



NIKKEI MC ALUMINUM AMERICA, INC.



**2025 Corporate
Sustainability Report**



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INTRODUCTION

Nikkei MC Aluminum America (NMAA) is proud to present its **2024 Sustainability Report**—a comprehensive overview of our environmental, social, and governance (ESG) performance throughout the calendar year. This report underscores our unwavering commitment to **transparency, accountability, and continuous improvement** in sustainability practices across every aspect of our operations.

To ensure our reporting is both robust and credible, we have aligned our disclosures with internationally recognized frameworks, including:

- **Global Reporting Initiative (GRI) Sustainability Standards**
- **Sustainability Accounting Standards Board (SASB) Standards for Waste Management**
- **Aluminum Stewardship Initiative (ASI) Performance Standard**

These frameworks help us focus on the ESG topics most material to our business and stakeholders, enabling us to assess progress, identify opportunities for improvement, and drive long-term value creation.

A MESSAGE FROM LEADERSHIP



At Nikkei Aluminum, sustainability is more than an environmental commitment—it's a guiding principle that shapes every facet of our business. From the sourcing of raw materials to the delivery of finished products, we embed sustainable thinking into our operations, supply chain, and innovation strategies.

We believe that true sustainability requires transparency, integrity, and accountability. That's why we actively engage with our stakeholders—employees, customers, partners, and communities—to share honest, meaningful insights into our environmental, social, and governance (ESG) practices.

Our approach includes:

Eco-conscious manufacturing: Minimizing waste, reducing emissions, and optimizing energy use across facilities.

Responsible partnerships: Collaborating with suppliers who share our commitment to ethical and sustainable practices.

Transparent reporting: Providing clear metrics and updates on our sustainability goals and progress.

Community impact: Supporting local initiatives that promote environmental stewardship and social well-being.

Sustainability isn't just a checkbox—it's a mindset that drives us to innovate responsibly, grow ethically, and lead with purpose.



ABOUT NIKKEI MC ALUMINUM AMERICA



Nikkei MC Aluminum America (NMAA) was founded in 1989 in Columbus, Indiana. NMAA is a premier manufacturer of secondary aluminum alloys, recognized for our commitment to sustainability, precision, and performance.

We specialize in producing high-quality aluminum alloys by combining recycled scrap with primary aluminum, delivering products that meet rigorous environmental and engineering standards. Our manufacturing processes are designed to minimize environmental impact while maximizing material integrity and customer value.

NMAA offers a diverse portfolio of aluminum alloys engineered to meet the demanding requirements of modern industries. Our products are tailored for:

- **High Toughness** – Ideal for structural applications requiring superior strength and durability
- **High Wear Resistance** – Designed for components exposed to friction, abrasion, and mechanical stress
- **High Thermal Conductivity** – Optimized for efficient heat dissipation in advanced thermal systems

Industries We Serve

We supply premium aluminum ingots to customers across a wide range of sectors, including:

- Automotive
- Aerospace
- Structural Components
- Industrial Manufacturing

Our alloys are developed to meet exact specifications and quality standards, ensuring reliable performance in critical applications.

SUSTAINABILITY AT NMAA



Company Vision

Our sustainability vision is anchored in three core pillars that prioritize the environmental, social, and governance (ESG) issues most critical to our company. These pillars- **Corporate Governance, Environmental Awareness, and Stakeholder Engagement**- provide a structured framework for executing our sustainability initiatives with clarity and efficiency.

I. Corporate Governance

Effective corporate governance is essential to upholding business ethics in every decision and action we take. Our Global Code of Conduct reflects this commitment, emphasizing safety, respect, and integrity as the cornerstones of our culture and operations.

II. Environmental Awareness

Our company’s core mission is to transform aluminum scrap into high-value products—while safeguarding natural resources. To fulfill this vision, we’ve established ambitious operational targets focused on minimizing energy consumption, reducing emissions, conserving water, and curbing waste generation.

III. Stakeholder (Social) Dedication

At NMAA, our success as an aluminum recycler is deeply rooted in the strength of our relationships and strategic partnerships. We recognize that our external stakeholders—including customers, collaborators, and suppliers—depend on us as a reliable link in their supply chains. That’s why we hold ourselves to the highest standards of product value, quality, and operational dependability.

Equally important are our internal stakeholders: our employees. We understand that a committed, skilled, and healthy workforce is essential to our long-term success. Our approach centers on attracting and nurturing top talent, cultivating a culture of loyalty and collaboration, and maintaining a safe and supportive work environment.

Together, these efforts ensure that we not only meet the expectations of our partners but also build a resilient, forward-thinking organization.



Overview

Our governance strategy serves as a foundational framework that guides our approach to business planning, legal and regulatory compliance, risk management, and sustainability reporting. It also underpins our commitment to responsible sourcing and ensures transparency and accountability in all stakeholder interactions. To learn more about responsible sourcing at Nikkei MC, please see our Responsible Sourcing Raw Material Policy.

Code of Conduct

1. Safety

We prioritize the health, well-being, and security of our employees, partners, and communities. Our commitment to safety includes:

- Maintaining safe working environments and adhering to all applicable safety regulations.
- Proactively identifying and mitigating risks across operations.
- Promoting a culture of continuous improvement in safety practices.

Nikkei has published an Emergency Preparedness & Response plan, which can be found [here](#).

2. Respect

We foster a workplace culture rooted in dignity, inclusion, and collaboration. Our expectations include:

- Valuing diverse perspectives and treating all individuals with fairness and empathy.
- Upholding human rights and promoting equal opportunity.
- Encouraging open communication and constructive feedback. Nikkei has published a modern slavery statement, which can be found on our [sustainability website](#).

3. Integrity

We conduct our business with honesty, transparency, and accountability. This principle guides us to:

- Comply with laws, regulations, and ethical standards in every market we operate.
- Avoid conflicts of interest and act in the best interest of stakeholders.
- Ensure accuracy in reporting, recordkeeping, and decision-making



- These principles are not just ideals—they are embedded in our daily operations, shaping how we lead, collaborate, and grow.

At NMAA, collaboration is a cornerstone of our sustainability journey. By actively engaging with industry organizations and networks, we remain informed about emerging trends, evolving standards, and critical issues shaping our sector. These partnerships empower us to:

- Drive innovation in sustainable practices
- Promote the standardization of sustainability across industries
- Strengthen our long-term business strategy through shared insights

Together, we're building a more resilient and responsible future—one partnership at a time.

Organizations with which we are active include:

- The Aluminum Association
- Indiana Chamber of Commerce
- Columbus Japanese Business Association

Legal and Regulatory Compliance Policy

Policy Statement

Nikkei MC is committed to conducting its business activities lawfully and in a manner consistent with all compliance obligations. This Legal and Regulatory Compliance Policy establishes the overarching principles and commitments that guide Nikkei MC in meeting its compliance responsibilities by:

- Identifying a clear compliance framework within which Nikkei MC operates
- Promoting a consistent, rigorous, and comprehensive approach to compliance throughout the organization
- Developing and maintaining practices that support and monitor compliance within Nikkei MC
- Ensuring standards of good corporate governance, ethics, and community expectations
- Encouraging a culture of compliance where every person at Nikkei MC accepts personal responsibility for compliance and acts with integrity

Scope

This policy applies to the directors and employees of Nikkei MC, as well as all contractors working for or at the company.

Nikkei MC's legal and regulatory compliance obligations include:

- Legal obligations such as:
 - legislative requirements
 - contractual requirements
 - permits, licenses, and other authorizations
 - common law
 - equitable obligations



- applicable industry codes and compulsory standards
- External obligations such as:
 - regulatory policies and codes
- Nikkei MC policies, procedures, and guidelines
 - Detailed operational procedures that support legal and regulatory compliance obligations

Legal Updates

Legal compliance registers may be used to identify and maintain relevant information related to applicable legislation, regulations, permits, licenses, and reporting or disclosure obligations. Because Nikkei MC's legal compliance matters are closely overseen by the three individuals identified in the Compliance Program section of this document, a formal register is not currently required.

New employees receive an Employee Handbook upon joining Nikkei MC that communicates the company's commitment to complying with all applicable laws and regulations. Legally required informational posters are displayed in shared spaces. Employees also receive internal documentation and OSHA newsletters regarding legal developments that may affect safety or operations.

Policy Overview

Nikkei MC recognizes four essential elements of an effective compliance program:

- **Commitment:** Establishing and maintaining a company-wide compliance program
- **Implementation:** Carrying out the compliance program, including ongoing education and updates
- **Monitoring and Measuring:** Reporting on and supervising the compliance program
- **Continual Improvement:** Regular review and ongoing improvement of the compliance program

Compliance Program

The Nikkei MC Compliance Program includes:

- A consistent process for identifying, assessing, managing, reporting, reviewing, and monitoring compliance obligations and issues
- Periodic compliance audits
- A system for identifying, documenting, investigating, addressing, and reporting compliance issues
- Cyclical content reviews and continuous identification of improvement opportunities

Nikkei MC has access to competent and qualified legal personnel with expertise in the following areas:



- Business
- Human resources
- Environment
- Safety

For business-related legal issues, the need for legal assistance is determined by the President and/or Senior Vice President. For business-related legal matters, Nikkei's contact is the Senior Vice President, Dean Trapp, at 812-342-1141 X123 or deant@nmaluminum.net.

