

## Reference Guidelines

This website and the Nomura Report have been prepared in line with the GRI (Global Reporting Initiative) Standards. Nomura Report focuses on material topics related to our business practices.

We also refer to the following guidelines.

### Reference Guidelines

- IIRC (International Integrated Reporting Council) The International Integrated Reporting Framework
- GRI Sustainability Reporting Standards (GRI Standards) 2016
- SASB (Sustainability Accounting Standards Board) Financials standards
- Guidance for Collaborative Value Creation of Japan's Ministry of Economy, Trade, and Industry
- The United Nations Global Compact
- Environmental Reporting Guidelines (2018 Version) of Japan's Ministry of the Environment
- Charter of Corporate Behavior of Keidanren

The comparative table below refers to the locations of our website, Nomura Report 2023 and other references that correspond to required disclosure categories under the GRI's Sustainability Reporting Standards and the Sector Disclosures for Financial Services.

Material aspects (material aspects for Nomura Group) disclosed in Specific Standard Disclosure items are selected based on Key issues.

## GENERAL DISCLOSURES

Disclosures		Source
<b>GRI2: General Disclosures 2021</b>		
2-1	Organizational details	Nomura Report 2023 - <a href="#">About Nomura Group</a> (93-94) <a href="#">Nomura Holdings, Inc.   Company Outline</a> <a href="#">Group Companies</a>
2-2	Entities included in the organization's sustainability reporting	Nomura Report 2023 - <a href="#">About Nomura Group</a> (93-94) <a href="#">Group Companies</a>
2-3	Reporting period, frequency and contact point	Nomura Report 2023 - <a href="#">About Nomura Group</a> (93-94)
2-4	Restatements of information	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
2-5	External assurance	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">Independent Assurance Report</a>
2-6	Activities, value chain and other business relationships	<a href="#">About Nomura Group</a> <a href="#">What We Do</a>
2-7	Employees	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
2-8	Workers who are not employees	
2-9	Governance structure and composition	Nomura Report 2023 - <a href="#">Directors of Nomura Holdings</a> (63-64) <a href="#">Form of Corporate Governance</a> <a href="#">Nomura Holdings, Inc.   Directors</a> <a href="#">Promoting Sustainability</a> <a href="#">Form of Corporate Governance</a>
2-10	Nomination and selection of the highest governance body	
2-11	Chair of the highest governance body	Nomura Report 2023 - <a href="#">Directors of Nomura Holdings</a> (63-64) <a href="#">Form of Corporate Governance</a>
2-12	Role of the highest governance body in overseeing the management of impacts	Nomura Report 2023 - <a href="#">Materiality, Sustainability</a> (16, 39-46) <a href="#">Promoting Sustainability</a> <a href="#">Materiality</a>
2-13	Delegation of responsibility for managing impacts	Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Promoting Sustainability</a>
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Promoting Sustainability</a>
2-15	Conflicts of interest	Nomura Report 2023 - <a href="#">Corporate Governance</a> (57-62) <a href="#">The Nomura Group Conflicts of Interest Management Policy</a> <a href="#">Nomura Holdings, Inc.   Directors</a> <a href="#">20-F</a>
2-16	Communication of critical concerns	Nomura Report 2023 - <a href="#">Code of Conduct</a> (67-68) <a href="#">Compliance</a> <a href="#">Form of Corporate Governance</a>
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	Nomura Report 2023 - <a href="#">Corporate Governance</a> (57-62) <a href="#">Form of Corporate Governance</a>
2-19	Remuneration policies	Nomura Report 2023 - <a href="#">Corporate Governance</a> (57-62) <a href="#">Corporate Governance   Compensation for Directors and Executive Officers</a>
2-20	Process to determine remuneration	Nomura Report 2023 - <a href="#">Corporate Governance</a> (57-62) <a href="#">Corporate Governance   Compensation for Directors and Executive Officers</a>
2-21	Annual total compensation ratio	

