

[Appendix] Nagase Viita Key Human Rights Issues

1. Consumer Safety and the Right to Know

As a company dedicated to enhancing lives and contributing to a sustainable society through our materials, we are committed to providing safe and reliable products, as well as accurate and timely disclosure to our consumers. We also comply with product labeling rules and create and operate a system to prevent non-labeling, incorrect labeling, and misleading representations. We will also continue to conduct training that anticipates crises, such as product recalls and proactive public relations responses in the event of a quality problem.

2. Discrimination and Harassment

We do not discriminate on the grounds of race, ethnicity, nationality, religion, beliefs, birthplace, age, gender, sexual orientation or gender identity, disability, disease, physical characteristics, or other status.

- We will proactively recruit individuals with disabilities to meet the required legal employment rate.
- We will strive to increase the ratio of female managers by setting a target and deadline. Based on this, we will also use this initiative for considering the appointment of female directors in the future.
- We enhance dialogue and implement improvement measures to ensure a suitable working environment for foreign employees.

Furthermore, we do not tolerate any behavior, including harassment, that undermines personal dignity for any reason. We are committed to fostering a corporate culture that does not permit harassment by providing training and education for directors and employees, facilitating dialogue between them, conducting engagement surveys, and utilizing other effective measures.

3. Child Labor and Forced Labor

We strictly prohibit child labor, forced labor, slavery, human trafficking, and similar practices. If any such practices are discovered at a supplier, we will address them directly by engaging in discussions with the supplier to remediate the negative impact.

4. Respect for the Basic Labor Rights

We respect the basic labor rights of our employees, including the freedom of association. We work to protect workers' human rights and create a comfortable working environment through appropriate labor-management negotiations with employee unions.

5. Management of Work Hours and Promotion/Support of Health and Safety

We are committed to managing working hours appropriately, maintaining a safe and hygienic working environment, and supporting the health and well-being of our every director and employee. Even during busy periods, we will ensure that employees can take appropriate breaks and time off, while continuing to monitor working hours and implement improvements to prevent the normalization of long working hours and so-called service overtime. In addition, we will continue to carry out regular risk assessments and ongoing improvements to the work environment, as well as educational activities, such as implementing necessary health checkups and stress checks, with consideration for the mental and physical health of our employees.

6. Protecting the Rights of Local Residents

We regularly monitor noise, odors, vibrations, wastewater, etc. from our factories and research facilities to ensure that our business activities do not adversely affect the living environment of local residents. We will continue to maintain good relationships with local residents and take effective measures to ensure that noise levels and other values remain within appropriate limits. If there is a risk of an accident or other incident impacting the local environment, we will promptly inform local residents and relevant authorities, and take immediate action to prevent the spread of any impact and resolve the situation quickly and properly.

Promotion System

Important matters related to our commitment to respecting human rights will be decided by the Board of Directors in collaboration with Nagase & Co., Ltd. The monitoring of significant business risks, including human rights abuses, and training related to our human rights policy will be managed by the Corporate Design Division, which will implement a PDCA cycle to ensure continuous improvement.