For human resource-related legal issues, the need for legal assistance is determined by GM Human Resources. For human resource-related legal issues, Nikkei's contact is Jon Fowler at 812-342-1141 X134 or jonf@nmaluminum.net.

For environmental or safety-related legal issues, the need for legal assistance is determined by GM Compliance. Nikkei's contact is Chad Hughes at 812-342-1141 X149 or chadh@nmaluminum.net.

Additionally, each of these information streams is supplemented using the federal register and relevant online resources for updates on relevant regulatory changes.

Non-Compliance Reporting

The Nikkei MC compliance program enables regular, efficient, and effective reporting to Executive Management and provides important compliance information to the public when required. Reporting includes updates on compliance with company obligations, compliance concerns, and any identified breaches. Reports describing compliance breaches include details of the breach and corrective actions taken or planned to prevent recurrence or systemic issues.

Under the Freedom of Information Act (FOIA), members of the public may request copies of federal government records, including information on an organization's noncompliance violations. In addition, fines, judgments, penalties, and non-monetary sanctions related to noncompliance may be publicly accessible through the following databases:

- Environmental Protection Agency
- Indiana Department of Environmental Management
- Department of Labor
- Equal Employment Opportunity Commission
- Occupational Safety and Health Administration

In November 2024, Nikkei MC Aluminum received a citation and penalty notification from the Indiana Department of Labor's Occupational Safety and Health Administration, resulting in a \$2,730 settlement. Information regarding this case is available on the OSHA public website.



Compliance Education and Training

The compliance program promotes awareness of compliance requirements by providing employee training and education. This training supports employees in understanding their responsibilities and applying compliance practices in their daily work.

Continuous Improvement

Nikkei MC's compliance program and overall compliance performance are regularly monitored, measured, and reported. These reviews are conducted in addition to internal and external audits. As part of Nikkei MC's commitment to continuous improvement, this policy may be amended by Management and submitted to the Board for approval.

Responsibilities and Authorities

In accordance with the Nikkei MC Employee Handbook, all directors, employees, and contractors working for or at Nikkei MC are responsible for complying with the law, fulfilling Nikkei MC's contractual obligations, and following all written policies and procedures. Executive Management is responsible for promoting a culture of integrity by making decisions that are ethical and honest. Employees must never encourage or participate in any violation of the law.

The Board of Directors

The Nikkei MC Board of Directors retains ultimate responsibility for legal and regulatory compliance. The Board oversees, reviews, and ensures the effectiveness of Nikkei MC's compliance systems. The Board is also responsible for determining the level of compliance risk that is acceptable in the conduct of Nikkei MC's business activities.

Nikkei MC's Employees

All employees at Nikkei MC have a responsibility to ensure that their work complies with applicable legal and external obligations, as well as Nikkei MC's internal procedures. Employees are required to:

- Familiarize themselves with Nikkei MC's Compliance Policy and any related policies covering legislation relevant to their work
- Comply with all applicable laws and their specific compliance obligations
- Integrate compliance management practices into their departments or business units
- Carry out their duties in an ethical, lawful, and safe manner
- Report and escalate any compliance concerns, issues, or breaches as required by the compliance program
- Participate in training required by the compliance program
- Apply the practices and knowledge gained through compliance training



Fair Competition and Anti-Bribery/Corruption

Nikkei MC and its suppliers are committed to communicating honestly and transparently in all business interactions. They must comply with all applicable laws and regulations related to fraud, bribery, and corruption. In addition, all parties are expected to uphold the principles of fair competition and adhere to the antitrust and fair competition laws of the United States.

Scope

This Anti-Bribery/Corruption Policy outlines the responsibilities of Nikkei MC and its personnel in maintaining and enforcing Nikkei's zero-tolerance stance on bribery and corruption. It also serves as a resource to help employees and partners identify, understand, and appropriately respond to issues involving bribery or corruption, ensuring they remain aware of their obligations under this policy.

Policy Statement

Nikkei MC is dedicated to implementing and maintaining systems that prevent bribery and corruption across all business activities. Through proper guidance, training, and corrective action, Nikkei MC ensures compliance related to political and charitable contributions, vendor gifts, facilitation payments, and kickbacks. The company maintains a strict zero-tolerance policy for bribery and corruption and is committed to conducting business professionally, ethically, and with integrity at all times. Nikkei MC will continue to comply with all U.S. anti-bribery and anti-corruption laws in every jurisdiction where it operates.

Policy Coverage

This Anti-Bribery/Corruption Policy applies to all individuals employed by or associated with Nikkei MC, regardless of location within or outside the United States. This includes all employees, whether temporary, fixed-term, or permanent, as well as consultants, contractors, trainees, secondees, remote or home-based workers, casual workers, agency staff, volunteers, interns, agents, sponsors, and any other persons or entities connected to Nikkei MC or its subsidiaries. The policy also applies to all Officers, Trustees, Board members, and Committee members at every level.

For the purposes of this policy, a third party refers to any individual or organization that Nikkei MC interacts or conducts business with. This includes current or potential clients, customers, suppliers, distributors, business partners, agents, advisers, and public or governmental bodies, along with their representatives, officials, advisors, politicians, and public parties.

All arrangements entered into with third parties must be governed by clear contractual terms that include explicit requirements for compliance with minimum anti-bribery and anti-corruption standards and procedures.

Definition of Bribery



Bribery is the act of offering, giving, promising, requesting, agreeing to receive, accepting, or soliciting something of value or an advantage in order to influence a decision or action. A bribe is any inducement, reward, or item of value offered to another person to gain a commercial, contractual, regulatory, or personal benefit.

Bribery is not limited to offering something of value. An individual who accepts a bribe is also violating the law. Bribery is illegal.

Employees must not participate in any form of bribery, whether directly, indirectly, passively, or through a third party such as an agent or distributor. They must not bribe foreign public officials in any location. They are also prohibited from accepting bribes in any form. If an employee is unsure whether something constitutes a bribe, a gift, or a form of hospitality, they must seek guidance from the company's Compliance Manager.

Acceptable and Not Acceptable

This section of the Anti-Bribery/Corruption Policy refers to 4 areas:

- Vendor Gifts
- Facilitation payments
- Political contributions
- Charitable contributions

1. Vendor Gifts

Nikkei accepts normal and appropriate gestures of hospitality and goodwill (whether given to/received from third parties) so long as the giving or receiving of gifts meets the following requirements:

- It is not made with the intention of influencing the party to whom it is being given, to obtain or reward the retention of a business or a business advantage, or as an explicit or implicit exchange for favors or benefits.
- It is not made with the suggestion that a return favor is expected.
- It is compliant with local law.
- It does not include cash or a cash equivalent (e.g., a voucher or gift certificate).
- It is appropriate for the circumstances (e.g., giving small gifts around Christmas or as a small thank you to a company for helping with a large project upon completion).
- It is of appropriate type/value & given at an appropriate time considering the reason for the gift.
- It is given/received openly, not secretly.
- It is not selectively given to a key, influential person, clearly with the intention of directly influencing them.



- It is not offered to, or accepted from, a government official or representative or politician or political party, without the prior approval of the company's Vice President, Finance.

2. Facilitation Payments and Kickbacks

Nikkei MC does not accept and will not make any form of facilitation payment. The company recognizes that facilitation payments are a type of bribery that involves expediting or enabling the performance of a routine governmental action by a public official. These payments are often made to low-level officials with the intent of securing or accelerating a specific service or duty.

Nikkei MC also prohibits the giving or receiving of kickbacks. Kickbacks are typically provided in exchange for a business favor or advantage, and they are not permitted under any circumstances.

Nikkei MC acknowledges that, despite its strict policy, employees may encounter situations in which refusing a facilitation payment or kickback could put their personal safety or the safety of their family at risk. If such a situation occurs, the following steps must be taken:

- Keep the payment amount as low as possible.
- Request a receipt that identifies the amount paid and the reason for the payment.
- Report the incident immediately to the Vice President, Finance.

3. Political Contributions

Nikkei MC will not make donations in any form, whether in cash, goods, services, or by any other means, to support political parties or political candidates. The company recognizes that such contributions may be viewed as attempts to obtain an improper business advantage and therefore prohibits them entirely.

4. Charitable Contributions

Nikkei MC supports and encourages charitable giving. This may include contributions of services, knowledge, time, or financial support, whether in cash or other forms. The company will disclose all charitable contributions it makes.

Employees must ensure that charitable donations are not used to disguise or enable acts of bribery. Nikkei MC will ensure that all charitable contributions are legal and ethical under local laws and practices. No charitable donation may be offered or made without prior approval from the Vice President, Finance.



Employee Responsibilities

Employees of Nikkei MC must understand and comply with the information contained in this policy and with any training or other materials provided regarding anti-bribery and anti-corruption requirements. All employees and anyone under the control of Nikkei MC share responsibility for preventing, detecting, and reporting bribery or other forms of corruption. Employees must avoid any activities that could lead to, or appear to lead to, a breach of this Anti-Bribery/Corruption Policy.

If an employee has reason to believe or suspect that an instance of bribery or corruption has occurred or may occur, they must report it to the President, Senior Vice President, or GM Human Resources. Any employee who breaches this policy will be subject to disciplinary action and may be dismissed for gross misconduct. Nikkei MC may also terminate a contractual relationship with any individual who violates this policy.

