Chemical safety

Policy (our fundamental view)

The NOF Group positions chemical safety as a key responsibility and places priority on the following initiatives.

- (1) Assessment of product hazards and environmental impact
 - We conduct thorough chemical substances risk assessments, collecting and organizing information on environmental impacts and hazards from the product development stage. This enables us to classify and grade hazards, clarify applicable regulatory requirements, and ensure safety throughout all processes, from manufacturing, handling, storage, and distribution to disposal.
- (2) Identification of potential hazards and implementation of countermeasures
 At each stage, such as planning and pilot production, we carry out chemical substances risk assessments and organize quantified information on potential hazards in products. In particular, for ingredients with significant potential risks, we implement effective measures such as requiring appropriate protective equipment and monitoring workplace environments, based on the results of risk assessments.
- (3) Updating product information and verifying legal compliance
 To ensure product safety, we confirm legal compliance through testing and evaluation

before sales begin. Furthermore, after products

- are launched, we continue to collect and update hazard information and reflect the latest findings.
- (4) Establishing emergency response systems We have built systems that enable prompt response in the event of unforeseen product accidents or situations requiring urgent re-assessment.
- (5) Ensuring safety during transportation During transport, we strictly enforce the carrying of "Yellow Cards" containing chemical hazard information to ensure safety in transit.

Through these initiatives, the NOF Group is strengthening safety management of chemical substances and striving to enhance chemical safety toward the realization of a sustainable society.

Management approach

In order to meet the needs of our customers now and in the future, the NOF Group promotes appropriate risk-based management of chemicals and conducts product safety risk assessments for all products, including new products.

Many countries and regions are now actively enacting or revising laws and regulations related to chemicals management. In cooperation with Group companies in Japan and overseas, NOF is strengthening its ability to gather information on regulatory trends and enhancing its functions using a comprehensive chemicals management system in order to ensure compliance with the following items.

- We maintain a comprehensive understanding of the hazards, risks, and impacts of each product as they relate to all phases of the product's life cycle and intended use(s).
- We update the quality and quantity of information as necessary to ensure global consistency and to comply with local requirements for product information.
- We keep records of all necessary and requested product safety information to ensure that our products are useable throughout their entire life cycle.
- Standardized safety data sheets (SDS) are provided to customers at the time of initial delivery and upon request in local areas. We consistently maintain this critical information provision mechanism, and conduct distribution to all customers worldwide for all products, in compliance with local regulations and in the language requested by the customer.



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Initiatives of the NOF Group

The NOF Group believes that a sound understanding of its products' chemical properties, hazards, and impacts on people and the environment, as well as the management of risks associated with the handling of products, are fundamental to providing the market with a safe and competitive product portfolio in the future. We work to ensure reliable operation of the mechanism for providing SDSs so that hazard information related to our products is easily available to our customers and employees, and we continuously provide updates on the latest information.

The NOF Group currently delivers over 5,000 products to markets in 82 countries and regions around the world, and provides SDSs to these markets. We are also responsible for making revisions in response to

changes in laws. We provide customers with appropriate information and technical assistance to ensure thorough understanding of our products and safe usage and handling practices. We are currently introducing a system to manage product information. As laws and regulations evolve, we are collecting more information on the conditions of use of our products to record and assess the associated risks, and reflect this in our SDSs.

In addition, NOF has made a list of controlled substances specified in the POPs Convention, RoHS Directive, and the like, and promotes thorough management and volume reduction by ranking them as

1 All chemicals prohibited to be handled.

▶ P.52-62.162-167

2 Chemicals for which we will consider alternatives and strive to reduce the amount handled, and

3 Chemicals to be handled under appropriate management.

We are striving to eliminate 1, and make 2 subject to phased reductions in procurement, use, and sales. Since the implementation of the EU's REACH system, in 2024, one of our products was subject to the system for substances of very high concern (SVHCs). Currently, we do not conduct direct sales of the relevant products to Europe. We comply with the REACH regulation and will continue to share information with our customers and take appropriate measures.

In addition, in Japan, we are also promoting initiatives to remove lead from pyrotechnic devices such as detonators that contain lead, which can affect water pollution.

Initiatives in the supply chain

Product development

We are promoting the development of eco-friendly products that are biodegradable and do not contain hazardous substances, which contribute to recycling and energy conservation for the final products. In addition, we conduct screening tests on the risks and harms of all chemical substances we handle during design screening of new products and assessments in the commercial production transition phase, thereby developing products with low environmental impact.

