

Sustainability Basic Policy of Nitterra Group

June 2026

The Sustainability Basic Policy has been approved by the Board of Directors and covers all processes of the Nitterra Group's businesses, including research and development of product and service, design, production operation, materials procurement, logistics, selection of suppliers, joint ventures and acquisitions.

Risk Management Policy

We adapt from a global viewpoint to changes in the management environment surrounding our group and to the diversification of risks and will foster risk management to reduce or avoid the loss of managerial resources, thereby improving our corporate value.

Action Guidelines

- We identify the risks that might hamper the achievement of our management targets from a global and long-term viewpoint and strive to prevent the actualization of these risks in a planned and organization-based manner.
- In the event that such a risk materializes, we strive to minimize the impact on our stakeholders, maintain their trust and prevent the recurrence of similar incidents.

Compliance Policy

With recognition that our company is a member of society, we enhance corporate ethics and understand the spirit and meaning of laws, company regulations, international rules, and social norms in order to appropriately meet social demand and become a company trusted by the international community.

Action Guidelines

- We not only comply with laws and regulations, but also act in good faith with common sense and responsibility as a member of society.

- We comply with applicable laws and regulations regarding the prevention of corrupt practices, and not engage in any corrupt practices (bribery, conflict of interest, insider trading, anti-competitive practices, money laundering, improper relationship with politics and government, etc.), either directly or indirectly, and conduct our business activities with integrity. Gifts and entertainment shall be provided or accepted legally and within the limits of social norms (based on legitimate business purposes and industry standards). Furthermore, we will not make any illegal political contributions or donations.
- We regularly provide education and training for our officers and employees to improve awareness of compliance and anti-corruption, and to prevent any illegal or unethical conduct by ensuring that they act proactively with high ethical standards and accurate knowledge.
- Should a violation occur, we will promptly investigate the causes and take remedial actions. We will strive to take appropriate countermeasures to prevent recurrence and fulfill our accountability.

Human Rights Policy

We are working to resolve various social issues to realize sustainable societies. We recognize that as a prerequisite for this, it is important to respect human rights of people who are affected by our business activities, and that it is essential to continuously fulfill such responsibilities in truly contributing to the realization of sustainable societies. To this end, we respect human rights set out in the Universal Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work, and make our best efforts to protect the dignity of these people based on the UN Global Compact, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

Action Guidelines

- We comply with the laws and regulations of all countries and regions in which we conduct our business activities. If where national laws and international human rights differ, we seek ways to respect internationally recognized human rights wherever possible.

- We identify negative impacts that we could have on human rights through our business activities, and strive to prevent, mitigate, or eliminate the causes of such impacts.
- We establish a scheme for our employees and suppliers to access or report, and accept consultations and notifications concerning human rights. Upon receiving consultations or notifications, we investigate the facts, and if any problem is identified, we remedy it through appropriate response.
- We disclose efforts and progress promptly on human rights actions and keep updating ones through discussions and dialogues with various internal and external stakeholders.
- This policy applies to all Corporate Officers and employees of the Group. We provide appropriate education and trainings to ensure that all Corporate Officers and employees understand and act with this policy.
- We consistently require all of our business partners, including suppliers, to understand the Policy and join our efforts to respect human rights.

<Appendix>

The Policy is top-ranked guideline on human rights actions and had been confirmed by our CSR and Sustainability Committee and approved by Board of Directors' meeting. The Policy shows the Group's approach on human rights and complements our Corporate Philosophy, CSR and Sustainability Charter, and Corporate Code of Conduct.

The Policy will be periodically updated in response to changing social and business environment and human right issues, through discussions and dialogues with stakeholders. We keep adequate management system and reflect updates on relevant business policies and procedures to integrate in entire business activities.

The human rights that the Group respects in its corporate activities include the following:

[Prohibition of forced labor]

We do not tolerate forced labor and human trafficking, and we employ employees on their own volition.

[Prohibition of inhumane treatment]

We do not engage in inhumane treatment such as abuse, corporal punishment, sexual harassment, or power abuse, and we respect the human rights of our employees.