What Employees Should Do if They Are a Victim of Bribery or Corruption

Employees must notify the Senior Vice President as soon as possible if they are offered a bribe, asked to make one, suspect that they may be approached to make or receive a bribe, or believe they have been the victim of any corrupt activity.

Whistleblowing

This section explains how to raise concerns, the protections in place, and what to do when experiencing bribery or corruption.

How to Raise a Concern

Any employee who suspects bribery or corrupt activity connected to Nikkei MC is encouraged to report the concern as early as possible. If an employee is unsure whether a particular action or behavior constitutes bribery or corruption, they should seek guidance from their manager, GM Human Resources, or the Senior Vice President.

Nikkei MC will ensure that all employees are familiar with the company's whistleblowing procedures, so concerns can be raised promptly and confidentially. Protection

Nikkei MC understands that employees may fear retaliation if they refuse to accept or offer a bribe or if they report concerns. The company will support any employee who raises concerns in good faith, even if an investigation determines that no wrongdoing occurred.

What to Do When Experiencing Bribery or Corruption

Nikkei MC will ensure that no one is subjected to detrimental treatment for refusing to accept or offer a bribe, for refusing to participate in corrupt activities, or for reporting concerns under this policy. Detrimental treatment includes dismissal, disciplinary action, threats, or unfair treatment connected



to the concern raised. Any employee who believes they have been treated unfairly should inform their manager immediately.

Training and Mistreated

Nikkei MC will provide training on this policy as part of the induction process for all new employees. Employees will also receive regular and relevant training on how to comply with this policy and will be asked to acknowledge that they understand and will adhere to it.

Nikkei MC's anti-bribery and anti-corruption expectations will be clearly communicated to suppliers, contractors, business partners, and other third parties at the beginning of business relationships and as needed thereafter. Additional training will be provided to employees or others when Nikkei MC determines that further understanding of compliance requirements is necessary.

Record Keeping

Nikkei MC will maintain detailed and accurate financial records and will implement appropriate internal controls to document all payments made. The company will record the amount and purpose of any hospitality or gifts accepted or given, and all such items will be subject to managerial review.

Monitoring and Reviewing

The Senior Vice President is responsible for monitoring the effectiveness of this policy and reviewing its implementation on a regular basis. They will evaluate its suitability, adequacy, and effectiveness. Internal control systems and procedures designed to prevent bribery and corruption will be regularly audited to ensure proper performance. Any improvements needed will be implemented promptly.

Employees are encouraged to provide feedback if they have suggestions for improving this policy. Suggestions should be directed to the Senior Vice President.

This policy does not form part of any employee's contract of employment. Nikkei MC may amend this policy at any time to improve its effectiveness in preventing bribery and corruption.

Environmental Awareness

Recycling Today's Aluminum for a Better Tomorrow

Given our role as aluminum recyclers, environmental stewardship is woven into the very fabric of our company's essence. Our work aligns with the principles of a circular economy, emphasizing economic advancement, societal support, and environmental protection. The efficiency of aluminum recycling, which requires approximately 95% less energy than primary aluminum production, underscores our alignment with the principles described above and our role in fostering sustainable growth within the aluminum sector.



As part of our commitment to environmental awareness, NMAA established an Environmental Management System, which allows us to manage environmental risks, communicate environmental training and reporting requirements, and manage our regulatory compliance records.

In addition to maintaining environmental regulatory compliance at our facility, we have taken strides toward environmental sustainability by setting and tracking energy, water, and waste reduction goals, as further discussed on the following pages.

As described here, environmental protection and conservation are a high priority at NNMAA, and we hold ourselves accountable to our environmental goals and expectations.

Collection and Recycling of Products at End of Life

Recycling Strategy

Current Recycling Programs

NMAA is committed to minimizing its environmental impact through the implementation of closed-loop recycling systems. These systems are designed to reduce our carbon footprint and promote sustainable material reuse.

During the melting process, dross is generated and systematically collected. This material is sent for processing and converted into Sow, which is subsequently returned to NMAA for remelting, thereby reducing waste. All dross transactions are tracked monthly, with comprehensive annual reports generated to monitor performance.

In collaboration with Enkei America, a 40% shareholder located adjacent to our facility, aluminum chips produced from wheel machining are remelted by NMAA and returned as molten aluminum. This closed-loop recycling initiative is meticulously tracked, with each delivery recorded and summarized in a Monthly Toll Report provided to Enkei.

For high nickel alloy production, scrap material generated by customers at two locations is returned to NMAA to support alloy requirements. All incoming scraps are recorded monthly, and raw material purchases are documented annually in the Purchasing File.

NMAA prioritizes the use of scrap in production to reduce costs and environmental impact. Product review meetings are held to optimize raw material usage, ensuring maximum incorporation of scrap based on chemical composition requirements.

Lead weights and steel inserts removed from aluminum wheels during sorting operations are sold to certified scrap yards for recycling, avoiding landfill disposal. These materials are tracked and



recorded upon shipment, with annual totals compiled alongside other steel scrap and miscellaneous items.

Future Recycling Initiatives

NMAA is actively engaging with current and prospective customers to facilitate the recycling of their generated scrap. Logistics and scrap location are critical considerations in the success of these programs.

Key objectives include enhancing production efficiency to reduce dross output, expanding the supply of recycled aluminum scrap, and increasing the number of approved scrap wheel suppliers. Monthly tracking of wheel purchases—including supplier, volume, and price—is conducted to support these goals.

Efforts are ongoing to increase the proportion of recycled aluminum used in production relative to primary aluminum. Production inputs and outputs are closely monitored to maximize scrap utilization.

Monitoring and Communication

The progress and effectiveness of recycling strategies are evaluated through regular reporting. These reports inform internal decision-making and continuous improvement efforts.

Recycling data is transparently communicated to employees via monitors located in the front office and breakrooms. Internal training programs incorporate comprehensive recycling information, covering aluminum, dross, cardboard, steel scrap, lead weights, steel inserts, equipment batteries, oils, light bulbs, paper, wooden skids, and electronic equipment.

Collection and Recycling Systems

NMAA maintains active communication with aluminum suppliers to ensure a consistent supply of scrap material. When exploring new scrap sources, partnerships with local scrap yards are pursued to facilitate material recovery.

All internal recycling programs are continuously operated and monitored to ensure optimal waste reduction and alignment with sustainability objectives.

Responsible Sourcing Supply Chain Due-Diligence Policy

Statement of Intent

Nikkei has established this Responsible Sourcing Policy (RSP) to advance sustainability across its value chain. Through this initiative, Nikkei is dedicated to producing premium-quality aluminum while minimizing environmental and social impacts and fostering constructive relationships with its



stakeholder communities. This RSP underpins Nikkei's overarching commitment to maintaining the highest standards of quality, ethics, safety, and legal compliance, ensuring that profitability is never achieved at the expense of integrity.

Due Diligence

Nikkei has established a structured due diligence framework to assess, monitor, and mitigate risks within its scrap aluminum material supply chain. This framework incorporates continuous, proactive, and reactive measures to identify, evaluate, and address potential environmental, social, and governance (ESG) risks in accordance with applicable legal and regulatory standards.

As part of this process, all scrap aluminum suppliers are subject to systematic assessments to verify their conformance with Nikkei's responsible sourcing requirements. Supplier evaluations encompass key compliance areas, including environmental management, ethical business conduct, anti-corruption measures, protection of human rights, and occupational health and safety performance.

Scope

This RSP applies to and will be communicated with all Nikkei scrap aluminum suppliers. It will set guidelines in the following areas:

- Safety
- Environment
- Human Rights
- Labor Rights
- Legal Compliance
- Fair Competition and Anti-Corruption

Nikkei Supplier Principles

Nikkei expects all suppliers to respect their employees, the environment, and human rights at all operational levels - suppliers must conduct their business with ethics and integrity. These principles include the following components.

Safety

A safe and healthy workplace is a fundamental right for employees and essential to maintaining a successful business operation. Therefore, all suppliers shall:

- Provide a safe and healthy work environment for all employees
- Comply with all relevant local, state, and federal safety regulations
- Uphold and continuously improve upon existing safety management systems.