Manufacturing

We verify that new products are manufactured according to plan before commencing commercial production. We work to reduce environmental impact through stable operation of our environmental treatment facilities and optimizing the collection conditions of chemical substances. We started working on chemical substances risk assessments in 2008, before relevant laws and regulations made them obligatory in 2016. We conduct a risk assessment and review of chemical substances as needed to contribute to employee health and safety.

Product development

Procurement

Manufacturing

Distribution and use

Disposal and recycling

▶ P.159

Raw materials procurement

Control Act. The list is reviewed once a year.

We conduct CSR procurement for the raw materials we use, which considers impact

on the environment and health in addition to quality, cost, and delivery time. The list of

controlled substances regarding hazards and toxicity is determined based on the

Directive, REACH regulation, and Japan's Act on the Evaluation of Chemical

POPs Convention (Stockholm Convention on Persistent Organic Pollutants), RoHS

Substances and Regulation of Their Manufacture, etc. (Chemical Substances Control

Law), Industrial Safety and Health Act, and Poisonous and Deleterious Substances

▶ 168-171

Distribution ▶ P.165-166

information provision)

In fiscal 2020, NOF built and

and use (Chemicals management and

introduced an SDS creation support system, and has centralized management of SDS throughout the company.

Disposal and recycling

We are conducting activities with the target of a zero emissions rate* of 0.10% or less. Substances that are no longer needed are separated. The useful substances are put in the recycling process or are thermally recycled. In addition, we promote the separate collection and recycling of waste plastics and work to recycle them. With regard to waste disposal destination, we outsource the waste treatment to external companies that not only have received certification of excellence by the government but also satisfy our certification requirements. We provide them with information on hazard assessment and conduct audits on a regular basis to ensure compliance with the Waste Management and Public Cleansing Act.

^{*}NOF's definition of zero emission: (Volume of final disposal by landfill/volume of waste, etc. generated) \times 100 \leq 0.10



Compliance and Adaptation to Relevant Laws and Regulations

2-27/306-2/308-2/403-2

Domestic chemical substance management

Response to relevant laws and regulations

In Japan, prior notification of new chemical substances is mandatory, pursuant to the Act on the Evaluation of Chemical Substances and Regulation of Their Manufacture, etc. (Chemical Substance Control Law) and the Industrial Safety and Health Act.

To comply with the aforementioned laws and other regulations related to new chemical substances. NOF has established the Standards for the Management of New Chemical Substances and manages and operates the handling of new chemical substances accordingly.

Figure 1 on the following page shows the organizational structure for management, Figure 2 shows the review process flow, and Figure 3 shows the inspection flow.

When beginning the manufacture of a new chemical substance, the Corporate Technical Division verifies that the notification draft prepared by the relevant business division meets legal requirements, ensuring that appropriate notification is submitted.

In addition, to prevent manufactured or imported quantities from exceeding the approved amounts, the relevant business division manages

the total quantity, while the Corporate Technical Division thoroughly oversees this management through internal audits.

Furthermore, the Corporate Technical Division provides comprehensive training to all personnel involved in new chemical substance applications and management, as well as relevant legal training for those responsible for chemical substance applications and management. This training is conducted annually at each site to ensure the latest information is consistently shared.

When submitting reports on the production and import volumes of general chemical substances under the Chemical Substances Control Law, we also provide appropriate information, including details on end uses from our customers.

Engagement with industry associations

We also positively disclose information on the risks and other negative aspects of chemical substances through the Japan Initiative of Product Stewardship, which is the chemical industry's institution for voluntary activities for the control of chemicals.

In addition, we participate in the Long-Range Research Initiative (LRI) implemented through the Japan Chemical Industry Association (JCIA), support research that leads to safety and security from a viewpoint that a company should "meet the needs of society," and work together to solve social issues.

Furthermore, as a member of the Joint Article Management Promotion-consortium (JAMP), NOF makes use of chemSHERPA, a tool recommended by JAMP for communicating chemical substance information, to provide information to downstream users handling articles (parts, molded products, etc.).

Proper management of polychlorinated biphenyl (PCB)

The NOF Group properly stores and manages polychlorinated biphenyl waste in accordance with the Law Concerning Special Measures Against PCB Waste, and disposes of such waste by commissioning disposal operators as prescribed by laws and regulations.

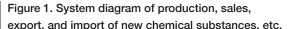
All treatment of high-concentration PCB has been completed as of the end of March 2023, the final deadline for treatment.

