gifts, and illegal or inappropriate political contributions, etc.

Initiatives to Protect Personal Information

We believe that it is our important responsibility to appropriately manage the personal information of our stakeholders obtained through our corporate activities, and we manage and operate personal information appropriately under the Personal Information Protection Policy.

Coexistence with Diverse Communities

■ Basic View

The Nisso Group is a corporate group with branches throughout Japan, and we believe that partnerships that include local communities are important. As a member of the local community, we contribute to the revitalization and development of the economy by understanding each custom and culture through the creation of employment opportunities in the region, giving consideration to the environment, and participating in social contribution activities.

Aiming to provide "line information" from "point information"

“NISSO CONNECT”

(Connecting people to people, and people to the future)

In October 2024, we launched the public relations website "NISSO CONNECT", which provides information on the Nisso Group's initiatives and other activities in an "easy-to-understand" and "thorough" manner.



NISSOグループの
「今」がわかる情報サイト

An information site that shows the "now" of the Nisso Group
「NISSO CONNECT」 (<https://nisso-connect.com/>)

(in Japanese only)

The word "Connect" in "NISSO CONNECT" has the meaning of "connecting" people to people and people to things, such as "to connect", "connections", "connections (as in business and personal relationships)", and "connectivity".

By getting to know us, we hope to connect the Nisso Group with various people both inside and outside the company, strengthen relationships and trust, and aim to build new channels that connect "NISSO" with "society" and then, to the "future".

TOP 教育 グループ紹介 経営



(in Japanese only)

Sponsorship with Yokohama FC

NISSO CORPORATION supported the "Fan Appreciation Festival" held by Yokohama FC, a soccer team in the J2 League, in July 2024.

NISSO CORPORATION served as the main sponsor from 2004 to 2008. NISSO CORPORATION will continue to value its interactions with local communities and deepen regional cooperation through sports.



Nisso Group's "Community Contribution Activities"

<https://www.nisso-hd.com/en/sustainability/materiality/communities/>

Contribution activities aimed at coexistence with children

Manabi's (Learning) Future Creation Project

(Cooperation with Tsuru City, Yamanashi Prefecture)

Nikon Nisso Prime concluded a comprehensive partnership agreement with Tsuru City, Yamanashi Prefecture in March 2022, and in April 2022, Genichiro Ishii was dispatched as an advisor to Tsuru City's "Manabi's (Learning) Future Creation Project". Drawing on his experience as the Education Section Manager of Nikon's Human Resources Development Department, which is in charge of employee training, Mr. Ishii serves as a leader in educational projects centered on "inquiry-based learning", which fosters children's ability to learn and think for themselves. As one of the results of these efforts, the Tsuru Manabi Future Creation Promotion Organization, a general incorporated association that operates the "Tankyu Manabi-ba・Tsuru Labo" has been established, where he serves as a Director.

Ability to learn and think for oneself

With the cooperation of the city's facilities, universities, and citizens, the organization plans and provides a number of community-based, inquiry-based learning programs unique to Tsuru City. The events were attended not only by participants from the city, but also from neighboring municipalities and Tokyo. Last year, there were 187 participants, and this year it is doubling the number of staff and programs and expecting even more participants.

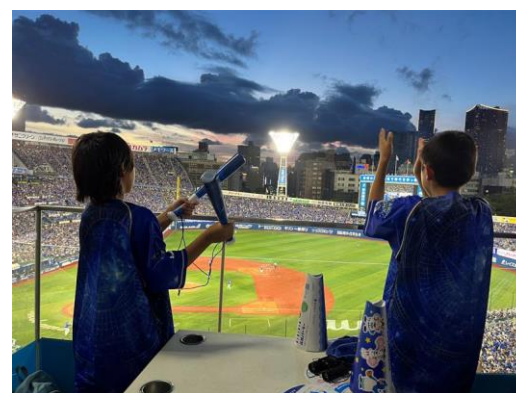


"Tsuru Labo" (<https://tsurulabo.jp/>)
(in Japanese only)

Co-sponsorship Agreement with

Yokohama DeNA BayStars

The Nisso Group hopes to contribute to the revitalization of local sports and the development of the next generation through our support for sports. Since 2018, we have signed a co-sponsorship agreement with "Yokohama DeNA BayStars", and have acquired the annual right to use 4 box seats on their Party Sky Deck.



As part of our community contribution activities, the Nisso Group donated the "NISSO Party Sky deck 2024 Season Tickets" to the Yokohama Rubber Baseball Association, and is providing opportunities for children to have fun and be happy.

Provision of work experience for junior high and high school students

(November 2023)

At Nisso Pure's Nakamachidai Office, 2 local junior high school students participated in workplace training and experienced production activities together with people with disabilities.

(February ~ March 2023)

With the theme of "Thinking about Career Building in the 100-year-life era", Nikon Nisso Prime held a workshop with the participation of 7 third-year high school students in the Minamiuonuma area through online and face-to-face dialogue.

Coexistence with Diverse Communities

Contribution to local communities

Contribution to Local Disaster Prevention

(Co-sponsorship of the Yokohama City Fire Band)

NISSO HOLDINGS is co-sponsoring the Yokohama City Fire Bureau's Fire Band with the aim of contributing to local disaster prevention, and is supporting the holding of regular concerts.

The Yokohama City Fire Band was founded in 1958 as the only musical band in Yokohama City to commemorate the 100th Anniversary of the opening of Yokohama Port and the 70th Anniversary of the city's establishment. Concerts are held in various locations throughout the city, from regular concerts and local events to school events and lunch concerts at the Yokohama Station East Exit and City Hall.

With the aim of contributing to these activities, the Nisso Group held a regular concert in August 2024 at Nisso Nifty's nursing care facility, "Sweetpea", to raise awareness about disaster prevention.



Clean-up Activities at our Headquarters



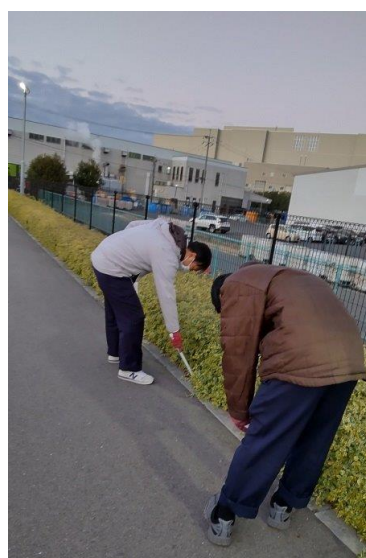
In Shin Yokohama, where the Nisso Group's Headquarters is located, we regularly conduct clean-up activities in cooperation with neighboring companies with the aim of "actively contributing to the environmental conservation activities of local communities and clients".

Contribution Activities at Sites

Clean-up activities
(Koriyama Sales Office)



Clean-up activities
(Okayama Sales Office)



Contribution activities through support for sports

Support for Kanagawa University's Track and Field

Club Ekiden (Road Relay) Team

Based on our founding philosophy of "Nurturing and Bringing Out the Best in People", NISSO HOLDINGS is carrying out activities aimed at coexistence with diverse communities in order to respond to social and structural changes.

Based on the founding principles of "Sincere and Resilient", "Forward-thinking", and "Balanced and Steady", Kanagawa University is actively engaged in the development of university sports, centered on the Athletic Department. The students of the Priority Strengthening Department spend their student lives diligently studying both schoolwork and sports since they are truly "accomplished in both academics and athletics".

In support of the educational philosophy of Kanagawa University, we started supporting the track and field club Ekiden team in December 2021 with the aim of "developing human resources through sports" by helping to invigorate Yokohama, Kanagawa, which is also our hometown.



(Images courtesy of Kanagawa University)

Support of Kanagawa University Football Club

Nisso Brain has been supporting the Kanagawa University Football Club since 2018, marking its 7th year as a supporter.

From the 2024 season, the Kanagawa University Football Club was promoted to the second division of the Kanto University Football League, which their goal. Nisso Brain will continue to support the activities of the Kanagawa University Football Club, who is competing as hard as possible as a team under their slogan of "Let's work hard and have fun!"

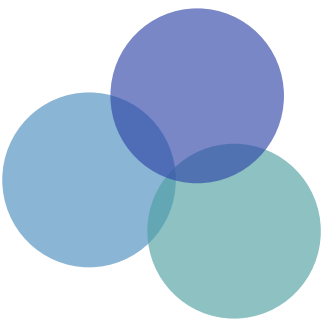


Athlete Employee

NISSO CORPORATION employs an athlete who is committed to the future, and aims to revitalize the company by enhancing a sense of solidarity within the company through the support of the athlete employee belonging to the Nippatsu Yokohama FC Seagulls, who is constantly taking on the challenge of achieving high goals.