[Prohibition of child labor]

We respect rights of children and do not employ them under the minimum age for employment in the country or region. Workers under the age of 18 shall not perform work that is likely jeopardize the healthy development.

[Prohibition of discrimination]

We prohibit discrimination of any kind, irrespective of race, color, age, gender, sexual orientation, gender identity, ethnicity, nationality, disability, pregnancy, religion, union membership, protected genetic information, or marital status.

[Working conditions and equal opportunities]

We comply with the laws and regulations of each country and region, such as minimum wages, overtime wages, equal pay for equal work, working hours, etc., offer working conditions for a better life for our employees, and do not unreasonably reduce wages. We also ensure equal opportunities and equity in hiring, promotion, and compensation.

[Freedom of association and collective bargaining]

We respect freedom of association and the right to collective bargaining in accordance with the laws and regulations of each country and region.

[Responsible procurement of resources and materials]

We promote responsible procurement of resources and materials, taking into consideration human rights issues, including those relating to conflict minerals. If any use of such minerals is found, we will take appropriate measures.

[Respect for privacy]

We respect and do not infringe on the privacy of individuals.

[Comfortable workplace environment]

We comply with the laws and regulations concerning safety, hygiene and health in each country and region, strive to reduce long working hours and create a safe, healthy and comfortable workplace environment.

[Respect for the rights of Indigenous Peoples and local communities]

In business activities in areas where indigenous peoples reside, we recognize that indigenous peoples have their own unique cultures and histories, and we respect

the rights of indigenous peoples as stipulated in international agreements. We also respect the rights of local communities, including Indigenous Peoples, to land, forests, and water, and we will not engage in environmental pollution, development that leads to environmental destruction, forced evictions, or illegal land grabs.

[Respect for Human Rights in Security Operations]

We comply with the laws and regulations of each country and region in security operations. We also support international guidelines, such as the Voluntary Principles on Security and Human Rights.

Quality Policy

We continue to cocreate value with customers and contribute to society in accordance with basic traits of "Quality Products" & "Involvement by all".

Action Guidelines

- We stand in our customers' perspective, comply with laws and regulations, and sincerely pursue quality that exceeds expectations with a high sense of ethics and responsibility.
- We strictly adhere to the principle of "Quality products" to ensure no defects are produced in any process. We define clear quality standards for our operations and strive for prevention through rigorous management.
- Every member of the company participates in quality improvement activities and responds swiftly with a strong sense of ownership whenever an issue is identified. We unite our wisdom across departments to pursue continuous improvement and challenge ourselves to achieve higher goals.
- We constantly strive to acquire new knowledge and technologies to enhance both organizational and individual capabilities. We provide education and awareness-building to all employees to encourage proactive actions based on quality awareness and correct knowledge.
- In the event of a quality issue, we prioritize customer safety and trust, resolve the situation swiftly, and provide sincere and accurate information. Based on thorough root-cause analysis, we utilize these insights across the entire company to prevent recurrence and improve our quality management system.

Information Security Policy

We regard all of our own information assets as one of our management resources. Through the proper protection and effective use of our information assets, we pursue healthy maintenance and development of our business.

Action Guidelines

- We establish rules that clearly define the system and responsibilities for the protection and management of all the information assets including the information we keep for our customers, the know-how and intellectual properties owned by our group, and personal information.
- We comply with laws, ordinances, and regulations regarding information security.
- We educate all executives and employees who handle information assets about the importance of information security, and about specific items to be observed.
- We continuously update the information infrastructure for the maintenance and improvement of the confidentiality, integrity, and availability of all the information assets.
- We promote measures to prevent accidents in order to address the risks of information leakage associated with the continuous advancement and sophistication of information technology. Should an accident occur, we will strive to minimize the damage and take preventive measures against recurrence.
- We establish requirements necessary for the maintenance and improvement of our information security level for business partners, including suppliers, who handle our group's information assets, and promote appropriate management.

