



SUSTAINABILITY SUPPLEMENTARY DATA BOOK

CANON OCEANIA

2026 SUSTAINABILITY UPDATE



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ABOUT THIS DOCUMENT

This Sustainability Supplementary Data Book 2026 explains how Canon manages the environmental, social and governance topics that underpin its business activities and sustainability priorities in the Oceania region and provides additional performance data on selected topics.

This Supplement supports the [Canon Oceania 2026 Sustainability Update](#), which describes our performance in addressing our material sustainability priorities.

You can view our complete sustainability performance reporting on our website.

 Find out more:
[Canon Australia website](#)

STATEMENT OF USE

The details in this document supplement the information included in the Canon Oceania 2026 Sustainability Update. It covers the period 1 January 2025 to 31 December 2025.

Canon has reported the information in this document with reference to the Global Reporting Initiative (GRI) Standards. The specific disclosures under each standard are shown in the document.

This Supplement is internally verified and is not independently assured. Canon Oceania carbon data is included in the Canon Global independent verification process, with details available in the Canon Sustainability Report. Canon Oceania Scope 1 and 2 emissions data for 2025 is subject to limited assurance in line with regulatory requirements.

Please direct any questions or comments about our sustainability reporting to sustainability@canon.com.au

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Canon companies

"Canon" refers to all companies in the Canon Group including Canon Inc. and its consolidated subsidiaries. Canon Inc. indicates the non-consolidated parent company.

"Canon Oceania" refers to Canon Australia and its consolidated subsidiaries Canon Finance Australia, Canon New Zealand, Canon Business Services Australia and Canon Business Service Centre Philippines. Refer to companies within the Canon Oceania Group as described on page 3 of the [Canon Oceania 2026 Sustainability Update](#).

GRI CONTENT INDEX

Canon Oceania has reported with reference to the GRI Standards for the period 1 January 2025 to 31 December 2025.

CONTENTS	GRI STANDARD		DISCLOSURE	LOCATION
Reporting Approach	GRI 1: Foundation 2021	GRI 1	GRI 1 was used to report with reference to the GRI Standards.	
Organisation Governance	GRI 2 General Disclosures 2021	2-1	Organisation details	Canon Oceania 2026 Sustainability Update (2026 Sustainability Update) : About this Sustainability Update, page 2
		2-2	Entities included in the organisation's sustainability reporting	2026 Sustainability Update: About this Sustainability Update, page 2; Canon's Operations in Oceania, page 3
		2-3	Reporting period, frequency and contact point	Annual report for the period 1 January – 31 December 2025 unless otherwise stated. 2026 Sustainability Update: About this Sustainability Update, page 2
		2-4	Restatements of Information	In 2026, Canon Oceania recalculated its emissions baseline in preparation for Australian mandatory climate reporting and implementing the new emissions data platform. 2026 Data Book: Recalculation notes, page 33
		2-5	External assurance	2026 Sustainability Update: About this Sustainability Update, page 2
		2-7	Employees	Canon Oceania 2026 Sustainability Supplementary Data Book (2026 Data Book) : Organisation Governance, page 8; Workforce performance data, page 18-19
		2-9	Governance structure and composition	2026 Data Book: Organisation Governance, page 8
		2-22	Statement on sustainable development strategy	2026 Data Book: Canon's Global Approach to Sustainability, page 6
		2-23	Policy commitments	2026 Data Book: Responsible business conduct, page 9
		2-26	Mechanisms for seeking advice and raising concerns	2026 Data Book: Raising concerns, page 9
		2-27	Compliance with laws and regulations	2026 Data Book: Compliance with laws and regulations, page 9
		2-28	Membership associations	2026 Data Book: Membership associations, page 12
Management Approach	GRI 3: Material topics 2021	3-1	Process to determine material topics	2026 Sustainability Update: Materiality, page 7 Canon Oceania 2025 Sustainability Report : Materiality, page 9
		3-2	List of material topics	2026 Data Book: Canon's Global Approach to Sustainability, page 6
		3-3	Management of material topics	Comments on Canon's management approach to our material environmental and social topics are split between the 2026 Sustainability Update and the 2026 Data Book.
Material Topics	GRI 101 Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	2026 Data Book: Emerging topic: Nature and biodiversity, page 24
	GRI 201 Economic Performance 2016	201-1	Direct economic value generated and distributed	2026 Data Book: Value creation, page 12