ニッパツ
YOKOHAMA FC
seagulls



Contribution to Local Communities (Provision of Nursing Care Services)

Nisso Nifty Co., Ltd.
<https://sweetpea.co.jp/>

■ Contribution to the Local Community through Heartfelt Nursing Care

Nisso Nifty Co., Ltd. started participating in the nursing care business in April 2004 with the aim of "contributing to society through heartfelt nursing care rooted in the community". "Sweetpea" nursing care facilities have been nurtured to count 6 facilities in Yokohama City with the hope that elderly people and their families will be able to continue living enriched and fulfilling lives for a long time.

Fee-based nursing homes with nursing care



Sweetpea Shin Yokohama
This facility is furnished with a complete rehabilitation system, and its experienced nursing care staff aim to provide nursing care that faces and is close to residents.



Sweetpea Kanazawa Hakkei
This facility is at a great location overlooking Nojima and the sea of Hiragata Bay. It is about an 8-minute walk from the closest station, making it an easy-to-access environment when family visits.



Sweetpea Mitsukyo
At this facility, there is a clinic in the medical mall on the 1st floor, and residents can receive medical treatment without putting a burden on their bodies. There is also a large garden on the south side of the 2nd floor.



Sweetpea Konandai mio
This facility is located in a quiet cityscape with an appearance of European-style architecture. Although it is a small facility with 30 rooms, each room is furnished with a kitchen and a bathing room.



Sweetpea Honmoku Sankeien
This facility has a sophisticated appearance in a city surrounded by lush greenery with great convenience. It is a place where residents can spend time being themselves.



Sweetpea Higashi Totsuka
This facility aims for residents to be at "home". Located in a quiet neighborhood surrounded by cherry blossom trees, it aims to provide high-quality nursing care in cooperation with medical care.

Nisso Nifty's motto is to provide high quality services, and it maintains high occupancy rates at its facilities which are utilized by many people.

Coexistence with the Local Community •

Contribution to the Local Community

In order to promote interaction with the local community, Nisso Nifty held a musical performance and choir session by students from local international schools at Sweetpea Honmoku Sankeien. On the day, performances of koto and piano, choruses, and other music were held, creating a warm atmosphere where people could connect with each other.



■ Aiming to Improve the Quality of Nursing Care Services

Nisso Nifty is working to improve the quality of its nursing care services with the aim of contributing to solving social issues and improving customer satisfaction.

Utilization of Diverse Human Resources Promoting the Utilization of Foreign Human Resources

Nisso Nifty aims to improve the quality of its nursing care services and build a resilient organization, and is working to create a workplace where a diverse nursing care human resources can work. Since 2022, 4 employees from Myanmar have been employed, and 2 of them have obtained nursing care worker qualifications in January 2024.



Industry-Government-Academia Collaboration Concluded Basic Agreement with Kanagawa Prefecture on Project Related to Improvement of Pre-symptomatic Diseases

December 26, 2023 Nisso Nifty Co., Ltd. concluded a basic agreement with Kanagawa Prefecture to collaborate on the improvement of pre-symptomatic diseases such as mild cognitive impairment and frailty in nursing care sites, etc. Kanagawa Prefecture regards the process of continuous change between "health" and "disease" as "pre-symptomatic disease", and aims to provide products and services that lead to "improvement of pre-symptomatic disease", foster industries that create value in healthy living, and create a new healthcare society system. Through mutual collaboration and cooperation, Kanagawa Prefecture and Nisso Nifty will work together to address the social issues of the super-aging society and work on new approaches that contribute to the improvement of pre-symptomatic disease conditions such as mild cognitive impairment.

Joint Research with Universities Concluded Joint Research Agreement with Yokohama National University

July 1, 2024 Nisso Nifty Co., Ltd. has concluded an agreement with Yokohama National University for joint research on environmental adaptation of residents in facilities for the elderly. This joint research will provide 4 "Sweetpea" fee-based nursing home facilities for the elderly operated by Nisso Nifty as a demonstration field for this research. Nisso Nifty believes that this will lead to concrete proposals for the future environmental planning and management of facilities for the elderly, and that it will be able to utilize the results of its research in facility management ahead of time, which will lead to improved satisfaction among residents.

Aiming to Further Improve Quality Participation in the All Japan Care Contest

The All Japan Care Contest is a nursing care technology contest that aims to think about what nursing care is, to learn from each other, to deepen bonds, and to foster a foundation that supports nursing care. This year's event, the 14th of its kind, was held in August 2024, and 3 employees from Nisso Nifty's Sweetpea facilities participated.



Nisso Group Governance BOOK 2024



Corporate Governance
Status of Officers
Risk Management
Responsibility to Shareholders and Investors





Corporate Governance

■ Basic View

The Nisso Group is promoting respect for human rights and the creation of compassionate human relationships based on (our founding philosophy) "Nurturing and Bringing Out the Best in People". With the aim of creating new corporate value that can contribute to society by striving to create and establish our own unique, proprietary technologies, the Nisso Group shall ensure the transparency of management by complying with laws and ordinances and disclosing accurate information. We recognize the importance of corporate governance in order to achieve continuous improvement of corporate value, and conduct management focused on compliance. Furthermore, we respect the rights of shareholders, and aim to be a company that is trusted by society.

■ Compliance with the Corporate Governance Code

NISSO HOLDINGS conducts activities based on the principles of the Corporate Governance Code, which was revised in June 2021.

For details, please refer to the Corporate Governance Report.

IR Site "Other Materials"
<https://www.nisso-hd.com/en/ir/library/others.html>

Corporate Attributes

Listed Stock Market and Market Section	Tokyo Stock Exchange Prime Market
Fiscal Year-End	March
Type of Business	Services
Number of Employees (consolidated) as of the End of the Previous Fiscal Year	More than 1000 (Note)
Net sales (consolidated) as of the End of the Previous Fiscal Year	From ¥10 billion to less than ¥100 billion
Number of Consolidated Subsidiaries as of the End of the Previous Fiscal Year	Less than 10

(Note) As of the end of June 2024, the number of consolidated employees was 2,482.

■ Basic Policy on Internal Control Systems

The Board of Directors of NISSO HOLDINGS has adopted a resolution to establish the "Basic Policy on Internal Control Systems".

For details, please refer to our corporate website.

IR Site "Corporate Governance"
<https://www.nisso-hd.com/en/ir/management/governance.html>

"Corporate Governance"
<https://www.nisso-hd.com/en/ir/management/governance.html>

■ Status of the Corporate Governance Code System

Organizational Composition and Operation

Organization Form	Company with Audit and Supervisory Committee
-------------------	--

Directors

Maximum Number of Directors Stipulated in Articles of Incorporation	14
Term of Office Stipulated in Articles of Incorporation	1 year
Chairperson of the Board of Directors	President
Number of Directors	8
Status of Appointment of External Directors	Appointed
Number of External Directors	5
Number of External Directors Designated as Independent Officers	5

Audit and Supervisory Committee

All Committee Members	4
Full-time Members	1
Internal Directors	0
External Directors	4
Chairperson	External Director

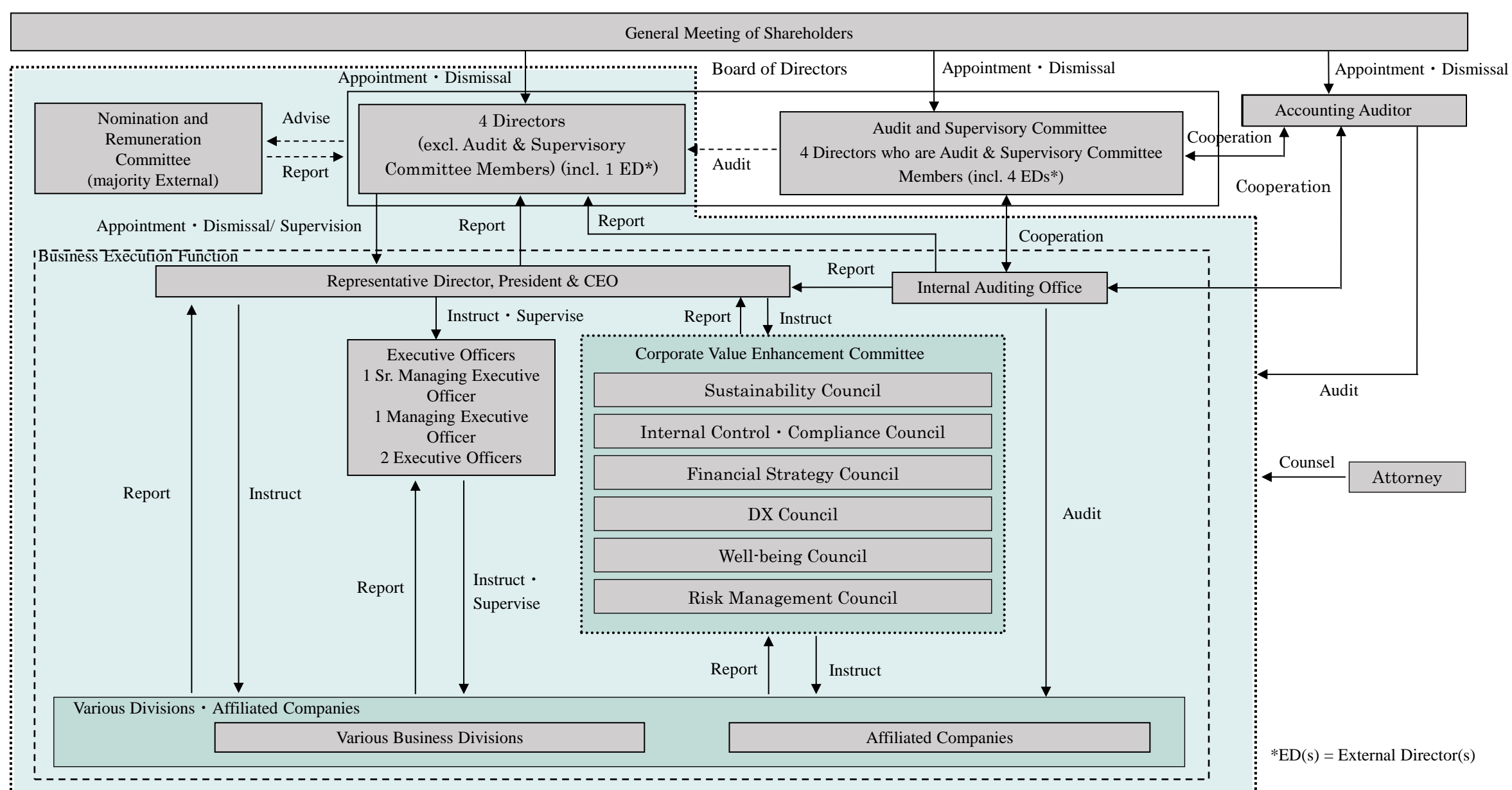
Appointment of Directors and Employees to Assist in Fulfillment of Duties of Audit and Supervisory Committee	Not Appointed
--	---------------

