

The Nikko Group established the "Nikko Group Basic Human Rights Policy" in September 2024. We will respect international human rights norms and actively fulfill our responsibility to respect human rights for all people involved in our Group's business operations.

Nikko Group Basic Human Rights Policy

Based on the NIKKO CORPORATE IDENTITY, the Nikko Group is committed to initiatives that respect human rights to fulfill its responsibilities to all stakeholders. Therefore, each officer and employee shall respect each other's diversity, character, and individuality, and should not engage in discrimination based on race, religion, nationality, age, gender, gender identity, sexual orientation, disability, or any other status, nor engage in any form of harassment that harms individual dignity. As a guideline to promote human rights initiatives and fulfill our responsibilities, we have formulated this Policy with respect for international human rights norms, including the United Nations' "International Bill of Human Rights" and the "ILO Core Labor Standards."

1. Scope of Application This Policy applies to all officers and employees of the Nikko Group. Furthermore, we will encourage our supply chain to support this, Policy.

2. Applicable Laws and Regulations We respect international human rights norms, such as the United Nations' "International Bill of Human Rights" and the "ILO Core Labor Standards." We will follow the laws and regulations of the countries and regions where we conduct our business activities. Where local laws and regulations conflict with internationally recognized human rights, we will seek ways to maximize respect for international human rights principles.

3. Responsibility to Respect Human Rights We recognize that the possibility of causing negative impacts on human rights cannot be eliminated in our business activities. The Nikko Group will fulfill its responsibility to respect human rights by ensuring that we do not infringe on the human rights of others in our own business operations, and by taking corrective actions if our business activities cause any negative impacts on human rights. If business partners in our supply chain engage in negative impacts on human rights, we will strongly encourage them to respect human rights. If it becomes clear through human rights due diligence or other means that we have caused or contributed to negative human rights impacts, we will strive to provide remediation and correction.

4. Information Disclosure The Nikko Group will regularly disclose information on its human rights initiatives via our website and other channels.

September 25, 2024, Nikko Co., Ltd. Masaru Tsuji, President and Representative Director

Human Rights Awareness Initiatives / Promotion Structure

1) Promotion Structure

- Regarding Promotion: A secretariat (Human Resources Department) is established within the Sustainability Committee.
- Officer in Charge of Human Rights Awareness Promotion: Executive Officer in charge of the Administrative Division.

2) Education and Training

- Promotion Managers are assigned to each division.
- Targets all officers and employees, including those at group companies.
- Officers: Lectures and seminars, etc.
- Employees: Incorporating human rights awareness content into level-specific training programs.

3) Human Rights Awareness Handbook

- Creation of a booklet and distribution to all officers and employees, including those at group companies. *1

4) Consultation / Whistleblowing Desk

- The internal contact point also serves as the whistleblowing desk.
- Establishing a contact point on the Company's website for partner companies and the supply chain.

5) Publication on the Website

- Regularly posting the details of education and training, as well as the number of consultations received.
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**1 Currently in production. Distribution is planned upon completion.*