As for low-concentration PCBs, we have completed the survey of all equipment containing PCBs, including PCB components contained in paint coatings, and are systematically replacing the equipment and changing the coatings to meet the treatment deadline of the end of March 2027.

Chemical safety

Compliance and Adaptation to Relevant Laws and Regulations

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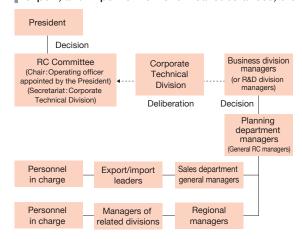


Figure 2. Inspection flow of new chemical substances, etc.

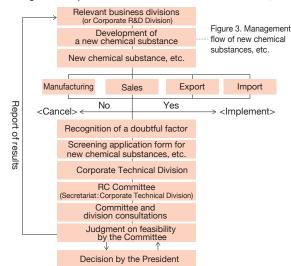
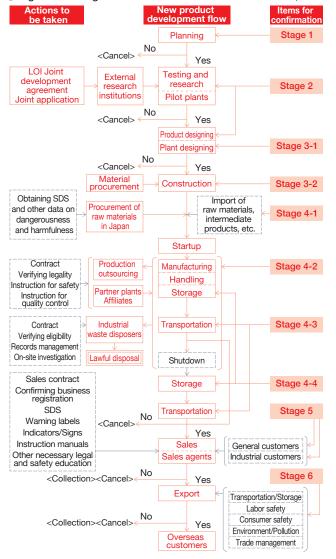


Figure 3. Management flow of new chemical substances, etc.



Items for confirmation in management flow of new chemical substances, etc.

Stage	Principal items for confirmation
1	(1) Quality planning (terms of use and impact on the environment, quality of competitors' products, performance demanded by customers, selling points, (2) Trademart/Patent, Response plan to laws and regulations in Japan and overseas, (3) Development plan (system, schedule, R&D expenses, safety test expenses, etc.), (4) Production plan (production processes, facilities for research and trial experiments), (5) Sales and export plan, (6) Profit and loss plan
2	(1) Confirmation of the details of marketability and salability (functions, safety, container/package, transportation method, measures against industrial wastes, expenses for production and selling, sales prices, energy saving issues, etc.), (2) Establishment of production processes and analysis/inspection method, (3) Research for the necessity of GLP and GMP (4) Research for specific value, reactivity, and explosiveness, (5) Confirmation of safety test expenses, etc., (6) Application of new chemical substances (Chemical Substances Control Law and Industrial Safety and Health Act), (7) Research for CAS, TSCA, HCS, CEPA, WHMIS, EINECS, REACH, FD&C Act, etc., (8) Confirmation of SDS, warning labels, indications and signs, instruction manual, information on each type of toxicity, (8) Sales manual, (10) Contract details, (11) Application for patent and trademark, (12) Retention of documents and records
3-1	(1) Evaluation of cleaner production (reduction of wastes and prevention of generation), (2) SA on safety and disaster prevention for equipment, processes, and operations (including health problems), (3) Judgment on the effectiveness of the investment
3-2	(1) Industrial Safety and Health Act, (2) High Pressure Gas Safety Act, (3) Fire Service Act, (4) Explosives Control Act, (5) Act on the Prevention of Disaster in Petroleum Industrial Compiexes and Other Petroleum Enacilities, (6) Air Pollution Control Act, (7) Ozone Layer Protection Law, (8) Energy Saving related Laws, (9) Water Pollution Prevention Act, (10) Noise Regulation Law and Vibration Regulation Law, (11) Offensive Odor Control Law, (12) Waste Management and Public Cleansing Act, (13) Act on Prevention of Marine Pollution and Maritime Disaster, (14) Building Standards Act, (15) Poisonous and Deleterious Substances Control Act, (16) Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices, (17) Food Sanitation Act, (18) Chemical Substances Control Law, (19) Agricultural Chemicals Regulation Act, (20) Act on Prevention of Radiation Hazards due to Radioisotopes, etc., (27) Port Regulations Law, (22) Civil Aeronautics Act, (28) Pactory Location Act, (25) Municipal ordinances on prevention of fire, pollution, etc.
4-1	(1) Prior confirmation of the presence of dangerous and harmful substance, (2) Examination of laws and regulations for the relevant substance, (3) Securing sufficient labor for SDS, warning labels, indications and signs, instruction manual, and others
4-2	(1) Building Standards Act, (2) Fire Service Act, (3) Explosives Control Act, (4) High Pressure Gas Safety Act, (5) Act on the Prevention of Disaster in Petroleum Industrial Complexes and Other Petroleum Facilities, (6) Act on the Rationalizing Electricity Business Act and Gas Business Act, (8) S. (9) Law for Promotion of Effective Utilization of Resources, (10) Waste Management and Public Cleansing Act, (11) Chemical Substances Control Law, (12) Industrial Safety and Health Act (Arbice 57-4 Ordinance on Prevention of Dangers Due to Specified Chemical Substances, Ordinance on Prevention of Engaines Due to Specified Chemical Substances, Ordinance on Prevention of Tetraalkyl Lead Poisoning, Ordinance on Prevention of Langers Due to Dust, Ordinance of Prevention of Indicance on Prevention of Langers Due to Dust, Ordinance of Prevention of Indicance on Prevention of Indicance on Prevention of Langers Due to Dust, Ordinance of Prevention of Indicance on Indicance In
4-3	(1) Explosives Control Act, (2) High Pressure Gas Safety Act, (3) Poisonous and Deleterious Substances Control Act, (4) Fire Service Act, (5) Act on Prevention of Radiation Hazards due to Radioisotopes, etc., (6) Railway Operation Act, (7) Road Transport Vehicle Act, (8) Road Act (underwater tunnel), (9) Ship Safety Act, (10) Port Regulations Law, (11) Act on Prevention of Marine Pollution and Maritime Disaster, (12) Maritime Traffic Safety Law, (13) Civil Aeronautics Act, (14) Postal Act, (15) Others (carrying documents, qualification, vehicle, container, loading standards, and indications and signs)
4-4	(1) Confirmation of precautions for indication/sign, (2) Confirmation of precautions for storage
5	(1) General and industrial customers: distribution of warning labels, indications and signs, and instruction manual, (2) Industrial customers: SDS, quality warranty card, contract, confirmation of business registration, etc.
6	O Transportation/Storage (1) UN, IMO (each code of IMDG, IBC, BC), ICAO, IATA, (2) Europe: ADR, RID, REACH Directives/CLP Directives, EC Directive (3) US: 49CFR, CHEMTREC, NFPA, HCS, etc. Q Labor safety (4) HCS, SDS, warning labels, indications and signs, instruction manuals, etc. Q Consumer safety (5) In addition to tems presented in (4) above, product liability insurance and warranty card (limitation of warranty) Q Environment/Pollution (6) US: CAA, CWA, RCRA, CERCLA, SARA, TSCA, HCS, (7) Canada: CEPA, WHMIS, (8) Europe: REACH regulation, RoHS Directive, etc. Q Trade management (9) Materials for chemical weapons, (10) Materials for narcotic drugs, (11) Harmful chemical substances, (12) Strategic materials)