Reasons for Adopting Current System

In the event that the Audit and Supervisory Committee requests that an employee be appointed to assist in its duties, NISSO HOLDINGS will immediately appoint an employee. Employees who assist in the duties of the Audit and Supervisory Committee shall perform their duties under the direction and orders of the Audit & Supervisory Committee Members, and decisions on personnel matters shall be discussed in advance with the Audit and Supervisory Committee.

Corporate Governance

■ Overview of Corporate Governance Structure



Matters on Functions of Business Execution, Auditing, Oversight, Nomination and Remuneration Decisions

a. **Board of Directors**

The Board of Directors of NISSO HOLDINGS is comprised of 8 Directors (including 5 External Directors). In addition to holding regular Board of Directors' Meetings once a month, in principle, a system has been established where extraordinary meetings can be flexibly held when important matters arise. As a supervisory body for decision-making and business execution of important matters concerning the management of our company, the Board of Directors examines the validity, efficiency and fairness of management, and resolves matters that are stipulated by laws and ordinances as well as other matters related to important business tasks.

b. Audit and Supervisory Committee

The Audit and Supervisory Committee is comprised of 4 Directors who are Audit & Supervisory Committee Members (including 4 External Directors). Audit policies and audit plans are discussed and decided by the Audit and Supervisory Committee.

In addition to striving to communicate with Directors and employees who are not Audit & Supervisory Committee Members to gather information, Directors who are Audit & Supervisory Committee Members attend Board of Directors' meetings, receive reports on the status of the execution of duties from Directors and employees, request explanations as deemed necessary, inspect important decision-making documents etc., and investigate the status of the NISSO HOLDINGS' business operations and assets.

The Audit and Supervisory Committee convenes on a regular basis once a month, and extraordinary meetings are held occasionally as deemed necessary.

Furthermore, the Audit and Supervisory Committee works closely with the Internal Auditing Office and the Accounting Auditor, and strives to enhance the effectiveness and efficiency of audits.

c. Nomination and Remuneration Committee

The Nomination and Remuneration Committee is comprised of 2 Independent External Directors and the Representative Director, President & CEO, and is chaired by an Independent External Director.

For the purpose of enhancing the transparency of personnel affairs and remuneration, etc., of Directors (excluding Directors who are Audit & Supervisory Committee Members) and Executive Officers, it will report to the Board of Directors matters concerning (i) the personnel affairs of Representative Directors, Directors, Executive Officers and Directors of subsidiaries, as well as successor planning, and (ii) the remuneration structure and remuneration levels of Directors and Executive Officers based on the evaluation of the company's business performance, etc.

The Nomination and Remuneration Committee will be convened at any time as deemed necessary.

d. Corporate Value Enhancement Committee

The Corporate Value Enhancement Committee, which has been established for the purpose of enhancing the corporate value of the Nisso Group over the medium- to long-term, holds discussions aimed at the resolution of medium- to long-term management issues for the entire Group, and submits and reports the results of the discussions to the Board of Directors as deemed necessary.

















Under the Corporate Value Enhancement Committee, NISSO HOLDINGS has established the Sustainability Council, which discusses the ideal structure for realizing materiality and methods of appealing disclosure of current activities, etc.; the Internal Control・Compliance Council, which discusses the development, operation and checking of the internal control system and the status of compliance; the Financial Strategy Council, which discusses financial strategies that take into account the effective use of resources, assets, capital and capital costs; the DX Council, which discusses the development of a system that enables the use of data and digital technologies across the Group; the Well-being Council, which discusses measures to increase the motivation and engagement of the Group's employees; and the Risk Management Council, which discusses risk management for the entire Group and the early establishment of a BCP structure.























































Status of Officers

Status of Directors and Meeting Bodies

(As of the end of June 2024)

Name								
Title	Representative Director, President & CEO	Senior Managing Director & COO	Managing Director & CFO	Director (External)	Director Full-time Audit & Supervisory Committee Member	Director Audit & Supervisory Committee Member	Director Audit & Supervisory Committee Member	Director Audit & Supervisory Committee Member
Date of birth	May 30, 1961	August 13, 1973	June 25, 1958	November 5, 1953	October 18, 1959	July 21, 1951	August 3, 1971	October 28, 1972
Internal・External (Attribute)	 Internal	 Internal	 Internal	 External (From another company)	 External (From another company)	 External (From another company)	 External (Attorney)	 External (Certified public accountant)

【Skills Matrix of Directors】								
Management 								
Markets・Business 								
Finance・Accounting 								
Organization・Human Resources 								
Risk Management 								
Society 								
Internal Control・Governance 								

【Constituent Members of Meeting Bodies】								
Board of Directors	Chairperson							
Audit and Supervisory Committee					Chairperson			
Nomination and Remuneration Committee						Chairperson		
Corporate Value Enhancement Committee	Chairperson							

【Meeting Body Attendance Status】 (Attendance Status from October 2, 2023 to March 31, 2024)								
Board of Directors	(10/10)	(10/10)	(10/10)	(10/10)	(10/10)	(9/10)	(10/10)	(10/10)
Audit and Supervisory Committee	-	-	-	-	(8/8)	(8/8)	(8/8)	(8/8)
Nomination and Remuneration Committee	(5/5)	-	-	-	-	(5/5)	(5/5)	-

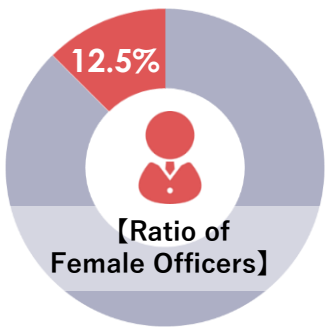
Skills that the Board of Directors should Possess

The Nisso Group believes that the skills that the Board of Directors of NISSO HOLDINGS should possess at the present time are as follows:

Management	Even in a rapidly changing business environment, it is necessary to have the skills to present policies and plans for the sustainable growth of the Nisso Group and the enhancement of corporate value over the medium- to long-term.
Markets・Business	It is necessary to have the skills to grasp market trends and needs, including those of different industries, in order to expand existing and new business areas.
Finance・Accounting	It is necessary to have the skills to make decisions on "offensive" and "defensive" investments and fund-raising based on the profitability of the Nisso Group.
Organization・Human Resources	It is necessary to have the skills to formulate and manage organizational and human resources strategies for sustainable growth of the Nisso Group and the enhancement of corporate value over the medium- to long-term.
Risk Management	Rather than simply reducing risks, it is necessary to have the skills to understand risks and to determine whether or not to appropriately retain risks when necessary for the sustainable growth of the Nisso Group and the enhancement of corporate value over the medium- to long-term.
Society	In order to continue medium- to long-term sustainable growth and development, it is important to co-exist and co-prosper with stakeholders, so it is necessary to have the skills to plan and implement initiatives to fulfill social responsibilities.
Internal Control・Governance	It is necessary to have the skills to legally and appropriately construct and promote the business processes of the Group and to manage sound corporate governance.