CONTENTS	GRI STANDARD	DISCLOSURE	LOCATION
Material Topics (continued)	GRI 205 Anti- corruption 2016	205-1 Operations assessed for risks related to corruption	2026 Data Book: Anti-corruption, page 9
		205-2 Communication and training about anti-corruption policies	
	GRI 206 Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2026 Data Book: Anti-competitive behaviour, page 10
	GRI 207 Tax 2019	207-1 Approach to tax	2026 Data Book: Proper payment of taxes, page 10
	GRI 302 Energy 2016	302-1 Energy consumption within the organisations	2026 Sustainability Update: Climate action and resilience, page 24-27
		302-2 Energy consumption outside of the organisations	
		302-3 Energy intensity	
		302-4 Reduction of energy consumption	2026 Data Book: Climate action and resilience, page 23-24; Energy and emissions performance data, page 28-34
		302-5 Reductions in energy requirements of products and services	2026 Data Book: Energy and emissions, page 23
	GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2026 Sustainability Update: Reducing emissions across Oceania, page 24-27
		305-2 Energy indirect (Scope 2) GHG emissions	
		305-3 Other indirect (Scope 3) GHG emissions	
		305-4 GHG emissions	
		305-5 Reduction in GHG emissions	
	GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	2026 Sustainability Update: Building e-waste partnerships and processes, page 10-11; Enabling product longevity through circularity, page 12
		306-2 Management of significant waste-related impacts	
		306-3 Waste generated	2026 Data Book: Circular economy and resources, page 25-27
		306-4 Waste diverted from disposal	
		306-5 Waste directed to disposal	
	GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	2026 Sustainability Update: Value chain due diligence, page 17
			2026 Data Book: Eliminating hazardous substances and preventing pollution, page 23
	GRI 401 Employment 2016	401-1 New employee hires and employee turnover	2026 Data Book: Workforce data by age, gender, region, page 18-19
		401-3 Parental leave	

CONTENTS	GRI STANDARD	DISCLOSURE	LOCATION
Material Topics (continued)	GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2026 Sustainability Update: Employee safety, page 20 2026 Data Book: Occupational health and safety, page 15
		403-4 Worker participation, consultation and communication on occupational health and safety	
		403-5 Worker training on occupational health and safety	
		403-9 Work-related injuries	2026 Data Book: Safety performance data, page 20-21
	GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2026 Data Book: Board diversity, page 18; Workforce data by age, gender, region, page 19
		405-2 Ratio of basic salary and remuneration women to men	Canon Australia 2024-25 Gender Pay Gap Statement Canon Business Services Australia 2024-25 Gender Pay Gap Statement
	GRI 409 Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	2026 Sustainability Update: Assessing and addressing modern slavery risks, page 17 Canon Australia 2025 Modern Slavery Statement
	GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service category	2026 Data Book: Customer health and safety, page 10
	GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2026 Sustainability Update, Staying cyber safe, page 15
			2026 Data Book: Information security, page 17

CANON'S GLOBAL APPROACH TO SUSTAINABILITY

GRI 2-22 Sustainable development strategy, 3-3 Management of material topics

Canon Oceania's approach to sustainability is based on the global Canon Approach to Sustainability, shown in the highlighted box. This global approach is formalised in the following policies:

- [Canon Environmental Charter](#)
- [Canon Environmental Vision](#)

The Canon Oceania Environmental Policy is based on the global vision and reflects our local approach.



Find out more:
See the [Canon Oceania Environmental Policy](#)

Global material issues

In 2025, Canon identified eight material issues on sustainability to help realise the Kyosei philosophy:

- Climate change
- Chemical substance management
- Biodiversity and ecosystems
- Circular economy
- Own workforce
- Supplying trusted products to contribute to society
- Supply chain management
- Business conduct.

Four of these material issues were identified as material for Canon Oceania's local operations:

- Climate change
- Circular economy
- Own workforce
- Supply chain management.

These four topics are addressed in the Canon Oceania Sustainability Update 2026 and in this Supplementary Data Book. For completeness, we have also addressed the remaining issues that are material to Canon (Chemical substance management, Biodiversity and ecosystems, Supplying trusted products, Business conduct) in this Fact Book.

Find out more about the Canon Oceania materiality assessment in the Sustainability Update.



Find out more:
See the [Canon Oceania Sustainability Update 2026](#)

Canon's Approach to Sustainability

Since 1988, Canon has been striving to uphold our corporate philosophy of Kyosei (living and working together for the common good) in order to contribute to worldwide prosperity and happiness.

A society in which all people live and work together, respecting one another and coexisting happily, regardless of culture, customs, language, ethnicity, or region.

And a society in harmony with nature, able to preserve Earth's abundant resources for future generations.

To realise such a society, Canon will create new value through the power of innovation and technology, providing world-first technologies and world-leading products and services while also contributing to solutions for the problems our society faces. By providing greater value while using fewer resources throughout all product lifecycles, we aim to enable affluent lifestyles while protecting the environment.

Through our corporate activities, Canon proactively works toward realising a sustainable society.

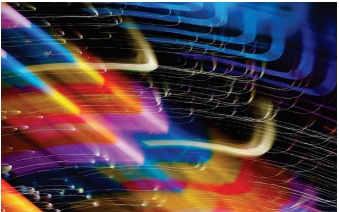
CANON OCEANIA SUSTAINABILITY STRATEGY

The Canon Oceania Sustainability Strategy sets out our priorities for the next three years, from 2026 to 2028. This strategy echoes our shared responsibility to help create a thriving, sustainable society where people and planet can flourish together.