Disclosures		Source
2-22	Statement on sustainable development strategy	Nomura Report 2023 - <a href="#">CEO Message</a> (3-8) <a href="#">Message from the Group CEO</a>
2-23	Policy commitments	Nomura Report 2023 - <a href="#">Code of Conduct</a> (67-68) <a href="#">Corporate Philosophy / Code of Conduct</a> <a href="#">Respecting Human Rights</a>
2-24	Embedding policy commitments	<a href="#">Framework to promote human rights awareness</a> <a href="#">Risk Management</a> <a href="#">Compliance</a> <a href="#">Embedding the Code of Conduct</a>
2-25	Processes to remediate negative impacts	Nomura Report 2023 - <a href="#">Code of Conduct</a> (67-68) <a href="#">Nomura Group Sustainability Statement</a> <a href="#">Compliance</a>
2-26	Mechanisms for seeking advice and raising concerns	Nomura Report 2023 - <a href="#">Code of Conduct</a> (67-68) <a href="#">Compliance</a>
2-27	Compliance with laws and regulations	<a href="#">20-F</a> <a href="#">Compliance</a> <ul style="list-style-type: none"> <li>· In the event of a serious violation of laws or regulations, the amount of the relevant fine shall be stated in the "Contingencies - Investigations, lawsuits and other legal proceedings" section of Form 20-F.</li> <li>· For an overview of the main lawsuits and legal proceedings against the Company, please refer to the "Contingencies - Investigations, lawsuits and other legal proceedings" section in Form 20-F.</li> </ul>
2-28	Membership associations	<a href="#">Participation in Initiatives for Sustainability</a>
2-29	Approach to stakeholder engagement	<a href="#">Our Stakeholders</a> <a href="#">Communication with Stakeholders</a>
2-30	Collective bargaining agreements	<a href="#">ESG Data</a>

## MATERIAL TOPICS

Disclosures		Source
<b>GRI 3: Material Topics 2021</b>		
3-1	Process to determine material topics	Nomura Report 2023 - <a href="#">Materiality</a> (16)
3-2	List of material topics	Nomura Report 2023 - <a href="#">Materiality</a> (16)
3-3	Management of material topics	Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Promoting Sustainability</a> <a href="#">Materiality</a> <a href="#">Toward Achieving Net Zero Emissions</a> <a href="#">Environmental Management</a>
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Nomura Report 2023 - <a href="#">Eleven-Year Consolidated Financial Summary (US GAAP)</a> (83-84) <a href="#">20-F</a> <a href="#">ESG Data</a>
201-2	Financial implications and other risks and opportunities due to climate change	Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Nomura TCFD Report</a>
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">20-F</a>
201-4	Financial assistance received from government	
<b>GRI 202: Market Presence 2016</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	
202-2	Proportion of senior management hired from the local community	<a href="#">ESG Data</a>
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Sustainable Finance</a> <a href="#">ESG Data</a>
203-2	Significant indirect economic impacts	Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Sustainable Finance</a>
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	
<b>GRI 205: Anti-Corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	<a href="#">Compliance</a>
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Compliance</a>
205-3	Confirmed incidents of corruption and actions taken	<a href="#">Compliance</a> No relevant cases in FY2022/23
<b>GRI 206: Anti-Competitive Behavior 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No relevant cases in FY2022/23

Disclosures	Source
<b>GRI 207: Tax 2019</b>	
207-1	Approach to tax <a href="#">Nomura Group Tax Policy</a>
207-2	Tax governance, control, and risk management <a href="#">Nomura Group Tax Policy</a> <a href="#">Risk Management</a>
207-3	Stakeholder engagement and management of concerns related to tax <a href="#">Nomura Group Tax Policy</a>
207-4	Country-by-country reporting <a href="#">20-F</a>
<b>GRI 301: Materials 2016</b>	
301-1	Materials used by weight or volume Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
301-2	Recycled input materials used <a href="#">Environmental Management</a>
301-3	Reclaimed products and their packaging materials
<b>GRI 302: Energy 2016</b>	
302-1	Energy consumption within the organization Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a> <a href="#">Environmental Management</a>
302-2	Energy consumption outside of the organization
302-3	Energy intensity
302-4	Reduction of energy consumption <a href="#">ESG Data</a> <a href="#">Efforts to Address Climate Change</a>
302-5	Reductions in energy requirements of products and services
<b>GRI 303: Water 2018</b>	
303-1	Interactions with water as a shared resource
303-2	Management of water discharge-related impacts
303-3	Water withdrawal
303-4	Water discharge
303-5	Water consumption Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
<b>GRI 304: Biodiversity 2016</b>	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
304-2	Significant impacts of activities, products, and services on biodiversity
304-3	Habitats protected or restored Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Efforts to Address Climate Change</a>
304-4	UCN Red List species and national conservation list species with habitats in areas affected by operations