Number of Directors and Resolution Requirements for Election of Directors

The Articles of Incorporation stipulate that the number of Directors other than Directors who are Audit & Supervisory Committee Members shall be no more than 10, and that the number of Directors who are Audit & Supervisory Committee Members shall be no more than 4. In addition, the Articles of Incorporation of NISSO HOLDINGS stipulate that resolutions for the election of Directors shall be made by a majority of the voting rights of shareholders who hold 1/3 or more of the voting rights of shareholders who are entitled to exercise their voting rights, and that they shall not be based on cumulative voting.



(Of the 8 Directors, 5 are External Directors) (Of the 8 Directors, 1 is a Female Director)

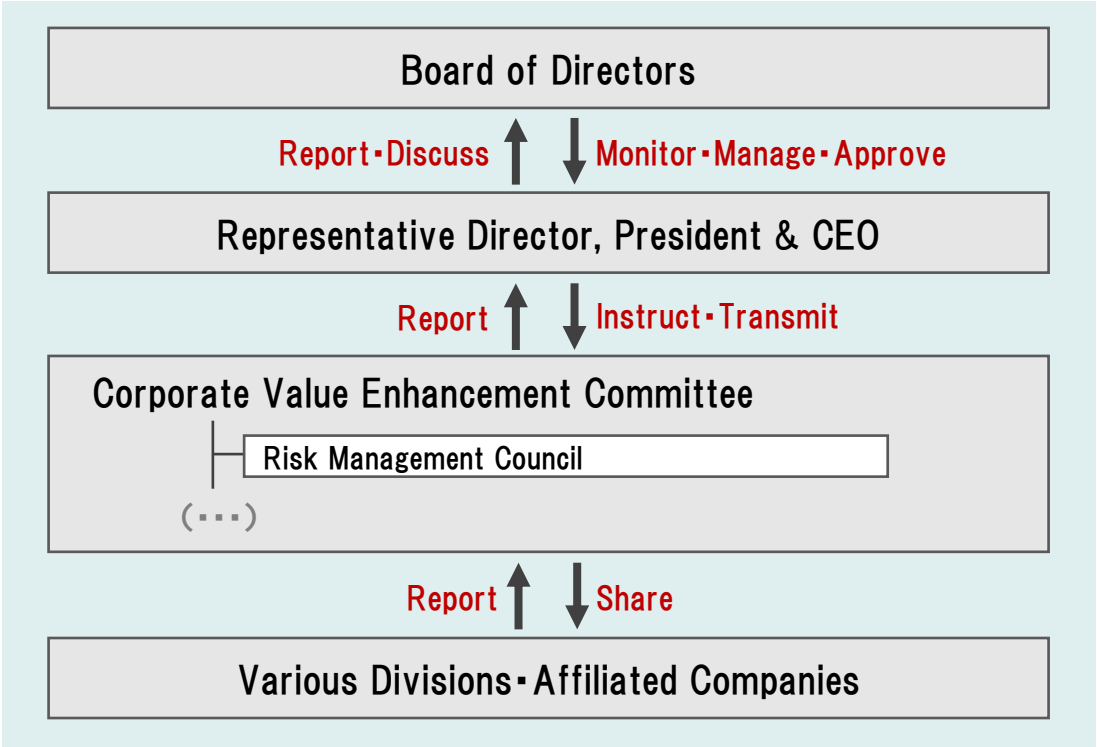
■ Basic View

The Nisso Group defines risks as all internal and external events that may hinder the achievement of the business objectives of each Nisso Group company with respect to the management strategy, social credibility, relationships of trust with clients, personal information of applicable parties, intellectual property, facilities and other assets. In addition, we recognize that accurate identification of risks and implementation of appropriate management will lead to the sustainable maintenance and enhancement of corporate value, and is therefore an important management issue.

Governance

The Nisso Group has established "Risk Management Regulations" to address risks that may affect our business objectives, and has established the "Corporate Value Enhancement Committee" in order to develop a system that can appropriately respond to such risks, and has established the "Risk Management Council" under its umbrella to discuss risk management.

In addition, based on the Risk Management Regulations, the Council identifies, analyzes, and evaluates specific risks, establishes policies for responding to them, and regularly reports to the Board of Directors of NISSO HOLDINGS.



Initiatives based on the "Risk Management Regulations"

The "Risk Management Council", which belongs to the Corporate Value Enhancement Committee, discusses the following items and shares them with various divisions and affiliated companies through a resolution of the Board of Directors.

- Identify, analyze, and evaluate the impact of risks, and create and update "risk maps"
- In the event of an emergency, take the necessary actions to control the situation appropriately
- If the content needs to be disclosed internally or externally, disclose it promptly

In addition, NISSO HOLDINGS has identified 11 items such as "legal regulations" and "organizational restructuring" as particularly important risks, "impact of business conditions in the business sector" as risks by service, and 5 items such as "climate change" as management risks, and is working to reduce and avoid each of these risks.

For details, please refer to our corporate website.

"Risk Factors"
<https://www.nisso-hd.com/en/ir/management/risk.html>

■ Nisso Group Business Continuity Plan (BCP) Basic Policy

In order to prepare for various risks that may interfere with business continuity, such as large-scale disasters, pandemics, etc., the Nisso Group has established the "Nisso Group Business Continuity Plan (BCP) Basic Policy" in accordance with the spirit of the Nisso Group's management and corporate philosophies.

Group employees shall recognize the basic concept of this policy, and make appropriate decisions and actions as members of a socially responsible company.

- 1. We shall develop a plan to achieve the following objectives:**
We recognize that implementing an information security policy is one of the most important issues in our business, and we shall make company-wide efforts to address it.
 - 1) We shall place top priority on the safety and security of our employees, their families, and our service users.
 - 2) We shall support the business continuity of our clients and business partners.
 - 3) We shall support the reconstruction of disaster-stricken areas and contribute to local communities.
- 2. We shall clarify the operations to be continued and restored, and implement specific measures in a planned manner.**
- 3. We shall conduct education・training for our employees and throughout our organization on a regular basis in order to make continuous improvements.**

Status of BCP Measures

The Nisso Group is promoting practices in accordance with the BCP Basic Policy.

Selection of important operations and establishment of systems

As a corporate group that places "people" at the center of our business, we have designated emergency payroll calculation and payment operations as critical operations.
In addition, in light of the fact that most of our operations are systemized, we have created a system that enables our operations to be carried out at bases located nationwide, regardless of whether or not our headquarter functions are suspended, by transferring servers and making network lines redundant.

Formulation and implementation of business continuity plans

Based on the BCP Basic Policy, we have formulated a plan for the period up to the end of March 2026, established a working team belonging to the Risk Management Council, and are working to build an operational readiness system for important operations.

Creation of various manuals and reconstruction of emergency first response measures

In preparation for the occurrence of unforeseen circumstances (crises・disasters), we have created manuals on disaster prevention, such as the "Disaster Prevention Manual" and the "Crisis Management Manual", and have disseminated them throughout the company via the intranet. In addition, in order to speed up the "first response" in the event of a crisis or disaster, we have set up a "Task Force" (or Countermeasure Headquarters) that is always active using our in-house system.



Responsibility to Shareholders and Investors

"Investor Relations Information"
<https://www.nisso-hd.com/en/ir/>

■ Policy for Constructive Dialogue with Shareholders

NISSO HOLDINGS actively engages in IR and SR activities based on the following basic policy in order to contribute to the Nisso Group's sustainable growth and the enhancement of corporate value over the medium-term by promoting constructive dialogue with shareholders and investors.

(1) Designation of management personnel, etc., regarding dialogue with shareholders

The Representative Director & President plays a central role in dialogue with shareholder and investors, and the Chief Financial Officer, along with the division in charge of IR assist and promote such dialogue.

(2) Initiatives for seamless collaboration within NISSO HOLDINGS

NISSO HOLDINGS works together with relevant divisions/departments, centering on the division in charge of IR, for constructive dialogue with shareholders through the discussion, sharing and preparation of disclosure information. NISSO HOLDINGS also cooperates with the "Corporate Value Enhancement Committee" to ensure timely and appropriate disclosure.

(3) Initiatives to enhance means of dialogue other than individual interviews

By recognizing that the General Meeting of Shareholders is a forum for dialogue with shareholders, NISSO HOLDINGS strives to set the date and time of the General Meeting by avoiding days when such meetings are concentrated, and sends out and discloses convocation notices and reports as soon as possible.
In addition, in order to help deepen the understanding of NISSO HOLDINGS, we hold Financial Results Briefings and Medium-term Management Plan Briefings for institutional investors and analysts, and conduct Company Briefings for individual investors.

(4) Initiatives for feedback of shareholder opinions and concerns

NISSO HOLDINGS has established a system for the timely reporting of IR activity reports, including opinions and concerns of shareholders and investors obtained through dialogue, are reported to the Board of Directors, etc., as appropriate.

(5) Initiatives related to management of insider information

Regarding dialogue with shareholders and investors, in addition to establishing "Information Disclosure Regulations" and "Insider Trading Prevention Regulations" in order to prevent material information from being disclosed to some specified persons and to thoroughly manage material information, NISSO HOLDINGS has selected a Chief Information Handling Officer, and strives to prevent the leakage of material information to external parties and insider trading by internal personnel.
Furthermore, NISSO HOLDINGS will refrain from dialogue with shareholders and investors for a certain period of time prior to the announcement of financial results, setting it as a "silent period".