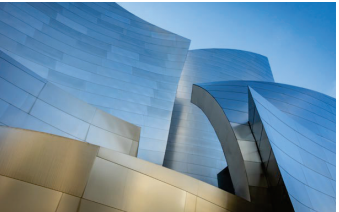
CIRCULAR ECONOMY AND PRODUCT STEWARDSHIP

Embedding circularity across our product lifecycle, partnerships and responsible end-of-life solutions.



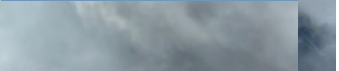
DIGITAL INNOVATION AND CYBERSECURITY

Transforming our business through secure, customer-centric digital technologies and innovations.



ETHICAL AND RESILIENT SUPPLIER PARTNERSHIPS

Developing lasting supplier partnerships to manage risks and costs, and using our influence to advance equity, fairness and economic development.



FUTURE-READY WORKFORCE AND INCLUSIVE CULTURE

Building a values-driven, inclusive workforce equipped for a digital and dynamic future, guided by Canon's global philosophy, *Kyosei*.



CLIMATE ACTION AND RESILIENCE

Fostering climate resilience and accelerating decarbonisation across our value chain, reducing our emissions and contributing to Canon's global goals.



GOVERNANCE

Canon believes that management transparency and oversight are essential to sound corporate governance, supported by a culture grounded in ethics and committed to our mission.

Good corporate governance underpins our approach to managing our sustainability priorities.

ORGANISATION GOVERNANCE

GRI 2-9 Governance structure and composition

Canon Australia is a wholly owned subsidiary of Canon Inc. Details of the Canon Inc. corporate governance structure are available on the [Canon website](#). The operational structure of Canon Australia and its controlled entities (known as the Canon Oceania Group) is shown in the Canon Oceania 2026 Sustainability Update under company information.

The Canon Australia Board is the governing body for the Canon Oceania Group, which comprises the following companies:

- Canon Australia Pty Ltd
- Canon Finance Australia Pty Ltd
- Canon Business Services Australia Pty Ltd
- Satalyst Pty Ltd
- Canon New Zealand Limited
- Canon Business Service Centre Philippines Inc.

Canon Australia Board

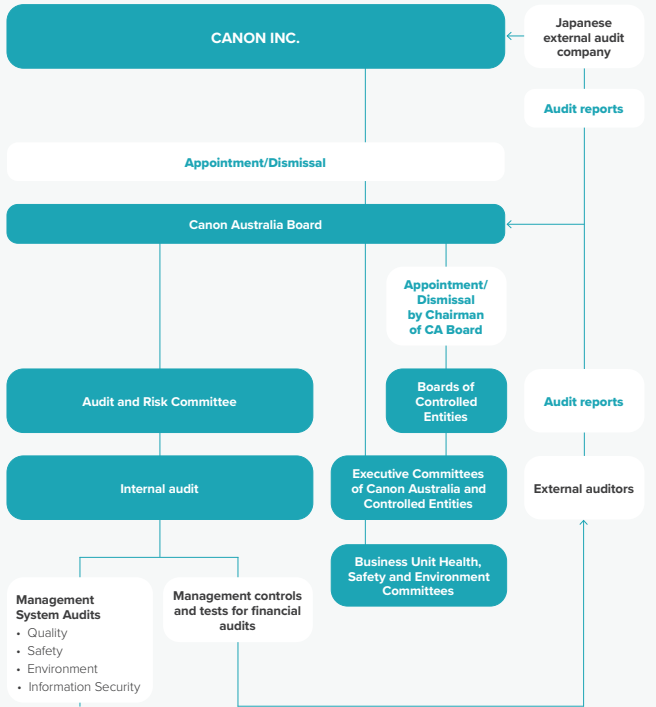
NAME	GOVERNANCE ROLE	EXECUTIVE POSITION	DATES
Kotaro Fukushima	Chairman	Managing Director & CEO, Canon Australia	Appointed 1 April 2022
Kohei Ida	Director	Senior Principal Engineer, Global Marketing Strategy Headquarters, Canon	Appointed 17 November 2023
Kojiro Tonari	Alternate Director	Director & Chief Financial Officer, Canon Australia	Appointed 30 June 2023

The Directors of Canon Australia and each company in the Group are charged with the strategic and organisational oversight and direction of the companies. Canon Australia, Canon Business Services (CBS) Australia and Canon Business Service Centre (CBSC) have executive committees composed of senior executives who are responsible for operational management including management of economic, environmental and social factors. The executive committee of Canon Australia also provides overarching leadership and governance for the Canon Oceania Group more broadly. Canon Australia has one non-executive director who is an executive of Canon Inc.