Environment

Nikkei understands that the environment is at risk of degradation due to human impacts. To help mitigate this risk, Nikkei expects its suppliers to:

- Conduct business in an efficient and environmentally sound way
- Minimize adverse impacts on the environment wherever possible
- Adhere to all applicable federal and state regulations related to the environment
- Implement energy-efficient processes and products where possible
- Leverage conservation measures, recycling, reuse, and material substitution to reduce waste
- Evaluate, manage, and mitigate operational environmental impacts across all aspects of the business

Human Rights

Nikkei suppliers must uphold the human rights of all individuals associated with their operations, including local communities and workers. Suppliers shall:

- Uphold the rights of workers, individuals, and the communities in which they operate
- Maintain a code of conduct or other system to prevent discrimination based on race, color, religion, national origin, disability, gender identity, sexual orientation, genetic, veteran status, sex, or age
- Respect the rights of local communities and Indigenous peoples
- Never take part in human trafficking, child labor, forced labor (including prison labor), forcibly indentured labor, bonded labor, slavery, or servitude
- Under no circumstances, conduct business in conflict-affected and high-risk areas

Labor Rights

Nikkei's suppliers must uphold the rights of all individuals employed by the entity. Suppliers shall:

- Prohibit any corporal punishment, harassment, discrimination, or abuse of applicants or workers
- Ensure that workers' compensation meets or exceeds the legal minimum standard and complies with all applicable laws related to timely and properly documented remuneration



- Comply with all state and federal laws and industry standards regarding working time, public holidays, and paid annual leave
- Recognize the freedom of employees to join, or refrain from joining, legally authorized associations or organizations such as unions

Legal Compliance

Compliance with US Federal and State laws is mandatory for all parties that work with Nikkei. Suppliers shall:

- Have systems in place to maintain awareness of and ensure compliance with Applicable laws and regulations
- Seek legal advice where there is uncertainty about legal obligations
- Maintain accurate records of all business operations and transactions

Fair Competition and Anti-Corruption

Suppliers must conduct their business with ethics and integrity. Suppliers shall:

- Maintain compliance with the United States Foreign Corrupt Practices Act and all other applicable anti-corruption, fraud, and anti-bribery laws
- Uphold fair business standards in advertising, sales, and competition
- Conduct business with a commitment to maximum transparency consistent with ethical governance and commercial confidentiality

Stakeholder Complaints and Grievances

Nikkei takes pride in its ability to assess and respond to stakeholder complaints, grievances, and other requests for information in a prompt and sensitive manner. If you would like to voice a concern regarding this Responsible Sourcing Policy or any other issue, please contact our Compliance GM at 812-341-1141 x149.



Nikkei MC Environmental and Social Policies

Social Policy General Information

Management Sponsorship

Nikkei MC's organizational structure enables effective management of the social impacts associated with its operations. The company's Vice President of Human Resources serves as the Social Management Representative (SMR), possessing the authority, responsibility, and resources needed to implement and maintain Nikkei MC's social management processes.

Purpose

Nikkei MC aims to establish a system that upholds high standards for Human Rights, Indigenous Peoples' Rights, and Labor Rights. The system is reviewed annually and updated to reflect developments in international best practices. Additional policies and procedures are detailed further in the Nikkei MC Employee Handbook.

Risk Assessment

Every two years, Nikkei MC conducts a Human Rights Assessment covering potential risks related to Human Rights, Discrimination, Child Labor, Contract Labor, Women's Rights, Indigenous Peoples' Rights, Freedom of Association, Collective Bargaining, Forced Labor, Disciplinary Practices, Communication and Engagement, Remuneration, and Working Hours. After each assessment, risk ratings are assigned, and mitigation strategies are developed to address identified impacts.

Human and Labor Rights

Nikkei MC is committed to upholding fundamental human rights in alignment with international standards. The company promotes respect for human rights across all operations and encourages partners, including contractors, suppliers, and other business affiliates, to do the same. Upholding these principles supports the sustainability of both the company and the surrounding communities.

Nikkei MC prohibits the employment of individuals under the age of 18 and promotes women's rights, anti-discrimination practices, and protections against forced labor and child labor. Every employee shares responsibility for maintaining a workplace free from discrimination and harassment.

These standards draw on the following frameworks:

- United Nations Guiding Principles on Business and Human Rights
- UN Convention on the Elimination of All Forms of Discrimination Against Women (1979)
- Title VII of the Civil Rights Act of 1964



- Universal Declaration of Human Rights
- ILO Declaration of Fundamental Principles and Rights at Work, and Conventions 138, 182, 105, 29, and Protocol 29
- Trafficking Victims Protection Act (TVPA), Title 18
- Fair Labor Standards Act of 1938

Non-Discrimination

Nikkei MC is committed to eliminating all forms of workplace discrimination. Any practice that limits equal opportunity based on race, color, national origin, gender, sexual orientation, pregnancy, age, disability, religion, genetic information, marital status, family responsibilities, or political/union affiliation is considered discriminatory.

Referenced standards include:

- Age Discrimination in Employment Act (1967)
- Genetic Information Nondiscrimination Act (2008)
- Americans with Disabilities Act (1990) and ADA Amendments Act (2008)
- U.S. Equal Employment Opportunity Commission Standards
- Equal Pay Act (1963)
- ILO Conventions C100 and C111
- Rehabilitation Act (1973)
- Vietnam Era Veterans' Readjustment Assistance Act (1974)
- Family and Medical Leave Act (1993)

Worker's Rights

Nikkei MC complies with all applicable federal and state labor laws, as well as International Labor Organization guidelines, particularly concerning compensation, working hours, family leave, disciplinary practices, and the right to organize or engage in collective bargaining. Additional information is available within the company's Employee Handbook.

These practices draw on:

- Fair Labor Standards Act (1938)



- Family and Medical Leave Act (1993)
- ILO Declaration of Fundamental Principles and Rights at Work (1998)
- National Labor Relations Act (1935)

Indigenous Peoples Rights

Although Nikkei MC does not operate on Native American Reservations or Tribal Lands, the company is committed to fostering respect for Indigenous Peoples globally. Nikkei MC complies with all applicable regulations regarding Indigenous rights and acknowledges the cultural and historical significance of Indigenous groups in the United States.

Guiding frameworks include the Indiana Native American Indian Affairs Commission (INAIAC), the American Declaration on the Rights of Indigenous Peoples, USAID guidelines on Free, Prior, and Informed Consent, and cultural and heritage protection standards. International frameworks include ILO Convention 169 and the UN Declaration on the Rights of Indigenous Peoples.

Stakeholder Complaints, Grievances, and RFIs

Nikkei MC maintains a structured process for addressing complaints, grievances, and requests for information from employees, supply chain partners, and community stakeholders. The company's complaint resolution mechanism integrates feedback from frontline supervisors through senior leadership.

Reporting channels include:

- **Nikkei MC Compliance GM:** (812-341-1141 x149)
- **Nikkei MC Human Resources GM:** (812-341-1141 x134)
- **Nikkei MC Anonymous Submissions:** Nikkei MC Corp.
- **Indiana Department of Environmental Management:** +1 (800) 451-6027
- **City of Columbus Code Enforcement (non-environmental):** +1 (812) 376-2500
- **OSHA:** +1-847-803-4800
- **EEOC:** +1-800-669-4000
- **EPA Complaint Hotline**



Occupational Health and Safety

As an aluminum re-melt operation, Nikkei MC places high importance on its Environmental Health and Safety (EHS) management system. The company believes every worker has the right to a safe and healthy workplace and maintains an EHS Manual that exceeds OSHA requirements and follows ILO Conventions 155 and 176.

The EHS Manual includes:

1. EHS Policy
2. Joint Plant Safety Committee
3. Personal Protective Equipment
4. Risk Assessments, Inspections, and Maintenance
5. Safe Work Procedures
6. Task-Specific Safety Training
7. Safety Awareness Programs
8. Enforcement of Safety Guidelines
9. Injury and Illness Reporting
10. Correction of Unsafe Acts and Conditions
11. Accident/Incident Investigation
12. Emergency Response Procedures

Employees must stop work immediately if they feel unsafe and notify a supervisor.

Local Communities

Nikkei MC respects the rights and interests of local communities and is committed to operating without harming natural resources or community well-being. The company supports communities through employment, sponsorships, and volunteer activities, including youth sports programs and local police and fire departments.

Communication and Engagement

Nikkei MC provides ongoing training on employee benefits, safety procedures, strategy, and job responsibilities. The company uses a grievance procedure outlined in its Employee Handbook.

Environmental Policy General Information



Management Sponsorship

Nikkei MC's organizational structure supports the effective management of environmental impacts related to aluminum scrap melting and rolling operations. The company has designated its Environmental Health and Safety (EHS) Director as the Environmental Management Representative (EMR). This individual is equipped with the necessary authority, resources, and responsibility to implement and sustain Nikkei MC's environmental management processes.

In addition to overseeing the Environmental Management System (EMS), the EMR is also responsible for leading the development of the Aluminum Stewardship Initiative (ASI) program. To further support these efforts, Nikkei MC has established an internal Sustainability Steering Committee (SSC), which plays a key role in advancing ongoing sustainability initiatives. Additional information about the SSC can be found in the SSC Charter.

Purpose

Nikkei MC stands in alignment with the United Nations' efforts to address and reduce the impacts of global climate change. To support this commitment, Nikkei MC has established an Environmental Management System (EMS) that outlines the processes used to identify and mitigate the organization's environmental impacts. The purpose of this manual is to provide an overview of the methodology.

Scope

This management system applies to Nikkei MC Aluminum and the directors, officers, and employees within.

Environmental Policy

Purpose

As a dedicated advocate for environmental protection, Nikkei MC is committed to sustaining and expanding environmentally responsible practices across its manufacturing operations. This policy establishes the company's environmental principles, objectives, and overall approach. Nikkei MC strives to provide customers with high-quality aluminum coils that meet their needs while safeguarding the health and safety of employees, the community, and the environment.

The company recognizes the environmental impacts associated with its activities and products, as well as its responsibility to support customers with solutions that uphold strong environmental stewardship. Nikkei MC also acknowledges the critical role that global organizations play in advancing sustainable development and preserving natural resources for future generations. Therefore, the company's focus on value creation, melting efficiency, and material competitiveness must align with both environmental considerations and stakeholder expectations.



In support of these commitments, Nikkei MC has implemented this policy to guide ongoing assessment and reduction of environmental impacts associated with its coil semi-fabrication processes.