Disclosures		Source
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
305-2	Energy indirect (Scope 2) GHG emissions	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a> <a href="#">Environmental Management</a>
305-3	Other indirect (Scope 3) GHG emissions	Nomura Report 2023 - <a href="#">Sustainability</a> , <a href="#">ESG Data</a> (39-46, 85-92) <a href="#">ESG Data</a>
305-4	GHG emissions intensity	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
305-5	Reduction of GHG emissions	<a href="#">ESG Data</a> <a href="#">Efforts to Address Climate Change</a>
305-6	Emissions of ozone-depleting substances (ODS)	N/A
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	N/A
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	<a href="#">Initiatives to Conserve Resources</a>
306-2	Management of significant waste-related impacts	
306-3	Waste generated	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
306-4	Waste diverted from disposal	<a href="#">Initiatives to Conserve Resources</a>
306-5	Waste directed to disposal	<a href="#">Initiatives to Conserve Resources</a>
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	<a href="#">Our Stakeholders</a>
308-2	Negative environmental impacts in the supply chain and actions taken	
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Employee-Friendly Work Environment</a> <a href="#">Talent Management   Compensation for Employees</a>
401-3	Parental leave	Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	Compliance with minimum notice periods as stipulated by law in each country and region

Disclosures	Source
<b>GRI 403: Occupational Health and Safety 2018</b>	
403-1	Occupational health and safety management system <a href="#">Employee-Friendly Work Environment</a>
403-2	Hazard identification, risk assessment, and incident investigation <a href="#">Employee-Friendly Work Environment</a>
403-3	Occupational health services <a href="#">Employee-Friendly Work Environment</a>
403-4	Worker participation, consultation, and communication on occupational health and safety <a href="#">Employee-Friendly Work Environment</a>
403-5	Worker training on occupational health and safety <a href="#">Employee-Friendly Work Environment</a>
403-6	Promotion of worker health <a href="#">Employee-Friendly Work Environment</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships <a href="#">Employee-Friendly Work Environment</a>
403-8	Workers covered by an occupational health and safety management system <a href="#">Employee-Friendly Work Environment</a>
403-9	Work-related injuries Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a> <a href="#">Employee-Friendly Work Environment</a>
403-10	Work-related ill health Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a> <a href="#">Employee-Friendly Work Environment</a>
<b>GRI 404: Training and Education 2016</b>	
404-1	Average hours of training per year per employee Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>
404-2	Programs for upgrading employee skills and transition assistance programs Nomura Report 2023 - <a href="#">Human Resources Strategy</a> (47-48) <a href="#">Talent Management</a>
404-3	Percentage of employees receiving regular performance and career development reviews Nomura Report 2023 - <a href="#">Human Resources Strategy</a> (47-48) <a href="#">Talent Management</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	
405-1	Diversity of governance bodies and employees Nomura Report 2023 - <a href="#">Diversity, Equity &amp; Inclusion, ESG Data</a> (49-50, 85-92) <a href="#">ESG Data</a> 20-F
405-2	Ratio of basic salary and remuneration of women to men <a href="#">ESG Data</a> 20-F <a href="#">UK Gender Pay Gap Report</a> <a href="#">France Gender Equality Index</a>
<b>GRI 406: Non-Discrimination 2016</b>	
406-1	Incidents of discrimination and corrective actions taken <a href="#">Respecting Human Rights</a> No relevant cases in FY2022/23
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 20-F <a href="#">Respecting Human Rights</a> <a href="#">Supplier Guideline</a> No relevant cases in FY2022/23
<b>GRI 408: Child Labor 2016</b>	
408-1	Operations and suppliers at significant risk for incidents of child labor <a href="#">Respecting Human Rights</a> <a href="#">Our Stakeholders</a> <a href="#">Supplier Guideline</a> No relevant cases in FY2022/23