The Canon Australia Audit and Risk Committee reports through independent accountants to Canon Inc. and to the Canon Inc. Risk Committee. The Audit and Risk Committee's membership includes the Managing Director, Chief Legal Counsel and Chief People Officer, and Director & Chief Financial Officer. The Committee's scope includes all Canon Oceania companies. Canon's global risk management system and the role of Divisions and Group companies within that structure is clearly described in Canon's global Sustainability Report in the risk management section (page 87).

Find out more:
See the [Canon Sustainability Report 2026](#), p 86–92.

Corporate Governance Structure



RESPONSIBLE BUSINESS CONDUCT

GRI 2-23 Policy commitments

Our approach and policies enable us to operate responsibly while minimising negative impacts on people, the environment and society.

Code of Ethical Conduct

Canon Oceania requires its employees, leaders and contractors to maintain a high standard of ethical conduct and integrity in all matters concerning their employment or contract with Canon. The Canon Oceania Code of Conduct is based on the Canon Code of Conduct. The box on the right summarises the expectations and general guidelines for conducting business at an appropriate ethical standard across the two Codes.

Canon employees and contractors are expected to report any suspected violations of the Code of Conduct or other irregularities to their immediate manager or another senior manager, or by using the 'Whistleblower Hotline' mentioned below.

Raising concerns

GRI 2-26 Mechanisms for seeking advice and raising concerns (whistleblower hotline)

For any concerns related to the operations of Canon Oceania or its suppliers in Australia, New Zealand or the Philippines, internal and external stakeholders can lodge a report online or call the Whistleblower Hotline. The online form and hotlines are hosted by a third-party provider and promoted internally through training, policies and procedures. For external stakeholders, the hotlines are hosted on our website, and included in the Canon Oceania Code of Conduct for Suppliers.



Find out more:
See the [Canon website](#).

Any information received through the hotline is sent to our Internal Audit team on a confidential basis and can be anonymous. All concerns are dealt with seriously and appropriate actions are taken. This process is managed by the Canon Oceania Internal Audit team.

Compliance with laws and regulations

GRI 2-27 Compliance with laws and regulations

Canon Oceania has a strong culture of ethical and legal compliance that is reinforced through its philosophy of *Kyosei*, codes of conduct for employees and suppliers, and regular training and awareness sessions. Compliance is monitored through mechanisms including audits and internal and external reporting processes, including the Whistleblowing Hotline.

Anti-corruption

GRI 205-1 Operations assessed for risks related to corruption, 205-2 Communication and training about anti-corruption policies

As part of the Canon risk management process, Canon Oceania reports annually on its compliance with the Canon standards to prevent bribery, corruption and conflicts of interest.

Canon Oceania meets the standards by:

- Regularly assessing the potential risks of bribery and corruption across the Group, considering location, activity and sector
- Training all employees in the Canon Code of Conduct, which requires compliance with all applicable local, national and international laws relating to anti-bribery and anti-corruption as well as Canon policies on conflict of interest and bribery
- Employees identified as working in areas at higher risk of bribery or corruption undergo annual training covering the definitions of bribery and conflicts of interest, responsibilities and policies, and discussion of potential scenarios that they could come across in their work activities and how to identify risky situations involving gifts, benefits or bribes
- Providing an independently operated Whistleblower Hotline, published on our websites where employees and others can report (anonymously if they wish) potential violations of Canon's Code of Conduct (see page 10), and
- Monitoring compliance through auditing and reporting.

Canon Oceania Grievance Policy

Canon Oceania supports and is committed to the equitable and timely resolution of grievances from employees and other parties. The purpose of the policy is to ensure that all workplace grievances are treated seriously and given prompt attention while maintaining strict confidentiality.

Employees are encouraged to resolve grievances at a departmental level in the first instance. If initial efforts to resolve the grievance are unsuccessful, or where the grievance is deemed serious enough, the policy outlines a formal grievance resolution process. In addition to the Grievance Policy, the Whistleblower Policy includes an independent hotline which can be used by employees and other stakeholders to report potential breaches of Canon's Code of Conduct including issues related to discrimination, harassment and bullying.

Anti-competitive behaviour

Canon's approach to preventing anti-competitive behaviour is outlined in the Code of Conduct. In addition, all elements described on page 9 in relation to anti-corruption are also applied to anti-competitive behaviour.

Proper payment of taxes

GRI 207-1 Approach to tax

Canon Oceania follows the global Canon tax policy, which is that, as a multinational corporation with operations spanning the globe, the proper payment of taxes in the countries and regions where it operates is one of its most fundamental and important social responsibilities.

Consequently, Canon's Finance and Accounting Headquarters operates an integrated tax management system in accordance with the principles set out below:

1. Pay taxes properly in accordance with the letter and the spirit of tax-related laws and ordinances without employing tax planning for tax avoidance purposes.
2. Ensure that tax accounting and other related processes are carried out unfailingly, according to law.
3. Develop tax-related governance systems and work to raise awareness about tax compliance.
4. Adhere to common international rules on international taxation (guidelines set by the Organization for Economic Co-operation and Development and the United Nations) and ensure that actions are in compliance with the tax laws of each country.



