

Nisso Group Sustainability Report 2026



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.

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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.



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Top Message



Becoming a corporate group that achieves sustainable growth, centered on "people"

— **Becoming a corporate group that achieves sustainable growth, centered on "people"**

We, the Nisso Group, have been developing our business for more than half a century, with the philosophy of "Nurturing and Bringing Out the Best in People" in mind. This philosophy is more than just words, it is the foundation of our management and guides every decision we make. Even in a society that is changing at an unprecedented pace and becoming more complex, this philosophy has not wavered and continues to define our reason for existence, serving as a guiding principle for the future.

Currently, the Nisso Group is moving forward with reforms aimed at the next stage of growth. As part of our efforts to strengthen the foundations for Group business operations, we are moving forward with the integration of Group companies with overlapping business areas and functions, while also working to streamline and integrate our business portfolio, and expand our human resources business.

In addition, by promoting the active participation of human resources across the Group, we are working to establish a framework that enables us to quickly allocate management resources to growth fields.

We view these initiatives not merely as organizational restructuring, but as a means to enhance the overall capabilities of the entire Group and to continue meeting the needs of a changing society and our clients. Based on a stronger management foundation, we will bring together the expertise and strengths of each operating company to create new value.

— **"People" are our greatest asset.**

Since our founding, the Nisso Group has supported the growth of both people and companies through our human resources services business, guided by the philosophy of "Nurturing and Bringing Out the Best in People." For us, "people" are not merely a management resource, but the greatest asset for creating corporate value.

Believing in the potential of people and supporting their growth has been the mission of the Nisso Group since our founding. Going forward, we will continue to invest in human capital and work to create an environment where diverse human resources can flourish and enhance well-being, with the aim of realizing a society where each individual can make the most of their abilities.

The Nisso Group considers creating an environment where each and every employee can fully utilize their abilities and feel a sense of growth in their work to be a key management issue. In addition to strengthening human resources development, supporting career development, and promoting diversity, we are continuously promoting measures aimed at improving employee engagement and realizing well-being. Through these initiatives, we are working to enhance the value of human capital and strengthen the organizational foundation so that we can respond to the changing society and business environment.

In addition, we are working to build an organization where employees with diverse values and experiences can respect each another and demonstrate their respective strengths. Through the promotion of flexible work-styles and the enhancement of employee welfare benefits, we are committed to creating a workplace environment where everyone can take on new challenges with confidence and thrive in their own way.

The growth of each and every employee leads to the growth of the organization, and the results of that growth are returned to our clients and society in the form of value. We believe that this virtuous cycle is the driving force behind the sustainable enhancement of our corporate value.

Moving forward, guided by our philosophy of "Nurturing and Bringing Out the Best in People," we will continue to promote management centered on people and contribute to the development of our working people, companies, and society.

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Top Message

Aiming for the Realization of a Sustainable Society

On the Publication of the Sustainability Report 2026

This report is published with the aim of communicating the Nisso Group's approach to sustainability and related initiatives, as well as deepening our dialogue with our stakeholders and building relationships of trust.

The business environment surrounding us is undergoing significant changes due to factors such as the declining birthrate and aging population, geopolitical risks, extreme weather, and the progress of Society 5.0. As a result, companies are expected not only to create value through their businesses but also to respond to various social issues. In light of these circumstances, the Nisso Group has positioned sustainability as one of its key management issues in order to achieve sustainable growth.

We hope that this report will help you gain a deeper understanding of the Nisso Group's philosophy and initiatives, and that it will lead to further dialogue with our stakeholders.

Promotion of Sustainability

The social issues surrounding companies are becoming increasingly complex, and companies are required not only to create economic value, but also to play an active role in addressing these social issues. In order to achieve sustainable growth and enhance corporate value, the Nisso Group believes that it is essential to conduct business based on the premise of coexistence with society.

Based on our Sustainability Policy, the Nisso Group has identified 3 materialities (key issues) and set specific implementation issues, and is working to address social issues through our business activities. In addition, we have established the Sustainability Committee and the Risk Management Committee, which conduct ongoing discussions and monitoring from their respective specialized perspectives, thereby supporting the sustainable growth of the entire Group in terms of both addressing social issues and managing risks.

As a corporate group that engages with society through our human resources services business, we are earnestly addressing various issues related to our business activities, such as respecting human rights, promoting diversity, ensuring occupational safety and health, and ensuring thorough compliance, in addition to responding to climate change. We recognize that these initiatives are key management issues that not only enable us to fulfill our social responsibilities but also lead to the enhancement of corporate value over the medium to long term.

We position addressing climate change as one of the key themes in our promotion of sustainability. In order to achieve our GHG emission reduction targets for FY March 2031 and carbon neutrality by FY March 2051, we are promoting the efficient use of fuel, such as the introduction of electric vehicles, in Scope 1 (fuel usage of company-owned vehicles), while promoting the use of renewable energy in Scope 2 (usage of electricity). Through these initiatives, we will respond to the transition to a decarbonized society and strengthen the foundation that supports our sustainable corporate activities.

Together with Our Stakeholders

The Nisso Group defines materiality (key issues) as "Creation of a comfortable workplace," "Responding to social changes and changes in industrial structures," and "Strengthening of governance." We aim to enhance corporate value by creating social value through the active promotion of digitization (digitalization) and investment in human capital, while striving to maximize employee and client satisfaction, provide high value-added services, and strengthen management systems and internal controls.

The environment surrounding society and business is expected to change significantly in the future. While appropriately responding to these changes, the Nisso Group will work to address social issues through business activities centered on "people" and promote the creation of an environment where diverse human resources can flourish, thereby meeting the expectations of our stakeholders.



August 2026
Ryuichi Shimizu
Representative Director, President & Executive Officer

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How to View the “Sustainability Report 2026”

This report is available in an interactive PDF format.
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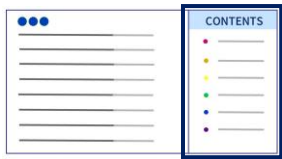


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ACCESS TO RELATED INFORMATION

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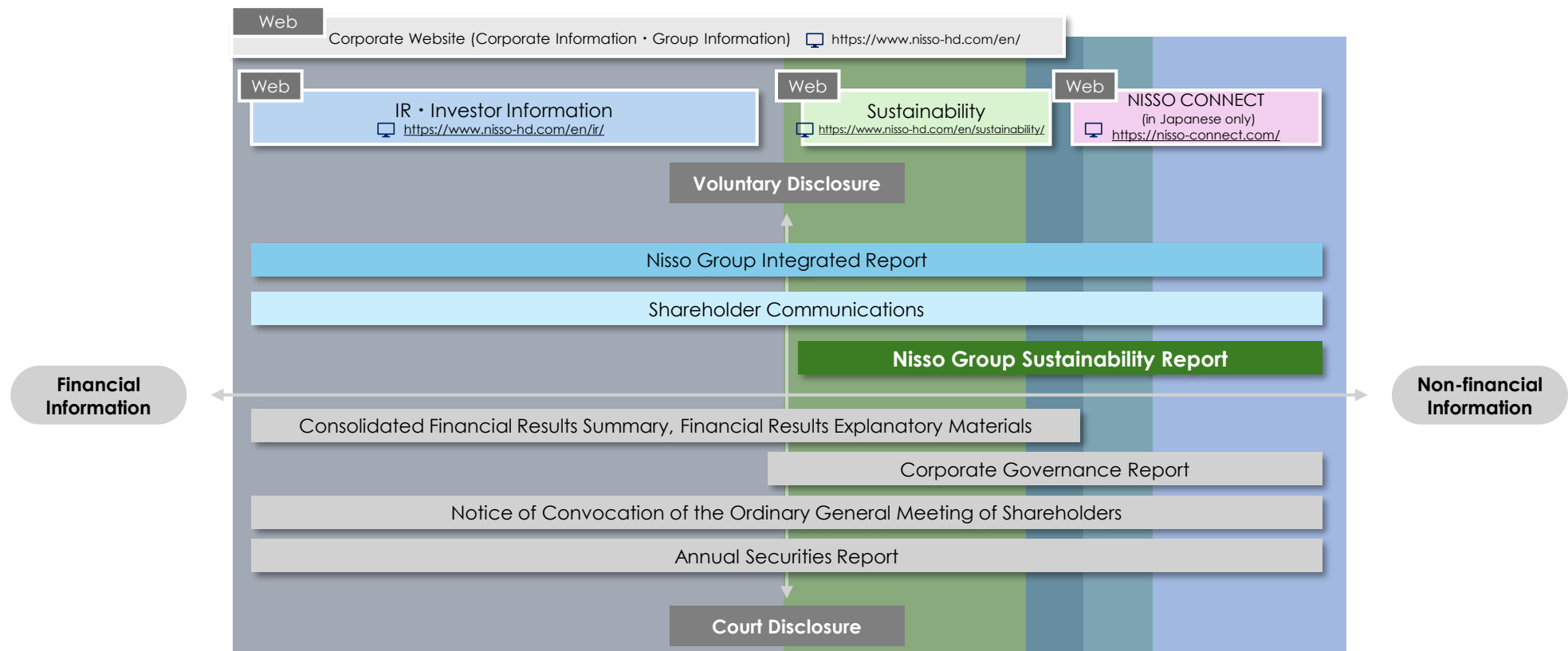
Editorial Policy

Editorial Policy

The Nisso Group Sustainability Report 2026 has been published to clearly communicate to stakeholders our Group's initiatives for sustainability, ESG, and coexistence with local communities.

Referencing international disclosure standards, we aim to provide transparent and reliable information, and through this report, we will deepen dialogue with our stakeholders and strive for continuous improvement.

Information Disclosure and Communication System Diagram



Organizations to be Reported

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

Reporting Period

FY March 2026 (April 1, 2025 ~ March 31, 2026)
※Some information of activities after April 2026 are also mentioned.

Referenced Frameworks

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



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Mission•Vision

Toward 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 believe in the infinite potential of people. Through teaching and learning, we grow together, creating vibrant workplaces while expanding circles of trust.

MISSION

We, the Nisso Group with Human Resources Solution Services that support the growth of companies and people will fulfill our Mission of

Creating opportunities and hopes for people to work

VISION

To transform into a corporate group with high-growth potential

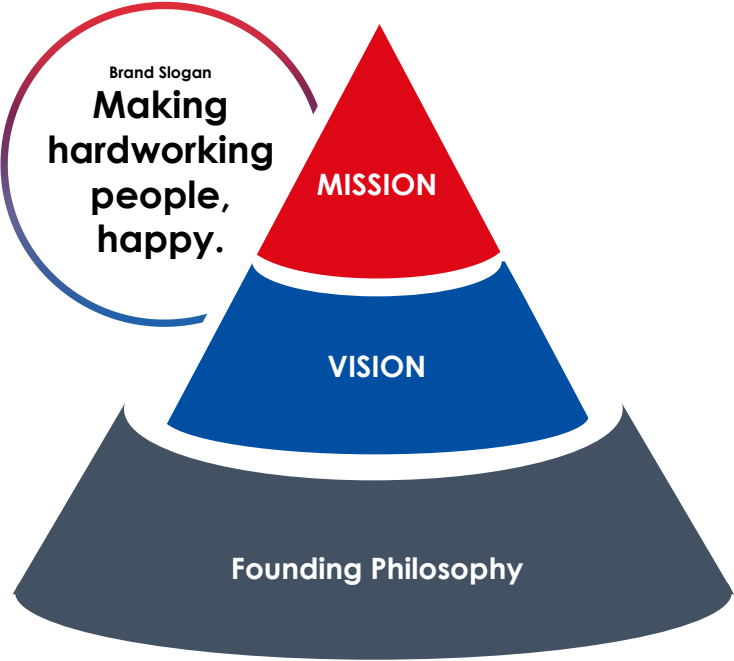
Through Human Resources Solution Services that support the growth of companies and people, we are creating workplaces where working people can work with fulfillment and continue to grow, while also aiming to provide services that can respond to social and industrial structural changes. We are promoting initiatives "to transform into a corporate group with high-growth potential."

Brand Slogan

Making hardworking people, happy.

What do people seek in "working"? There are many answers to that question. "Work" is profound. That is why NISSO stands close to "working"—seriously, kindly, reliably, and steadfastly.

For more than 50 years, NISSO has walked together with the needs and changes of "working." That is why we understand how we can make "working" better from here on. The experience we have accumulated, our human resources development, and our sales efforts—these connect and bear fruit. So that "working" brings people fulfillment and joy.



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Stakeholder Engagement

Basic View

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	Our Approach	Forms of Dialogue	Expectations
Job seekers 	Based on our founding philosophy of “Nurturing and Bringing Out the Best in People,” we respect diverse values and individuality of our employees, and actively create opportunities for them to flourish.	• Staff recruitment • New graduate recruitment	Expectations Broader career options and career advancement opportunities
Employees 	Based on the founding philosophy of “Nurturing and Bringing Out the Best in People,” we respect diverse values and individuality of our employees, and promote the creation of a comfortable workplace.	• New graduate recruitment • Various education and training systems • Various consultation counters • Intra-company newsletter, portal sites • Qualification acquisition subsidy system • Safety and Health Committee	Fostering job satisfaction Career development and improved treatment
Clients 	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.	• Provision of information through NISSO HOLDINGS' corporate website • Industry trends seminars • Quality improvement activities • Establishment of inquiry counters • Safety and health activities	Addressing business challenges Provision of services, including high value-added human resources
Shareholders • Investors 	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.	• General Meeting of Shareholders • Briefings for individual investors • Meetings with institutional investors • Financial Results Briefings • Information disclosures	Highly transparent information disclosures Income gains and capital gains
Business Partners 	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.	• Compliance with the multi-stakeholder policy • Daily procurement activities • Mutual cooperation in building compliance systems • Survey of business partners	Appropriate collaboration Fair distribution
Community • Society 	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.	• Participation in local events • Co-sponsorship of local sports • Support for culture and the arts • Environmental conservation activities	Contributions leading to the development of local communities and society
Government, NPO, etc. 	In addressing social issues such as regional revitalization and declining labor population, we leverage the knowledge and diverse experiences of Group employees to contribute through “human relations.”	• Participation in various consortiums • Cooperation with NPOs	Information provision through business Shared use of connections

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Sustainability of the Nisso Group

Basic View

In the "Nisso Group Charter of Corporate Behavior," which sets forth the code of conduct to be observed by officers and employees, we state our commitment not only to compliance with laws and regulations but also to upholding high ethical standards, prohibiting discrimination, respecting diversity, guaranteeing freedom of association, and prohibiting forced labor and child labor. To embody this spirit and serve as the daily standard of conduct, we have established the "Nisso Group Employee Code of Conduct." Furthermore, the Nisso Group recognizes that respecting human rights in our daily activities is fundamental to our business. We support international standards on human rights, including the principles on human rights and labor of the United Nations Global Compact, and established the "Policy on Human Rights and Labor" to promote management that respects people. To strengthen compliance awareness as a cornerstone of corporate management, we formulated the "Nisso Group Ethics Policy" in October 2023. We will continue to comply with the ten principles of the United Nations Global Compact—covering "human rights," "labor," the "environment," and "anti-corruption"—and proactively promote sustainability initiatives.

Our Various Policies

Policy	Date of Enactment	Human rights	Labor	Environ-ment	Anti-corruption
Nisso Group Charter of Corporate Behavior - NISSO's Promise -	Oct. 2, 2023	●	●	●	●
Nisso Group Employee Code of Conduct - My Behavior -	Oct. 2, 2023	●	●	●	●
Policy regarding System Development of Internal Control related to Financial Reporting	Oct. 2, 2023				●
Basic Policy regarding the Internal Control System	Oct. 2, 2023				●
Nisso Group Sustainability Policy	Oct. 2, 2023	●	●	●	●
Nisso Group Ethics Policy	Oct. 17, 2024				●
Nisso Group Policy on Human Rights and Labor	Oct. 2, 2023	●	●		
Nisso Group Environmental Policy	Oct. 2, 2023			●	
Nisso Group Human Resources Development Policy	Oct. 2, 2023	●	●		
Nisso Group Internal Environment Improvement Policy	Oct. 2, 2023	●	●		
Nisso Group Business Continuity Plan (BCP) Basic Policy	Oct. 2, 2023				●
Nisso Group Basic Policy on Information Security	June 1, 2026				●
Nisso Group Multi-stakeholder Policy	Oct. 2, 2023	●	●	●	●
Nisso Group Privacy Policy	Oct. 2, 2023	●			
Nisso Group Mental Healthcare Policy	Oct. 2, 2023		●		
Nisso Group Occupational Safety and Health Policy	Oct. 17, 2024		●		

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.

