



Lab
Global

Nissan Tsushin Co. Ltd.

Disclosure Report

Date Submitted: February 26th, 2026



Disclosure Materials

Certified B Corporations must complete a Disclosure Questionnaire to identify potentially sensitive issues related to the company (e.g. historical fines, sanctions, material litigation, or sensitive industry practices).

This component does not affect the company's score on the B Impact Assessment. If the company answers affirmatively to any items in the Disclosure Questionnaire that B Lab deems relevant for public stakeholders, then, as a condition of their certification, the company must:

- 1) Be transparent about details of the disclosure issues identified on the company's public B Impact Report
- 2) Describe how the company has addressed this issue
- 3) Demonstrate that management practices are in place to avoid similar issues from arising in the future, when necessary.

In all cases, the Standards Advisory council reserves the right to refuse certification if the company is ultimately deemed not to uphold the spirit and integrity of the community.

In addition to the voluntary indication of sensitive issues in the Disclosure Questionnaire, companies pursuing Certification also are subject to a background check by B Lab staff. Background checks include a review of public records, news sources, and search engines for company names, brands, executives/founders, and other relevant topics.

Sensitive issues identified through background checks may or may not be within the scope of questions in the Disclosure Questionnaire, but undergo the same review process and are subject to the same possible review by the Standards Advisory Council, including ineligibility for B Corp Certification, required remediation, or disclosure.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

- 1) Intentional misrepresentation of practices, policies, and/or claimed outcomes during the company's [certification process](#)
- 2) Breaches of the B Corp Community's core values as expressed in our [Declaration of Interdependence](#)

This document contains a copy of the company's completed Disclosure Questionnaire and related disclosure documentation provided by the company.



Disclosure Questionnaire

Industries and Products

| | Yes | No |
|--|--------------------------|-------------------------------------|
| Please indicate if the company is involved in production of or trade in any of the following. Select Yes for all options that apply. | | |
| Animal Products or Services | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Biodiversity Impacts | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Chemicals | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Alcohol | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Firearms Weapons | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Mining | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Pornography | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Disclosure Tobacco | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Energy and Emissions Intensive Industries | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Fossil fuels Gambling | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Genetically Modified Organisms | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Illegal Products or Subject to Phase Out | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Industries at Risk of Human Rights Violations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Monoculture Agriculture | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Nuclear Power or Hazardous Materials | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payday, Short Term, or High Interest Lending | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Water Intensive Industries | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax Advisory Services | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Outcomes & Penalties

| | Yes | No |
|---|--------------------------|-------------------------------------|
| Please indicate if the company has had any formal complaint to a regulatory agency or been assessed any fine or sanction in the past five years for any of the following practices or policies. Check all that apply. | | |
| Anti-Competitive Behavior | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Breaches of Confidential Information | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Bribery, Fraud, or Corruption | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company has filed for bankruptcy | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Consumer Protection | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Financial Reporting, Taxes, Investments, or Loans | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Hazardous Discharges Into Air/Land/Water (Past 5 Yrs) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Labor Issues | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Large Scale Land Conversion, Acquisition, or Relocation | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Litigation or Arbitration | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| On-Site Fatality | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Penalties Assessed For Environmental Issues | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Political Contributions or International Affairs | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Recalls | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Significant Layoffs | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Violation of Indigenous Peoples Rights | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



Practices

| | Yes | No |
|--|--------------------------|-------------------------------------|
| Please indicate if the following statements are true regarding whether or not the company engages in the following practices. Check all that apply. If the statement is true, select "Yes." If false, select "No." | | |
| Animal Testing | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company/Suppliers Employ Under Age 15 (Or Other ILO Minimum Age) | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company prohibits freedom of association/collective bargaining | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Company workers are prisoners | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Conduct Business in Conflict Zones | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Confirmation of Right to Work | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Does not transparently report corporate financials to government | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Employs Individuals on Zero-Hour Contracts | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Facilities located in sensitive ecosystems | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| ID Cards Withheld or Penalties for Resignation | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| No formal Registration Under Domestic Regulations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| No signed employment contracts for all workers | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Overtime For Hourly Workers Is Compulsory | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Payslips not provided to show wage calculation and deductions | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| | Yes | No |
|---|-------------------------------------|-------------------------------------|
| Sale of Data | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Tax Reduction Through Corporate Shells | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Workers cannot leave site during non-working hours | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Workers not Provided Clean Drinking Water or Toilets | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Workers paid below minimum wage | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Workers Under Bond | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other - Volunteer Placement to Orphanages | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Supply Chain Disclosures

| | Yes | No |
|---|--------------------------|-------------------------------------|
| Please indicate if any of the following statements are true regarding your company's significant suppliers. | | |
| Business in Conflict Zones | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Child or Forced Labor | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Environmental Impact | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Negative Social Impact | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Other | <input type="checkbox"/> | <input checked="" type="checkbox"/> |