Find out more:
See the [Canon Sustainability Report 2026](#), p 92.

Customer health and safety

GRI 416-1 Assessment of the health and safety impacts of product and service categories

Canon believes that one of its important missions as a manufacturer is to provide safe products for customers. Canon has developed an in-house quality management system that we follow diligently. The system has three defining characteristics:

1. It fulfils all requirements of the international quality assurance standard ISO 9001¹
2. It incorporates the concept of "substantial safety" as the standard for quality management. This means safety not only in terms of what is required by laws and statutes but also any safety issue that can reasonably be expected to arise during customer use even if not regulated or mandated by law, and
3. It introduces a framework for checking quality in product commercialisation processes to ensure reliable product safety standards. This involves setting quality assurance (QA) standards that must be satisfied for each stage of Canon product development, from development and design to production and shipping. At each checkpoint, the framework requires a decision on whether the QA standard is satisfied to ensure rigorous control of product quality.

Ensuring that all of the company's products are safe to use, we never release to market any product that does not meet the standards.



Find out more:
See the [Canon Sustainability Report 2026](#), p 71–74.

Local assessment of health and safety impacts

Canon's rigorous global approach to ensuring that products are safe for customers and comply with relevant regional laws and regulations extends to local sales and marketing companies, including Canon Oceania.

As part of the lifecycle approach to assessing product impacts, Canon Oceania has a strong technical team that:

- Provides support and training for sales and service employees, business partners and customers
- Ensures that products and services comply with local regulations (including non-Canon branded products and services that we provide)
- Assesses potential safety impacts of products and their installation and support processes, and
- Approves service chemicals for use by Canon engineers.

Canon Oceania's safety hazard and incident reporting includes processes for the identification and assessment of hazards associated with the installation, service and use of our products in the field. It also extends to events held across the business.

Further information about our approach to managing restricted chemicals in locally-sourced products and components can be found on page 23.

Code of Conduct for Canon Personnel

01

COMPLIANCE WITH CORPORATE ETHICS AND LAWS

- Legal compliance in performance of duties.
- Honesty, integrity and professionalism.
- High standard of ethical conduct.
- Prohibition against anti-competitive conduct.
- Prohibition against misleading or deceptive conduct.

02

MAINTENANCE AND IMPROVEMENT OF WORKING ENVIRONMENT

- Maintenance of an equal opportunity environment, free of unlawful discrimination.
- Prohibition against bullying and harassment.

03

MANAGEMENT OF INFORMATION

- Protection of the company's intellectual property rights.
- Respect for third party intellectual property rights.
- Prohibition against unauthorised disclosure of confidential information.
- Prohibition against the unlawful acquisition of confidential information of others.

04

CONFLICTS OF INTEREST / SEPARATION OF PERSONAL AND COMPANY MATTERS

- Avoidance of conflicts of interest.
- Prohibition against seeking, accepting or offering improper gifts or benefits.
- Inappropriate use of company resources.

RISK MANAGEMENT

In line with the Canon corporate philosophy of Kyosei, Canon Oceania Group companies seek to operate responsibly within their local communities, recognising that the health and success of our businesses are inextricably linked to the health and success of those communities. Our shareholders, employees, customers and other stakeholders expect us to conduct our business competently, with integrity, in compliance with the law, and as good corporate citizens.

We consciously identify and manage risk in our operations, and seek to foster a business culture where all business leaders across Oceania take clear accountability for consciously and competently managing the risks in their businesses. Conscious risk management should be a driver for continuous business improvement.

The Canon Oceania Risk Management Framework is based on the international benchmark ISO 31000 Risk Management – Guidelines, and relies on the principle of three lines of defence, shown to the right.

Canon Oceania's Risk Management Framework is part of the Canon Risk Management Framework, which is outlined in detail on the Canon website. Canon Oceania reports annually to the Canon Risk Management team on its plan to manage common risks in accordance with Canon standards, and any risks identified as unique to our region or business. At the end of each year, we report on our performance against our plan including any necessary corrective actions.



Find out more:
See the Canon website for the
[Risk Management Framework](#).

BUSINESS CONTINUITY MANAGEMENT PLAN

Canon Oceania's business continuity management plan is based on the international standard ISO 22301 Business Continuity Management. The plan documents the measures implemented by Canon Oceania to minimise disruption to our operations and services, and to recover as quickly as possible when an incident occurs.

The plan:

- Outlines responsibilities for business continuity
- Identifies vulnerabilities and risks to operations
- Recommends measures to prevent extended operational and service disruptions, and
- Outlines testing, training and review processes to ensure effective continuity measures.