International chemical substance management

Chemical substances are being subject to stricter control on a global basis. At the World Summit on Sustainable Development (WSSD) held in 2002, a target was set as part of the international agenda to "use and produce chemicals in ways that minimize significant adverse effects on human health and the environment by 2020," in an effort to realize sustainable development. Based on this agenda, countries around the world, including emerging countries, are being encouraged to adopt and firmly establish risk-based management of chemicals and implement GHS.*1 In terms of chemical substances, there is a rising trend requiring control of relevant risks from the standpoint of the entire supply chain, i.e. from manufacture to disposal, while also being required to disclose information on the risks caused by chemical substances and their control to the general public, including customers and consumers.

Amid the trend of tightening controls over chemical substances, the NOF Group is responding by complying with the laws of each country and region where we do business. To this end, in fiscal 2020, NOF introduced and constructed a company-wide SDS creation support system, and has begun centralized management of SDS throughout the Company.

Response to relevant laws and regulations

Compliance and Adaptation to Relevant Laws

and Regulations

REACH*2 is a comprehensive system of registration, evaluation, authorization, and restriction of chemical substances within the EU. REACH aims to protect human health and the environment, and to maintain and enhance competitiveness of the EU chemicals industry, among others, and includes almost all chemical substances exported to the EU within its jurisdiction.

In addition, we comply with chemical substance regulations in relevant regions and countries, including the U.S. TSCA (Toxic Substances Control Act), the UK's UK-REACH, South Korea's K-REACH, and chemical substance laws in China and Taiwan. The number of registrations under these regulations is shown in the table on the right. The NOF Group actively engages in exporting to overseas countries, including those in the EU region, and complies with REACH in accordance with the export volume of the chemical substance involved. We practice appropriate compliance by obtaining the latest information from industrial associations and related authorities.