(6) Other initiatives

In addition to regularly ascertaining the shareholder composition on the register of shareholders, NISSO HOLDINGS conducts shareholder identification surveys of those who hold substantial shares of NISSO HOLDINGS, which will be utilized in constructive dialogue with shareholders and investors.
Furthermore, NISSO HOLDINGS will focus further on providing non-financial information such as business strategies and information related to ESG, etc.

(<https://www.nisso-hd.com/en/ir/management/constructive.html>)

Dialogue with Shareholders and Investors

We actively provide opportunities for dialogue with shareholders and investors in order for them to deepen their understanding of NISSO HOLDINGS. In meetings with institutional investors and analysts, we actively engage in dialogue on topics such as shareholder returns and capital policy, in addition to business models, management strategies, and medium-term management plans.

Regarding information disclosure, in addition to holding Financial Results Briefings, we actively disclose information voluntarily by disclosing Financial Results Briefing Materials, Main Q&A (questions and answers), etc. Furthermore, we publish reports (shareholder correspondence) and participate in IR events in order to enable shareholders and investors to deepen their understanding of our management strategy and business activities.

In addition, we hold Company Briefings for individual shareholders and investors, and strive to introduce easy-to-understand business contents through various contents on our website.

【Results for FY 3/2024】

Individual Interviews with Institutional Investors (including Small Meetings)	100 times
Financial Results Briefings	4 times
Company Briefings for Individual Investors	3 times
Overseas IR	0 times

General Meetings of Shareholders

NISSO HOLDINGS held our 1st Ordinary General Meeting of Shareholders on June 26, 2024 at 10 a.m.



In accordance with the "Policy for Constructive Dialogue with Shareholders", NISSO HOLDINGS recognizes the General Meeting of Shareholders as a forum for dialogue with shareholders, and strives to set the date and time of the General Meeting of Shareholders to avoid days of concentration, and send and disclose convocation notices and reports as soon as possible.

Main Initiatives at the 1st Ordinary General Meeting of Shareholders

- Digitization of the exercise of voting rights (Exercise of voting rights via PCs and smartphones, use of electronic voting platforms)
- Live streaming of the General Meeting of Shareholders via the Internet and acceptance of questions in advance
- Preparation of convocation notices in Japanese and English

For details of previous general meetings of shareholders, please refer to our IR website (Including the time of listing at NISSO CORPORATION).

(<https://www.nisso-hd.com/en/ir/event/meeting.html>)



Responsibility to Shareholders and Investors

IR Information Disclosure Policy

(Information Disclosure Methods)

NISSO HOLDINGS discloses information based on the Financial Instruments and Exchange Act, etc., using EDINET (or Electronic Disclosure for Investors' Network, an electronic disclosure system for disclosure documents such as Securities Reports based on the Financial Instruments and Exchange Act) provided by the Financial Services Agency. Information disclosures that fall under the Timely Disclosure Rules and other important information will be disclosed on the TDnet (or Timely Disclosure network, a timely disclosure information transmission system) provided for by the Tokyo Stock Exchange. In either case, information will be promptly announced on the NISSO HOLDINGS website. Please note that the posting of information on our website may be delayed from the time of announcement on TDnet due to the availability of tools and systems. To ensure the accuracy of information and the fairness of disclosure, NISSO HOLDINGS designates the Representative Director, President & CEO, the Managing Director & CFO, and the Head of the IR Division as our spokespersons.

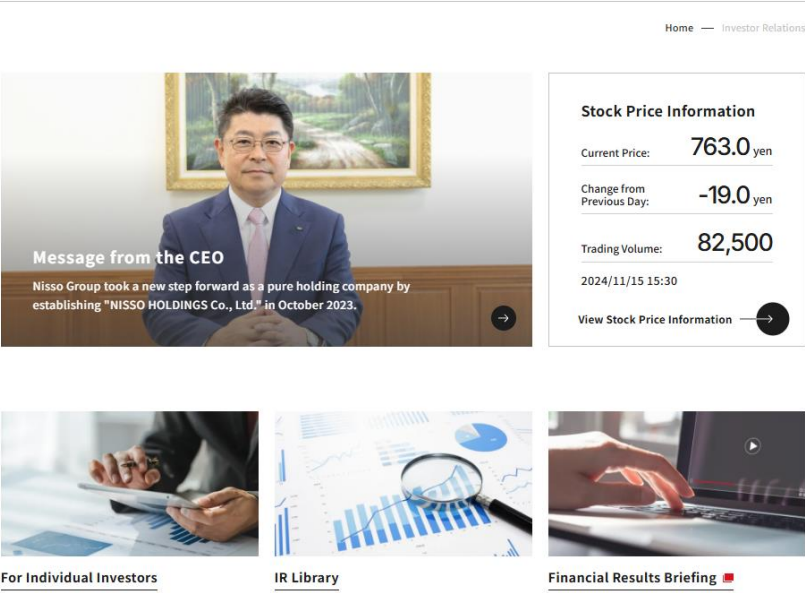
Investor Relations Website "IR Information Disclosure Policy"
<https://www.nisso-hd.com/en/ir/management/ir-policy.html>

Aiming to Ensure Transparency in Dialogue with Investors

Website Information Disclosure

NISSO HOLDINGS has a site dedicated to shareholders and investors within our website. With the aim of timely information disclosure and improving convenience, we have enhanced the content of our website by disclosing quarterly Financial Results Briefing Materials, Main Q&A, Sustainability Reports, and other materials, and have created a website that is easy to understand and use.

Investor Relations



Investor Relations Website
<https://www.nisso-hd.com/en/ir/>

External Evaluation

We have received awards for the quality of our IR-related web pages.



Gomez IR Site Ranking: Bronze Award



Nikko IR Best Site: Outstanding Site



Daiwa Internet IR Award2023: Commendation Award

Initiatives to Deepen Cooperation with Individual Investors

NISSO HOLDINGS recognizes the importance of working with individual investors to enhance our corporate value.

Dissemination of Transcripts of Financial Results Briefings

We use the services of logmi, which provides full-text transcripts of financial results briefings for analysts and institutional investors, to disseminate the contents of the briefings widely.



logmi's dedicated "transcription" site for NISSO HOLDINGS
<https://finance.logmi.jp/companies/1169>
(In Japanese only)

Holding of Individual Investor Briefing Sessions (FY 2023)

Company Briefing for Individual Investors (Sponsored by Nikko Investor Relations)
Date: December 23, 2023 Content: Online Seminar for Individual Investors Company briefing materials: https://www.nisso-hd.com/ir/upload_file/m003-m003_02/20231223.pdf
Company Briefing for Individual Investors (Sponsored by Nihon Securities Journal: Tokyo)
Date: February 28, 2024 Content: Online Seminar for Individual Investors Company briefing materials: https://www.nisso-hd.com/ir/upload_file/m003-m003_02/20240301.pdf
Company Briefing for Individual Investors (Sponsored by Daiwa Investor Relations)
Date: March 10, 2024 Content: Online Seminar for Individual Investors Company briefing materials: https://www.nisso-hd.com/ir/upload_file/m003-m003_02/20240315.pdf Company briefing video: https://www1.daiwaair.jp/qviewer/e-cast/2403109332vvy8y39mx/index.html

(In Japanese only)

Appearance on Nikkei CNBC's

"-Aggressive IR- Market Breakthrough"

NISSO HOLDINGS Representative Shimizu appeared on Nikkei CNBC's "-Aggressive IR- Market Breakthrough" which aired on July 17, 2024.



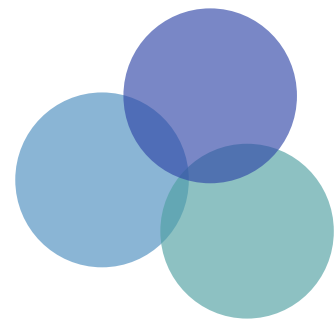
The program, which was broadcast by Nikkei CNBC, a channel specializing in markets and economics, features guest interviews with the top executives of listed companies to discuss performance reports and future business strategies with commentators.

SBI SECURITIES Official Channel on YouTube
<https://www.youtube.com/watch?v=CdWulbyGx4E>
(In Japanese only)

Shareholder Privacy Policy

The Company will handle and protect the personal information of shareholders in accordance with the Act on the Protection of Personal Information, the Companies Act, and other relevant laws and regulations, as well as the Company's Privacy Policy.