WE SUPPORT



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.

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
Environ-ment	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

Initiatives Related to the RBA Code of Conduct

Many of the Nisso Group's clients are members of or aligned with the Responsible Business Alliance (RBA), which promotes CSR in global supply chains.

In order to meet these client expectations, we will support and comply with the RBA Code of Conduct, aiming to be a company where clients and job seekers can utilize our human resources services with confidence.



Specifically, we have established the "CSR Council," which is headed by the head of the Profit Division responsible for direct employees, and are promoting initiatives to monitor, identify, and resolve issues based on management systems related to labor, safety and health, the environment, and ethics.

We have also established "CSR Procurement Guidelines" for Tier 1 suppliers. In addition to basic quality, cost, and delivery (QCD) requirements, these stipulate the CSR requirements demanded by the international community. We work to build a responsible supply chain by conducting compliance checks, hearings, and providing support for improvements.

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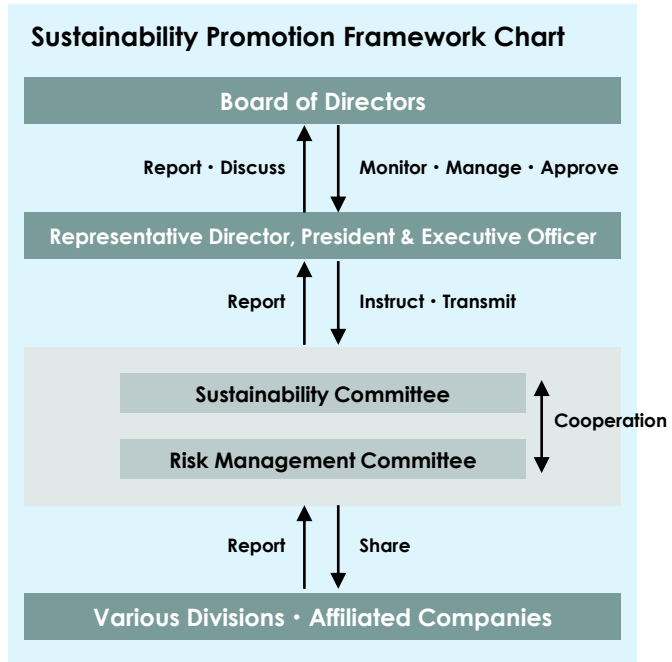
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Implementation of Sustainability

Sustainability Promotion Framework

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



The Nisso Group has established the "Sustainability Committee" and the "Risk Management Committee" to monitor common risks and challenges, such as the prevention of corporate misconduct, the multi-faceted reinforcement of our corporate structure, and the realization of sustainable business operations, and to formulate countermeasures. In addition, by having Executives Officers of NISSO HOLDINGS serve as chairpersons of the two committees, we ensure that deliberations are more closely aligned with our business operations, and in principle, matters are submitted to and reported to the Board of Directors at least once every six months, with additional reports provided as needed whenever significant risk events or other issues arise.

FY March 2026 Details of Sustainability Promotion

The Nisso Group continuously reviews implementation issues based on materiality (key issues) through the formulation and implementation of measures and the monitoring of indicators. By incorporating these results into management decisions and business activities, we aim to enhance the effectiveness of our sustainability initiatives. In addition, NISSO HOLDINGS identifies issues and formulates and discusses measures to resolve them through the Group-wide "Sustainability Committee" and "Risk Management Committee." We have structure in place where these matters are reported to and submitted for deliberation by the Board of Directors of NISSO HOLDINGS, and approval is obtained for important matters.

Main Considerations for FY March 2026

August 21, 2025
Publication of the Nisso Group Integrated Report 2025

The Nisso Group's first "Integrated Report" was deliberated and published.

November 20, 2025
Publication of Sustainability Report 2025

The "Sustainability Report 2025" was deliberated and published.

January 22, 2026
Establishment of Bribery and Corruption Prevention Guidelines

In accordance with the Employee Code of Conduct and Ethics Policy, we are committed to eliminating and preventing all forms of corruption. As part of these initiatives, the "Bribery and Corruption Prevention Guidelines" have been established.

March 19, 2026
Implementation of Monitoring of Sustainability-related Data

The progress of indicators and targets for each implementation issue linked to materiality was reported, and issues were shared.

Materiality Identification 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 of high importance from both the stakeholder and business perspectives, and identified the issues to be prioritized.

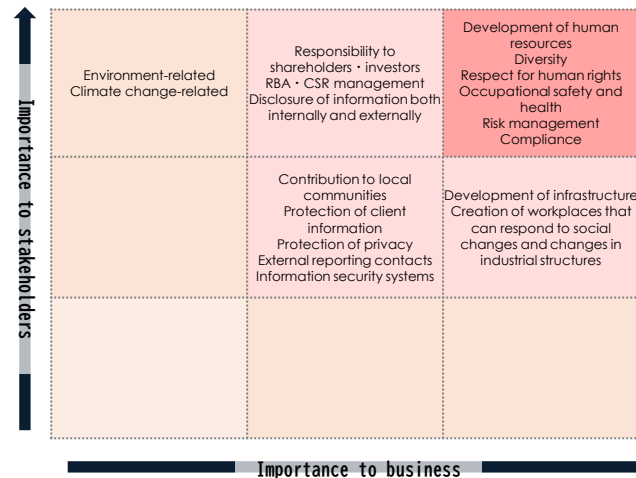
Step 3 Confirmation by the Sustainability Committee

The Sustainability Committee exchanged opinions on the issues in Step 2 and selected the materiality (key issues).

Step 4 Discussion and Decision by Management

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

Mapping of Key Issues



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Sustainability Policy and Materiality

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)

Based on our Sustainability Policy, we recognize that contributing to society and the environment through our business is equally important. We have re-identified materiality (key issues) in February 2025 with the aim of enhancing corporate value by balancing business objectives with social value. Subsequently, the Sustainability Committee will conduct periodic reviews and confirm the appropriateness of the measures, and we will strive to continuously implement reviews through reports to the Board of Directors.

Materiality (Key Issues)	Implementation Issues	Key Indicators	Target	Status in FY March 2026	Related SDGs
Key Issue 1 Creation of a Comfortable Workplace As a "people" oriented company, the Nisso Group listens to employees, enhances engagement, and seeks to create a workplace environment where both "job satisfaction" and "ease of working" can be achieved.	Respect for Human Rights	Human rights education implementation rate	Conduct 100% annually	90.7%	
	Well-being Initiatives	Employee engagement	Conduct engagement surveys and implement gradual improvements	—	 
	Occupational Safety and Health Initiatives	Occupational accidents	Establish a zero occupational accidents framework	85	
Key Issue 2 Responding to Social and Structural Changes While transforming into a company that can adapt to rapid social changes such as population decline and climate change, we practice a virtuous cycle of investing in, developing, and producing diverse human resources—the driving force of the Group. By enhancing the value of "people," we aim to address social issues and structural changes across industries.	Development of Human Resources	Ratio of engineering employees	Achieve 30% by FY March 2031	12.4%	 
	Promotion of DE&I (Diversity, Equity & Inclusion)	Diversity ratio	Achieve 40% level by FY March 2031	34.2%	 
	Climate Change Initiatives	GHG emission reduction rate	30% by FY March 2031 100% by FY March 2051	(4.0%)	
Key Issue 3 Strengthening of Governance	Strengthening of Corporate Governance	Ensuring effectiveness of the Board of Directors	Promote diversification of the Board of Directors, clarify the decision-making process, and establish an appropriate monitoring system that ensures accountability to stakeholders, thereby enhancing stakeholder engagement.		
	Establishing a Risk Management Structure				
	Thorough Compliance				
	Dialogue with Shareholders and Investors				



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Risks and Opportunities by Implementation Issue

The Nisso Group strives to achieve both sustainable growth and the resolution of social issues based on materiality. For the implementation issues related to each materiality, we have organized them in terms of both risks and opportunities, taking into account their degree of impact on management.

Implementation issue	Size of impact	Details of risk	Size of impact	Details of opportunity	Related page
Respect for Human Rights	M	Failure to establish a structure that respects human rights will adversely affect employee retention.	M	Initiatives to respect human rights in society as a whole will enhance the credibility of companies and expand opportunities to acquire new human resources. Furthermore, creating an environment where employees can work with peace of mind will lead to improved retention rates.	P 13
Well-being Initiatives	M	Retention rates decline due to a lack of motivation and a lack of sense of belonging, as employees do not feel fulfilled in the workplace.	M	By creating an environment where people feel motivated, engagement such as independence and willingness to contribute will be enhanced.	P 23
Occupational Safety and Health Initiatives	M	Failure to establish a structure for safety and health can adversely affect the health of employees, leading to a decline in attendance rates and a decrease in sales.	M	Maintain employee health, improve retention rate and stabilize working hours. In addition, skills are improved through the accumulation of experience, which leads to improved service quality and client satisfaction.	P 24
Development of Human Resources	S	Failure to respond to new human resources needs arising from structural changes in the industry will lead to a decrease in orders for human resources from business partners.	L	By developing the human resources needed by our clients, the Nisso Group, as a human resources company, increases our market dominance and leads to an expansion of orders for human resources from our business partners.	P 15
Promotion of DE&I (Diversity, Equity & Inclusion)	S	The declining population due to declining birthrate and aging population is intensifying recruitment difficulties for key workers, making it increasingly difficult to place the right people in the right positions.	L	By promoting the creation of places where all human resources, including women, seniors, global human resources, and people with disabilities, can flourish, it will be possible to expand employment opportunities and assign the right people to the right positions.	P 18
Climate Change Initiatives	M	As for transition risks, there are concerns that the introduction of a carbon tax and a decline in reputation will increase costs and reduce competitiveness. In terms of physical risks, operational shutdowns caused by floods and health hazards caused by heat waves and droughts could affect business continuity.	M	By promoting measures to prevent global warming, which is demanded by society, we can enhance our brand value, enable the hiring of diverse human resources, and reduce risks as well as creating new business opportunities.	P 29
Thorough Compliance	L	In the event that there is a violation of the Worker Dispatching Act or the Employment Security Act, administrative penalties or suspension of transactions could have a significant impact on business operations.	S	Strengthening the compliance structure ensures compliance with laws and regulations and transparency, improves reliability from business partners, and leads to stable transactions and expanded business opportunities.	P 38

※ Large (L), medium (M), and small (S) in the table indicate the degree of impact.
L: has a significant impact on consolidated business results (30% of consolidated operating profit or 10% of consolidated net sales), M: has an impact on achievement of management plan, S: has a minor impact on management.

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12 **Risks and Opportunities by Implementation Issue**

Human Rights

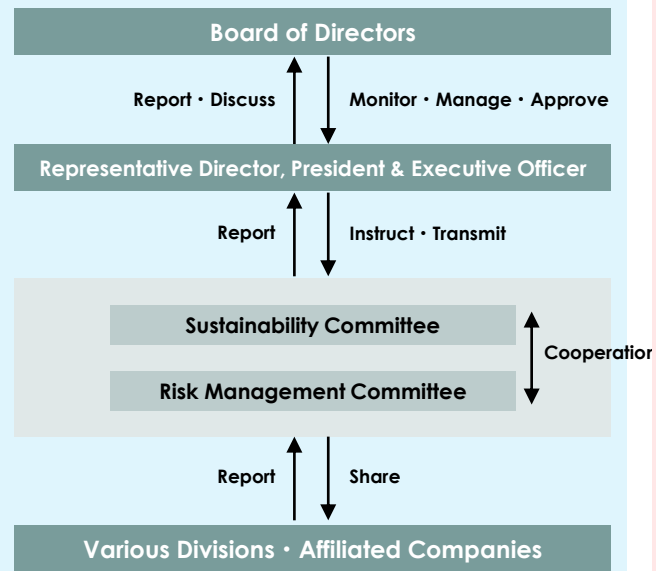
Basic View

The Nisso Group supports the "International Bill of Human Rights," the International Labour Organization (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 October 2023, NISSO HOLDINGS signed the United Nations Global Compact (UNGC). We recognize diversity—including human rights, religion, gender, sexual orientation, age, nationality, and disability—respect all human rights, and strengthen our business foundation.

Structure

In FY March 2026, the "Sustainability Committee" discussed human rights-related risks and issues, as well as the extent to which the Human Rights Policy has been disseminated within our Group, and examined necessary measures and monitored their progress.

(Organizational Structure Chart)



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.

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Human Rights

Human Rights Due Diligence

In order to fulfill our corporate responsibility to respect human rights, the Nisso Group has adopted a human rights due diligence process based on the United Nations "Guiding Principles on Business and Human Rights," and is committed to respecting all human rights related to the Group. In FY March 2025, we identified key human rights issues and considered appropriate countermeasures, and are continuing our initiatives based on the results.

Key Human Rights Issues	Stakeholders Most Affected	Countermeasures
(1) Excessive working hours, occupational accidents, and health management	Employees	In cooperation with clients, we monitor production plans and thoroughly manage operations to maintain appropriate workloads for employees.
(2) Occurrence of harassment and discriminatory treatment	Job applicants/ employees	We have established rules prohibiting the use criteria unrelated to competence in recruitment. In addition, we conduct regular training sessions at least once a year and continue awareness-raising activities on human rights to reduce adverse impacts.
(3) Unfair wage practices	Employees	Working with clients, we thoroughly check compliance with local laws and regulations from before dispatching until wage determination, ensuring fair wage practices.
(4) Forced labor, young workers, and child labor	Job applicants/ employees	The Nisso Group has adopted a policy prohibiting forced labor and rigorously checks this at hiring. We do not recruit children under 15 years of age, and for young workers under 18, we ensure appropriate consideration in compliance with domestic laws.

Implementation of Human Rights Training

The Nisso Group aims to achieve a 100% implementation rate for human rights education for all employees, and is working to provide this education to all staff, including on-site workers and contract employees. On the other hand, we recognize that the implementation rate of human rights education is on a downward trend, largely because it has become difficult to reach all

employees using conventional methods due to factors such as the expansion of organization scale. Considering this as a key issue, we will proceed with a review of our educational processes, continuously monitor progress through the Sustainability Committee, and incorporate the findings into management decisions as necessary.

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 March 2026, there were no children under the age of 15 employed or working for 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.

Human Rights Education Implementation Rate

(Subject: NISSO CORPORATION)

Indicator	FY March 2024	FY March 2025	FY March 2026
Human Rights Education Implementation Rate	93.1%	91.3%	90.7%
Number of participants	16,320	15,711	15,333



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Development of 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 implements our "Human Resources Development Policy" to develop human resources who can take on the challenge of infinite possibilities in all fields. By providing diverse human resources with more opportunities for education and training, and enhancing added value, we build a virtuous cycle that improves both service quality and employee engagement. In addition, in order to enable employees to proactively enhance their skills and develop their careers, the Nisso Group provides self-development training opportunities, including DX and IT skills, management skills, and support for obtaining qualifications, and has established a system that allows employees to select and participate in training courses via e-learning and group training tailored to their specific job-types and career stages.

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

Risks and Opportunities

In order to ensure the sustainable business growth of the Nisso Group, it is essential to develop highly skilled human resources capable of adapting to changes in the industrial structure. While there is a risk that inadequate human resources development will lead to reduced order receipt opportunities, the continuous development and production of human resources that meet client needs provides an opportunity to enhance our competitive advantage and expand those opportunities.

Development of Engineering Human Resources

The Nisso Group is focusing on developing equipment technology engineers who support MONOZUKURI (manufacturing) of electronic devices such as semiconductors. By promoting these activities, we have set a target of increasing the ratio of engineering employees to 30% by FY March 2031, and are working to achieve this goal.

【Target】 Target Ratio of Engineering Employees

(Subject: Consolidated Companies)

Nisso Group Ratio of engineering employees

FY March 2031 **30.0%**

【Indicator】 Trends in the Number and Composition of Engineering Employees

The number of engineering employees is on the rise, and we are continuing our efforts to secure and develop human resources.

(Subject: Consolidated Companies)

Indicator	FY March 2024	FY March 2025	FY March 2026
Ratio of engineering employees	9.5%	12.6%	12.4%
Number of employees	1,544	2,054	2,248

Aiming for High Value-added Education

In order to ensure the sustainable growth in the Nisso Group's business, we have positioned "improving the ratio of highly skilled human resources" as a key issue. To achieve this, we are systematically implementing training programs for direct employees (staff at dispatching and contracting sites) and indirect employees, striving to enhance our organizational foundation by strengthening technical and management capabilities, while also working to enhance both business and corporate value.