Status of compliance with environmental laws and regulations

There were no violations of environmental laws and regulations.

Number of registrations under laws and regulations in various countries (as of the end of March 2025)

Country / Region	Chemical substance management law / system	Number*
Europe	EU-REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals)	48
UK	UK-REACH (UK registration, Evaluation, Authorisation and Restriction of Chemicals)	11
US	TSCA (Toxic Substances Control Act)	7
Canada	NSNR (New Substances Notification Regulations)	2
China	MEE Order No.7, No.12 (Provision on the Environmental Administration of New Chemical Substances, Order No. 7 and Order No.12)	182
South Korea	K-REACH (Act on the Registration and Evaluation of Chemicals)	88
Taiwan	TCCSCA (Toxic and Concerned Chemical Substances Control Act)	178
Philippines	RA6969 (Toxic Substances and Hazardous and Nuclear Wastes Control Act of 1990)	33

^{*}Refers to NOF's non-consolidated Functional Materials, Life Sciences, and Metal Coatings businesses, excluding R&D applications.

^{*1} Abbreviation for Globally Harmonized System of Classification and Labelling of Chemicals, which classifies the hazardous properties of chemicals according to certain globally standardized criteria and displays them in an easy-to-understand manner using pictorial labels and other means.

^{*2} Abbreviation of Registration, Evaluation, Authorisation, and Restriction of Chemicals. REACH represents the EU's quality control regulations on chemicals and is applied to the registration, evaluation, authorization, and restriction of chemicals.

Chemical safety | Management and Handling of Chemical Substances

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Management and Reduction of Environmental Impacts (PRTR)

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NOF has set a KPI of reducing emissions of PRTR Act-controlled substances to 170 tons or less each year. In particular, we are examining manufacturing methods in which PRTR Act-controlled substances are not used in order to reduce the amount of substances with high environmental emissions. In addition, regular maintenance and proper operation and management of emissions recovery equipment ensure effective recovery and lead to reduced emissions.

Initiatives to improve information accuracy in chemical substance management

The NOF Group focuses on sustainable chemical substance management and is working to improve the accuracy of information on the following points.

We introduced a comprehensive chemicals management system and work to ensure reliable operation of the mechanism for providing safety data sheets (SDSs) so that hazard information related to our products is easily available to our customers and employees. Furthermore, by fiscal 2025, we plan to establish a company-wide chemical substance database and enhance the functions of our chemical substance management system.

First, the chemical substance management processes will be digitized to ensure accuracy and rapid access to information. This ensures strict management of data related to the handling of chemical substances and supports efficient decision-making.

In addition, we are also working to expand the

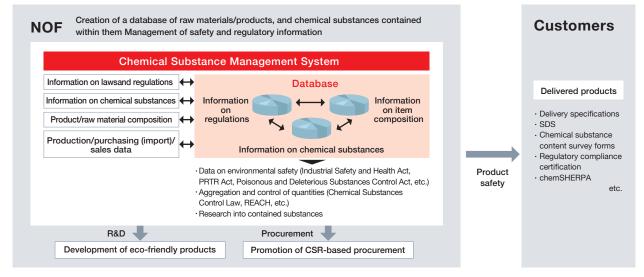
functions of the system to track and manage important information such as usage and handling history of chemical substances, in order to improve transparency and visibility. This allows us to more accurately assess the risks of chemical substances and their impact on the environment, and to help formulate sustainable management strategies.

Furthermore, strengthening partnerships is another important initiative. While building cooperative relationships with suppliers and customers, the NOF Group strives to improve its products through continuous dialogue with customers in order to provide appropriate products in terms of chemical substance management. We also collaborate with industry associations and regulatory bodies and strive to exchange information and expertise. In this way, we aim to contribute to raising the level of chemical substance management throughout the industry and to achieve further development.

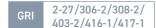
Finally, our sustainability initiatives include the promotion of research and development. The NOF Group is focusing on development of chemical substances that are more environmentally friendly. We aim to provide high-performance products while minimizing negative environmental impact. In this way, we are working to achieve a sustainable business model while meeting the needs of our customers.

The above are the main points on which the NOF Group is working to improve the accuracy of information on chemical substance management. The NOF Group aims to maintain the trust of its customers and provide valuable returns to all stakeholders while pursuing sustainable management.