Policy Component

Legal Framework

Nikkei MC actively supports a legal and management framework that upholds sustainable practices. The company's actions are guided by applicable laws and the environmental standards it has adopted to prevent pollution and reduce adverse environmental impacts. This framework is intended to provide all stakeholders with a clear understanding of the organization's environmental objectives while establishing an ethical, financially responsible approach to risk management.

Nikkei MC also recognizes that true responsibility requires accountability, and that meaningful environmental stewardship demands a commitment that extends beyond current regulatory requirements. This philosophy is embraced across the organization—from the board of directors to the hourly production team.

Industrial Management System

Nikkei MC's environmental program requires establishing systems that ensure compliance and drive continuous improvement in environmental performance. All operations are expected to conduct their activities in ways that promote pollution prevention and the efficient use of energy and natural resources. To support ongoing improvement, each production facility sets specific strategies and targets, with performance regularly benchmarked to identify opportunities for further enhancement and corrective action.

Output Reduction Plan

Nikkei MC is committed to reducing its environmental footprint through continuous improvements in production processes, with a focus on minimizing raw material use, increasing energy efficiency, and lowering emissions. The company aims to:

- decrease energy consumption by optimizing production efficiency;
- reduce greenhouse gas emissions and other pollutants;
- limit raw material use by increasing the recycling input ratio and adopting environmentally responsible packaging;
- lower freshwater consumption in production processes and prevent the discharge of hazardous substances that could impact water resources;



- reduce waste generated through manufacturing activities;
- minimize impacts on natural habitats and biodiversity in the areas surrounding its production facilities

Emergency Action Plan

Nikkei MC maintains a robust Emergency Action Plan (EAP) that aligns with U.S. and international environmental protection standards. The plan defines best practice procedures for mitigating impacts in the event of an environmental emergency. Additional details about these procedures can be found in Nikkei MC's EAP documentation.

Employee Involvement

Each of Nikkei MC's employees is responsible for conducting their daily activities in a manner that is protective of the environment and in full compliance with all applicable regulations and company procedures. All employees are provided with information regarding these procedures and regulations during the onboarding and refresher training.

Sourcing Strategy

Nikkei MC expects all participants in its value chain to comply with applicable domestic and international regulations, follow industry best practices, and implement measures that align with this Policy. The company will conduct due diligence on its primary scrap supply streams to evaluate regulatory and ethical risks, including those related to environmental stewardship, human rights, conflict-affected and high-risk areas, and anti-corruption or bribery concerns.

Integrated Life Cycle Analysis

Nikkei MC supports the ongoing evaluation of environmental impacts related to aluminum semi-fabrication. This assessment covers the entire lifecycle of semi-fabrication activities, from melting to rolling. To gather accurate and meaningful data, Nikkei MC works with the U.S. Aluminum Association (AA) to provide quantified information that helps identify impact areas and opportunities for improvement.

Impact Management

Nikkei MC sees an opportunity to improve the environmental performance of its production processes through detailed impact analysis and effective mitigation systems. These tools help the company successfully manage and implement innovative solutions that lead to process improvements.

Nikkei MC's Sustainability Report provides stakeholders with regular updates on key metrics, performance goals, and other information related to the company's environmental initiatives.



Environmental Code of Conduct

Nikkei MC conducts all operations responsibly to ensure the protection of the environment. To uphold this commitment, every employee must understand the expectations outlined in Nikkei MC's Environmental Policy and act in alignment with those principles.

Guidelines

13. Carry out daily activities in a way that protects the environment and fully complies with all departmental regulations and company procedures.
14. Conserve resources by applying waste management practices that emphasize waste minimization, reuse, recovery, and recycling where appropriate.
15. Maintain awareness of the environmental impacts associated with one's work

Risk Assessment Protocol

To effectively assess the environmental impacts of its operations, Nikkei MC follows a Risk Assessment Protocol. This protocol is conducted by the EHS Director or their designee and is guided by the following principles:

1. Identify hazards;
2. Determine the potential for harm;
3. Identify and implement corrective measures;
4. Monitor the effectiveness of those measures;
5. Review and improve processes and corrective actions as needed.

Environmental Life Cycle Assessment

Nikkei MC does not maintain internal resources to conduct its own cradle-to-gate analysis; however, it remains committed to supporting the U.S. Aluminum Association (AA) in its Life Cycle Assessment (LCA) research. The AA's first LCA was published in 2013, and the most recent LCA can be accessed through the provided link.

Greenhouse Gases (GHGs) and Energy Use

Nikkei MC gathers monthly energy consumption data from its utility provider to track overall usage. To estimate greenhouse gas (GHG) emissions for each furnace, the company uses EPA-standardized emission factors in accordance with the Greenhouse Gas Protocol methodology.



Nikkei MC is committed to achieving further reductions in its greenhouse gas (GHG) emissions. Key components of this effort include:

1. Process improvements
2. Clean energy sourcing
3. Technology innovation

Air Emissions

Under the emissions reporting rule, 326 IAC 2-6, facilities that exceed specified emission thresholds are required to report their actual emissions of certain pollutants either annually or every three years. The reported information is used for planning, trend analysis, air quality modeling, and billing purposes. Reported data includes the facility's name, plant identification number, and emissions of key criteria pollutants, which include Volatile Organic Compounds (VOC), Carbon Monoxide (CO), Nitrogen Oxides (NOx), Sulfur Dioxide (SO₂), and Particulate Matter with a diameter of less than 10 microns (PM₁₀).

Spill and Leak Management

Nikkei MC regularly monitors for potential spills and leaks. Although Nikkei is not required to have a Spill Prevention, Control, and Countermeasure (SPCC) plan, an Emergency Spill and Release Response Plan (ESRRP) is in place and can be accessed [here](#).

Dross

Nikkei MC continually pursues alternatives to the direct landfilling of dross and works to maximize aluminum recovery through both internal and external dross treatment processes.

Certifications

Certifications & Commitments

Manufacture2030 (M2030) Platform Member

- We are proud members of the M2030 platform, working collaboratively to reduce our carbon footprint and drive sustainable change across our supply chain.

ISO 9001 – Quality Management System

- Our quality management system is ISO 9001 certified, and we meet the bulk supplier requirements of International Automotive Task Force (IATF 16949)

ISO 14001 – Environmental Management System

- This certification reflects our commitment to proactively managing and improving our environmental impact.



Conflict Minerals, REACH, RoHS, and PFAS Compliance

- We fully comply with all applicable global regulations for product safety and ethical sourcing, including Conflict Minerals, REACH, RoHS, and PFAS.

IMDS (International Material Data System) Member

- As participants in the global standard for material data in the automotive industry, we ensure transparency and traceability of raw materials used in our products.

Scheduled Certifications

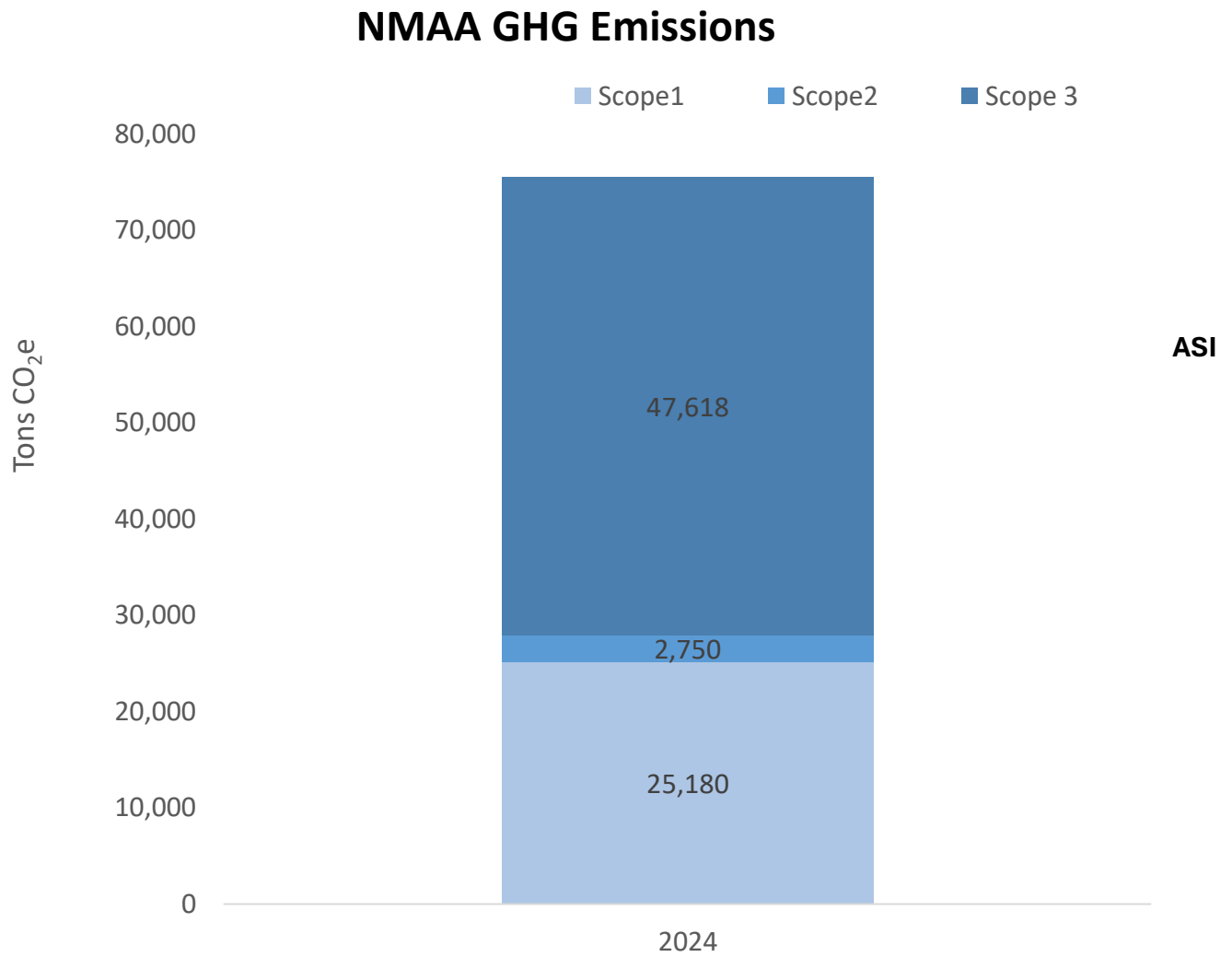
- **Aluminum Stewardship Initiative (ASI)** - In line with our environmental sustainability values, we are actively pursuing ASI certification. Once certified, we will undergo independent audits at regular intervals to maintain and improve our practices.
- **ISO 45001 – Occupational Health & Safety Management System:** Scheduled for certification in 2026, reinforcing our commitment to employee health and workplace safety.
- **ISO 27001 – Information Security Management System:** Also scheduled for certification in 2026, to enhance our data protection and cybersecurity framework.