Investor Relations Website "IR Information Disclosure Policy"
<https://www.nisso-hd.com/en/ir/management/ir-privacy.html>



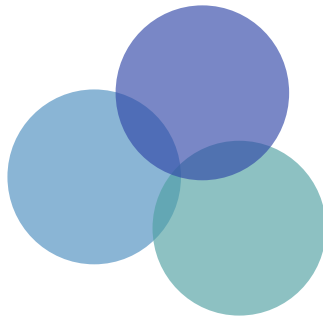
Nisso Group Sustainability DATA BOOK 2024

Activities based on the "Human Resources Development Policy"

Indicator		Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Ratio of engineers		%	Consolidated	—	—	9.5	9.5
(Direct) Total number of participants		# of people	NISSO CORPORATION	—	18,441	20,081	17,983
Training hours per person		Hours	NISSO CORPORATION	—	6.62	8.83	8.80
Total cost of human resources development・training		Million yen	NISSO CORPORATION	—	279	420	468
(Indirect) Total number of participants		# of people	NISSO CORPORATION	—	491	1,052	2,339
Training hours per person		Hours	NISSO CORPORATION	—	12.44	10.76	7.07
Total cost of human resources development・training		Million yen	NISSO CORPORATION	—	13	25	32

Activities based on the "Internal Environment Improvement Policy"

Indicator		Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Ratio of female managers		%	Consolidated	—	—	11.3	11.4
Wage difference between male and female workers	Regular	%	Consolidated	—	—	79.6	80.8
	Irregular	%	Consolidated	—	—	72.5	75.0
	Total	%	Consolidated	—	—	74.2	75.9
Childcare leave acquisition rate	Male	%	Consolidated	—	—	12.8	25.0
	Female	%	Consolidated	—	—	98.3	100.0
(Disclosure based on the Act on the Promotion of Women's Participation and Advancement in the Workplace)							
Ratio of female managers		%	NISSO CORPORATION	2.4	2.5	3.2	3.1
Wage difference between male and female workers	Regular	%	NISSO CORPORATION	—	81.7	81.2	80.2
	Irregular	%		—	79.0	79.0	80.4
	Total	%		—	79.0	78.8	78.8
Childcare leave acquisition rate	Male	%	NISSO CORPORATION	—	6.0	13.1	24.0
	Female	%		—	—	100.0	100.0
Wage difference between male and female workers	Regular	%	Nisso Brain	—	—	71.2	72.5
	Irregular	%		—	—	85.9	92.4
	Total	%		—	—	66.7	70.6



Indicator		Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
(Disclosure based on the Act on the Promotion of Women's Participation and Advancement in the Workplace)							
Wage difference between male and female workers	Regular	%	Nikon Nisso Prime	—	—	93.0	96.0
	Irregular	%		—	—	58.3	58.0
	Total	%		—	—	63.5	63.9
Childcare leave acquisition rate	Male	%	Nikon Nisso Prime	—	—	0.0	0.0
	Female	%		—	—	100.0	100.0
Wage difference between male and female workers	Regular	%	Nisso Nifty	—	—	82.5	84.6
	Irregular	%		—	—	123.7	122.2
	Total	%		—	—	73.1	74.1
Indicator		Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Number of older employees		名	Nikon Nisso Prime	—	—	598	697
Number of people with disabilities employed		名	NISSO CORPORATION (Nisso Pure)	200	196	211	223
Employment ratio of people with disabilities		%	NISSO CORPORATION (Nisso Pure)	2.28	2.35	2.34	2.28

Activities based on the "Policy on Human Rights and Labor"

Indicator	Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Number of human rights education participants	# of people	NISSO CORPORATION	13,312	15,504	16,716	16,320

Activities based on the "Occupational Safety and Health Policy"

Indicator	Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Frequency rate of lost work time due to work-related accidents	Years	NISSO CORPORATION	0.75	0.93	1.20	1.14
Ratio of work-related accidents resulting in lost work time by 1,000 persons	Years	NISSO CORPORATION	0.90	1.33	1.31	1.01

Activities based on the "Environmental Policy"

Indicator	Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Scope1	t-CO2	NISSO CORPORATION	2,213	2,279	2,418	2,429
Scope2	t-CO2	NISSO CORPORATION	738	714	698	586

Activities based on the "Ethics Policy"

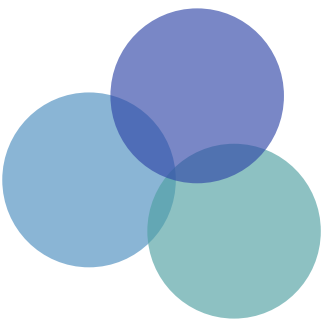
Indicator	Unit	Scope	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Number of compliance education participants	名	NISSO CORPORATION	13,312	15,504	16,716	16,320

Nisso Group Corporate Profile 2024



Corporate Outline
History of the Nisso Group
Description of Business
External Evaluation





Corporate Outline



Company Name	NISSO HOLDINGS Co., Ltd. (Japanese Name: NISSO ホールディングス株式会社)
Securities Code	9332 (Tokyo Stock Exchange Prime Market)
Homepage	https://www.nisso-hd.com/en/
Fiscal year-end	March 31
Date of Establishment	October 2, 2023
Capital	2,016 Million JPY (As of October 2, 2023)
Representative	Representative Director, President & CEO, Ryuichi Shimizu
Headquarters	1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa



Company Name	NISSO CORPORATION
Date Founded	February 3, 1971
Capital	100 Million JPY
Representative	Representative Director & President, Ryuichi Shimizu
Head Office Location	Nisso Kosan (NISSO) Shin Yokohama Bldg., 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa
Business Description	Manufacturing-related Human Resources Services (Manufacturing Dispatching, Manufacturing Contracting, Employment Placement, etc.)



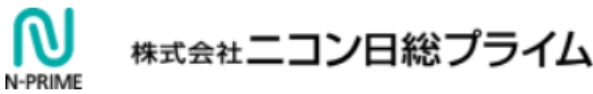
Company Name	Vector Shinwa Co., Ltd.
Date of Establishment	June, 2004
Capital	78 Million JPY
Representative	President & Representative Director, Masao Kanemoto
Head Office Location	3-1 Ikehata, Chiryu City, Aichi
Business Description	General Human Resources Services Business



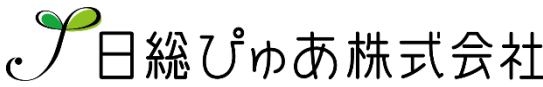
Company Name	EYE'S Co., Ltd.
Date of Establishment	June, 2003
Capital	20 Million JPY
Representative	Representative Director & President, Shogo Arai
Head Office Location	7F NIPPON GAS Hatchobori Bldg., 2-10-7 Hatchobori, Chuo-ku, Tokyo
Business Description	Outsourcing business, engineering business, business solutions business, factory automation business



Company Name	Nisso Brain Co., Ltd..
Date of Establishment	March, 1986
Capital	50 Million JPY
Representative	President, Tsuyoshi Miyashita
Head Office Location	Nisso Dai Ichi Bldg., 28-26 Toyooka-cho, Tsurumi-ku, Yokohama, Kanagawa
Business Description	Administrative Human Resources Services (General Office Work Dispatching, Employment Placement, Commissioned Projects)



Company Name	Nikon Nisso Prime Corporation
Date of Establishment	November, 2003 (Joint Venture Company established: January 2020)
Capital	50 Million JPY
Representative	President, Masahiko Yoshida
Head Office Location	Shin Yokohama 214 Bldg., 8F, 2-14-2 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa
Business Description	Human resources dispatching ・ recruitment Consignment/entrustment ・ contracting business Human resources sharing business Planning, R&D, operation and support of structure development and opportunity creation for seniors' continued employment



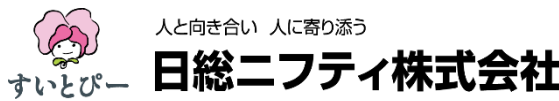
Company Name	Nisso Pure Co., Ltd.
Date of Establishment	April, 2007
Capital	40 Million JPY
Representative	President, Takashi Endo
Head Office Location	Nisso Kosan (NISSO) Shin Yokohama Bldg., 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa
Business Description	Light Work Contracting, Sale of Goods (NISSO CORPORATION's Special-purpose Subsidiary)



Company Name	Leaf NxT Inc.
Date of Establishment	August, 2021
Capital	249 Million JPY
Representative	President & CEO, Masakazu Sugano
Head Office Location	Honey Gotanda Dai 2 Bldg. 4F 1-4-1 Higashi Gotanda, Shinagawa-ku, Tokyo
Business Description	Human resources dispatching business, development-type qualified personnel dispatching business, recruitment platform business, media direction business, etc.