Overview of Chemical Substance Management System



Chemical safety | Management and Handling of Chemical Substances



Construction and operation of NOF's company-wide SDS creation support system

GHS is a criteria for the classification of health, environmental, physical and chemical hazards of chemical substances and mixtures according to a given set of standards. This information must be reflected in the SDS and GHS labels to reflect the latest information, and all parties involved in handling chemical substances, including users, distributors, and transporters, must be alerted to the need for safe handling.

To this end, in fiscal 2020, NOF introduced and constructed a company-wide SDS creation support system, and has centralized management of SDS throughout the Company. This system enables us to manage all chemical substances used in our products on a company-wide server, and to provide our customers with the latest information on chemical substances in our products through timely updating of SDS and GHS labels issued by each business unit to reflect changes in the laws and regulations of major countries. While we have fully responded to the revisions to the PRTR Act from FY2023, we are also working to expand the functions of the system to track and manage important information such as usage and handling history of chemical substances, in order to improve transparency and visibility.



Chemical substances risk assessment

The NOF Group aims to achieve "zero accidents with lost workdays" through efforts to reduce all risks of occupational accidents and prevent their occurrence.

As part of these efforts, in order to prevent occupational accidents caused by chemical substances, the implementation of chemical substance risk assessments based on the Ordinance on Industrial Safety and Health is set as one of the annual RC activity targets related to occupational safety, and is carried out across the NOF Group's domestic production, R&D, and quality control divisions. During the RC Committee's regularly held RC audits at each production site, the status of implementation (target implementation rate: 100%) is verified, ensuring a system to reliably and thoroughly address the growing number of chemical substances subject to risk assessments each year.

Chemical safety | Management and Handling of Chemical Substances



Initiatives for the Global Framework on Chemicals (GFC*)

NOF deeply recognizes the importance of the Global Framework on Chemicals (GFC) and is proactively advancing initiatives based on it. The GFC provides international cooperation and guidelines for the management and regulation of chemicals, with the aim of protecting both the environment and human health. Among the various GFC targets, NOF has implemented concrete initiatives particularly addressing B2 (information provision and management) and D1 (resource circulation and greenhouse gas reduction).

Firstly, for the B2 target, NOF utilizes chemSHER-PA to provide chemical substance information to downstream users, thereby enhancing transparency and safety across the supply chain. In addition, we have introduced a chemical substance management system that centralizes management of environmentand safety-related data associated with its products, enabling efficient and effective chemical management.

Next, for the D1 target, NOF is promoting the recycling of waste plastics and strengthening its resource recycling initiatives. Through these efforts, we are reducing waste and promoting the effective use of resources. In addition, NOF is working to reduce greenhouse gas emissions by setting and implementing specific goals to contribute to sustainable development.

Going forward, NOF will continue initiatives aligned with the GFC, striving for environmental protection and the realization of a sustainable society.

Wearing protective equipment

Following this revision, not only is it mandatory to appoint a chemical substance control whose duty is to autonomously manage chemical substances, but it is also mandatory for employees who handle chemical substances to wear protective equipment and for a person in charge of protective equipment to select appropriate protective equipment and manage its use. The NOF Group is once again working to ensure the wearing of protective equipment, which it required from before, and has established a management system in line with the revised law.

Transportation safety

The NOF Group is promoting the reduction of the environmental load in transportation, while at the same time engaging in activities to ensure the safety of products in transport. The Group has always treated transportation safety with desirable care, as it handles a wide range of hazardous materials. In particular, all our employees are working as one to thoroughly implement safety measures with the goal of achieving





Forklift training session, NICHIYU LOGISTICS CO., LTD.

"zero accidents that adversely affect distribution." We are also strengthening our management systems to prevent leaks or spills of chemical substances due to an accident.

Yellow Cards

Should an accident occur during the transportation of chemical substances, it could have dire consequences on human life, the neighboring area, the cargo, and the road. The Yellow Card states the measures transport operators, the fire brigade, the police, and others should take, as well as contact and notification information, in the event of such an accident. The NOF Group strictly requires that such cards should be provided to transport operators involved, who are also required to carry the card with the corresponding product while in transportation.

By monitoring the operating status of reefer container compressors and their location information, we are creating documentation aimed at improving operational efficiency while enhancing transport safety.

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Yellow Cards

*Abbreviation for Global Framework on Chemicals. The framework was adopted at the fifth International Conference on Chemicals Management (ICCM5) in September 2023. It is a voluntary framework for chemicals management throughout their life cycle, carried out by diverse stakeholders across multiple sectors, with the goal of preventing or minimizing the harmful effects of chemicals and waste on the environment and human health.