Results of Educational Participants

Business Unit (Subject: Consolidated Companies)

Training Content	FY March 2025	FY March 2026
Engineering Manufacturing equipment maintenance, manufacturing equipment technology, mechanical design, production technology, special education for industrial robots, etc.	1,852	1,745
Manufacturing • production MONOZUKURI (manufacturing) education, foreman education, hazard simulation education, etc.	14,804	15,002
Other Regular compliance education, career support training, qualification (enhancement) training, etc.	3,124	3,241
Nursing care • welfare Elder abuse prevention • physical restraint abolition training, accident prevention risk management training, infectious disease • food poisoning prevention training, etc.	2,882	2,223

Indirect Unit (Subject: Consolidated Companies)

Training Content	FY March 2025	FY March 2026
New employee training, labor management training, sales training, recruitment training DX • ICT-related training, regular compliance • risk education	1,587	1,547

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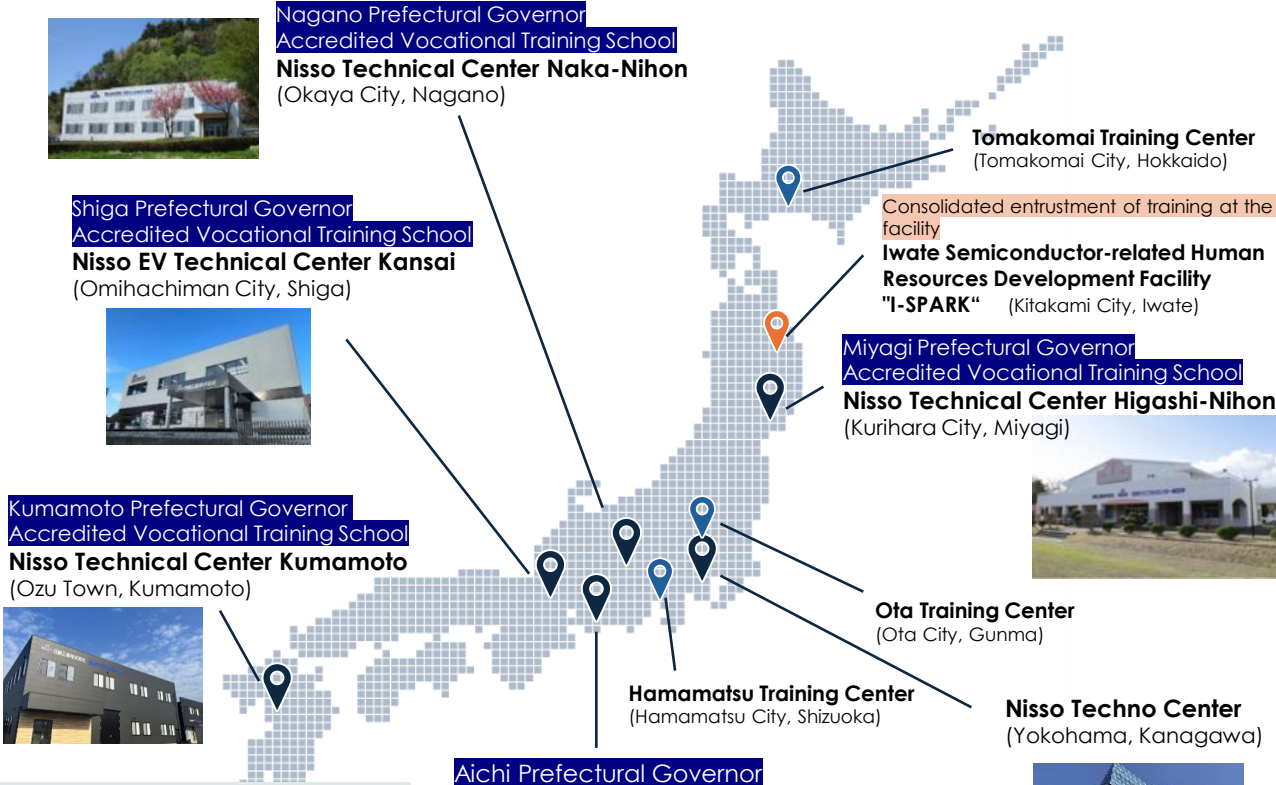
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Development of Human Resources -Initiatives at Education and Training Facilities-

Nationwide Education and Training Facilities

At our education and training facilities nationwide, the Nisso Group conducts training for employees dispatched to our business partners. We invite former manufacturer employees as instructors, set curricula by hearing client companies' required human resources and operational issues, and provide training using actual equipment such as semiconductor manufacturing equipment. This creates an environment where employees "can learn through trial and error," fostering the development of ready-to-work human resources.



Nisso Technical Center Kumamoto PR Video



Details of the Technical Center are available on the official YouTube channel.

<https://www.youtube.com/watch?v=s26fipmt4VA>
(in Japanese only)

Aiming for Coexistence with Local Communities

Our large-scale educational and training facilities, "Technical Centers," are spread across the country and regularly accept visits from not only clients, but also schools, local governments, and other organizations, with the aim of revitalizing local industries and developing human resources.

FY March 2026 results	# of visits	# of people
Local governments, schools, etc.	15	240
Business organizations, etc.	6	37
Business partners and others	54	150
Total	75	427

Contribution to Semiconductor Human Resources Development in Iwate Prefecture

In April 2025, "I-SPARK," a training facility developed by the "Iwate Semiconductor-Related Industry Cluster Promotion Council," consisting of the Iwate Industrial Promotion Center and semiconductor-related companies, opened in Kitakami City, Iwate Prefecture. This facility plays a role in supporting the development of the semiconductor industry and securing human resources in the region through human resources development.



Exterior appearance of I-SPARK

NISSO CORPORATION has been entrusted to provide lectures and practical training at the facility, leveraging the educational and training expertise it has cultivated over the years to support the development of semiconductor-related human resources. NISSO CORPORATION is also working to strengthen the foundation for human resources development that supports local industries, for example, through the donation of training kits. Moving forward, as a human resources services company with strength in human resources development, we will continue to leverage the expertise we have accumulated so far to contribute to the development of local industries and the development of the next generation of human resources.

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Development of Human Resources -Toward Further Improvement-

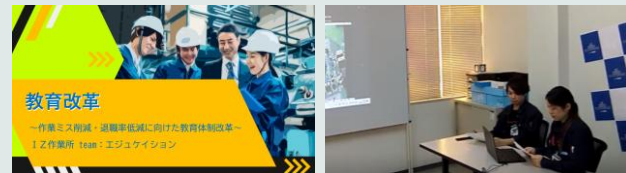
Nisso Group Holding of Improvement Cases Presentation Conferences

Since 2006, the Nisso Group has regularly held Improvement Cases Presentation Conferences. NISSO CORPORATION introduced QC activities since the 1980s, and has been working to continuously improve the workplace by utilizing the knowledge gained through education and training at work sites. The Improvement Cases Presentation Conferences provide an important opportunity for employees to share the results of these efforts within the company and aim to raise their awareness of improvement and raise the level of the entire organization.

In FY 2025, the event was held online on Thursday, October 9, 2025, from 12:45~17:40, with approximately 400 participants. For FY 2026, the event is scheduled to be held on Thursday, October 8, 2026, and we are working to continuously promote

FY 2025 Improvement Cases Presentation Conference Grand Prize (Repost)

Team: IZ Worksite, Shimane Sales Office, NISSO CORPORATION
"Team: Education"
Theme: Reforming the education system to reduce work errors and lower the turnover rate of new employees



Content At the IZ Worksite, production・quality control are carried out under the direction of the company, commissioned by the client manufacturer.

- Initiated a fundamental review of the education system due to the frequent occurrence of work errors by new staff.
- Through the development of training regulations and the restructuring of the trainer system, reduced the number of work errors made by new staff by half
- These efforts have improved the retention rate of new staff and contributed to the efficiency of production activities.

Comment by Mr. Ishitomi, Person in Charge of Education
Although there was strong resistance to new initiatives, I believe this was the result of repeated improvements based on feedback from the worksite. We will continue our activities to gain even greater trust from our clients.

they seemed to be enjoying their work while making the most of their strengths," and it was an opportunity for them to deepen their understanding of working and of workplaces where diverse human resources thrive. Going forward, Nisso Pure will continue to contribute to local communities by promoting the employment of people with disabilities and by creating learning opportunities for young people who will lead the next generation.



Reference <https://www.nisso-pure.co.jp/blog/>
(in Japanese only)

Development into New Services

The Nisso Group has supported Japan's manufacturing industry through human resources services, accumulating extensive expertise in human resources development and on-site training. We have made these assets available online and have expanded them both inside and outside the Group, and are aiming to create an environment where people can learn any time, anywhere.

Development of E-learning System

NISSO CORPORATION has developed "Start engineer," an e-learning system for new employees, utilizing its expertise in on-site training. By providing a highly reliable education service online that teaches from the basics, we are contributing to building an environment for human resources development that enables students to learn anywhere and to reduce environmental impact.



Start engineer <https://nissostyle.com/e-learning/>
(in Japanese only)

Development of XR Training System

NISSO CORPORATION has developed a training system utilizing mixed reality (MR) and virtual reality (VR) technologies, and has begun implementing it at Technical Centers nationwide. With this system, participants can learn basic knowledge of semiconductor manufacturing equipment (etching equipment) and the procedures for chamber cleaning operations.



This content is available on YouTube.
https://youtu.be/YnrOqVjAV6Q?si=XX5_-PKRmBBD5_d3
(in Japanese only)

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Contributing to Society to Nurture the Next Generation

Local junior high school students participated in a "workplace experience training program" at Nisso Pure's Nakamachidai Business Office. During the practical training, the participants gained a deeper understanding of "what it means to work" by experiencing actual job tasks firsthand, while also learning about workplace environments where diverse human resources can thrive by leveraging their individual strengths. Continuing from 2024, Nisso Pure welcomed two local junior high school students in November 2025 and provided them opportunities for workplace experiences. Participating students shared comments such as "Everyone was working energetically" and "I was impressed by how

DE&I (Diversity, Equity and Inclusion)

Basic View

While the accelerating declining birthrate and aging population in Japan poses risks, the Nisso Group also recognizes this as a business opportunity linked to the need for recruiting and supporting the success of "people." Based on the Nisso Group's "Internal Environment Improvement Policy," we aim for sustainable business growth by building an environment in which diverse human resources—including women, senior human resources, global human resources, and people with disabilities—can thrive.

It is important to foster a corporate culture where diverse employees can autonomously choose work-styles suited to them.

This corporate culture creates a virtuous cycle that promotes increased engagement, the securing of outstanding human resources, and increased productivity, leading to the strengthening of the Nisso Group's medium- to long-term earnings base.

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.

Risks and Opportunities

As the declining birthrate and aging population in Japan lead to a decline in the labor force population, the Nisso Group recognizes the risk that business operations that rely on conventional recruitment methods and human resources structures may face difficulties in securing the necessary human resources and placing the right people in the right positions.

On the other hand, creating an environment where diverse human resources, including women, senior human resources, global human resources, and people with disabilities, can flourish directly contributes to strengthening the Nisso Group's business foundation by enhancing our ability to supply human resources through the expanded recruitment opportunities and optimized human resources allocation.

The Nisso Group regards promoting the active participation of diverse human resources as a key management issue, and is working to optimize our human resources portfolio to support the sustainable growth of our business.

Impact on the Business Aiming to Improve the Diversity Ratio

In February 2025, the Nisso Group revised the indicators and targets based on our "Internal Environment Improvement Policy." We have positioned the "Promotion of DE&I (Diversity, Equity and Inclusion)" as an implementation issue and established the "diversity ratio" as a key indicator, with a target of achieving 40% by FY March 2031.

Against the backdrop of a shrinking and aging workforce in Japan, securing diverse human resources is a critical issue directly linked to business continuity. As of the end of FY March 2026, the Nisso Group's diversity ratio stood at 34.2%. This increase was mainly due to progress in the recruitment and retention of diverse human resources, as well as the consolidation of special-purpose subsidiaries and subsidiaries with high employment ratios of older workers. These initiatives will contribute to strengthening our ability to secure human resources and improving placement efficiency through the optimization of our human resources portfolio, thereby reinforcing the foundation for sustainable growth of the Nisso Group.

Indicators and Targets (Diversity Ratio)

【Target】 Diversity Ratio Target

(Subject: Consolidated Companies)

Nisso Group Diversity ratio		
FY March 2031	40.0%	

【Indicator】 Details by Diversity Category

As we work toward achieving our targets, various indicators are on an improving trend due to progress in recruiting and retaining diverse human resources.

(Subject: Consolidated Companies)

Indicator	FY March 2025	FY March 2026
Diversity ratio	31.9%	34.2%
Total number of employees	19,631	22,156
Number of diverse employees	6,260	7,582
Ratio of female employees	23.9%	24.9%
Of which, number of female employees	4,691	5,518
Of which, number of senior Employees	1,395	1,692
Of which, number of global employees	307	673
Of which, number of employees with disabilities	278	347

- ※ Diversity human resources refer to female employees, senior employees, global employees, and employees with disabilities.
- ※ The diversity ratio is calculated by dividing the total number of diverse human resources by the total number of employees.
- ※ Senior employees refer to employees who are 60 years old or older.

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DE&I (Diversity, Equity and Inclusion)

Improving the Ratio of Female Managers

We have set a target of 15% for the ratio of female managers by FY March 2031, and are continuing our efforts to achieve medium- to long-term improvement.

The Nisso Group aims to increase the ratio of female managers in the Group to enable diverse human resources to flourish.

In February 2025, we reviewed the target for the "ratio of female managers" based on our "Internal Environment Improvement Policy" and set a target of 15% by FY March 2031.

As of the end of March 2026, the ratio of female managers was 9.4%, an improvement compared to the previous year, due to an increase in the number of female managers at subsidiaries where women are active. However, further improvement is needed to achieve our medium- to long-term targets.

The Nisso Group views ensuring diversity at the decision-making level will enhance our ability to respond to changes in the business environment and contribute to strengthening our revenue base by maintaining and expanding our human resources supply capacity.

Trends in the Ratio of Female Managers

(Subject: Consolidated Companies)			
Indicator	FY March 2024	FY March 2025	FY March 2026
Ratio of female managers	11.4%	9.0%	9.4%
Number of female managers	20	16	21
Number of male managers	156	161	203

Improvement in the Gender Wage Gap

The gender wage gap is influenced by factors such as differences in the composition of job types and employment status, and we continue to regard it as an issue that needs to be addressed.

We recognize that creating a fair environment where women can thrive is essential to improving the ratio of female managers.

In FY March 2026, the difference in the amount of wages between men and women (gender wage gap) among all employees was 74.2%, representing a decline of 0.4 percentage points compared to the previous year. The Nisso Group will continue our efforts to create a "comfortable workplace" where not only women but also diverse human resources can flourish.

The gender wage gap is attributable to differences in the composition of job types and employment status, and we regard it as an issue that requires continued improvement.

Trends in the Gender Wage Gap

(Subject: Consolidated Companies)			
Indicator	FY March 2024	FY March 2025	FY March 2026
Regular	80.8%	80.7%	80.7%
Irregular	75.0%	72.7%	71.9%
Total	75.9%	74.6%	74.2%

(Note) For FY March 2026, the gender wage gap calculations include the following companies: NISSO HOLDINGS, NISSO CORPORATION, Nisso Nifty Co., Ltd., Nisso Brain Co., Ltd., Nisso Pure Co., Ltd., Vector Shinwa Co., Ltd., EYE'S Co., Ltd., and NIKON NISSO PRIME CORPORATION. Companies with a target period of less than 12 months have been excluded from the calculation to ensure comparability within the Group and consistency of the figures.

Improving the Childcare Leave Acquisition Rate

The childcare leave acquisition rate for male employees has continued to rise from the previous year.

In FY March 2026, the childcare leave acquisition rate for male employees rose by 8 percentage points compared to the previous year, reaching 47.0%. We recognize that our initiatives aimed at creating opportunities where diverse human resources can thrive are yielding results.

Trends in the Childcare Leave Acquisition Rate

(Subject: Consolidated Companies)			
Indicator	FY March 2024	FY March 2025	FY March 2026
Male	25.0%	39.0%	47.0%
Female	100.0%	96.0%	94.0%

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DE&I -Promotion of Global Human Resources Participation-

Basic View

To address the challenge of securing human resources on a sustainable basis, the Nisso Group is working to further advance the success of global human resources. We are developing systems and environments where each and every global human resources can feel they are "glad they came to Japan" and "want to work more in Japan." Maintaining and improving motivation is key to promoting global human resources success. Considering that skill acquisition is both challenging and a source of growth, we primarily assign global employees to engineering positions that require advanced skills. Furthermore, we take into account the acquisition of skills and qualifications that will enable global employees to succeed upon returning to their home countries, actively utilizing the Nisso Group's training and educational facilities to support each individual's growth. We are also working to create further opportunities for success, including the option of employment in their country of origin.