Company Name	TSUNAGU GROUP HOLDINGS Inc.
Date of Establishment	February, 2007
Capital	701 Million JPY
Representative	President & Representative Director, Mitsuhiro Yoneda
Head Office Location	Hulic Ginza 7 Chome Bldg. 7 ・ 8F 7-3-5 Ginza, Chuo-ku, Tokyo
Business Description	Group management strategy formulation, business management and related operations



Company Name	Nisso Nifty Co., Ltd.
Date of Establishment	February, 1983
Capital	450 Million JPY
Representative	President, Shinichi Matsuo
Head Office Location	Nisso Kosan (NISSO) Shin Yokohama Bldg., 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa
Business Description	Facility Nursing Care Business, Home Nursing Care Business

1970s

- NISSO CORPORATION's predecessor, Nisso Koei Co., Ltd. was established in Minato-ku, Tokyo, for the purpose of conducting welding-related works [1971]

1980s

- The predecessor company of the current Nisso Nifty Co., Ltd. was established in Minato-ku, Tokyo [1983]
- Construction of Nisso Dai Ichi Bldg. (Tsurumi-ku, Yokohama/former Headquarters Bldg.) was completed [1984]
- Nisso Office M Two Co., Ltd. was established in Tsurumi-ku, Yokohama, for the purpose of conducting general worker dispatching undertakings [1986] (Obtained licensing for general worker dispatching business in accordance with the enforcement of the Worker Dispatch Law (or "Worker Dispatching Act") in July, 1986)
- Construction of Nisso Dai Ni Bldg. (Hamamatsu City, Shizuoka) was completed [1989]
- The new "NISSO" logo was decided [1989]
- Trade name was changed from Nisso Koei Co., Ltd. to NISSO CORPORATION [1989]

1990s

- 6 affiliated companies were merged with NISSO CORPORATION [1991]
- Construction of Nisso Kosan (NISSO) Shin Yokohama Bldg. (Kohoku-ku, Yokohama/new Headquarters Bldg.) was completed [1997]
- Trade name was changed from Nisso Office M Two Co., Ltd. to Nisso Brain Co., Ltd. [1999]
- Trade name was changed from Nisso Fudosan (Real Estate) Co., Ltd. to Nisso Nifty Co., Ltd. [1999]

2000s

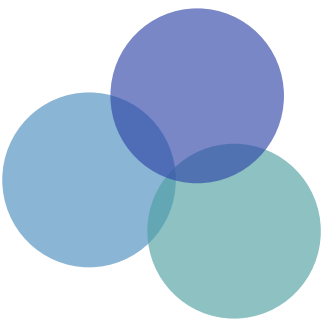
- Tadao Shimizu was inaugurated as the first Chairman of the Japan Production Skill Labor Association [2000]
- The recruitment site "*Nainaa Shigoto* Net (717450.net)" was established [2002]
- Employment Placement Business license was obtained [2002], Temporary Staffing Business license was obtained [2002]
- Pursuant to the removal of the ban on worker dispatching for the manufacturing work of goods, dispatching for manufacturing work was started [2004]
- The international standard for environmental management, the "ISO 14001:2004" certification was obtained by the headquarters office [2005]
- The Call Centers were opened (later renamed to "Contact Centers") [2005]
- The official mascot character, "Seizo-kun" was born [2007]
- Nisso Pure Co., Ltd. was established in Kohoku-ku, Yokohama for the purpose of facilitating the employment of people with disabilities, and was certified as a special-purpose subsidiary [2007]

2010s

- The Nisso Group joint recruitment site "*Arunashigoto* (R7450.jp) was established [2010]
- The position of Chairman of the Japan Production Skill Labor Association was assumed by Ryuichi Shimizu [2011]
- The Ministry of Health, Labour and Welfare's commissioned project, the "Superior Manufacturing Contractors" certification was obtained [2011]
- The international standard for quality management, the "ISO 9001:2008" certification was obtained by the Kanazawa Sales Office [2011]
- The recruitment site, "*Kojo Kyujin Navi*" was renewed [2013]
- Was admitted to the Japan Business Federation (Keidanren) [2015]
- The education and training facility "Nisso Technical Center Higashi-Nihon" (Kurihara City, Miyagi) was established [2016]
- "Tohoku Technical Center" and "Nisso Technical Center Higashi-Nihon" were certified as "Accredited Polytechnic Schools" by Miyagi Prefecture [2016]
- The education and training facility "Nisso Technical Center Kyushu" (Buzen City, Fukuoka) was established [2017]
- Was listed on the First Section of the Tokyo Stock Exchange [2018]
- Sponsorship agreement with professional baseball team "Yokohama DeNA Baystars" was signed [2018]
- The education and training facility "Nisso Technical Center Naka-Nihon" (Okaya City, Nagano) was established [2018]
- "Nisso Technical Center Naka-Nihon" was certified as an "Accredited Polytechnic School" by Nagano Prefecture [2018]

2020s

- Agreed to cooperate with Nikon Corporation in the human resources dispatching business and established joint venture company "Nikon Nisso Prime Corporation" [2020]
- 50th Anniversary of our founding [2021]
- "Vector Shinwa Co., Ltd. " became a subsidiary with a focus on the contracting business in the manufacturing industry such as for semiconductors and precision equipment [2021]
- "Leaf Nxt Inc. " was established as a joint venture company through the underwriting of a third-party allotment of shares to a consolidated subsidiary of TSUNAGU GROUP HOLDINGS Inc. [2022]
- Transitioned to the Prime Market of the Tokyo Stock Exchange [2022]
- Capital and business alliance with DOCTORS Co., Ltd. was concluded [2022]
- Invested in and concluded partnership agreement with Interstellar Technologies Inc. [2022]
- The education and training facility "Nisso Technical Center Kumamoto" was opened and was certified as an "Accredited Polytechnic School" by Kumamoto Prefecture [2023]
- "NISSO HOLDINGS Co., Ltd." was established as a pure holding company of the Nisso Group [October 2, 2023]
- NISSO CORPORATION made "EYE'S Co., Ltd." a subsidiary [2023]
- NISSO CORPORATION opened the training facility "Nisso EV Technical Center Kansai" (Omihachiman City, Shiga) [2024]
- Formed a capital and business alliance with TSUNAGU GROUP HOLDINGS and made it an equity-method affiliate [2024]



Description of Business

NISSO HOLDINGS was established on October 2, 2023 through a single share transfer as a holding company that is the wholly-owning parent company of NISSO CORPORATION, and is engaged in the business management of group companies and related business operations.

In addition, the Nisso Group consists of 7 consolidated subsidiaries and 2 equity-method affiliates. In accordance with our founding philosophy of "Nurturing and Bringing Out the Best in People", our mission is to "create opportunities and hopes for people to work" and we are promoting initiatives to "transform into a corporate group with high-growth potential" with the aim of providing services that can respond to social changes and changes in industrial structures, while creating workplaces where workers can feel motivated and grow through Human Resources Solution Services that support the growth of companies and people.

The services provided by the Nisso Group are broadly classified into 2 categories: "General Human Resources Services" and "Nursing Care · Welfare Services".

(General Human Resources Services)

① Manufacturing · Production Human Resources Services

Manufacturing · Production Human Resources Services are mainly classified into manufacturing dispatching and manufacturing contracting. Manufacturing dispatching is conducted in accordance with the "Act for Securing the Proper Operation of Worker Dispatching Undertakings and Protection of Dispatched Workers" (hereinafter, the "Worker Dispatching Act"), and dispatching services are provided to manufacturers including automobiles manufacturing, semiconductor manufacturing, and electronic components manufacturing. With manufacturing contracting, services are provided to manufacturers including automobiles manufacturing, semiconductor manufacturing, and electronic components manufacturing. Manufacturing contracting is characterized by the fact that the contractor company (Group companies) provides job-related instructions, and we must establish frameworks relating to production, quality control, labor management and workplace operations. In response to orders from the ordering party (client manufacturers), we conduct manufacturing, processing and inspections under our own management system, and deliver the finished products (deliverables) upon completion.

② Engineering Human Resources Services

Engineering Human Resources Services are classified into the manufacturing area, IT-related engineer dispatching, and SES. SES is an abbreviation for "System Engineering Service" and is a type of the outsourcing contract in the IT industry.

③ Administrative Human Resources Services

Administrative Human Resources Services are classified into general office work dispatching and BPO (Business Process Outsourcing). General office work dispatching is conducted in accordance with the Worker Dispatching Act, and mainly provides dispatching services for office work and reception-related duties. In addition, this service is partially entrusted with BPO, which outsources business operations and business processes to specialized companies.

④ Other Human Resources Services

Other Human Resources Services are classified into human resources dispatching for senior employees and light work contracting for employees with disabilities.

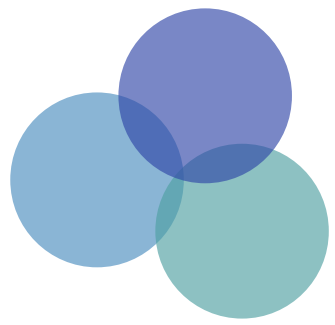
(Nursing Care · Welfare Services)

Nursing Care · Welfare Services are classified into facility nursing care and home-based nursing care. Facility nursing care operates a fee-based nursing homes in Yokohama, Kanagawa, and provides nursing care services to residents.

Home-based nursing care services are provided at nursing stations (Yokohama, Kanagawa and Iwaki City, Fukushima) and outpatient care facilities in Iwaki City, Fukushima.