The plan applies to all Canon Oceania sites, business groups, infrastructure, resources, facilities, contractors and vendors critical to our ability to operate and serve our customers.

**Three lines of defence for risk management
across Canon Oceania**

01

**FIRST LINE OF DEFENCE:
THE BUSINESS**

Prime accountability for risk sits with the business.

Business managers need to plan in order to be prepared to manage their part of the business in good times and bad.

They need to plan how their part of the business will continue in reasonably foreseeable adverse circumstances.

02

**SECOND LINE OF DEFENCE:
SUPPORT FUNCTIONS**

Support functions including Legal, Human Resources, Sustainability, Oceania Financial Services, Corporate Communications, Information Technology and Information Security, provide frameworks, tools and expertise to assist the business to manage risk.

03

**THIRD LINE OF DEFENCE:
AUDIT**

An independent audit function assesses the efficacy of the first and second lines of defence and drives continuous improvement.

GOVERNANCE (CONTINUED)

2025 PERFORMANCE DATA

Responsible business conduct

GRI 2-26 Mechanism for seeking advice and raising concerns, 205-3 Confirmed incidents of corruption and actions taken, 205-3 Confirmed incidents of corruption and actions taken, 206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices

There were no significant instances of non-compliance with laws and regulations during 2025.

There were no incidents of corruption identified during 2025.

There were no legal actions for anti-competitive behaviour, anti-trust and monopoly practices during 2025.

In 2025, seven reports were received through the Whistleblower Hotline.

ISSUES REPORTED TO WHISTLEBLOWER HOTLINE	NUMBER OF CASES
Discrimination or harassment	3
Labour management	1
Work behaviour	3
Total	7

Value creation

GRI 201-2 Direct economic value generated and distributed

CANON OCEANIA (AUD, '000)	2025	2024	2023
Consolidated revenue	723,230	662,301	668,129
Community investment (Note 1)	217	248	225
Monetary value of significant fines	0	0	0

Note:

1. Includes donations of money and products (at cost) to charities and other organisations.

GRI 2-28 Membership associations

Canon Oceania plays a significant role in several industry associations and advocacy organisations.

ORGANISATION	PARTICIPATING COMPANY	ROLE
Australia and New Zealand Recycling Platform	Canon Australia	Member, and Director on Board
Australian Battery Recycling Industry Association	Canon Australia	Member Director
Australian Information Industry Association	Canon Australia	Member
Product Stewardship Working Group		Member
Product Standards		Member
Policy Advisory Network – National Security and Cyber Resilience		Member
Policy Advisory Network – Legal and Governance		Member
Australian Packaging Covenant Organisation	Canon Australia	Member
Battery Stewardship Council	Canon Australia	Member
Cartridges for Planet Ark	Canon Australia	Governance Committee Member
Consumer Electronics Suppliers of Australia	Canon Australia	Director
Information and Business Processing Association of the Philippines	Canon Business Service Centre Philippines	Member
Japan Chamber of Commerce and Industry, Sydney Inc.	Canon Australia	Director
Japanese Society of Sydney Inc.	Canon Australia	Director
Standards Australia		
Committee TE 001 Safety of Electronic Equipment	Canon Australia	Member
Committee TE 003 Electromagnetic Compatibility	Canon Australia	Member
Committee CS-118 Button Batteries	Canon Australia	Member
Committee IT-040 Accessibility requirements for ICT products and services	Canon Australia	Member
TechCollect New Zealand Ltd	Canon New Zealand	Member, and Member Director on Board

SOCIAL

Canon strives to contribute to a society in which all people live and work together, respect one another and coexist happily.

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GRI CONTENT INDEX

APPROACH TO SUSTAINABILITY

SUSTAINABILITY STRATEGY

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GLOSSARY

DIGITAL INNOVATION AND CYBERSECURITY

Information Security Management System

Canon Oceania is committed to protecting customer information by implementing the appropriate security controls across its services and associated information technology ecosystem. We realise that effective management of cyber and information security risk is fundamental to the successful delivery, operation and management of the Group's services to customers.

Canon Oceania's Information Security Management System (ISMS) is based on the International Standard ISO/IEC 27001 Information Security, Cybersecurity and Privacy Protection – Information security management systems – Requirements. Relevant sections of the business in Australia, New Zealand and the Philippines are independently certified to this Standard. (See Management System certification system, page 17.) The system is based on the Canon Information Security Management System, which is described on the Canon website.

The ISMS is governed by the Information Security Forum, comprised of senior managers from each of the companies within the Canon Oceania Group and chaired by the Director of Technology and Operations (a member of the Senior Leadership Team).

The Information Security Forum is responsible for ensuring that the system achieves the following objectives:

- Assuring customers, regulators and other stakeholders that information assets are protected at rest, in use and in transit,
- Implementing accepted standards-based processes to provide robust repeatable outcomes that improve the organisation's security posture through continuous improvement and independent third-party audits,
- Supporting evolving security ecosystem requirements of customers, regulators and accepted standards through ongoing ISMS certification,
- Implementing standards-based risk management practices to mitigate potential compromise and exposure of information assets, and
- Maintaining the reputation and brand of Canon Oceania.