Establishment of a Local Subsidiary to "Expand the Recruitment of Global Human Resources"

In July 2026, NISSO CORPORATION established a local subsidiary in Vietnam, "NISSO FLORA CO., LTD.," as a joint venture with YS Talent, a company engaged in the referral, recruitment, and training of foreign human resources. NISSO CORPORATION opened this office as a base for its overseas recruitment business and is working to strengthen its recruitment foundation for global human resources.

Starting with the introduction of human resources to NISSO CORPORATION, we will also work to develop local human resources and create opportunities for returnees with work experience in Japan to thrive, thereby building a sustainable human resources circulation model that enables global human resources to grow and flourish beyond national borders.



Initiatives by Vector Shinwa

Vector Shinwa Co., Ltd. (VS) joined the Nisso Group in August 2021. Based in Hiroshima Prefecture, they have earned a high reputation through their dealings with clients mainly related to semiconductor manufacturing. They also do business with a semiconductor manufacturing-related companies in Fukuoka Prefecture, and are actively recruiting global human resources who transcend national and cultural barriers.

Building a System for Global Human Resources

As of the end of June 2026, a total of 41 Vietnamese human resources are active in each sector: 7 with Engineer, Specialist in Humanities, or International Services residence statuses, 30 with specified skills qualifications, and 4 technical intern trainees. These human resources utilize their expertise and diligence, in areas such as "reading blueprints and manufacturing equipment," and contribute to improving on-site productivity and promoting organizational diversity.

Creating a Sustainable Human Resources Acceptance System

At Vector Shinwa, the acceptance of global human resources is not limited to simply securing a workforce, but is positioned as a sustainable system that aims for individual growth and coexistence with local communities. VS will continue to promote the creation of an environment where everyone can work with peace of mind, respecting differences in cultural backgrounds and languages.

In addition, Vector Shinwa hosted 4 internship students from Dong A University in Vietnam from June 2026 to March 2027. Through this initiative, internship students majoring in robotics at universities are able to deepen their knowledge of the electrical and electronics fields not only through classroom instruction but also through hands-on practical training, thereby fostering mutual understanding between students who wish to find employment in Japan after graduation and local companies.



Partnerships with Overseas Schools

In order to further expand the opportunities for global human resources, NISSO CORPORATION is promoting collaboration with universities and educational institutions, mainly in Asian countries such as Vietnam, Thailand and India.

(Main Universities)

Vietnam

- Thuyloi University
- Hanoi University of Industrial
- Bach Khoa College of Engineering and Technology
- Hue University
- Ho Chi Minh City University of Technology

Indonesia

- Universitas Katolik Indonesia Atma Jaya

India

- Indian Institute of Information Technology

Thailand

- Sripatum University

Participation in Internship Program for International Students

Man to Man Animo, a subsidiary of Man to Man, which joined the Nisso Group in 2025, is participating in an internship program for international students promoted by Aichi Prefecture. It is working to promote mutual understanding with companies so that international students who wish to work in Japan can thrive in the local community after graduation. Since FY 2014, Man to Man has been continuously conducting summer and spring internships at the request of Aichi Prefecture and the Aichi Labor Bureau.



(Scene from a pre-seminar event led by Man to Man Animo's global employees)

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DE&I -Creation of Opportunities for the Elderly to Flourish-

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 June 30, 2026, a total of 103 senior employees with experience in the Nikon Group have moved to new environments and have flourished by utilizing their knowledge and expertise.

Career Support for the Elderly

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: January 2020 to the end of June 2026

(Subject: NIKON NISSO PRIME)

Indicator	Results
Career support training	# of times: 153 # of participants: 4,363 total
Career interviews	# of times: 900 total

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

(I) = Conclusion date of agreements

	(Nov. 5, 2021) Buzen City, Fukuoka	Promotion of regional revitalization and SDGs
	(Dec. 16, 2021) Nanbu-cho, Tottori	Regional revitalization initiatives aiming for sustainable local communities
	(Mar. 17, 2022) Tsuru City, Yamanashi	Promotion of regional revitalization through government-private sector collaboration
	(Aug. 31, 2022) Naie-cho, Hokkaido	Promotion of regional revitalization and regional activation
	(Nov. 21, 2022) Minamiuonuma City, Niigata	Promotion of regional revitalization through government-private sector collaboration
	(May 21, 2024) Chikuma City, Nagano	Promotion of regional revitalization and regional activation

Promotion of Regional Revitalization (Initiatives in Minamiuonuma City, Niigata)

With the aim of promoting regional revitalization through government-private sector collaboration, NIKON NISSO PRIME has been dispatching employees to Minamiuonuma City, Niigata, under the "Regional Revitalization Entrepreneur System" since January 2025.



Applying Experience Cultivated in the Video Business to Regional Development

Mr. Komiya, who was seconded, has been involved in product and business planning for imaging products for many years at Nikon, overseeing product development such as the "COOLPIX" compact camera series, and the planning of 100th anniversary commemorative products.

Supporting Problem-Solving Through Collaboration with the Local Community

Currently, he is working in the U&I Tokimeki Division in Minamiuonuma City and the Regional Development Council, where he supports projects that address local issues through collaboration between universities and the community, and is engaged in initiatives aimed at creating connections within the region's population. In addition, he contributes to promoting the appeal of the local community through activities that draw on his own experience, such as organizing community-based photo exhibitions and photography workshops.

Giving Back Experience and Knowledge to the Local Community



The appeal of working in a local community lies in meeting people who take pride in their community, forming connections through food, and living and working side by side in a rich natural environment. There are many opportunities to interact with students, and while being stimulated by young people's sensibilities on a daily basis, we are giving back to them the marketing knowledge we have cultivated in the corporate world, along with our experience in connecting diverse stakeholders as a driving force for solving local issues and taking on new challenges. Moving forward, we hope to continue connecting a diverse range of stakeholders, including local governments, local organizations, students, and companies, to help promote the region's appeal and contribute to its sustainable revitalization.

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DE&I -Active Participation of Employees with Disabilities-

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. At Nisso Pure, employees with diverse disabilities work by making use of their individual strengths. In addition, by utilizing the expertise Nisso Pure has cultivated in employment, employee retention, and workplace development, it is promoting the development of work areas to expand its contribution to the growth of the Nisso Group's business, while also focusing on developing human resources capable of handling more highly specialized tasks. Hereafter, Nisso Pure will continue to work to create an environment where each and every employee with disabilities can fully demonstrate their abilities and expand the opportunities for them to thrive.

Creating Opportunities for People with Disabilities to Flourish

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.

[Results]

(Subject: NISSO CORPORATION (incl. Nisso Pure))

Indicator	FY March 2024	FY March 2025	FY March 2026
Number of employees with disabilities	227	237	246

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, 3 CS employees have been selected to support SS employees and provide guidance to CS employees in the workplace.

Holding of the Nisso Pure Company-wide Convention

In order to promote the growth of employees with disabilities, Nisso Pure operates a system that commends employees who have been recognized for their growth on a monthly, semi-annual, and annual basis. In addition, with the aim of fostering interaction and mutual understanding among employees, it held the "Nisso Pure Company-wide Convention" in September 2025, in which all employees participated.



FY March 2027, Nisso Pure plans to hold a company-wide convention in September, just as it did the previous year. In addition to enhancing engagement through activity reports and awards presented by employees with disabilities, Nisso Pure will promote a better understanding of the contributions made by employees with disabilities through the participation of management of each Group company. In the future, Nisso Pure will develop this as a platform for expanding networks among employees with disabilities working within the Group, thereby promoting mutual interaction and information sharing, and creating an environment that supports the active participation of employees with disabilities.

Kanagawa Prefecture Skills Competition for Persons with Disabilities (Abilympics)

The Abilympics is a competition in which people with disabilities compete in vocational skills (abilities). Nisso Pure participates in this event every year to improve the vocational abilities of employees with disabilities and to promote understanding of the employment of people with disabilities in companies and society. In November 2025, 5 people participated, and all of them won prizes.

(Main results in November 2025)

- Product packing: Gold Award Winner
- Fighting Spirit Award (2 people)
- Spreadsheets: Silver Award Winner
- DTP: Bronze Award Winner



For 2026, the event is scheduled to be held in October, and Nisso Pure is expected to participate on the same scale as the previous year. Nisso Pure will continue to work on enhancing the vocational skills of its employees with disabilities and expanding opportunities for them to flourish through their participation in the Abilympics.

Creating a town where everyone can thrive.

Man to Man Animo, which joined the Group in June 2025, is a special-purpose subsidiary of Man to Man. Guided by the philosophy of "promoting the employment of people with disabilities and creating opportunities for them to thrive," it aims to realize a society where people with disabilities can utilize their individual abilities and work with hope. Man to Man Animo endorses the objectives of the "Ai Support Campaign" promoted by Nagoya City, Aichi, and has been certified as an "Ai Support Company • Organization." In addition to training for employees, Man to Man Animo is working to promote understanding of disabilities within the local community and to create a city where everyone can live and thrive with peace of mind, including by holding a seminar in Nagoya City in August 2026 for parents and children to promote the understanding of disabilities.



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Well-being

Basic View

The Nisso Group regards employees as important capital and promotes well-being management with "development of people" and "creation of workplaces" as our pillars. In the "development of people," we aim to maximize employee value by realizing diverse work-styles. In the "creation of workplaces," we seek to provide an environment where employees, based on autonomous thinking, can work with fulfillment and motivation.

Initiatives to Improve Employee Engagement

The Nisso Group positions "employee engagement" as a key indicator, and continuously discusses initiatives to enhance it within the Sustainability Committee. Since this trend is closely linked to the retention of human resources and productivity, we view it as a key management issue.

Toward the Embedding of Well-being

To foster a well-being-oriented corporate culture, we post dialogue videos with the President on our intranet under themes such as those below, as a way of directly communicating with Group employees.



(Main Dialogue Themes)

- What is "Well-being Management?"
- How to motivate employees
- What reforms to implement as an executive

ALL NISSO 2026 (Group Performance Awards Ceremony)

Every July, the Nisso Group connects the bases of Group companies nationwide online to hold an awards ceremony recognizing annual business performance and long-term service. At the event held on July 17, 2026, the theme was "~SHIFT UP!!!!!!~," and approximately 1,400 employees attended.



On the day of the event, in addition to presenting awards for business performance and long-term service, a quiz contest and other social events were held to promote communication and foster a sense of unity among Group companies.

Through this event, we aim to enhance employee job satisfaction and engagement, while also deepening ties across the Group, and fostering a sense of unity that will drive our future growth.

Results of Main Awards in FY March 2026

(Subject: NISSO CORPORATION)

Base Activity Awards

Overall evaluation:

Yokkaichi SO*, Kitakami SO, Sapporo SO
Net sales: Fukuoka Sales Office
Gross profit: Sendai Sales Office
Operating profit: Sapporo Sales Office
Health and Safety Activity Award: Fukuoka Sales Office
Contracting Production Activity Award:

Nagano Satellite (NC Worksite)
Recognition of Continuous Service: 68 employees
(30 Years of Service: 9 employees, 20 years: 59 employees)

*SO = Sales Office



Employee Benefits Services

The Nisso Group provides discounted employee benefits services to help our employees achieve a better work-life balance and refresh their minds and bodies. We offer a variety of complimentary services and coupons that can be used at leisure facilities, travel destinations, movie theaters, restaurants, and other locations to support a fulfilling lifestyle for our employees and their families.

Through these initiatives, we are working to create a workplace environment where employees can continue to work with peace of mind.



Participation in the Health and Productivity Management Alliance

Since June 2023, NISSO CORPORATION has participated in the "Health and Productivity Management@ Alliance," which aims to revitalize Japanese companies and ensure the sustainability of health insurance through employee health, while promoting work engagement and work-life balance.



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Occupational Safety and Health

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 Health and Safety Policy," the Nisso Group aims to reduce management risks and improve employment opportunities by clarifying systems, establishing, implementing and improving management and activity systems.

Nisso Group Occupational Safety and Health Policy

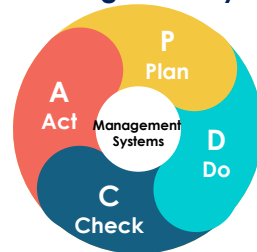
The Nisso Group's occupational safety and health activities are the foundation of our corporate management, and ensuring the safety and health of all workers working at the Nisso Group has become our utmost priority. By establishing a comfortable work environment, and by unifying the entire company to 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.

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. Meetings are held 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** Preparation of safety and health action plan
- D** *Hiyari hatto** selection
Implementation of risk assessments
- C** Confirmation of progress of goal achievement status
- A** Addressing of issues
Reflection of plan

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

Occupational Safety Activities

NISSO CORPORATION formulates annual activity plans and carries out safety and health activities. The occurrence of occupational accidents is one of the most important management issues, and NISSO CORPORATION is making continuous efforts to prevent such accidents. Although the number of occupational accidents has generally remained unchanged, the occurrence of slips and falls has become an issue, and NISSO CORPORATION is working to raise safety awareness and thoroughly implement accident prevention activities.

[Results] (Subject: NISSO CORPORATION)

Indicator	FY March 2024	FY March 2025	FY March 2026
Number of occupational accidents	83	88	85
Frequency rate of lost work time due to work-related accidents	1.14	1.41	1.41
Ratio of work-related accidents resulting in lost work time by 1,000 persons	1.01	1.36	1.51

Initiatives Toward Zero Accidents

National Safety Week · Year-end and New Year Zero Accident Campaign

Based on the implementation guidelines and notices of the Ministry of Health, Labour and Welfare, we have been working to prevent "machine-related accidents and falls," promote voluntary safety and health activities, and prevent traffic accidents through the National Safety Week and the New Year Zero Accident Campaign.

Risk Assessments

Based on our annual plan, we conduct activities to prevent risks at our workplaces. We conduct more thorough activities at sites where we manage chemical substances.

Workplace Inspections · Hiyari Hatto* Activities

We continuously implement workplace inspections by health officers at all workplaces, workplace inspections by industrial physicians at sites with 50 or more people, safety guidance and promotion of improvements, and *hiyari hatto** and improvement activities. *near-miss reporting

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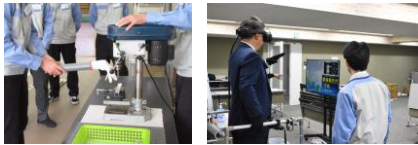
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Safety and Health Education

Hazard Simulation Education

Nisso Technical Centers (TCs), which are education and training facilities owned nationwide, are equipped with equipment that simulate hazards, and enable us to provide real-world experiences. In addition, we conduct VR hazard simulation training, which allows participants to learn about manufacturing sites and the mechanisms of disasters in a virtual space. Since experiential education that stimulates the five senses is expected to have a high learning effect, we will continue to enhance our safety education content.



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. 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.

Foreman Education

We conduct foreman education aimed at developing leaders responsible for safety and health management and accident prevention, targeting human resources in positions that directly direct and supervise workers at job sites. We are also working to foster a culture of safety by focusing on educating trainers responsible for safety and health education. In addition, we are working to promote safety and health education through initiatives such as dispatching instructors to external organizations.

Promotion of Occupational Health Management

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

Control of long working hours and appropriate management of working hours

In order to curb excessive work and long working hours, we have established a monitoring system using the attendance system, and provide interview guidance by doctors as necessary.

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.

Heatstroke prevention measures

From May to September 2025, 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

In FY March 2025, we held National Occupational Health Week from October 1 to 7 under the slogan "Healthy Workplaces through Stress Checks with Awareness of Work-Life Balance," and worked to improve health management and the workplace environment with the aim of preventing health problems.

Measures to Prevent Health Problems

Based on annual plans, we are implementing activities to prevent occupational diseases such as back pain and heat stroke, as well as mental disorders. In particular, we are striving to prevent health problems caused by chemical substances by establishing and implementing a system for risk assessment and appointing chemical substance managers and protective equipment management managers.