Disclosures	Source
<b>GRI 409: Forced or Compulsory Labor 2016</b>	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor <a href="#">Respecting Human Rights Supplier Guideline</a> No relevant cases in FY2022/23
<b>GRI 410: Security Practices 2016</b>	
410-1	Security personnel trained in human rights policies or procedures <a href="#">Respecting Human Rights</a>
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	
411-1	Incidents of violations involving rights of indigenous peoples
<b>GRI 413: Local Communities 2016</b>	
413-1	Operations with local community engagement, impact assessments, and development programs Nomura Report 2023 - <a href="#">Nomura Group's Value Creation Process</a> (10-15)
413-2	Operations with significant actual and potential negative impacts on local communities
<b>GRI 414: Supplier Social Assessment 2016</b>	
414-1	New suppliers that were screened using social criteria <a href="#">Our Stakeholders</a>
414-2	Negative social impacts in the supply chain and actions taken <a href="#">Our Stakeholders</a>
<b>GRI 415: Public Policy 2016</b>	
415-1	Political contributions <a href="#">Our Stakeholders</a>
<b>GRI 416: Customer Health and Safety 2016</b>	
416-1	Assessment of the health and safety impacts of product and service categories <a href="#">Compliance ESG Data</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services <a href="#">ESG Data</a> No relevant cases in FY2022/23
<b>GRI 417: Marketing and Labeling 2016</b>	
417-1	Requirements for product and service information and labeling <a href="#">Compliance</a>
417-2	Incidents of non-compliance concerning product and service information and labeling No relevant significant cases in FY2022/23
417-3	Incidents of non-compliance concerning marketing communications No relevant significant cases in FY2022/23
<b>GRI 418: Customer Privacy 2016</b>	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data Nomura Report 2023 - <a href="#">ESG Data</a> (85-92) <a href="#">ESG Data</a>



## SPECIFIC STANDARD DISCLOSURES FOR THE FINANCIAL SERVICES SECTOR

Disclosures	Source
<b>Product Portfolio</b>	
FS1	Policies with specific environmental and social components applied to business lines Nomura Report 2023 - <a href="#">Sustainability</a> , <a href="#">Code of Conduct</a> , <a href="#">Compliance</a> , <a href="#">Risk Management</a> (39-46, 67-68, 69-70, 71-74)
FS2	Procedures for assessing and screening environmental and social risks in business lines <a href="#">Our Commitment to Sustainability</a> <a href="#">Risk Management</a> <a href="#">Environmental Management</a>
FS3	Processes for monitoring clients' implementation of and compliance with environmental and social requirements included in agreements or transactions <a href="#">Communication with Stakeholders</a> <a href="#">Nomura TCFD Report</a>
FS4	Process (es) for improving staff competency to implement the environmental and social policies and procedures as applied to business lines
FS5	Interactions with clients/ investees/business partners regarding environmental and social risks and opportunities
FS6	Percentage of the portfolio for business lines by specific region, size (e.g. micro/sme/large) and by sector Nomura Report 2023 - <a href="#">Key Financial Data</a> (81-82) <a href="#">Financial Summary   Segment Information</a>
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose Nomura Report 2023 - <a href="#">Business Strategy to create economic value</a> , <a href="#">Sustainability</a> (23-38, 39-46) <a href="#">Advisory and Financing</a> <a href="#">Sustainable Products and Solutions</a> <a href="#">ESG Data</a>
FS8	Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose Nomura Report 2023 - <a href="#">Business Strategy to create economic value</a> , <a href="#">Sustainability</a> (23-38, 39-46) <a href="#">Advisory and Financing</a> <a href="#">Sustainable Products and Solutions</a> <a href="#">ESG Data</a> <a href="#">Nomura TCFD Report</a>
<b>Audit</b>	
FS9	Coverage and frequency of audits to assess implementation of environmental and social policies and risk assessment procedures Nomura Report 2023 - <a href="#">Sustainability</a> , <a href="#">Risk Management</a> (39-46, 71-74) <a href="#">Risk Management</a> <a href="#">Promoting Sustainability</a> <a href="#">Nomura TCFD Report</a>

Disclosures	Source
<b>Active Ownership</b>	
FS10	Percentage and number of companies held in the institution's portfolio with which the reporting organization has interacted on environmental or social issues <a href="#">Responsible Investment Report 2022</a>
FS11	Percentage of assets subject to positive and negative environmental or social screening <a href="#">ESG Data</a> <a href="#">Responsible Investment Report 2022</a> <a href="#">Advisory and Financing</a>
FS12	Voting policy (ies) applied to environmental or social issues for shares over which the reporting organization holds the right to vote shares or advises on voting <a href="#">Proxy Voting</a>
<b>Communities</b>	
FS13	Access points in low-populated or economically disadvantaged areas by type Nomura Report 2023 - <a href="#">Business Strategy to create economic value</a> (23-38)
FS14	Initiatives to improve access to financial services for disadvantaged people Nomura Report 2023 - <a href="#">Sustainability</a> (39-46) <a href="#">Financial Education</a> <a href="#">Sustainable Products and Solutions</a>