NORWEGIAN TRANSPARENCY ACT STATEMENT

for

Miki JFC AS

(01.07.2025 – 30.06.2026)

1 INTRODUCTION

In Miki JFC AS ("**Miki JFC**" or the "**Company**") we're committed to conduct our business in a sustainable manner, in accordance with socially responsible and ethical principles. We strive to be a responsible buyer and supplier and conduct regular due diligence in line with the Norwegian Transparency Act and the OECD Guidelines for Multinational Enterprises, to identify and handle any negative impacts on fundamental human rights and decent working conditions related to our operations or our supply chain. The result from our due diligence is accounted for in our Human Rights Due Diligence Report which is published on our website annually. Requests for information from the public regarding how we address any adverse impact on human rights and/or decent working conditions can be submitted using our contact form at our website.

2 KEY INFORMATION ABOUT THE COMPANY

2.1 About the Company, ownership structure and organization

Miki JFC AS with registration number 994 796 518 is a private limited liability company. Validly registered and existing according to Norwegian company law.

The Company was established in Norway and is fully owned by JFC INTERNATIONAL (EUROPE) GmbH located in Germany. JFC INTERNATIONAL (EUROPE) GmbH is part of Kikkoman group.

The Company is located in Bærum municipality and have 17 employees.

2.2 Products, services and market

Miki JFC's primary business is the importation and distribution of oriental food products and in particular, Japanese food productions, in the Norwegian market.

2.3 Person responsible for this report

The person responsible for the due diligence assessment in Miki JFC and this report is: Hitoshi Fukuhara, General Manger, e-mail: oslo@jfc.eu.

2.4 Our policies and procedures for managing risks related to human rights

The following guidelines and procedures help us conduct our business in a responsible manner:

- Kikkoman Group Management Principles included in the Kikkoman Group Corporate Report.
  https://www.kikkoman.com/en/csr/corporatereport/
- Kikkoman/JFC EU Group Code of Conduct
- The Kikkoman Group Human Rights Policy
  https://www.kikkoman.com/en/csr/management/pdf/humanrightspolicyEN.pdf
- The Kikkoman Group is a signatory of the United Nations Global Compact. As a member of the Kikkoman Group, the Company support ten universal principles in the areas of human rights, labour standards, the environmental and anti-corruption.
  https://unglobalcompact.org/what-is-gc/participants/5822-Kikkoman
- Miki JFC AS Code of Conduct
- Miki JFC AS Anti-Bribery and Anti-Corruption Policy
- Miki JFC AS Fair Competition Policy

2.5 Supply chain

The Company sources a wide range of products and services from suppliers and business partners around the world including related companies within the Kikkoman Group and third-party suppliers. Approximately 82 % of our products and services are sourced from Norwegian and European suppliers and business partners, while approximately 14 % is sources from suppliers and business partners from Asian countries.

3 MAPPING AND RISK ASSESSMENT

3.1 Methodology

Two years ago, we conducted our Human Rights Due Diligence assessment by forming an overall risk profile of our upstream and downstream activities, and then we prioritized the most significant risk areas for more thorough mapping and handling of findings. The assessment and prioritisation of risk was based on the severity and likelihood of adverse impacts.

No actual adverse impacts were identified. However, potential significant risks for adverse impacts were identified in the suppliers located in China and South Korea (with a high risk of workers and human rights violations) for food/beverage and seafood items in the areas of forced labour, child labour, wages and environment/health/safety because of its geographical and industrial nature and situation. We acknowledged that we need more information about those suppliers.

Following those results, last year, we carried out a Human Rights Due Diligence assessment by inviting 16 suppliers deemed to pose the potential significant risks of adverse human rights impacts to complete a detailed Supplier Questionnaire. The questionnaire is structured into nine thematic sections, comprising a total of 53 questions addressing various aspects of human rights and decent working conditions.

1. Governance
2. Risk assessment/due diligence procedures
3. Working conditions
4. Working environment
5. Forced labour
6. Child labour and youth employment
7. Collective bargaining and worker representation
8. Local communities and indigenous people
9. Grievance mechanism

Last year's Human Rights Due Diligence assessment was limited to our direct suppliers. Therefore, we acknowledge the need to obtain greater transparency regarding suppliers that source products from sub-suppliers rather than producing them directly.

This year, using the same questionnaire as last year, we conducted a Human Rights Due Diligence Assessment covering the following three groups, overing not only direct suppliers but also sub-suppliers that supply goods to our suppliers:

1) Suppliers assessed last year with whom we maintain an ongoing business relationship (12 suppliers);
2) Suppliers that have commenced business with us since last year's assessment and are identified as having potential significant risks of adverse impacts (1 supplier); and
3) Sub-suppliers from whom the suppliers in Groups 1 and 2 procure products (5 sub-suppliers).

In total, questionnaires were sent to 18 suppliers and sub-suppliers across the three groups.

3.2 Findings

All suppliers and sub-parties responded by the deadline, except for one sub-supplier in Group 3. All respondents completed the questionnaire in full, providing responses to all questions.

No actual adverse impacts were identified in the answers. However, as identified in previous due diligence, where the highest level of risk was found among suppliers in China and South Korea, potential significant risks for adverse impacts were identified in several suppliers.