Mental Health

The Nisso Group has established a "Mental Health Care Policy" and is working to establish and improve a mental health care system to promote mental health. In addition to regular education (self-care and "line care," or employee care overseen by managers), stress checks are conducted once a year. In addition to regular education (self-care and "line care," or employee care overseen by managers), we conduct stress checks once a year, recommend doctor interview guidance to people with high levels of stress, and make efforts to improve work environments based on organizational analysis. NISSO CORPORATION provides a dedicated application (apseeds Portal) to facilitate easy and smooth communication with its employees. Employees can easily communicate with their supervisors about issues at work, various types of harassment, and everyday life.

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.

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Provision of Local Community-oriented Services

Contribution to the Local Community through Heartfelt Nursing Care Services

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 a furnished with a complete rehabilitation system, and its experienced nursing care staff are close to residents and provide heartfelt care.



Sweetpea Kanazawa Hakkei

This facility is located in an open location overlooking Nojima and Hirakata Bay. It is easily accessible from the station, making it convenient for family visits.



Sweetpea Mitsukyo

At this facility, there is a medical clinic on the 1st floor, so you can receive treatment with peace of mind. There is a garden on the 2nd floor where you can enjoy the four seasons.



Sweetpea Konandai mio

This is a small-scale facility with European-style architecture that harmonizes with the cityscape. All 30 rooms are equipped with kitchens and bathrooms, providing quiet private spaces.



Sweetpea Honmoku Sankeien

This sophisticated facility is located in a convenient location surrounded by greenery. You can enjoy your own lifestyle in a peaceful atmosphere.



Sweetpea Higashi Totsuka

In a quiet environment surrounded by cherry blossoms, reliable nursing care services are provided in cooperation with medical institutions. This facility aims to be a place that feels like "home."

Improving the Quality of Nursing Care Services

Promoting the Utilization of Foreign Human Resources

Aiming to improve the quality of nursing care services and build a resilient organization, Nisso Nifty is promoting the development of a workplace environment where diverse nursing care human resources can thrive.



One of them has obtained certification under the Nursing Care Professional Career Ranking System. Currently, 19 global human resources from Myanmar, Indonesia and the Philippines are actively working in the field of nursing care services.

Participation in the All Japan Care Contest

The All Japan Care Contest is a national nursing care technology contest that aimed at fostering a foundation that supports nursing care, while thinking about "what nursing care is," learning from each other, and deepening bonds. At Nisso Nifty, employees representing each "Sweetpea" facility participate annually, contributing to the improvement of nursing care skills and further enhancements in service quality.



Creating a Safe Community through Cooperation with the Local Community

In cooperation with the Nippa Community Care Plaza, Sweetpea Shin Yokohama regularly holds a "Health Club" for local residents on odd-numbered months. Many local residents participate in each event, and Nisso Nifty is continuously working to create a community where people can live with peace of mind through health promotion and social interaction.



Providing Security Services that are Close to People and Protect the Community

All Japan Guard Co., Ltd., which joined the Nisso Group in April 2025, is the oldest security company in Aichi Prefecture, with a track record of 55 years focusing on facility security for public facilities and traffic guidance. People of a wide range of ages work at All Japan Guard, with the oldest being an 85 year-old security guard, and the total number of security Guards is 68.



Since security services involve frequent interaction with people, All Japan Guard places great importance on gratitude and consideration for others. The responsible behavior and calm, prompt responses of each security guard support safe and reliable services and contribute to ensuring the safety of the community.

Volunteer Clean-up Activities Aimed at Coexistence with the Local Community

All Japan Guard regularly conducts volunteer clean-up activities as part of its contribution to the local community. In its activities, All Japan Guard makes use of the knowledge and experience in safety management that it has gained through its security work, and is working to beautify the local environment while prioritizing the safety of its team members, such as setting up color traffic cones where needed. Moving forward, All Japan Guard will continue its efforts to create a safe and comfortable community through continuous activities, while placing great importance on coexistence with the local community.



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Coexistence with Diverse Communities

Basic View

The Nisso has branches throughout Japan and values partnerships with local communities. As a member of the local community, we strive to revitalize and develop the economy while respecting local customs and culture through the creation of employment opportunities, consideration for the environment, and participation in social contribution activities.

“NISSO CONNECT “
(Connecting people to people, and people to the future)

人と人、人と未来を繋ぐ

NISSO connect

NISSOグループの
「今」がわかる情報サイト

NISSO CONNECT  <https://nisso-connect.com/>
(in Japanese only)

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

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."

NISSO×SPORTS 教育 グループ紹介 経営 NISSOのSDGs キャリアパス 教えてNISSO

新CM公開中!

自分らしい働き方で可能性を広げよう。

Ready Action!

人が得る “NISSO” の未来

工場・製造業派遣 顧客満足度 No.1

Participation in Local Community Activities

As a corporate group with branches nationwide, the Nisso Group emphasizes cooperation with local communities and contributes to environmental conservation and revitalization of local communities through clean-up activities and participation in local events.

Activities at Sites

Clean-up activities (Utsunomiya Sales Office)
Every month, we conduct environmental conservation activities in the vicinity of the Utsunomiya Sales Office.



Clean-up activities (Kitakami Sales Office)
We conduct environmental conservation activities in the area around our business partner's parking lots.



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." In FY March 2026, clean-up activities were conducted a total of 4 times: in June, October, December, and March.



Main Donation • Support Activities

Donations through the introduction of charity vending machines

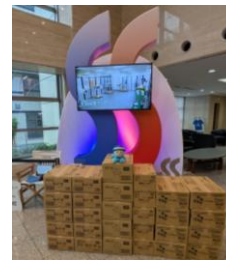
As part of our social contribution activities, we have installed 5 charity vending machines for The Nippon Foundation in the NISSO CORPORATION Headquarters Building. In FY March 2026, donation results amounted to 353,660 yen.

Support recipients:

- The Nippon Foundation Kids Support Fund
Support for children facing various challenges in life
- HERO's FUND:
Supporting the resolution of social issues through athletes' challenges

Donating Food to Food Banks

NISSO CORPORATION is replacing its stockpiled goods, which had been kept in preparation for disasters, and has donated food items nearing their expiration dates to the Food Bank Kanagawa, a public interest incorporated association. In March 2026, NISSO CORPORATION donated a total of 1,490 servings of food, including biscuits, white rice porridge, retort-packed foods, and soups to reduce food waste and support local food assistance efforts. Going forward, NISSO CORPORATION will continue its efforts to reduce food waste and contribute to local communities.



Collection • Donation of PET Bottle Caps

In order to promote CO₂ reduction and recycling, we collect plastic bottle caps and donate them to the NPO Ecocap Promotion Association. In FY March 2026, these donations contributed to reducing approximately 0.4 t-CO₂ of greenhouse gas emissions. A total of 860,778 PET bottle caps have been donated to date, contributing to a reduction of greenhouse gas emissions by 6.17 t-CO₂.

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Coexistence with Diverse Communities

-Coexistence with Local Communities through Sports and the Arts-

As part of our commitment to supporting people, the Nisso Group supports sports organizations and cultural arts in Kanagawa, where we were founded, and through this, contributes to the development of local communities and society.

Co-sponsorship Agreement with Yokohama DeNA BayStars **Donation of Tickets to Children**

The Nisso Group hopes to contribute to the revitalization of local sports and the development of the next generation through our support for sports. Based on this idea, NISSO CORPORATION has maintained a co-sponsorship agreement with the "Yokohama DeNA BayStars" since 2018. As part of its community contribution activities, NISSO CORPORATION donated the "NISSO Blue Dugout Deck" to the Yokohama Rubber Baseball Association, and is providing opportunities for children to have fun and be happy. In FY March 2026, NISSO CORPORATION donated tickets for 9 games for 36 people.



Co-sponsorship of the Yokohama City Fire Band **Contribution to Local Disaster Prevention**

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.



Kanagawa University **Support for the KU Track and Field Club Ekiden (Road Relay) Team**

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."

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



Kanagawa University **Support for the KU Football Club**

Nisso Brain is a long-established human resources business company founded in 1986, with the slogan "Always next to [Thank you!]", and provides BPO, administrative human resources dispatching, and recruitment services, mainly in Kanagawa Prefecture. In addition, Nisso Brain also places great importance on contributing to the local community, and as part of this effort, it has been supporting the Kanagawa University Football Club since 2018.

The members of the football club live together in the Takeyama Housing Complex in Midori-ku, Yokohama, and have deepened their ties with the local community, for example, by opening a cafeteria utilizing a vacant store to the local community. In addition, they support the "YSCC Farm," which addresses the issues of aging farmers and fallow land. Nisso Brain supports this activity, and employees also participate in events such as potato digging.



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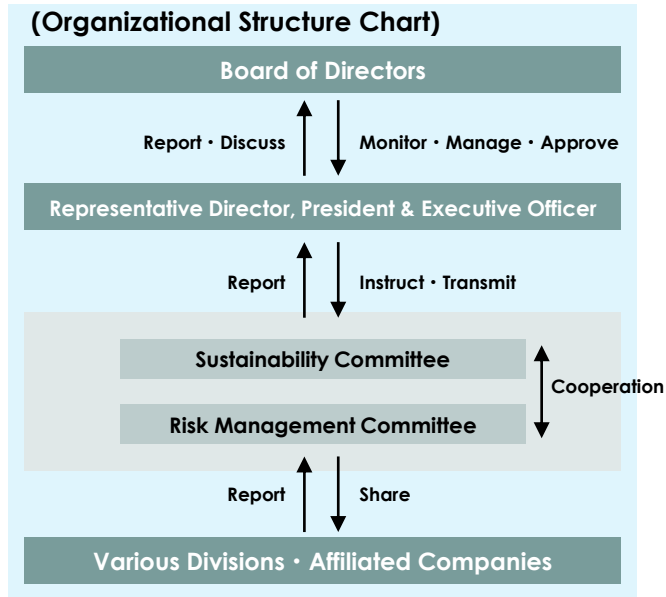
Climate Change • Environmental Initiatives

Basic View

The Nisso Group recognizes climate change response as a key management issue essential for business continuity. To reduce GHG emissions, a cause of global warming, we are transforming our business operations toward greater energy efficiency by introducing renewable energy and shifting to hybrid vehicles. Furthermore, by fostering environmental awareness among employees and encouraging active participation in energy conservation and recycling in daily operations, we aim to build a resilient corporate group capable of adapting to social change.

Structure

The "Sustainability Committee," chaired by an Executive Officer of NISSO HOLDINGS, formulates countermeasures for identifying and addressing environmental and climate change issues, which are then monitored, managed, and approved by the "Board of Directors." Risks and opportunities related to the environment and climate change are shared with the "Risk Management Committee," where collaborative discussions are held.



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.

Disclosure based on TCFD Recommendations

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

Toward early transition to a decarbonized society, under the scenario of limiting temperature rise to 2° C in the latter half of the 21st century, we have identified the following risks and opportunities in connection with achieving our materiality, "responding to social and structural changes."

Furthermore, to enhance our climate-related information disclosures, NISSO HOLDINGS expressed support for the Task Force on Climate-related Financial Disclosures (TCFD) in October 2023.



Strategies for Achieving GHG Reduction Targets

Transition risks

Risks and Opportunities	• Occurrence of reputation risks • Introduction of carbon tax
Details	Delays in responding to climate change could lower social credibility, while the introduction of new tax systems, such as carbon taxes, may impact performance.
Financial Impact	S
Timeline of Occurrence	Medium-term (2030)
Countermeasures	• Improve the efficiency in the use of company-owned vehicles • Switch to hybrid and EV vehicles • Switch to energy-efficient equipment • Promote introduction of renewable energy
Progress	In progress (including some scheduled items)

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Climate Change • Environmental Initiatives

Physical risks

Risks and Opportunities	• Suspension of operations due to flooding and other events • Health impacts caused by heatwaves and droughts
Details	Extreme weather events such as major typhoons and storms, or extreme heatwaves and droughts, may cause work stoppages and affect performance.
Financial Impact	M
Timeline of Occurrence	To long-term (~2050)
Countermeasures	• Strengthen safety and health management systems • Collaborate with clients to improve workplace environments • Negotiate compensation for operation stoppages
Progress	In progress

Opportunities

Risks and Opportunities	• Enhancement of brand value
Details	By promoting measures to prevent global warming, which is required by society, we can enhance our brand value, attract diverse human resources, and not only reduce risks but also expect to create new business opportunities.
Financial Impact	L
Timeline of Occurrence	Medium- to long-term (2030~2050)
Countermeasures	• Build business operations capable of responding to social change • Disclose and implement GHG emissions reduction targets toward carbon neutrality and strengthen monitoring systems
Progress	In progress (including some scheduled items)

Scenario Analysis

Transition risks

The Nisso Group recognizes transition risks due to climate change as important management issues. In the IEA STEPS scenario, progress in decarbonization is limited, and temperature rises could reach 2.5~3.0°C. In expanding the human resources business nationwide, the use of company-owned vehicles is essential due to the traffic conditions at our regional bases, and accounts for a large portion of Scope 1 emissions. If the adoption of EVs is limited, decarbonization of company-owned vehicles may be delayed, potentially resulting in constraints on emission reductions. NISSO CORPORATION, a core company, has about 600 company-owned vehicles and has started to consider the introduction of EVs. However, since it is difficult to immediately transition to EVs, they are working to improve business efficiency and review transportation methods. In addition, if the spread of renewable energy is limited, it will also impact the reduction of Scope 2 emissions. In locations with inadequate environmental measures, there is also the risk of reputation risk in the recruitment market and a decrease in the number of applicants.

Physical risks

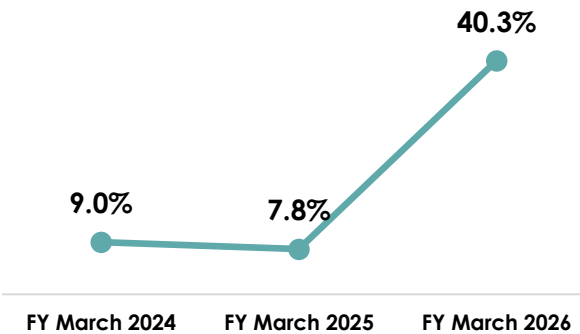
The Nisso Group recognizes the physical risks caused by climate change, such as flooding and high temperatures, as important management issues. In particular, the suspension of factory operations due to flooding has a direct impact on the human resources dispatching business, so early risk identification and response are essential. At our core company NISSO CORPORATION, the indirect impact of client factory shutdowns and supply chain disruptions could affect sales. While this currently accounts for less than 1% of sales, it is expected to increase as climate change progresses. There are also concerns about the risk of heatstroke due to rising temperatures, and 4 mild cases were confirmed in FY March 2026. In preparation for future temperature rises, it is necessary to respond to increased workload and costs. The Nisso Group has adopted the IPCC RCP2.6 scenario and is continuously implementing measures such as strengthening our safety and health management system, improving the workplace environment, and negotiating compensation for lost work time.

Initiatives to Reduce Environmental Impact

Introduction of Renewable Energy

NISSO CORPORATION is expanding its use of electricity derived from renewable energy sources in order to reduce greenhouse gas emissions. In FY March 2026, in addition to its Headquarters, NISSO CORPORATION introduced 100% renewable energy power at the Nisso Technical Center Higashi-Nihon, Naka-Nihon, and Kumamoto, which are training facilities. As a result, the ratio of renewable energy use rose significantly from 7.8% in the previous fiscal year to 40.3%. Going forward, NISSO CORPORATION will continue to promote the use of renewable energy and work to reduce the environmental impact of its business activities.

Trends in Renewable Energy Usage Ratio



Implementation of Regular Education

As part of its CSR activities, NISSO CORPORATION conducts regular education every year to promote understanding and raise awareness of its social responsibilities, including environmental conservation. In FY 2026, a total of 15,333 employees, including executives, participated in the training, which was conducted via the company intranet. Through education, NISSO CORPORATION is deepening its understanding of social issues, including environmental challenges, and is working to disseminate its initiatives aimed at realizing a sustainable society.

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Climate Change•Environmental Initiatives

Progress of Strategies for Achieving GHG Reduction Targets

The Nisso Group is working to reduce GHG emissions in order to achieve our reduction target for FY March 2031 and realize carbon neutrality by FY March 2051. In FY March 2026, GHG emissions at NISSO CORPORATION, the Nisso Group's core company, totaled 2,834 t-CO₂, (down 3.7% year-on-year). GHG emissions have been reduced through the introduction of 100% renewable energy power at our Headquarters and major educational facilities.

Risk Management

The "Sustainability Committee" and the "Risk Management Committee" cooperate with each other to discuss analysis and evaluation in conjunction with risk management, and the Board of Directors monitors, manages, and approves the results.