The ISMS is also fundamental to the effective implementation of Canon Oceania's privacy policy, which is addressed on page 13.

Canon Oceania management systems for quality, information security, environment, and health and safety, are certified to the relevant ISO Standards. See page 17 for details.

Customer privacy and data

The privacy policies for Canon Oceania entities are publicly available on the Canon Australia, Canon New Zealand and Canon Business Services websites.

Canon Oceania reports annually on its compliance with the Canon global standards on information security risk and risk of leakage of personal information, as part of the global risk management process. Our compliance programs include policies and procedures in accordance with Canon global guidelines, applicable standards and local laws.

Processes are supported by local education and training programs that include competency assessments, incident reporting processes and regular monitoring through internal audit. Training and audit completion rates are monitored and reported regularly to Canon.

Each Canon Oceania business has a privacy officer and relevant activities are independently certified to the ISO 27001 Information Security Management standard.

ETHICAL AND RESILIENT SUPPLIER PARTNERSHIPS

Human rights

Canon Oceania works under the [Canon Group Human Rights Policy](#), which is available on the Canon website. Further information on Canon Oceania's approach to identifying and addressing modern slavery is available in our [Modern Slavery Statement](#). Additional information about Canon's approach to human rights can be found on the Canon website.

Find out more:
See our [Modern Slavery Statement 2026](#).
Review the [Canon Group Human Rights Policy](#).

Modern slavery, including forced or compulsory labour

GRI 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour

Canon's Human Rights Policy commits the company to respect fundamental human rights, including prohibiting child labour and forced labour (including human trafficking), as well as prohibiting unreasonable restriction on movement. The Canon Sustainability Report includes detailed information on its Human Rights Due Diligence Program and how it manages social responsibility within its supply chain.

Find out more:
See [Canon Sustainability Report 2026](#).

In accordance with the Australian Modern Slavery Act, we lodge an annual statement describing our actions to assess and address modern slavery risks in our operations and supply chains. The statement covers the activities of all of Canon Oceania businesses. Because a large portion of revenue in the most recent reporting period came from the sale and servicing of Canon products and services, the Statement also includes detailed information about Canon's global operations and activities to address modern slavery risk throughout its supply chain.

Through our risk assessment process, Canon Oceania has determined that the risk of modern slavery within our operations is low. However, we recognise that it is possible that we contribute to or are linked with modern slavery practices in our supply chain. We understand that we are exposed to risk through our purchasing of significant quantities of electronic equipment, a sector that is rated as a high risk by most modern slavery experts.

Risks in this industry occur across the supply chain including raw material sourcing, manufacturing and the disposal of equipment not managed in accordance with hazardous waste regulations. As our major supplier of electronic equipment is Canon, we rely on its processes to manage the risk.

We are planning to complete a gap analysis for electronic equipment that CBS purchases from other suppliers during 2026, to improve our understanding of potential risks. We also appreciate that we have some product and service risk through services that we purchase including logistics, cleaning, catering, and promotional items. Improving the quality of information that we have about our suppliers and the products and services that they provide is a key point in our modern slavery action plan. For further information, see our current [Modern Slavery Statement](#).

 Find out more:
See our [Modern Slavery Statement 2026](#).

Procurement Policy and Suppliers Code of Conduct

Canon Oceania follows the procurement policies and practices specified by Canon. We comply with all applicable laws and regulations, apply ethical standards and operate in a manner that protects the environment. We are open to any and all suppliers and promote free and fair competition in accordance with principles of faith and trust. We support mutual growth with excellent and reliable suppliers that are selected through fair evaluation processes.

Detailed information about Canon's global procurement requirements, including sustainability requirements for suppliers are included on the Canon website.

Canon Oceania's Code of Conduct for Suppliers is based on the Responsible Business Alliance Code and available on the Canon Australia website.

 Find out more:
See the [Canon website](#).
See the [Canon Australia website](#).

FUTURE-READY WORKFORCE AND
INCLUSIVE CULTURE

Employment

The Canon Oceania Sustainability Update highlights that building a future-ready workforce and inclusive culture is one of our sustainability priorities. It also includes details of recent activities towards this aim.

Canon's global approach to employment throughout its value chain stems from its Kyosei philosophy – living and working together for the common good. Canon's respect for humanity has been part of Canon's DNA since it was established. Canon has cultivated a corporate culture to support the motivation, pride and wellness of individual employees. The company strives to ensure working conditions are appropriate, fair and based on principles of meritocracy, to instill a sense of security and stability for employees and other workers. In this way Canon aims to generate new value based on a diverse workforce infused with an enterprising spirit.