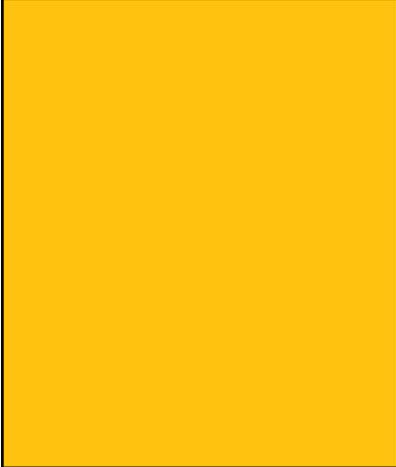
Disclosure Questionnaire Statement

Disclosure Questionnaire Category: Other - Volunteer Placement to Orphanages

| Disclosure Questionnaire Statement | |
|---|---|
| Topic | Voluntary Services with Childcare Organizations |
| Summary of Issue | <p>Nissan Tsushin Co. Ltd operates a non-profit organization. NPO Aozora, which provides after-school learning and activity opportunities to children with special needs: physically and mentally challenged school children. Specifically, volunteers support pick-ups and drop-offs of disadvantaged children and play with them.</p> <p>The company funded NPO Aozora to start its operations and to support its activities. The company assists NPO Aozora in developing activities and programmes for its beneficiaries, that is, the children. The company also has some of its employees volunteering with NPO Aozora on its activities and programmes.</p> <p>This is done as part of the company's Corporate Social Responsibility/Sustainable Development Goals (CSR/SDGs) activity by the company.</p> |
| Size/Scope of Issue (e.g. \$ financial implication, # of individuals affected) | 23% of the company's workforce participated in the voluntary services and activities in the last fiscal year. |
| Impact on Stakeholders | <p>Volunteer programs at childcare organizations, if not managed appropriately, could potentially pose risks to children, such as disruption of development due to short-term connections with caregivers, as well as risks to children's safety and well-being.</p> <p>For more information, please see B Lab's position statement on Orphanage-Based Volunteer Programs.</p> |
| Implemented Management Practices | Nissan Tsushin has employees fill out a volunteer participant questionnaire, which includes the following information: date joined the company, volunteer experience, qualifications (teacher license, long-term care welfare license, childcare worker license, etc.), and purpose of volunteering. Both the company and NPO Aozora conduct background checks. Volunteers must all fill out a volunteer insurance questionnaire, |



| | |
|----------------------------|---|
| | <p>which is required by the Insurance Company. NPO Aozora officials and staff members are expected to study social worker and childcare worker qualifications and encouraged to get a certification of either or both qualifications in order to protect and prioritize the rights and safety of the children. In practice, the company reviews and considers the learning level of those qualifications with each official and staff member of NPO Aozora. The higher their understanding, the more they conduct effectively on the issues related to volunteering for vulnerable children.</p> <p>The company is involved in human resources for NPO Aozora's Management, such as executive director placement and board composition. NPO Aozora's management is responsible for staffing and volunteer members. NPO Aozora officials supervise volunteers' activities, and the volunteers are expected to do their volunteer activities on a regular basis. The company has the following volunteer activity regulations, which came into effect on April 1, 2015:</p> <ol style="list-style-type: none">1. Be sure to use facility teachers and child instructors as instructors during volunteer activities. Make it resident.2. Be sure to follow the instructions of the instructor during volunteer activities.3. Contact the instructor in case of emergency.4. Do not enter any place other than the designated place.5. In principle, eating and drinking during volunteer activities are prohibited.6. In principle, the use of mobile phones during volunteer activities is prohibited. <p>The company has a formal policy of expectations for company volunteer members: To treat others with compassion. To accept diversity. To think through your profession and experiences. To think about the ideal way of child education. To think about the child's environment. To consider the parents' environment</p> <p>The company also provides a grievance mechanism where NPO Aozora (beneficiary) can indicate any concerns about volunteers. The company offers a communication channel between NPO Aozora and the company on a regular basis.</p> |
| Management Comments | "NPO Aozora Volunteer Recruitment Statement: To all |



employees, We are looking for volunteers for "After School Day Service Aozora". The content is for child transfer and assistance volunteers. Volunteering is not something that someone is forced to do or that you are obliged to do, but rather that you participate and work on your own.

That is why we can flexibly tackle various problems and have the power to reach out to people's hearts. Volunteering is for others and society, not for your own satisfaction. As a result, you can get various things by yourself. If you are interested, please contact the personnel department of Nissan Communication Co., Ltd"