(Examples of Main Activities)

February 19, 2026

Risk Assessment through Scenario Analysis

The Sustainability Council, which is part of the Corporate Value Enhancement Committee, analyzed risks in light of the Nisso Group's business activities based on the IEA STEPS scenario and the IPCC RCP2.6 scenario.

【Target】

The Nisso Group has identified GHG emissions as a key indicator for this implementation issue, and has set a medium-term target of "30% reduction by 2030" and a long-term target of "100% reduction by 2050."

(Subject: NISSO CORPORATION)

GHG Emissions Reduction Targets

30% reduction by FY March 2031
based on FY March 2021

Achievement of carbon neutrality
by FY March 2051

(Subject: NISSO CORPORATION)

Trends in GHG Emissions and Related Indicators

Indicator	FY March 2021	FY March 2022	FY March 2023	FY March 2024	FY March 2025	FY March 2026
Scope 1 + 2 Total (t-CO₂)	2,951	2,993	3,116	3,015	2,943	2,834
Scope 1 (Emissions calculated from fuel usage of company-owned vehicles)						
Scope 1 emissions (t-CO ₂)	2,213	2,279	2,418	2,429	2,297	2,410
Gasoline consumption (kl)	730	763	798	820	796	780
Diesel fuel consumption (kl)	200	196	219	204	181	238
Scope 2 (Emissions calculated from electricity consumption in offices, etc.)						
Market standards Scope 2 emissions (t-CO ₂)	738	714	698	586	645	424
Location-based Scope 2 emissions (t-CO ₂)	686	677	683	670	690	724
Electricity consumption (kWh)	1,541,233	1,563,465	1,573,752	1,530,655	1,631,696	1,711,483
Headquarters electricity consumption (kWh)	602,082	614,877	603,536	457,715	424,228	429,760
Headquarters usage ratio	39.0%	39.3%	38.4%	29.9%	26.0%	25.1%
Scope 1 + 2 emission intensity (t-CO₂ / million yen sales)	0.043	0.039	0.034	0.031	0.029	0.025

The Nisso Group calculates and manages Scope 1 and Scope 2 emissions as key indicators. With regard to Scope 3 emissions, we are working to clarify the calculation targets and data collection systems, taking into account their relevance to our business activities, while continuing to explore our approach to future calculation and disclosure.

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Climate Change • Environmental Conservation Initiatives

Basic View

Through a series of human resources services activities, NISSO CORPORATION strives to protect the global environment conservation and pollution prevention, 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.

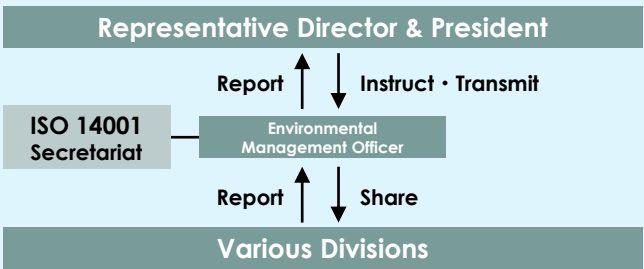
Acquisition of ISO14001

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



Obtained at HQ only

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.

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.

NISSO CORPORATION has been engaged in activities aimed at preventing pollution and reducing the environmental impact.

[Target and Results]

(Subject: NISSO CORPORATION)

Indicator		FY March 2026	
Electricity usage Thorough reduction of electricity consumption at Headquarters	Target	Annual total: Within 424,000 kWh	
	Actual	429,000 kWh	
Usage of gasoline, etc. Improvement of fuel efficiency through eco-driving	Target	Annual: Within 1,024 kl	
	Actual	1,018 kl	
Waste disposal costs Thorough sorted collection of waste material	Target	Annual total: Within 1.86M JPY/year	
	Actual	1.62M JPY	
Purchasing rate Thorough purchase of green products	Target	Purchasing rate: 96% or more	
	Actual	98%	
Paper usage Thorough reduction of paper consumption	Target	Annual total: Within 5.47M sheets	
	Actual	5.32M sheets	

※ Figures in actual results have been rounded down.

Promotion of Environmental Conservation Activities

In addition to addressing climate change, the Nisso Group is committed to protecting the global environment and preventing pollution. In FY March 2026, electricity consumption at NISSO CORPORATION's Headquarters increased slightly year-on-year due to an increase in the number of employees, despite efforts to improve energy efficiency, such as switching to LED lighting. Furthermore, its Headquarters has switched to renewable energy-based electricity contracts and generates no GHG emissions. Fuel consumption, including gasoline, etc., remained within the target of 1,024 kl. Since fuel consumption falls under Scope 1 of GHG emissions, NISSO CORPORATION will continue to promote improved fuel efficiency through eco-driving in FY March 2027 and work to reduce fuel consumption. Regarding paper usage, NISSO CORPORATION will strive to reduce consumption by promoting DX (digital transformation) and paperless initiatives.

[Target]

(Subject: NISSO CORPORATION)

Indicator		Target for FY March 2027
Electricity usage Thorough reduction of electricity consumption at Headquarters	Annual total: Within 424,000 kWh	
Usage of gasoline, etc. Improvement of fuel efficiency through eco-driving	Annual: Within 1,018 kl	
Waste disposal costs Thorough sorted collection of waste material	Annual total: Within 1.86M JPY/year	
Purchasing rate Thorough purchase of green products	Purchasing rate: 97% or more	
Paper usage Thorough reduction of paper consumption	Annual total: Within 5.30M sheets	

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Corporate Governance

Basic View

Based on our founding philosophy, "Nurturing and Bringing Out the Best in People," the Nisso Group promotes respect for human rights and the building of compassionate human relationships. Aiming to create and establish Nisso Group's unique technologies and generate new corporate value that contributes to society, we practice strict compliance with laws and regulations and accurate information disclosures, ensuring management transparency and the continuous enhancement of corporate value. We recognize the importance of corporate governance and pursue compliance-focused management. We also respect shareholder rights and strive to be a company trusted by society.

Response to the Corporate Governance Code

NISSO HOLDINGS conducts our activities in accordance with the principles of the Corporate Governance Code, revised in June 2021. For details, please refer to our Corporate Governance Report. We will continue to promote two-way communication and strive for continuous improvement.

IR Site "Other Materials"

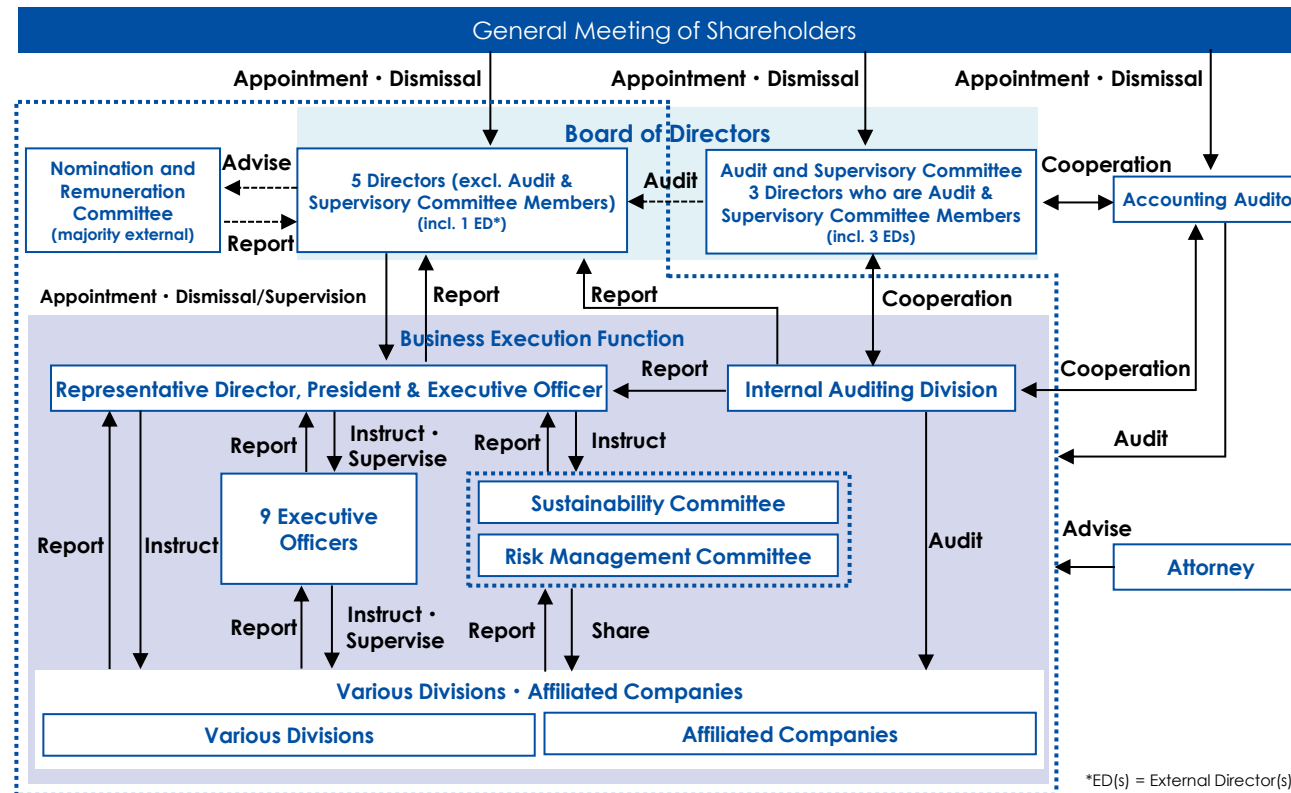
<https://www.nisso-hd.com/en/ir/library/others.html>

Reasons for Selection of the Current Corporate Governance Structure

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.

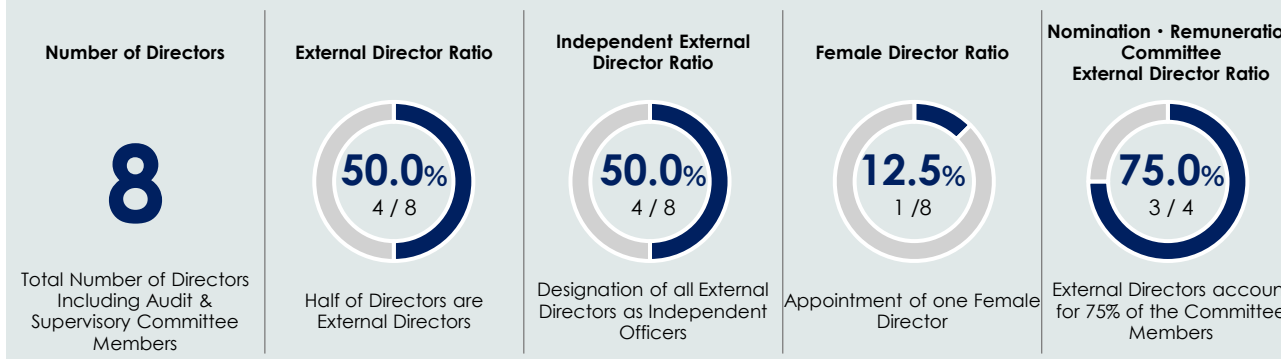
Overview of Corporate Governance Structure

(As of June 30, 2026)



*ED(s) = External Director(s)

Corporate Governance Highlights



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Corporate Governance -Basic Policy on Internal Control Systems-

Basic Policy on Internal Control Systems

At the Board of Directors' Meeting, the Company has made resolutions that define the "Basic Policy on Internal Control Systems." The contents of the policy are as follows:

1. System to ensure that the execution of duties by the Group's Directors is in accordance with laws, regulations and the Articles of Incorporation

- (1) In order to carry out sound and sincere business activities with compliance as well as high moral values, the Company has established the "Nisso Group Charter of Corporate Behavior," and concrete guidelines for personal conduct, the "Nisso Group Employee Code of Conduct." In addition, the Directors have taken the initiative to implement these measures, and the Company shall continue to strive to ensure the thorough awareness of the measures by employees by posting them on the in-house intra-system.
- (2) In order to ensure thorough compliance with laws and regulations, corporate ethics and internal regulations throughout the entire Group, the Company has established "Compliance Regulations" and has set up a "Risk Management Committee" to promote sound and sincere business activities.
- (3) Directors who discover any material violation of laws or regulations or any other material facts concerning compliance, shall report such matters to the Board of Directors.
- (4) The Group has taken a resolute stance against unreasonable demands from anti-social forces, and has established concrete action guidelines which demonstrate that it has no relationships whatsoever with them. The Group shall continue to ensure the thorough awareness of such matters to Directors and employees in order to eliminate any relationships with these forces.
- (5) In order to preserve corporate assets and improve management efficiency, the Company has established "Internal Audit Regulations," and has set up an independent Internal Auditing Division. The Group shall continue the auditing of its entire operations in regards to its compliance with laws and regulations and the status of the execution of its business operations.

2. System concerning storage and control of information related to the execution of duties of Directors

- (1) The Company has established "Document Control Regulations" for documents such as the minutes of the Board of Directors' Meetings and documents pertaining to other significant decisions as prescribed by laws and regulations, in addition to properly storing and managing such documents after clarifying management responsibilities. Also, the Company shall continue to maintain a system which allows for the viewing of such documents as deemed necessary.
- (2) The Company has established "Information Management Regulations" for confidential information, and shall continue to ensure security.

3. Regulations and other systems concerning the management of risk of loss

- (1) The Company has established "Risk Management Regulations" for risks affecting business objectives (hereinafter referred to as "risks"), and in order to maintain a system that can adequately respond to such risks, it has set up a "Risk Management Committee" (hereinafter referred to as the "Committee"). The Committee shall convene in accordance with the regulations of the meeting body and shall be convened as deemed necessary.
- (2) Based on the "Risk Management Regulations," the Committee identifies, analyzes and evaluates specific risks, and discusses its response policies. In addition, in the event where an emergency response is needed as the Committee monitors the status of risk management, an emergency committee shall be convened to discuss the necessary response measures.
- (3) The Committee shall submit and report any matters related to risks to the Board of Directors on a regular basis or as deemed necessary.
- (4) Each Division Head of the Group shall be responsible for risk management within their respective divisions, and must promptly report to the Committee Secretariat in the event that an emergency situation requiring reporting on risks arises, and in the event that there are risks involving multiple divisions, etc., or serious risks that may materialize. In addition, they are required to administer appropriate procedures, such as incorporating countermeasures in their business plans to respond to significant risks identified within their division of responsibility, as well as other individual risk-related matters.
- (5) In order to respond promptly and accurately to the actualization of risks that may affect its business objectives, the Group has established response systems, procedures, and regulations in advance, and shall maintain and strive to improve the structure of reporting systems in the event of a crisis, as well as processes capable of responding quickly and appropriately.
- (6) The Group shall formulate a business continuity plan and strive to develop a system that can promptly carry out business continuity after the occurrence of a disaster.

4. System to ensure the efficient execution of duties by Directors

- (1) The Group has established "Regulations of the Board of Directors," and shall clarify the governance of the Board of Directors and matters to be discussed.
- (2) To ensure the smooth and efficient operation of duties of Directors and employees, the Board of Directors has established "Organization • Division of Duties Regulations" and "Regulations of Administrative Authority," and shall determine matters regarding the segregation of duties of each division, as well as the fundamental roles, duties and authorities of each position.

5. System to ensure that the execution of duties by employees is in accordance with laws, regulations and the Articles of Incorporation

- (1) In order to carry out sound and sincere business activities with compliance as well as high moral values, the Company has established the "Nisso Group Charter of Corporate Behavior," and concrete guidelines for personal conduct, the "Nisso Group Employee Code of Conduct." In addition, the Directors have taken the initiative to implement these measures, and the Company shall continue to strive to ensure the thorough awareness of the measures by employees by posting them on the in-house intra-system.
- (2) In order to ensure thorough compliance with laws and regulations, corporate ethics and internal regulations throughout the entire Group, the Company has established "Compliance Regulations" and has set up a "Risk Management Committee" to promote sound and sincere business activities.
- (3) The Group has established "Whistleblower Protection Regulations," and shall institute a system for the early detection of violations of laws and regulations with regard to the Group, as well as ensuring that the informant is not subjected to any disadvantages.
- (4) The Group has taken a resolute stance against unreasonable demands from anti-social forces, and has established concrete action guidelines which demonstrate that it has no relationships whatsoever with them. The Group shall continue to ensure the thorough awareness of such matters to Directors and employees in order to eliminate any relationships with these forces.
- (5) In order to preserve corporate assets and improve management efficiency, the Company has established "Internal Audit Regulations," and has set up an independent Internal Auditing Office. The Group shall continue the auditing of its entire operations in regards to its compliance with laws and regulations and the status of the execution of its business operations.