GHG

GHG EMISSION – BASELINE

In 2024, NMAA produced 75,548tons of CO₂e





PATHWAY TOOL & GHG EMISSION REDUCTIONS

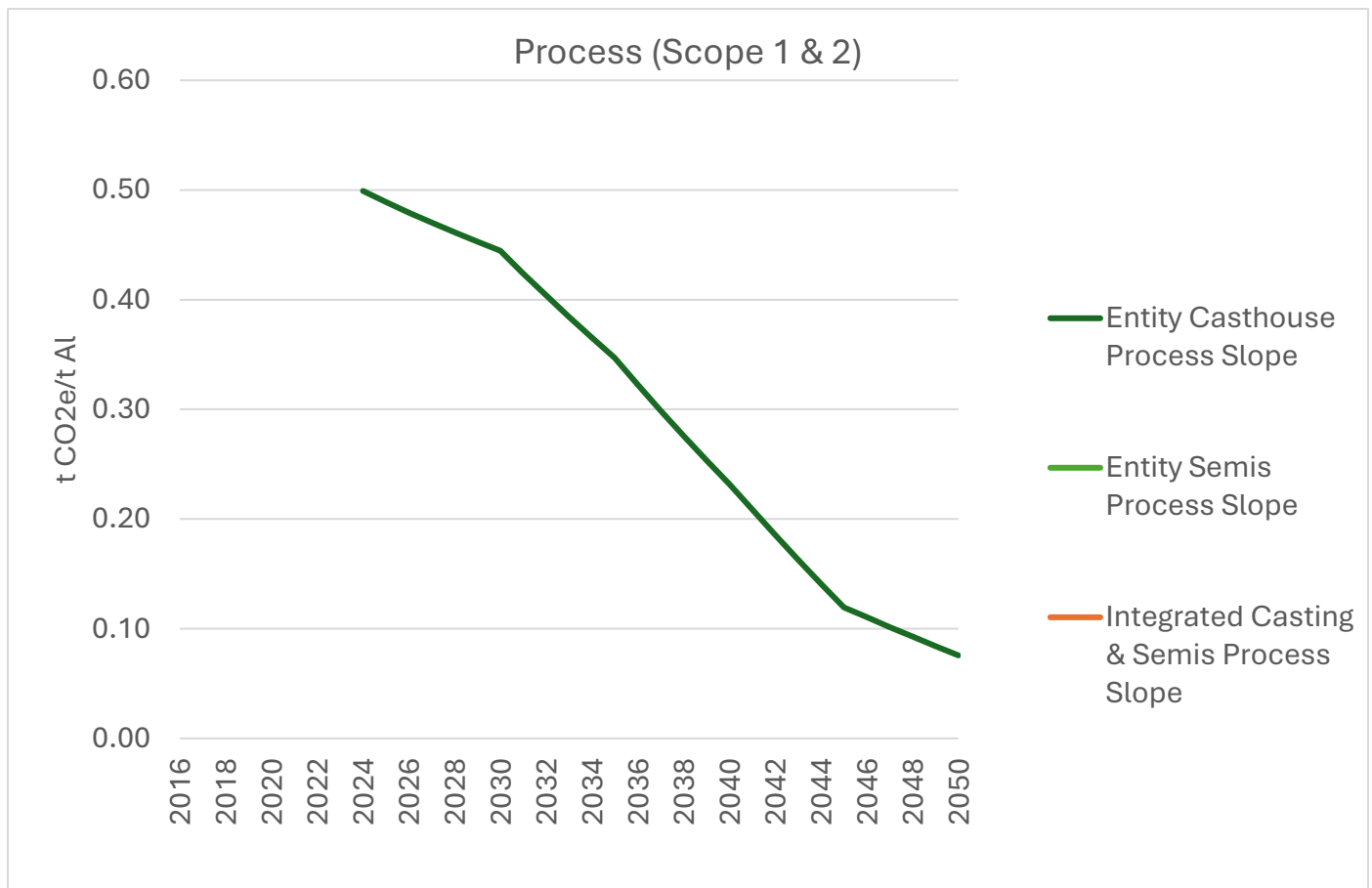
Emission reduction pathways were modeled using the ASI GHG Pathways Tool. The targets below represent emission intensity targets for Scope 1 and Scope 2 through 2030.

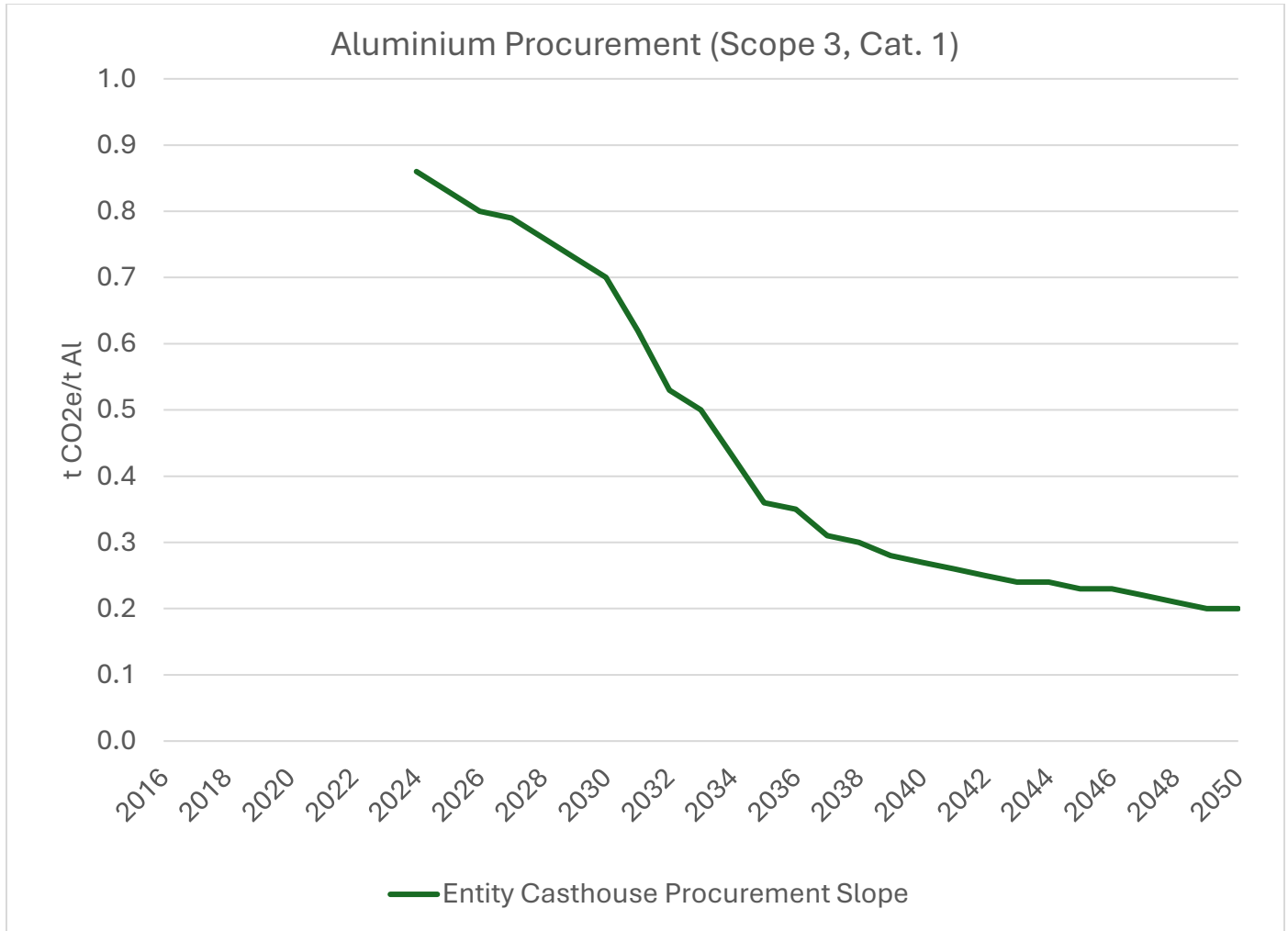
Year	Scope 1 + Scope 2 Target (t CO₂e/t aluminum)
2024	0.50
2025	0.49
2026	0.48
2027	0.47
2028	0.46
2029	0.45
2030	0.44

The targets below represent emissions intensity targets for Scope 3 through 2030:

Year	Scope 3 Category 1 Target (t CO₂e/t aluminum)
2024	0.86
2025	0.83
2026	0.80
2027	0.79
2028	0.76
2029	0.73
2030	0.70

The following graphs were generated by the ASI tool and represent emission intensity levels through 2050 in process emissions (Scope 1 + Scope 2) and aluminum procurement emissions (Scope 3).





