

Indicators Subject to Assurance and Criteria (Calculation Standards and Methodologies)

I . Calculation Period: FY2025 (April 1, 2025 to March 31, 2026)

II . Data Collection Boundary: Nissan Chemical Corporation (non-consolidated)

※ Nissan Chemical Corporation, NCK Co., Ltd., and
Nissan Bharat Rasayan PVT. LTD.

III. Assurance Target Indicators and Criteria

Indicators	Unit	Criteria (Calculation Standards and Methods)
1. Greenhouse Gas emissions		
1-1. Scope 1 ※	t-CO ₂ e	Greenhouse gas emissions = Σ [amount of fuel used $\times$ CO ₂ emission factor] + Non-energy-derived greenhouse gas emissions Non-energy-derived greenhouse gas emissions = CO ₂ emissions from non-energy consumption sources + Σ [greenhouse gas emissions other than CO ₂ $\times$ global warming potential] [CO ₂ emission factor + Global Warming Potential]: Emission factors stipulated under the Act on Promotion of Global Warming Countermeasures and the Greenhouse Gas Emission Accounting, Reporting and Disclosing Systems.
1-2. Scope 2 (market-based) ※	t-CO ₂ e	Greenhouse gas emissions = Σ [Purchased electricity volume and/or purchased steam volume and/or Purchased heat volume $\times$ CO ₂ emission factor] [CO ₂ Emission factor] Purchased electricity: For Japan, the basic emission factor stipulated under the Act on Promotion of Global Warming Countermeasures. For India, based on the Combined Margin (including imported electricity) in CO ₂ Baseline Database for the Indian Power Sector Ver.21.0 For South Korea, based on the KPX2023 Electricity Emission factor. Purchased steam and heat: Emission factors stipulated under the Greenhouse Gas Emission Accounting, Reporting and Disclosing Systems.
1-3. Scope 3: Purchased goods and services (Category 1)	t-CO ₂ e	Greenhouse gas emissions = Σ [amount of raw materials purchased $\times$ emission factor (LCI Database IDEA version.3.5.1)] + Σ [Cost of raw materials purchased $\times$ emission factor (per unit emissions database for calculating organizational greenhouse gas emissions, etc., arising from supply chains Ver. 3.5)]
1-4. Scope 3: Capital goods (Category 2)	t-CO ₂ e	Greenhouse gas emissions = Σ [amount of spending on capital expenditures authorized for the given fiscal year for buildings, structures, mechanical equipment, and transport vehicles $\times$ emission factor (per unit emissions database for calculating organizational greenhouse gas emissions, etc., arising from supply chains Ver. 3.5)]
2. Energy consumption	MWh	Energy consumption = Σ [amount of fuel used $\cdot$ amount of steam purchased $\times$ unit calorific value] + Σ [amount of electricity purchased (including electricity from renewable and non-fossil sources) $\cdot$ amount of solar power generation for in-house use] - Σ [amount of electricity sold + amount of steam sold $\times$ unit calorific value] [Unit Calorific Value] Fuel, Purchased steam: Based on the Act on Rationalization of Energy Use and Shift to Non-fossil Energy Steam and heat are converted into energy at 3.6 MJ/kWh.
3. Water resources input	thousand m ³	Water resources input = (Sum of surface water, ground water, seawater, and municipal water supplies)

4. Effluent	thousand m ³	Effluent = (Sum of sewage, surface water and sea water)
5. Work-related fatalities	persons	Total number of fatalities resulting from occupational accidents occurring in the calendar year (January to December) that includes the first day of the calculation period. Coverage: Employees of Nissan Chemical Corporation (plants and research laboratories).
6. Lost-time injury frequency rate	—	The total number of lost-time occupational injuries and fatalities per 1,000,000 hours of total hours worked in the calendar year (January to December) that includes the first day of the calculation period. Formula for calculation: (total number of lost-time occupational injuries and fatalities ÷ total hours worked) × 1,000,000 Coverage: Employees of Nissan Chemical Corporation (plants and research laboratories).
7. Percentage of female managerial employees ① General Manager and above ② Manager beneath General Manager	%	Percentage of female managerial employees Positions calculated as managerial position are those of full-time employees (referring to those who are directly employed with full-time working hours without stipulating the term of the labor contract, the same shall apply hereinafter) and those corresponding to Manager or higher Calculated based on data as of the last day of the calculation period (March 31). ※Definition of manager ① General Manager and above Person who corresponds under any of the following in accordance with the role grade system: • Head of division or department, general manager of department • Person who belongs to the highest rank of managers and experts • Person who is a head of organization directly beneath head of division or department, except Manager ② Manager beneath General Manager Person who is a manager/supervisor, and does not belong to General Manager position
8. Percentage of female employees ① Regular position in full-time employees ② General position in full-time employees ③ Overall	%	Percentage of Female Employees in full-time employees Calculated based on data as of the last day of the calculation period (March 31). Formula for calculation: Number of female full-time employees ÷ Total number of full-time employees
9. Gender wage gap	%	Wage gap between men and women among all employees, full-time employees, and part-time / fixed-term employees ※Definition of each employees • All employees include full-time employees and part-time / fixed-term employees. • Part-time / fixed-term employees include part-time employees and employees under fixed-term commissioned employment contracts, and exclude temporary workers. Formula for calculation: Average annual wage for women ÷ average annual wage for men
10. Percentage of male employees taking childcare leave	%	Percentage of male employees who commenced childcare leave during the calculation period Formula for calculation: Number of male employees who commenced childcare leave ÷ Number of male employees whose spouse gave birth