Procurement Policy

We aim to realize globally optimal procurement based on our quality products principle. To this end, we focus on strengthening cooperation with suppliers and promoting our CSR and sustainability efforts throughout our supply chain system, while at the same time striving to carry out proper purchasing transactions when procuring materials and parts, based on the following guidelines:

Action Guidelines

- We conduct transactions at appropriate prices based on fair, transparent, open competition and rationality.
- We comply with procurement-related laws and regulations and foster responsible procurement. We select suppliers based on comprehensive assessment of product quality, technology, prices, deliveries, CSR and sustainability initiatives, and efforts to continuously make improvements.
- We aim to build a stable procurement system to prepare for changes in the external environment, such as geopolitical risks, natural disasters, and pandemics.
- To reduce the burden on the global environment, we strive to procure sustainable materials, including recycled materials.
- We enhance mutual trust with our suppliers, who are good partners for us, and strive to realize mutual development.

<Appendix>

Niterra Group Responsible Mineral Procurement Guidelines

Basic Philosophy

The Niterra Group promotes responsible minerals sourcing that considers human rights, environmental impacts, and other relevant factors as part of its CSR and sustainability procurement efforts.

To avoid involvement in Annex II risks^{*1} in the Democratic Republic of Congo (DRC) and its neighboring countries^{*2} and other conflict-affected and high-risk areas (CAHRAs)^{*3}, we do not use conflict minerals in our products. If the use of conflict minerals is identified, we will take steps to eliminate their use. However, minerals that are legally sourced and traded from the DRC and its neighboring countries or CAHRAs may be used.

Major Initiatives

1. We will establish a management system in accordance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.
2. We will conduct upstream supply chain investigations on the use of conflict minerals using internationally recognized tools such as the Conflict Minerals Reporting Template (CMRT) and the Expanded Minerals Reporting Template (EMRT). In addition, we will require our suppliers to procure from smelters/refineries that are compliant with the Responsible Minerals Assurance Process (RMAP).

*1 "Annex II Risks" refer to the risks, etc., listed in Annex II of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, which may be associated with conflict or human rights abuses.

*2 "The Democratic Republic of the Congo (DRC) and its neighboring countries" refers to the region covered by the U.S. Dodd-Frank Act, which includes the Democratic Republic of the Congo, South Sudan, Uganda, Rwanda, Burundi, Tanzania, Zambia, Angola, Republic of the Congo, and Central African Republic.

*3 "Conflict-Affected and High-Risk Areas (CAHRAs)" refer to the countries and regions that are listed by the EU pursuant to the EU Conflict Minerals Regulation.

Information Disclosure Policy

Aiming to become an enterprise capable of receiving great support and popularity from people around the world, we strive to conduct transparent business operations and fair information disclosure.

Action Guidelines

- We disclose any corporate information required to be disclosed by the Financial Instruments and Exchange Act and other laws and regulations, in an accurate and timely manner.
- We actively disclose our corporate information, which is not subject to laws and regulations however deemed to be important for stakeholders, through our daily actions, such as issuance of press releases and updates of our website.
- We focus on enhancing communication with our shareholders, investors, and other stakeholders to further promote mutual understanding with them.

Environmental Policy

As a globally developing core manufacturing corporation, we aim to promote environmental conservation activities linked with corporate management maintaining a good balance with corporate growth, based on the participation of all of our employees, in order to contribute to the construction of a sustainable society.

Action Guidelines

- Based on the recognition that environmental issues, including climate change and biodiversity conservation, are deeply interrelated, we take an integrated approach to these issues through all of our business activities, making particular efforts to reduce CO₂ emissions and improve energy efficiency, including the utilization of renewable energy, toward the realization of a decarbonized society, conserve water resources, manage waste, and develop, offer and expand environmentally friendly products.
- We prevent soil, air, and water pollution through the control of chemical substances that place a burden on the environment.
- We promote resource circulation by working to ensure sustainable use of resources and reduce environmental impact during and after product use.
- We recognize the benefits derived from ecosystem services and strive to conserve biodiversity.
- We strive to raise environmental awareness among our employees to ensure that they all positively participate in activities.
- We observe the laws, ordinances, and agreements concerning environmental conservation.
- We aim to substantiate information disclosure to stakeholders and communication activities, and also conduct activities for coexistence with the regional community.
- In order to achieve these targets, we set environmental objectives and continuously improve our environmental management system to reduce our environmental impact.
- We keep encouraging all of our business partners, including suppliers, to understand the Policy and join our efforts to promote environmental conservation.