Biodiversity

Nikkei MC Aluminum America (NMAA) conducted a biodiversity and ecosystem-services impact assessment to evaluate any potential risks associated with our facility’s land use and operational activities. The evaluation reviewed all relevant aspects within our area of influence, including site footprint, water use, emissions, waste streams, and any interactions that could affect surrounding habitats or ecological functions.

Using a risk-based screening aligned with ASI Performance Standard requirements, we examined the presence of sensitive habitats, species, or Priority Ecosystem Services that could be influenced by our operations. This included evaluating environmental controls already in place and confirming whether any operational activities have a measurable or material impact on biodiversity values.

The results of the assessment confirmed that no Priority Ecosystem Services are present or impacted by NMAA’s operations, and no biodiversity-related risks or significant ecological dependencies were



identified. Based on these findings, ASI Performance Standard 8.1 and Criteria 8.3a–c were determined to be **not applicable** for our facility.

NMAA maintains environmental management processes to ensure continued protection of the surrounding environment and commits to reassessing these risks if conditions or site activities change in the future.

For a comprehensive biodiversity risk assessment, refer to Nikkei’s Biodiversity and Ecosystem Services Risk and Impact Assessment [here](#).

Water

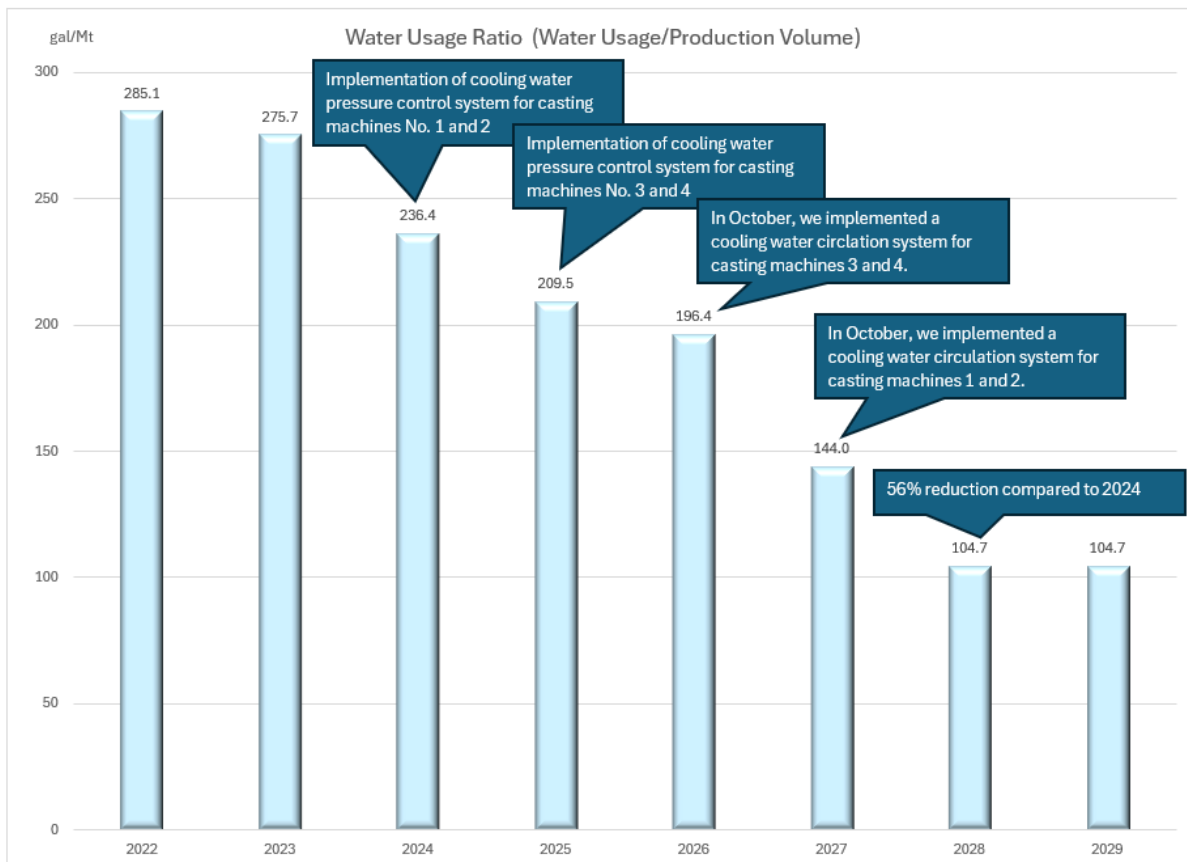
Freshwater Use and Discharge

NMAA uses freshwater to cool ingots and remains committed to maximizing water efficiency across our operations. We analyze all sanitary and non-contact cooling water before routing it to the local POTW, where it's treated and safely returned to the watershed.

- We have established a water-intensity metric (e.g., gallons per ton of ingot) to track efficiency gains over time.
- Are investing in a closed-loop recirculating cooling system to reduce freshwater withdrawals by 50% over the next 4 years.
- We conduct regular audits of discharge quality and partner with the POTW to optimize treatment processes.

Freshwater Consumption

To achieve our goal of a 56% reduction in freshwater use intensity company-wide by 2029, we must maintain a company-wide water use intensity of approximately 406 gal/per metric ton of final product produced.





Nikkei's Water-Related Discharge Risks

NMAA's Water Risk Assessment indicates that NMAA's discharge basin is at high risk for flooding and low water quality, as well as wetland degradation and invasive species. NMAA faces low water-related discharge or stormwater risks within our operational area of influence. Nonetheless, we have established an ambitious freshwater-use-intensity reduction target of 56% to drive continuous improvement in our water stewardship. Detailed information can be found in our Water Risk Assessment under our Sustainability tab.

Wastes

Minimizing Internal Waste

While recycling is at the heart of our business, our production facility still generates some waste. As advocates of a truly circular economy, we continually review and refine our processes to drive internal waste streams as low as possible.

Expanded Recycling Programs

To further reduce what goes to landfill, we've established targeted recycling programs for key materials:

- Aluminum Dross
- Paper & Cardboard
- Wood Pallets
- Electronics
- Batteries
- Oils
- Steel and other metal scrap
- Other recoverable resources

These initiatives have steadily increased our diversion rates and reduced landfilled waste across our facility. Additional information can be found in our Emissions, Effluents, and Waste Report.

Waste Management Summary

Waste Volumes in the Last 2 Months



Our Goal: Minimize Disposal, Maximize Recycling. | Committed to Environmental Responsibility.

Spills

Nikkei's oil storage capacity is below 1,320 gallons and, therefore, is not required to have a Spill Prevention, Control, and Countermeasure (SPCC) plan. Additionally, Nikkei has not had any spills.

Stakeholder Dedication

External Stakeholders

Commitment to Our Aluminum Value Chain

The Aluminum Value Chain (AVC) plays a vital role in Nikkei MC Aluminum’s overall success. We understand the importance of managing this core asset and aligning our business values with those of our stakeholders throughout the chain. While environmental concerns are central to our company-wide initiatives, we place equal emphasis on social and governance values such as respect, quality, flexibility, communication, and customization. These principles guide how we operate and engage with our partners.

NMAA sits at the center of the AVC — between upstream suppliers of aluminum scrap and downstream customers who use recycled aluminum.



Raw Material Suppliers

We work with over 100 aluminum scrap suppliers across North America. This diverse network enables us to ensure consistent product quality and maintain competitive pricing to meet our customers’ needs.

Nikkei MC Aluminum

We receive scrap aluminum from our suppliers, which is then melted and cast into aluminum ingots. Our procurement process is designed to verify the quality and consistency of incoming materials while assessing suppliers based on both operational and sustainability risks. Through our Responsible Sourcing Policy (RSP), we address environmental, social, and governance (ESG) risks across the value chain. This policy supports our commitment to producing high-quality aluminum ingots without compromising ethics, safety, environmental responsibility, or legal compliance in pursuit of profitability.

Recycled Aluminum Users

Building and maintaining long-term, sustainable relationships with our customers has driven our team from the very beginning. To us, the best-value product goes beyond quality, price, and delivery — it includes a genuine commitment to our customers’ success, because their success ensures ours. As a scrap-based company with a relatively low carbon footprint, we offer a clear advantage in today’s climate-conscious market. With growing concerns about climate change, the demand for materials with high recycled content is only increasing. That’s why we are committed to making recycled aluminum from Nikkei Aluminum the material of choice — sustainable, responsible, and future-ready.