6. System to ensure appropriate business operations in the Corporate Group consisting of the Company and its subsidiaries

- (1) In order to promote the fair business activities of the Group, the Company has established the Group-wide "Nisso Group Charter of Corporate Behavior," and concrete guidelines for personal conduct, the "Nisso Group Employee Code of Conduct." Furthermore, each company in the Group shall continue to strive to ensure the thorough awareness of these matters by Directors and employees.
- (2) In order to strengthen the management of the Group, the Company has established "Affiliated Companies Management Regulations." In addition to requiring the reporting of significant matters concerning the business operations of subsidiaries, the Company shall refer matters of particular importance to the Board of Directors.
- (3) The Company's Internal Auditing Division shall conduct audits of each company in the Group on a regular basis and when deemed necessary. Furthermore, the Internal Auditing Division shall cooperate with the Audit and Supervisory Committee and the Accounting Auditor to strive to ensure the proper business operations of the Group through audits.

7. Matters concerning Directors and employees who are to assist in the fulfillment of duties of the Audit and Supervisory Committee

- (1) The Company shall immediately appoint employees to assist in the fulfillment of the duties of the Audit and Supervisory Committee when requested to do so.

8. Matters concerning the independence of Directors and employees referred to in the preceding item from other Directors (excluding Directors who are Audit & Supervisory Committee Members) and ensuring the effectiveness of instructions given by the Audit and Supervisory Committee to the Directors and employees referred to in the preceding item

- (1) The Company shall have employees assisting in the fulfillment of the duties of the Audit and Supervisory Committee execute their duties under the direction of the Audit & Supervisory Committee Members whom they are assisting.
- (2) The Company shall consult with the Audit and Supervisory Committee in advance about the decision of matters concerning personnel affairs of employees assisting in the fulfillment of the duties of the Audit and Supervisory Committee.

9. System for Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees to submit reports to the Audit and Supervisory Committee and other systems related to submitting reports to the Audit and Supervisory Committee

- (1) The Company shall request the attendance of Audit & Supervisory Committee Members for the "Board of Directors' Meetings," the "Risk Management Committee Meetings," and other meetings of importance.
- (2) The Company's Representative Director and the Internal Auditing Division shall maintain cooperation with the Audit and Supervisory Committee and exchange information on a regular basis.
- (3) Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees of the Group shall respond to requests in the event they are asked by the Audit and Supervisory Committee to submit reports on important information.
- (4) The Company shall ensure that persons who submit reports to the Audit and Supervisory Committee do not receive disadvantageous treatment due to reasons for submitting the report.

10. Other systems to ensure the effective implementation of audits by the Audit and Supervisory Committee

- (1) Audit & Supervisory Committee members shall attend the "Board of Directors' Meetings," the "Risk Management Committee Meetings," and other meetings of importance.
- (2) In response to the request of the Audit and Supervisory Committee, the Company shall establish a system that allows for the viewing of important documents such as minutes of meetings.
- (3) The Company shall formulate a budget after confirming with the Audit and Supervisory Committee about the expenses required to perform its duties, in addition to establishing a system for the prepayment or reimbursement of expenses incurred when executing its duties.

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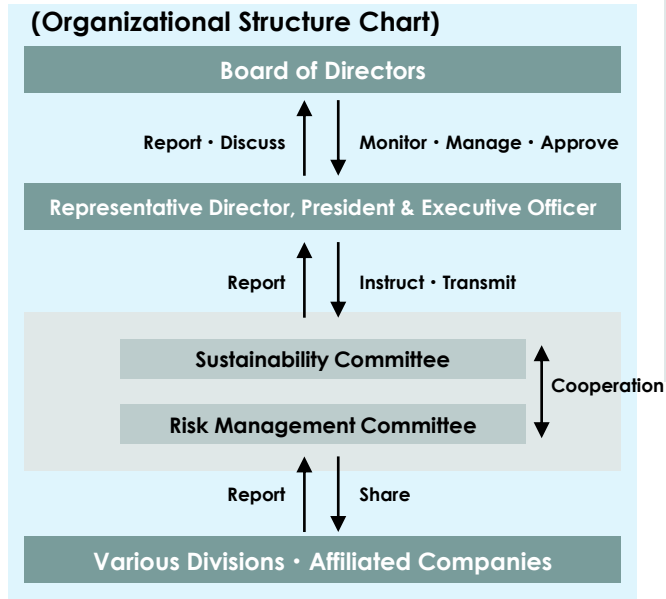
Risk Management

Basic View

The Nisso Group defines all internal and external events that may hinder the achievement of the business objectives of each Group company—with respect to the management strategy, social credibility, trust relationships with clients, personal information of applicable parties, intellectual property, facilities, and other assets—as risks. Accurate identification and appropriate management of risks are key management issues that lead to the sustainable maintenance and enhancement of corporate value. Based on this recognition, we will thoroughly implement company-wide risk management.

Structure

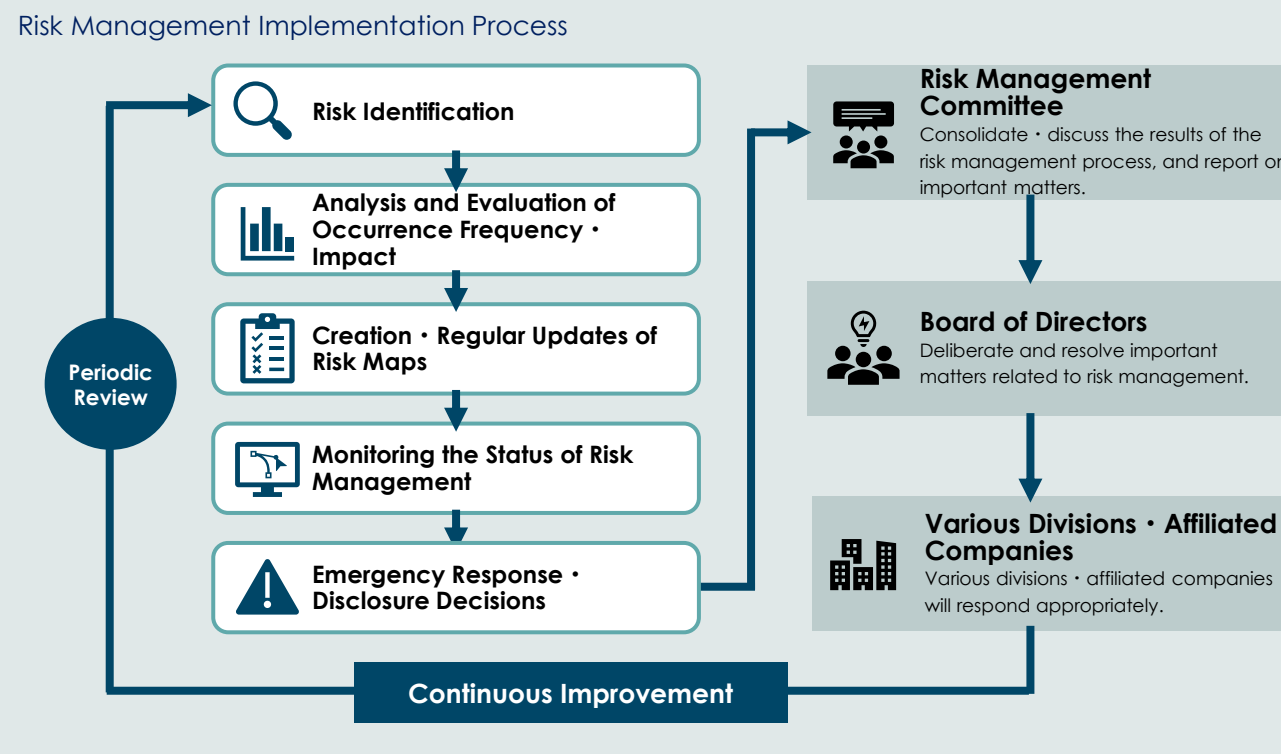
The Nisso Group has established "Risk Management Regulations" to appropriately address risks that may affect our business activities, and has established the "Risk Management Committee" to develop a risk response system. The Committee has established a system for continuously monitor risks and issues common to the entire Group, with the aim of preventing corporate scandals, strengthening the multifaceted corporate structure, and realizing sustainable business



Risk Management Process

Based on the "Risk Management Regulations," the Nisso Group holds discussions on the following items and shares them with each division and affiliated company every year through resolutions of the Board of Directors.

- After identifying the risks associated with business operations, identify, analyze, and evaluate the frequency of occurrence and degree of impact of each risk, create risk maps, and regularly update risk maps.
- Monitor the status of risk management, and take necessary actions to appropriately control risks in the event that an emergency response is deemed necessary for risk management.
- If it is determined that the contents of such risks require disclosure either internally and externally, a recommendation will be made to the Board of Directors of NISSO HOLDINGS.



In FY March 2026, based on the business environment and our financial condition, we continuously reviewed the risks affecting our business operations, etc., and as a result, we identified 4 "particularly significant risks" from the perspectives of the probability of occurrence and the degree of impact on management. In addition, as a result of this review, we have identified 6 management risks and 14 service-specific risks, and are currently implementing measures to mitigate or avoid each of these risks.

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Risk Management -Business Risks, etc.-

Particularly Significant Risks and Key Countermeasures

The Nisso Group continuously conducts risk assessments based on the business environment and our financial condition. In FY March 2026, we identified risks relating to personnel procurement, utilization of foreign human resources, employment maintenance, and reputation as particularly significant risks from the perspective of the probability of occurrence and the degree of impact on management, and are implementing measures to mitigate and avoid these risks.

Item	Probability of Occurrence	Degree of Impact	Main Countermeasures
Difficulty in securing personnel and cost increases due to rising wage levels	High	High	Securing diverse employment opportunities and realizing diverse work-styles; implementing unit-cost negotiations
Insufficient development of working environments due to an increase in foreign workers	High	High	Developing working environments where employees can continue to work
Maintaining employee employment following the termination or downsizing of contracts with major clients	Low	High	Reskilling to enhance employment opportunities outside the current workplace, expanding to new business partners
Reputation risk	Low	High	Continuously maintaining manuals, thoroughly implementing training, and continuously monitoring information

- "Probability of occurrence" is classified as follows: High: Occurs at least once a year; Medium: Occurs once every few years; Low: Occurs infrequently.
- "Degree of impact" is classified as follows: High: Significantly affects consolidated business results (30% decrease in consolidated operating profit or 10% decrease in consolidated net sales); Medium: Affects achievement of management plans; Low: Has only a minor impact on management.

Initiatives to Protect Personal Information

We consider it an important responsibility to appropriately manage the personal information of all stakeholders. The personal information obtained through corporate activities is diverse. Under our Personal Information Protection Policy, we appropriately and strictly manage and operate personal information.

Approach to Intellectual Property

In August 2026, NISSO CORPORATION established its "Intellectual Property Policy." Intellectual property is an important management asset created through business activities, and is positioned as the foundation supporting sustainable growth and enhanced competitiveness. The purpose of this policy is to contribute to the development of the company by appropriately securing rights and strategically utilizing technologies, expertise, ideas, brands, copyrighted works, etc., created through business activities. In addition, fair and honest business activities will be promoted by respecting the rights of other companies and complying with relevant laws, regulations, and social norms. More information about this policy can be found below:

NISSO CORPORATION Intellectual Property Policy
<https://www.nisso.co.jp/en/company/management/>

Approach to Information Security

Believing that it is essential to ensure the safety and reliability of information against unauthorized access and leakage of information, we formulated the "Basic Policy on Information Security" in June 2026 and are working to ensure that all employees are fully aware of and thoroughly comply with the policy. This policy stipulates that we will focus on establishing an information security management system and internal regulations, as well as managing external contractors and strengthening our auditing systems. The "Basic Policy on Information Security" can be found on the following page.

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Risk Management - Basic Policy on Information Security -

Nisso Group Basic Policy on Information Security

NISSO HOLDINGS (hereinafter, the "Company") recognizes that information handled through its business activities is one of its important management assets, and positions ensuring information security as both a corporate social responsibility and an essential element for sustainable growth and maintaining and enhancing corporate value. Based on the following fundamental principles, the Company is committed to ensure information security company-wide through the efforts of its officers, employees, dispatched staff, and outsourced personnel engaged in the Company's business operations, etc. (hereinafter, collectively referred to as "employees, etc.").

1. Purpose and Positioning

The Company has established this Basic Policy with the aim of appropriately and securely protecting information entrusted to it by its clients, business partners, shareholders, employees, etc., and other stakeholders, as well as information created in the course of the Company's business activities, and reducing risks such as unauthorized use, leakage, falsification, loss, or unavailability. This Basic Policy is the highest level basic policy regarding information security within the Company, and the specific rules and operational procedures shall be entrusted to the separately established Information Security Regulations and related rules, standards, and procedures. The regulations are broadly divided into those "for all employees, etc." and those "for IT system administrators."

2. Basic View

1. Viewing information as a management asset
The Company views information not merely as business data, but as important management assets that support management decisions, competitiveness, and social credibility.
2. Security management covering all types of information
The Company recognizes that information security is not an issue limited to information systems and IT infrastructure, but rather an issue that concerns all types of information, including paper media, business processes, and human actions/behavior, as well as information systems and cloud services.
3. Ensuring confidentiality, integrity, and availability
The Company's fundamental principle is to ensure the confidentiality, integrity, and availability of information assets, and to implement appropriate preventive and management measures, as well as corrective actions, in accordance with the importance of information and the degree of risk involved.

3. Basic Views on the Use of AI Products and the Information Handled

1. Purpose
 - Used to improve productivity, reduce workloads, and support decision-making.
 - Important decision-making, product creation, automated processing, autonomous processing, or information utilization will not be performed without human judgment.
2. Location of responsibility
 - Legal and ethical responsibility for final decisions regarding operations made using AI, as well as for the results of such decisions, including products, usage information, automated processing, autonomous processing, etc., shall be borne by the division responsible for the relevant operations, not by AI itself.

4. Management Structure

The Company will establish a management structure based on clearly defined roles and responsibilities in order to promote information security company-wide.

- The Company has appointed a person in charge for overseeing information security

- and implements company-wide controls under the involvement of management.
- Taking into account the differences in management methods and characteristics, such as information managed through information systems and information managed through paper media and business processes, the Company will assign appropriate roles accordingly and manage them in an integrated manner.
- Officers and employees, etc., recognize that information security is not the responsibility of a specific division alone, but a company-wide responsibility, and will fulfill their responsibilities according to their respective duties.

5. Management of Outsourcing Contractors

When outsourcing operations, the Company will conduct appropriate selection, contract and supervision, taking into account the importance of the information handled by the outsourcing contractors and the associated risks. The Company will clarify the obligations of its outsourcing contractors regarding information security and the protection of personal information through contracts and other means, and will conduct necessary and reasonable management and supervision. In addition, in order to reduce the risk of information leakage, etc., through outsourcing contractors, the Company will strive for continuous verification and review.

6. Auditing System

In order to ensure that policies, rules and regulations related to information security are properly established and implemented, the Company will establish an independent oversight and auditing system. The Internal Auditing Division, based on its respective role, regularly reviews and evaluates the status of information security management and promotes necessary improvements. In addition, the relevant division will consider countermeasures for threats and vulnerabilities discovered through audits and other means, and will implement appropriate measures.

7. Compliance with Laws and Regulations

The Company will comply with relevant laws and regulations, public guidelines, industry guidelines, and social norms regarding information security and the handling of information. The Company will appropriately comply with laws and regulations regarding the generation, use, storage, and provision of information, including the Act on the Protection of Personal Information, laws and regulations regarding intellectual property rights, and the Unfair Competition Prevention Act.

8. Education, Accident Response, and Continuous Improvement

1. Education and awareness
The Company will provide continuous education and awareness activities to officers and employees to ensure they understand the importance of information security and personal information protection.
2. Response to accidents and problems
In the event of an information security incident or a problem related to personal information, the Company will prioritize preventing further damage and ensuring a swift recovery, and will respond promptly and appropriately in accordance with relevant laws and regulations and internal (company) regulations.
3. Continuous improvement
The Company will regularly inspect and evaluate its management structure, regulations, and operational status of information security and personal information protection, and strive for continuous improvement.

9. Application and Review

This Basic Policy applies to all officers and employees, etc., of the Company. The Company will review this Basic Policy as necessary in light of changes in its business operations, information technology, laws and regulations, etc.