Section 1 - Governance
For some suppliers and sub-suppliers, the absence of a Code of Conduct and related policies was confirmed. Nevertheless, based on responses to other sections of the questionnaire, no human rights violations or inappropriate working conditions were identified. The lack of a formal Code of Conduct and associated policies may, however, increase the risk that human rights and labour-related considerations are not sufficiently embedded in organizational practices and decision-making processes. At the same time, positive progress was observed across the supply chain. For Groups 2 and 3, which responded to the questionnaire for the first time this year, the existence of a Code of Conduct and related policies was confirmed. In addition, one Group 1 supplier that had previously been identified as lacking such measures was found to have implemented improvements. As a result, the overall level of supply chain risk has decreased.

Section 2 - Risk assessment/due diligence procedures
A supplier in Group 1 that had previously reported not conducting risk assessments has begun implementing them, demonstrating improved risk management practices and contributing to a reduction in overall supply chain risk. While the supplier has made progress, there are still suppliers that have not implemented risk assessment and due diligence procedures. The absence of risk assessments limits the ability to identify and address potential concerns at an early stage, which may lead to human rights or labour-related issues in the future.

Section 6 - Child labour and youth employment
With respect to measures to prevent child labour, one Group 1 supplier that previously reported having no preventive measures in place indicated this year that such measures have been implemented, reflecting a positive improvement. As a result, the risks associated with child labour and youth employment can be considered to have been mitigated. Nevertheless, there are still suppliers that have not introduced preventive measures, on the grounds that child labour does not occur within their business operations. However, the lack of formal preventive measures may weaken the organization's ability to prevent, identify, and address potential child labour risks.

Section 7 - Collective bargaining and worker representation
Although differences exist depending on the country and suppliers/sub suppliers, it was confirmed that at least the suppliers/sub-suppliers that responded to the questionnaire allow employees the freedom to join unions and engage in collective bargaining.

Section 9 - Whistleblowing
It was confirmed that, except for two suppliers, a whistleblowing system is in place. It was confirmed that, except for two suppliers, a whistleblowing system is in place. In terms of risk, the situation has improved since the previous assessment. The organization's small size was cited as the reason for not implementing the system. The absence of a formal reporting system may limit transparency and accountability, creating a risk that inappropriate conduct goes unreported and adversely affects the workplace environment.

There were no responses that could be considered as potential risks in Section 3 (Working conditions), Section 5 (Forced labour) and Section 8 (Local communities and indigenous people). In Section 4 for working environment, no potential risks were identified overall.

4 MEASURES TO STOP OR LIMIT RISKS

4.1 Methodology and chosen measures

The potential risk of adverse impacts on fundamental human rights and decent working conditions identified in the previous section shall be addressed by implementing appropriate measures to cease actual adverse impacts or mitigate significant risks of adverse impact. In the assessment of which measures to implement, we have been considering our connection to the negative impacts and our ability to influence them.

With regard to suppliers that did not provide a response last year, it was assessed that adequate risk management could not be ensured. Accordingly, the business relationship was terminated, and procurement was shifted to existing and newly approved suppliers. For the sub suppliers that did not respond this year, continued engagement will be conducted via the supplier that procures from them to encourage response. As the supplier carry out assessments of the sub-supplier, the potential for significant adverse human rights impacts is assessed as low. Nevertheless, in cases where responses cannot be obtained, additional risk mitigation measures, including suspension of procurement, will ultimately be considered.

Code of Conduct and related policies are regarded as foundational to ensuring respect for human rights and decent working conditions and are therefore considered particularly important. For suppliers that indicated last year that they had not established such policies, an additional question was posed separately from the questionnaire this year to ascertain whether there are any plans for future implementation in the event of a continued "No" response. Although progress may take time, we will continue to promote awareness of human rights and decent working conditions to help mitigate risks.

Going forward, periodic assessments will be carried out for existing suppliers and sub-suppliers that participated in this year's assessment process to monitor their efforts relating to human rights and decent working conditions and to promote continuous improvement. Assessments will also be conducted for new suppliers, with the aim of establishing and strengthening relationships with suppliers that present a low risk of adverse impacts on human rights and decent working conditions.

We have had Kikkoman/JFC EU Group Code of Conduct as group level and Miki JFC AS Code of Conduct, Miki JFC AS Anti-Bribery and Anti-Corruption Policy and Miki JFC AS Fair Competition Policy as local level. To increase employee awareness, all the above mentioned polices have been prominently posted within the office to help ensure an understanding of internal policies.

We have a contact point for customers, suppliers and the public to contact us with any requests regarding the Norwegian Transparency Act. Such requests can be submitted using the contact form easily available on our website.

5 CONTACT

For questions about this report or how we work to respect fundamental human rights and decent working conditions, please contact Hitoshi Fukuhara, General Manager by email: oslo@jfc.eu.

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Bærum, 22/06/2026

On behalf of Miki JFC AS

The board of directors:

Toshiyuki Ogawa,
Chairman

Harald Niclas Tøsti,
Board member

General Manager:

Hitoshi Fukuhara,
General Manager