Internal Stakeholders

Nurturing a Culture of Safety, Well-being, and Employee Investment

Recognizing the invaluable contributions of its workforce, Nikkei places strong emphasis on fostering a secure and supportive environment—both physically and mentally—for all employees.

Given the wide range of topics affecting our workforce, this report is organized as follows:

1. Our commitment to safety across all operations, ensuring employees can perform their duties with confidence and peace of mind;
2. Investments in employee development and welfare programs to support both professional growth and personal well-being;
3. Efforts to improve gender diversity within the company; and
4. The implementation of formal conflict resolution systems that empower employees to voice concerns.

By offering training opportunities, health and wellness initiatives, and comprehensive benefits, the company not only addresses its workforce's needs but also cultivates a resilient and thriving community within its ranks.

Safety

Occupational Health and Safety

Given the inherent health and safety concerns associated with the work we conduct daily at our facility, Nikkei MC Aluminum prioritizes tracking, managing, and proactively controlling potential health and safety risks.

Managing Our Team

We maintain an open-door policy for reporting safety-related injuries, concerns, or potential risks. When a health and safety incident occurs, we investigate it through our Vital Occurrence Reporting process to identify the root cause and implement effective countermeasures.

Proactive Control

Nikkei MC Aluminum managers and supervisors conduct routine workplace safety inspections and actively engage with employees on safety-related issues. Our managers, supervisors, and hourly workers collaborate to proactively identify and correct potential safety hazards as needed.

In addition to safety inspections and meetings, we perform risk assessments of our processes and provide rigorous health and safety training to employees upon hire and continuously throughout their employment lifecycle.

2024 Highlights

- 42 company-specific training topics, 35 OSHA training topics, and annual Environmental training completed across all departments.
- 81% reduction in frequency of OSHA recordable workplace accidents from 2022 to 2024.
- 29% reduction in Vital Occurrence Reports related to accidents, injuries, or near misses as of over the last 2 years.

Safety Tracking

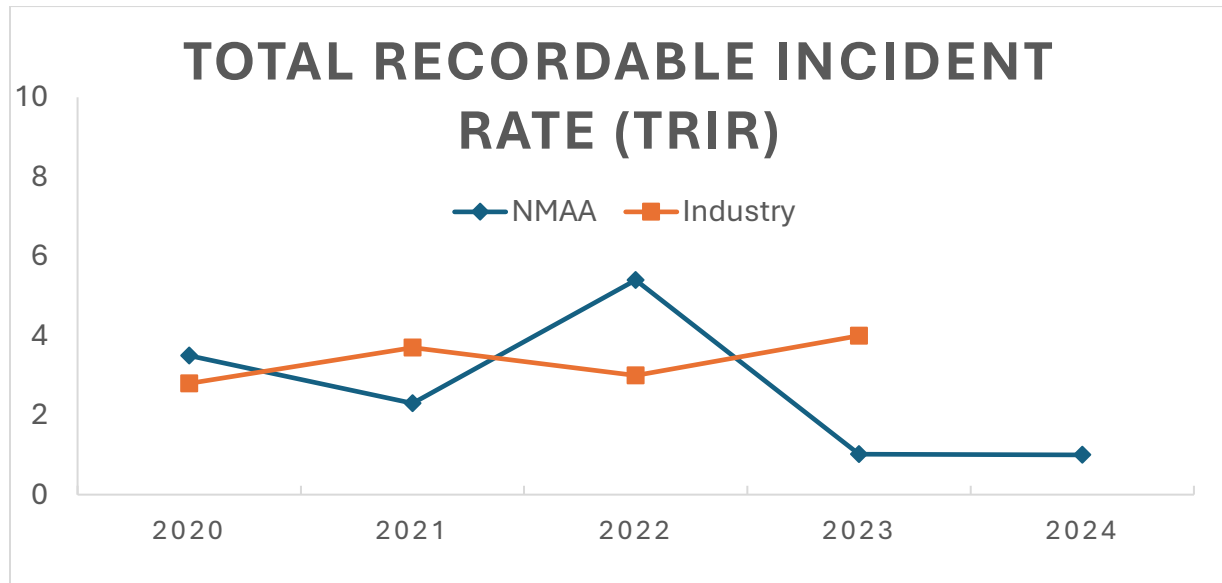
Occupational Health and Safety

Safe work practices are essential, and every employee at Nikkei Aluminum is responsible for following Nikkei's safety protocols. Each day, we strive to achieve zero OSHA recordable incidents.

The graph below represents the OSHA Total Recordable Incident Rates (TRIR) for our facility from 2020 to 2024. In addition, the 2024 BLS NAICS TRIR is shown for each facility for reference. **Note that 2024 BLS data is not yet available.*

Tracking

NMAA tracks several health and safety metrics that allow us to measure our OSHA total recordable incident rate (TRIR), lost time rate, restricted time rate, and other recordable rates for incidents. By measuring and tracking these metrics, we can compare our company's health and safety data to that of the Bureau of Labor Statistics (BLS) North American Industry Classification System (NAICS), which gives us standardized insight into how well we manage health and safety at our company. This insight allows us to identify areas in which we can improve to provide a safer workplace for our employees.



Social Responsibilities

Investment in Employees

To attract and retain the talent necessary to thrive in today’s highly competitive business world, NMAA recognizes the importance of investing in employees to represent our appreciation and commitment to our own people.

In addition to our robust employee benefits programs and preventative health measures, NMAA also provides support through a professional and confidential Employee Assistance Program (EAP).

Gender Diversity

While we face some challenges in achieving equal representation of women in certain areas, such as hourly production roles, we are committed to creating a work environment that is inclusive and empowering for all employees. We believe that by continuously improving our workplace policies and practices, we can create a culture that attracts and retains talented women in all professional categories.

Our Approach to Conflict Resolution

Our goal has always been and always will be to provide a safe and respectful workplace for all employees. As part of this commitment, we have implemented grievance mechanisms to address any instances of harassment that may occur.



We strongly encourage employees to report any incidents of harassment as soon as possible to their Manager, Supervisor, or the Human Resources department. We follow a predefined set of steps to resolve conflicts and ensure that appropriate action is taken.

Recognizing that some employees may be hesitant to report incidents or express concerns directly, our Human Resources Department maintains an open-door policy, providing a safe space for employees to voice their apprehensions. Additionally, an anonymous hotline is available for reporting environmental concerns, discrimination, and safety issues.

Through this comprehensive approach, we aspire to not only support our employees but also to learn from any missteps, fostering an environment of continuous improvement. Please refer to Nikkei MC's Environmental and Social Policy on our website for more details.



Appendix A - ESG Disclosures

Topic	Metric	Category	2024 Data	Unit	Standard
Energy Use	Electricity Use	Quantitative	10,998	Kilowatt-hour (kWh)	GRI: 302
Energy Use	Natural Gas	Quantitative	456,606,803	Cubic feet (cf)	GRI: 302
Greenhouse Gas Emissions (GHG)	Scope 1	Quantitative	25,197	Metric tons of CO _{2e}	SASB: IF-WM-110a.1 GRI: 305
Greenhouse Gas Emissions (GHG)	Scope 2	Quantitative	3,016	Metric tons of CO _{2e}	SASB: IF-WM-110a.1 GRI: 305
Water	Total Consumption	Quantitative	49.65	Megaliters (ML)	GRI: 303
Waste	Total Landfilled Waste	Quantitative	510.95	Metric tons	GRI: 306
Waste	Total Recycled Waste	Quantitative	Lead: 34.15 Mt Steel: 87.09 Mt Cu Wire: .38 Mt Cast Iron: 4.81 Mt Total: 126.43 Mt	Metric tons	GRI: 306
Health and Safety	1) Total recordable incident rate (TRIR) 2) Fatality rate	Quantitative	1) 1 2) 0	1) Rate 2) Rate	SASB: IF-WM-320a.1 GRI: 403
Health and Safety	Number of road accidents and incidents	Quantitative	0	Number	SASB: IF-WM-320a.3 GRI: 403
Recycling & Resource Recovery	Amount of material (1) recycled	Quantitative	59,337	Metric tons of scrap aluminum recycled (does not include coated numbers)	SASB: IF-WM-420a.3



Appendix B - Environmental Goals and Data Summary

2030 Environmental Goal Tracking		
Topic	Goal	2024
Energy Use Intensity	Reduce energy intensity by 8% .	9.05 (GJ/Mt produced)
Greenhouse Gas (GHG) Emissions	Reduce GHG emissions by 10% . (Scope 1 and Scope 2)	30,953 (Mt CO ₂ e)
Greenhouse Gas (GHG) Emissions Intensity	Reduce GHG emissions intensity by 20% . (Scope 1 and Scope 2)	0.55 (mt CO ₂ e/Mt produced)
Water Use Intensity	Reduce freshwater use intensity by 60% .	406 (gal/Mt produced)
Waste Stream Management	Reduce landfilled municipal solid waste (MSW) by 10% .	0.0083 (Mt of MSW/Mt produced)



Document Control

Document Owner	Nikkei MC Aluminum America
Management Representative	GM Compliance
Effective Date	2025-12-01
Review Cycle	Annual
Approval Authority	Executive Management

Revision History

Revision	Date	Description of Change	Author	Approver
0	2025-12-01	Initial release – standardized formatting	Sustainability Team	Executive Management