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Risk Management -Compliance-

Basic View

We have established the "Nisso Group Charter of Corporate Behavior," which presents the fundamental principles of conducting fair and sincere business activities, and the "Nisso Group Employee Code of Conduct," which provides specific action guidelines. We distribute a 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. Furthermore, the "Risk Management Committee," chaired by one of our Directors, discusses the promotion of corporate ethics and compliance, as well as the development of systems for the prevention and detection of misconduct, and the "Board of Directors" supervises, manages, and approves these initiatives.

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.

Establishment of a Point of Contact Based on the Internal Reporting System

We have established the "Nisso Group Internal Reporting Counter," which enables anonymous reporting of any corrupt practices, including bribery. At the same time, we prohibit any disadvantageous treatment of informants and have established a system to conduct investigations, implement corrective actions, and take measures to prevent recurrence in the event of such reports. In FY March 2026, there were 14 consultations and reports submitted to the "Nisso Group Internal Reporting Counter" (disclosed in accordance with the Whistleblower Protection Act Guidelines). Each consultation and report was investigated and verified while thoroughly ensuring whistleblower protection, and necessary measures were implemented. Responses to all reports and consultations have been completed.

Internal Audits

Internal audits at NISSO HOLDINGS are conducted by the Internal Auditing Division, an organization under the direct control of the Representative Director, comprising one Division Head and three staff members. Audits are conducted in accordance with the annual plan, covering the Headquarters, subsidiaries, and sub-subsidiaries. Results are reported to the Representative Director and the Audit and Supervisory Committee, as well as to the Board of Directors. In addition, instructions for improvements based on the results of the audits are issued to the department/division that has received the audits, and the status of improvements are reported by them and confirmed by the Internal Auditing Division without delay. Follow-up audits and special audits are conducted as deemed necessary. In addition, the Internal Auditing Division exchanges information with the Audit and Supervisory Committee and the Accounting Auditor as required to strengthen mutual coordination.

Compliance Education

In order to ensure thorough compliance, we provide compliance training for all officers and employees in accordance with our "Ethics Policy" and the "Bribery and Corruption Prevention Guidelines." In FY March 2026, a total of 15,333 officers and employees of NISSO CORPORATION underwent training based on the "Ethics Policy" and "Bribery and Corruption Prevention Guidelines."

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Risk Management -Compliance-

Basic View on Bribery and Corruption Prevention

In accordance with our Code of Employee Conduct and Ethics Policy, the Nisso Group prohibits the exchange of benefits or advantages that violate social norms, such as the acceptance or offering of inappropriate gratuities or gifts, and illegal or improper political contributions. In addition, in order to eliminate all forms of corruption and strive to prevent it, we established the "Bribery and Corruption Prevention Guidelines" in January 2026. Furthermore, we seek the understanding and cooperation of our business partners, such as subcontractors and clients, regarding the intent of these Guidelines, and we apply the same approach when engaging with new business partners.

Bribery and Corruption Prevention Guidelines

- (Scope of Application)

 - Applicable to all Officers and employees of the Group.
 - In addition, we will seek the understanding and cooperation of third parties and business partners, such as clients, to whom we outsource our business operations.
- (Definition)

 - Bribery: The act of offering money, goods, entertainment, favors, etc., to public officials, etc., in connection with their duties in return for an unjust reward.
 - Corrupt behavior: Wrongful acts, including conflicts of interest, excessive hospitality and gifts, and violations of laws and regulations.
 - Public officials, etc.: Public officials, politicians, employees of government-affiliated companies, or persons in positions of influence over them and their family members, etc.
- (Prohibited Matters/Compliance Matters)

 - Bribery, entertainment, and gifts to public officials, etc., are strictly prohibited.
 - Facilitation payments (small, informal payments intended to expedite routine administrative procedures) are prohibited.
 - Entertainment and gifts to the private sector must be within socially acceptable limits and, in principle, require prior approval.
- Donations and contributions for the purpose of reciprocation are prohibited, and even if they are implemented as social contribution activities, strict compliance with the laws and regulations of each country is required, as well as thorough adherence to internal approval procedures and record keeping.
- (Operation・Management Structure)

 - The Compliance Division will be responsible for implementing these Guidelines, and the Compliance Officer will oversee their implementation.
 - An internal reporting system will be established to ensure that whistleblowers are not subject to adverse treatment.
 - All Officers and employees will undergo regular internal training on relevant laws and regulations and these Guidelines to ensure thorough understanding and compliance.
 - The Risk Management Committee will verify the status of compliance with these Guidelines through monitoring and internal audits. For any violations, it will investigate, consider corrective actions and disciplinary measures, etc., and report and submit recommendations on the results to the Board of Directors and relevant Divisions.

Activities Based on the Guidelines

The Nisso Group requests that not only our officers and employees, but also our business partners, such as subcontractors and clients, understand the intent of our "Bribery and Corruption Prevention Guidelines" and cooperate with their implementation. In addition, based on these Guidelines, we are working to prevent bribery and manage political contributions, while also striving to prevent and monitor violations.

Prevention of Bribery

The Nisso Group prohibits bribery, entertainment, gift-giving, and facilitation payments to public officials, etc. In FY March 2026, the amount of expenditure related to bribery, entertainment, and gift-giving to public officials, etc., amounted to 0 yen.

Political Contributions

The Nisso Group complies with laws, regulations, and internal rules regarding political contributions, and requires prior approval and record-keeping whenever such contributions are made. In addition, we prohibit donations and/or contributions made with the expectation of receiving something in return. In FY March 2026, political contributions made in accordance with these Guidelines amounted to 0 yen.

Fines, Penalties, etc., Related to Corruption

The Risk Management Committee conducts monitoring in accordance with the "Bribery and Corruption Prevention Guidelines" and verifies compliance through internal audits. When violations are confirmed, we conduct investigations, consider corrective measures and disciplinary actions, etc., and report the results to the Board of Directors and relevant departments. In FY March 2026, there were no fines or penalties related to corruption, and the number of employees subject to disciplinary action or similar measures was 0.

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Key Non-financial Data

Indicator	Unit	Scope	FY March 2021	FY March 2022	FY March 2023	FY March 2024	FY March 2025	FY March 2026
Human resources development								
Ratio of engineers	%	Consolidated	-	-	9.4	9.5	12.6	12.4
Number of engineering employees	Persons	Consolidated	-	-	1,517	1,544	2,054	2,248
Total number of participants in training	Business division	Persons	Consolidated	-	-	-	21,039	22,662
		Persons	NISSO CORPORATION	-	18,441	20,081	17,983	16,656
	Indirect division	Persons	Consolidated	-	-	-	2,585	1,587
		Hours	NISSO CORPORATION	-	491	1,052	2,339	1,430
Total training hours	Business division	Hours	NISSO CORPORATION	-	122,079	177,500	158,251	170,603
	Indirect division	Hours	NISSO CORPORATION	-	6,108	11,325	16,557	13,191
Training hours per employee	Business division	Hours	NISSO CORPORATION	-	6.62	8.83	8.80	10.24
	Indirect division	Persons	NISSO CORPORATION	-	12.44	10.76	7.07	9.22
DE&I								
Diversity ratio	%	Consolidated	-	-	-	-	31.9	34.2
Number of diverse employees	Persons	Consolidated	-	-	-	-	6,260	7,582
Number of employees	Male	Persons	Consolidated	-	-	-	14,940	16,638
	Female	Persons	Consolidated	-	-	-	4,691	5,518
Ratio of female employees	%	Consolidated	-	-	-	-	23.9	24.9
Number of senior employees	Persons	Consolidated	-	-	-	-	1,395	1,692
Number of global employees	Persons	Consolidated	-	-	-	-	307	673
Number of employees with disabilities	Persons	Consolidated	-	-	-	-	307	347

Indicator	Unit	Scope	FY March 2021	FY March 2022	FY March 2023	FY March 2024	FY March 2025	FY March 2026
Disclosure based on the Act on the Promotion of Women's Participation and Advancement in the Workplace								
Ratio of female managers	%	Consolidated	-	-	11.3	11.4	9.0	9.4
Number of female managers	Persons	Consolidated	-	-	18	20	16	21
Number of male managers	Persons	Consolidated	-	-	141	156	161	203
Gender wage gap	Regular	%	Consolidated*	-	-	79.6	80.8	80.7
	Irregular	%	Consolidated*	-	-	72.5	75.0	72.7
	Total	%	Consolidated*	-	-	74.2	75.9	74.6
Childcare leave acquisition rate	Male	%	Consolidated	-	-	12.0	25.0	39.0
	Female	%	Consolidated	-	-	98.0	100.0	96.0
Human rights								
Human rights education implementation rate	%	NISSO CORPORATION	-	-	96.7	93.1	91.3	90.7
Number of human rights education participants	Persons	NISSO CORPORATION	-	-	16,716	16,320	15,711	15,333
Occupational safety and health								
Number of occupational accidents	Cases	NISSO CORPORATION	-	-	78	83	88	85
Frequency rate of lost work time due to work-related accidents	Years	NISSO CORPORATION	0.75	0.93	1.20	1.14	1.41	1.41
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	1.36	1.51
Environment								
GHG emissions (Scope 1 + Scope 2)	t-CO2	NISSO CORPORATION	2,951	2,993	3,116	3,015	2,943	2,834
Scope 1	t-CO2	NISSO CORPORATION	2,213	2,279	2,418	2,429	2,297	2,410
Scope 2 (market-based)	t-CO2	NISSO CORPORATION	738	714	698	586	645	424

※"Consolidated" is calculated as the total of NISSO HOLDINGS, NISSO CORPORATION, Vector Shinwa, EYE's, Nisso Brain, NIKON NISSO PRIME, Nisso Pure, and Nisso Nifty.

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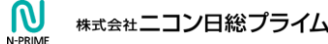
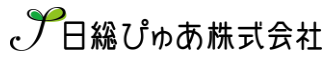
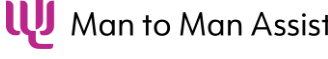
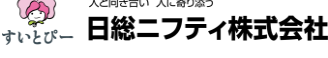
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Corporate Outline

(As of July 1, 2026)

 NISSOホールディングス NISSO HOLDINGS Co., Ltd.	NISSO HOLDINGS Co., Ltd.	Representative Director, President & Executive Officer Ryuichi Shimizu	1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	Our company ・ Holding Company
 日総工産株式会社	NISSO CORPORATION	Representative Director, President & Executive Officer Kenji Fujino	Nisso Kosan (NISSO) Shin Yokohama Bldg., 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	Manufacturing dispatching, manufacturing contracting, employment placement, etc.
 Vector Shinwa 株式会社ベクトル伸和	Vector Shinwa Co., Ltd.	Representative Director & President Masao Kanemoto	3-1 Ikehata, Chiryu City, Aichi	Manufacturing contracting, manufacturing dispatching, etc.
 Nisso Brain 日総ブレイン株式会社	Nisso Brain Co., Ltd.	Representative Director & President Tsuyoshi Miyashita	Nisso Dai Ichi Bldg., 28-26 Toyooka-cho, Tsurumi-ku, Yokohama, Kanagawa	Administrative dispatching, BPO, etc.
 株式会社ニコン日総プライム N-PRIME	NIKON NISSO PRIME CORPORATION	President Masahiko Yoshida	Shin Yokohama 214 Bldg., 3F, 2-14-2 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	Human resources dispatching, recruitment, etc.
 日総ぴゅあ株式会社	Nisso Pure Co., Ltd.	Representative Director & President Takashi Endo	Nisso Kosan (NISSO) Shin Yokohama Bldg. New Wing, 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	Light work contracting, sale of goods, etc.
 Man to Man 株式会社	Man to Man Co., Ltd.	Representative Director & President Yuichi Teshima	RT Center Stage Bldg., 1-7-7 Shinsakae, Naka-ku, Nagoya City, Aichi	Manufacturing dispatching, manufacturing contracting, employment placement, etc.
 Man to Man Vietnam	MAN TO MAN VIETNAM CO.,LTD.	Director Daisuke Katayama	—	Recruitment, etc.
 Man to Man Assist	Man to Man Assist Corporation	Representative Director & President Akihiro Shinozaki	RT Center Stage Bldg., 1-7-7 Shinsakae, Naka-ku, Nagoya City, Aichi	Production consignment ・ logistics consignment, etc.
 animo S T Y L E	Man to Man Animo Corporation	Director & President Akira Nunogaki	RT Center Stage Bldg., 1-7-7 Shinsakae, Naka-ku, Nagoya City, Aichi	Web system development ・ government contracting business, etc.
 TECHPORT テックポート株式会社	TECHPORT CO., LTD.	Representative Director & President Yasuhide Kanai	Tokyo Boeki Bldg., 3-4-1 Tsuchihashi-cho, Toyota City, Aichi	Manufacturing system development contracting, etc.
 日総ニフティ株式会社 人と向き合い 人に寄り添う すいとびー	Nisso Nifty Co., Ltd.	Representative Director & President Shinichi Matsuo	Nisso Kosan (NISSO) Shin Yokohama Bldg., 1-4-1 Shin Yokohama, Kohoku-ku, Yokohama, Kanagawa	Facility nursing care, home-based nursing care, etc.
 オールジャパングード株式会社 ALL JAPAN GUARD	All Japan Guard Co., Ltd.	Representative Director & President Toshihisa Osawa	2-11-22 Osu, Naka-ku, Nagoya City, Aichi	Facility security for public facilities ・ traffic security, etc.

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External Evaluation and Participation in Initiatives

Inclusion in Indices

The Nisso Group is working together as one to promote initiatives aimed at realizing a sustainable society through investment in "people." In 2026 ESG assessment by FTSE Russell, our initiatives, such as respect for human rights, improvements to the working environment, and enhanced communication with stakeholders, were recognized, and our Overall ESG Score increased by 0.4 points from the previous year to 3.9.

NISSO HOLDINGS Co., Ltd.

FTSE JPX Blossom Japan Index

Selected as a constituent of the FTSE JPX Blossom Japan Index, a leading global ESG (environmental, social, and governance) investment index developed by FTSE Russell.



FTSE JPX Blossom Japan Index

NISSO HOLDINGS Co., Ltd.

FTSE JPX Blossom Japan Sector Relative Index

Selected as a constituent of the FTSE JPX Blossom Japan Sector Relative Index, a leading global ESG (environmental, social, and governance) investment index developed by FTSE Russell.



FTSE JPX Blossom Japan Sector Relative Index

International Evaluations • Initiatives

NISSO HOLDINGS Co., Ltd.

CDP

An environmental information disclosure system covering three fields: climate change, forests, and water security. In 2025, NISSO HOLDINGS responded to the climate change questionnaire and received a B-rating.



NISSO HOLDINGS Co., Ltd.

United Nations Global Compact

In 2023, our company signed the United Nations Global Compact, a global initiative to achieve sustainable growth in the international community.



Evaluations • Certifications in Japan

NISSO CORPORATION

Superior Manufacturing Contractor

A certification system for manufacturing contractors that conduct superior and appropriate business operations with good structures in place. NISSO CORPORATION received initial certification as a Superior Manufacturing Contractor in 2011.



NISSO CORPORATION

Excellent Dispatching Business Operator

A certification system for dispatching business operators that provide services, ensuring confidence for both dispatched staff and dispatch destinations. NISSO CORPORATION was certified in 2015 as an Excellent Dispatching Business Operator and has since renewed this certification three times.



優良派遣事業者

NIKON NISSO PRIME CORPORATION

Excellent Dispatching Business Operator

A certification system for dispatching business operators that provide services, ensuring confidence for both dispatched staff and dispatch destinations. NIKON NISSO PRIME was certified in 2023 as an Excellent Dispatching Business Operator, and has renewed this certification in April 2026.



優良派遣事業者

Nisso Pure Co., Ltd.

Yokohama Community Contribution Company—10th Year Recognition

A system that recognizes companies engaged in community contribution activities through their core business and other initiatives. Nisso Pure has been certified since 2008, was awarded the 10th Year Recognition in 2019, and continues to maintain this status.



NISSO CORPORATION

Ranked No. 1 Overall in Oricon Customer Satisfaction for 4th Consecutive Year

In the Oricon Customer Satisfaction® Survey "Factory • Manufacturing Dispatching," NISSO CORPORATION ranked 1st overall for the seventh time since the survey began in 2019, and has been ranked 1st overall for 4 consecutive years since 2023.



※Ranked 1st overall in the 2026 Oricon Customer Satisfaction® Survey for "Factory • Manufacturing Dispatching"

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働きものを、幸せものに。

Making hardworking people, happy.



This document has been prepared for the purpose of providing stakeholders with an understanding of the Nisso Group's sustainability initiatives, and does not guarantee future performance or business activities. In addition, forward-looking statements are based on information currently available and may differ from actual results.

(For inquiries)

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