■ Consolidated Financial Results of the Nisso Group

		FY 3/2018	FY 3/2019	FY 3/2020	FY 3/2021	FY 3/2022	FY 3/2023	FY 3/2024
Net sales	(Million yen)	59,208	69,161	74,966	68,213	77,549	90,827	96,858
Operating profit	(Million yen)	1,800	2,869	3,061	2,599	2,087	2,268	3,058
Ordinary profit	(Million yen)	1,781	2,895	3,149	2,949	2,369	2,349	3,056
Profit attributable to owners of parent	(Million yen)	1,014	2,053	2,033	1,592	1,696	1,622	1,952
Net income per share	(Yen)	37.89	61.58	60.51	47.08	49.94	47.71	57.85



External Evaluation

(NISSO CORPORATION)

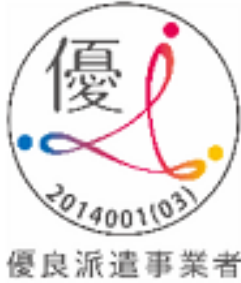
Superior Manufacturing Contractor certification (2010~)

Contractors who operate a superior and appropriate business with good structures in place = Superior Manufacturing Contractors, are granted with accreditation certificates and certification marks (GJ Mark). NISSO CORPORATION received initial certification as a Superior Manufacturing Contractor in 2011.



Excellent Dispatching Business Operator Certification (2015~)

Dispatching business operators who not only comply with laws and regulations, but who also provide dependable services to both dispatched staff and dispatching destinations (client companies), such as supporting the career formation of dispatched employees and securing a better working environment for them, in addition to preventing troubles at dispatching destinations, are certified as "Excellent Dispatching Business Operators". NISSO CORPORATION received initial certification as an Excellent Dispatching Business Operator by the examination and accreditation body in 2015.



PrivacyMark Obtainment (2006~)

The PrivacyMark System is a system that complies with the Japanese Industrial Standard "JIS Q 15001 Personal information protection management systems-Requirements", certifies business operators, etc., who maintain a system to take appropriate protection measures for personal information, and grants PrivacyMarks to that effect, as well as permitting the use of PrivacyMarks for business activities. NISSO CORPORATION obtained the PrivacyMark in 2006.



ISO14001 : 2015 Certification (2005~)

ISO14001 is one of the international standards that is comprised of standards related to various methods of supporting environmental management systems. By repeating the cycle of PDCA (Plan {policy・plan}, Do {implement}, Check {inspect}, and Act {correct, readjust})

based on the requirements, the intention of companies is to continuously improve their level of environmental management. In addition, by receiving third party certification from an external organization, companies are issued with a publicly certified certificate of registration. NISSO CORPORATION obtained ISO14001 certification for management operations at Headquarters for business contracting and human resources dispatching services in 2005.



Obtained at HQ only

ISO9001 : 2015 Certification (Kanazawa Business Office, 2011~)

ISO9001 is one of the international standards that is comprised of a structure that is designed for companies, etc., to always deliver products and services with the quality that clients and society are seeking. NISSO CORPORATION obtained ISO certification for the manufacturing of electronic components (product manufacturing excluding product design + services) by manufacturing business contracting in 2011.

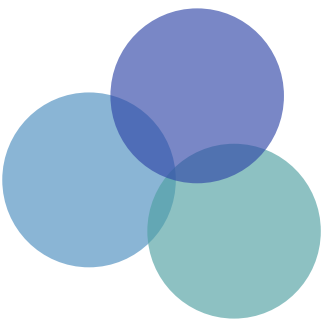


Kanazawa KKM-CSP

Yokohama Health and Productivity 2020 Certification

Yokohama Health and Productivity is a system in which the City of Yokohama certifies business establishments that strategically implement the health promotion of employees from a management perspective as a certified Yokohama Health and Productivity business establishment, based on the viewpoint that initiatives to maintain and promote the health of employees, etc., are investments that increase the profitability of companies. With the declining workforce due to the declining birthrate and aging population, and the need to utilize diverse human resources and enhance productivity, we recognize that maintaining and promoting the health of our employees is a particularly important management issue for NISSO CORPORATION, which considers people to be its greatest assets. NISSO CORPORATION will contribute to the sustainable growth of society as a whole and the realization of a lifelong active society by creating an environment where each and every employee can work safely and actively for a long time, with the Headquarters business office taking a central role.





External Evaluation

(Nikon Nisso Prime Corporation)

Excellent Dispatching Business Operator Certification (2023~)

Nikon Nisso Prime has been certified as an Excellent Dispatching Business Operator since April 2023. Nikon Nisso Prime will continue its efforts to "create "social platform that allows anyone with a desire to work to adapt to changes in the social environment and continue to work", and will continue to take on the challenge of contributing as a member of society that creates a better future.



(Nisso Pure Co., Ltd.)

Yokohama Community Contribution Company

As a company that contributes to the employment of persons with disabilities in the Yokohama area, Nisso Pure received the top-level certification (2008 ~ 2028) as a "Yokohama Community Contribution Company".



(NISSO HOLDINGS Co., Ltd.)

Selected as a constituent of the ESG index

"FTSE Blossom Japan Sector Relative Index"

NISSO HOLDINGS has been selected as a constituent of the FTSE Blossom Japan Sector Relative Index, a leading global ESG (environmental, social and governance) investment index developed by FTSE Russell. This index has been adopted as a passive investment benchmark for ESG by "GPIF" (Government Pension Investment Fund), one of the world's largest pension fund management corporations.



**FTSE Blossom
Japan Sector
Relative Index**

(COLUMN)

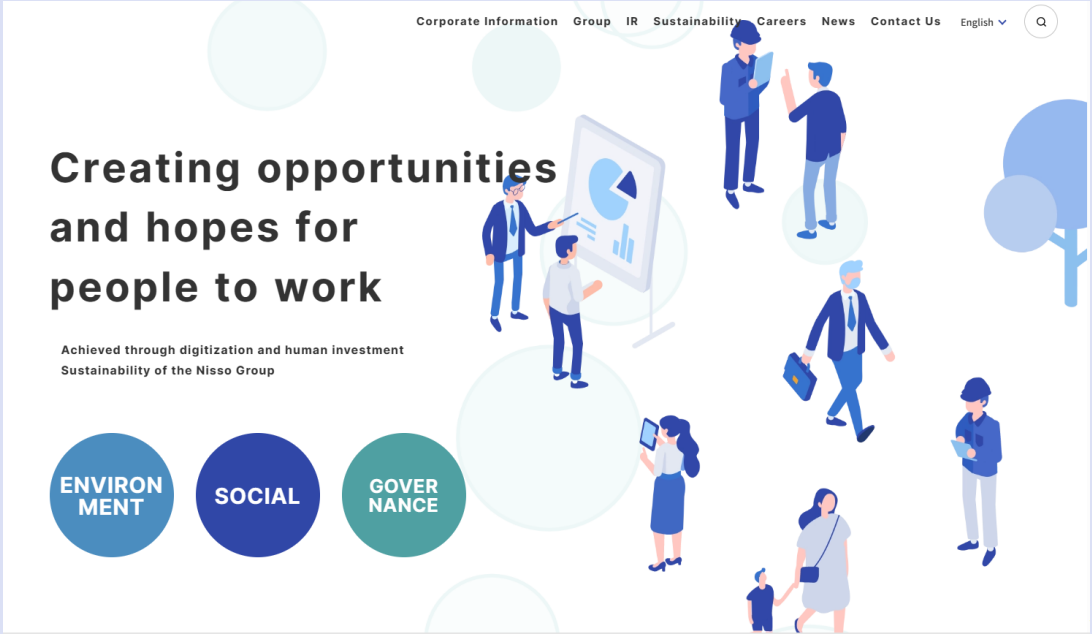
Hosting of ALL NISSO (employee exchange event)

Once a year, employee representatives are selected from all over the country, and an annual business performance and continuous service awards ceremony is held. In addition, exchange events for participants such as quiz tournaments to enhance motivation and communication between fellow employees are provided. In FY 3/2024, the event was held at our headquarters, and more emphasis was placed on face-to-face interaction than in the previous fiscal year.

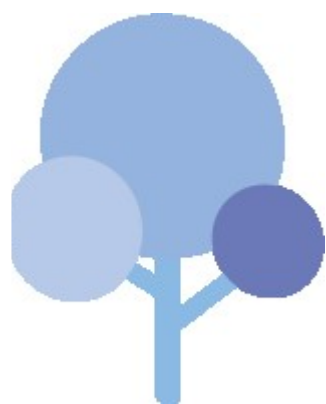


The Nisso Group's "Sustainability Site"

The Nisso Group aims to enhance its corporate value by achieving sustainable business growth with initiatives aimed at realizing a sustainable society. In order to inform stakeholders about the status of sustainability initiatives to date, NISSO Holdings Co., Ltd. has established a "Sustainability Site".



<https://www.nisso-hd.com/en/sustainability/>



NISSOホールディングス
NISSO HOLDINGS Co., Ltd.



(For inquiries)

IR Division

NISSO HOLDINGS Co., Ltd.

TEL : 045-777-7630

E-mail : ir@niso-ir.com

URL : <https://www.nisso-hd.com>