<Appendix>

Niterra Group Biodiversity Guidelines

Basic Philosophy

The Niterra Group recognizes that biodiversity is essential for a sustainable society and that the use of energy and resources and emissions of environmentally hazardous substances have an impact on biodiversity. We will work with our suppliers and external organizations to reduce environmental impact in all our business activities and promote actions to conserve biodiversity.

Major Initiatives

1. Basic stance

We comply with laws and regulations related to biodiversity.

2. Business sites

In addition to giving due consideration to the impact on the ecosystem when opening, expanding or closing a business site, we will strive to reduce energy and resource consumption, emissions of environmentally hazardous substances, and noise and vibration in all business activities.

3. Products

We will strive to develop and market products that not only contribute to reducing energy and resource use and environmentally hazardous substance emissions but also are easy to recycle at the time of disposal.

4. Procurement

We will promote green procurement that takes biodiversity into consideration and ask our suppliers for their understanding of and cooperation in the conservation of biodiversity.

5. Awareness

We will raise awareness of biodiversity among all employees and encourage them to engage in conservation activities on a voluntary and continuous basis.

Human Capital Policy

We recognize employees as our most important management resource. By respecting the diversity and individuality of our employees, we aim to develop self-leading and innovative persons and contribute to the growth of our group.

Action Guidelines

- We foster the development and progress of employees who are driven to improve their own value and contribute value to society, while building a relationship where employees and the company can continue to grow together.
- We create an environment where diverse talents can combine their individual strengths and maximize their potential.

Occupational Health and Safety Policy

With high respect to humanity, we act on occupational health and safety as the company's starting point.

Action Guidelines

- To prevent health damage, injuries at work, and illnesses of employees, we will provide healthy and safety working environment and act to improve physical and mental health.
- We will comply with laws and voluntary regulations regarding Occupational Health and Safety.
- We will continuously improve occupational health and safety management system and health and safety performance.
- We will eradicate injury at work by eliminating hazards for occupational health and safety and by reducing risks.
- We will ensure access to safe water and sanitation facilities, and promote good hygiene practices.
- We will promote ability and awareness at occupational health and safety through education and enlightenment.
- We will inform all employees about this policy and engage in health and safety activities with the participation of all employees, based on the action plan agreed with the

employee representatives.

*This policy applies to all persons involved in our business activities, including employees, temporary employees, contractors, suppliers, construction workers and visitors.

Social Contribution Policy

As a good corporate citizen, we aim to contribute to society through the effective use of management resources.

Action Guidelines

- We focus on the following activities:
 - Activities closely related to our business fields
 - Activities that contribute to the development and revitalization of local communities in each country and region
 - Activities that contribute to the future of society, focusing on environmental conservation, science, and education (in particular the development of next-generation human resources), as well as cultures to be bequeathed to the next generation, etc.
 - Activities that support people in need
- We strive to create a corporate culture that encourages executives and employees to participate together in social contribution activities as social citizens. We also respect and support their active involvement in society.

Tax Policy

By understanding the spirit and purpose of taxation laws and regulations, we respond appropriately to the demands of society and aim to become a company trusted by the international community.

Action Guidelines

- We fulfill our social responsibilities by observing laws on corporate taxation and other tax laws in every country, as well as international taxation standards including the OECD Transfer Pricing Guidelines, the Action Plan on Base Erosion and Profit Shifting, and the arm's length principle of transfer pricing.
- In order to ensure compliance with taxation laws and regulations, we work toward improving our knowledge and gaining a proper understanding of taxation and adopt an attitude of sincerity toward tax authorities to enhance our reliability and transparency.
- We properly manage taxation risks by working toward appropriate declaration and payment of taxes in each country, thereby enhancing shareholder value.
- We never engage in any tax avoidance schemes, such as profit shifting to tax havens or low-tax jurisdictions, or using entities lacking economic substance like paper companies.