Canon publishes its global policies on Human Rights and Labour on its website and those policies are followed within Canon Oceania. The policies include a commitment to compliance with the applicable laws in each country and the following international standards and conventions:

- Universal Declaration of Human Rights
- International Labor Organisation (ILO) Declaration on Fundamental Principles and Rights at Work
- United Nations Guiding Principles on Business and Human Rights
- Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises.

Canon is also a member of the Responsible Business Alliance (RBA) a not-for-profit coalition of leading companies dedicated to improving social, environmental and ethical conditions in their global supply chains.

A fundamental principle all Canon employees are encouraged to embrace is the San-Ji Spirit, the spirit of the three selfs.

SAN-JI SPIRIT

Self-Motivation: proactively taking the initiative;

Self-Management: conducting oneself responsibly and with accountability;

Self-Awareness: knowing one's position, roles and circumstances.

Monitoring compliance with labour standards and commitments across Canon is an important part of the global risk management framework. This includes local assessment and reporting on identified risks and effectiveness of controls.

Part of this process is providing public access to our Whistleblowing Hotline which may be used by anyone to report any potential breaches of Canon Oceania policies.

 Find out more:
See our [Whistleblowing Hotline](#).

Respectful Workplace Policy

Canon Oceania aims to provide an environment where employees and others in the workplace are treated fairly, with respect and are free from unlawful discrimination, harassment, sexual harassment, and bullying. The purpose of our Respectful Workplace Policy is to ensure that the working environment is a positive environment for everyone and to prevent all forms of disrespectful behaviour.

The policy sets out expectations of all employees to:

- be respectful in how they act and behave towards other people,
- acknowledge that others may have different points of view and sensitivities,
- be open minded to other peoples' experiences and perspectives,
- think about the impact that their words and actions might have on other people,
- adopt a collaborative and team-focused mindset that seeks to include, not exclude, people,
- familiarise themselves with Canon Oceania policies and procedures in relation to workplace behaviour,
- appropriately and respectfully call out behaviour that is not respectful or inclusive, and
- provide appropriate support to those who are concerned that they are being harassed, discriminated against or treated disrespectfully.

In addition, managers are required to treat any reports seriously and if they suspect that there may be inappropriate conduct, they must take appropriate action immediately, in conjunction with Human Resources. We are committed to ensuring that all complaints are dealt with promptly and in a confidential manner, and that all parties will be treated with fairness, impartiality and sensitivity. Matters will be handled in accordance with the Grievance Policy, detailed on page 9.

Our Respectful Workplace Policy is supported by compulsory education and training including both face-to-face and online learning. Issues raised under the Respectful Workplace Policy and training completion rates are monitored by the Senior Leadership Team.

This policy also applies to communications between employees and visitors, customers and suppliers, and is supported by processes to ensure that external parties are aware of their obligations in keeping Canon's working environment safe.

Occupational health and safety

GRI 403-1 Occupational health and safety management system, 403-4 Worker participation, consultation and communication on occupational health and safety, 403-5 Worker training on occupational health and safety, 403-9 Work-related injuries

Canon Oceania Health and Safety Policy is aligned with the philosophy of Kyosei – living and working together for the common good. Everybody who works for Canon Oceania has the right to be healthy and safety at work. This right also applies to contractors and people who visit our premises or use our products and services.

We realise that effective management of health and safety is fundamental to the successful delivery, operation and management of Canon Oceania's Integrated Management System (IMS) and has been independently certified to the internationally recognised AS/NZS ISO 45001 standard. For details, please see Management system certifications on page 17.

Through our mature Health, Safety and Environment (HSE) Management System, we capture hazards, near misses, and incidents, as well as leading indicators such as inspections and drills. These are monitored weekly by senior leaders, and trends are reported periodically to the Senior Leadership Teams in each business and to the Canon Australia and Canon New Zealand Boards. The system will be enhanced to include psychosocial incidents and hazards from September 2026.



Find out more:
[Canon Oceania Health and Safety Policy.](#)

Training

Our health, safety and environmental training program combines online and face-to-face learning for employees across Oceania. The program covers how to report hazards and incidents, and the policies and procedures in place to manage risks associated with everyday work activities.

This is supplemented by targeted training for managers on due diligence obligations, effective communication with employees, customers and business partners, and the identification and management of risks arising from routine activities, abnormal activities and special events. Employees exposed to specific workplace hazards receive detailed training in areas such as electrical safety, chemical management, manual handling, ergonomics and mailroom hazards.

Our contractor management system ensures that only appropriately trained contractors undertake work on behalf of Canon Oceania at our sites or our customers' sites.

Worker participation and consultation

All Canon Oceania employees are represented by business unit HSE committees, as well as through the corporate committee and leadership meetings. We do not have formally appointed health and safety representatives, but we have employee representatives, and the committees include coverage across management and employees. The work of the committees is supplemented through regular consultation with employees on health, safety and environmental matters through business unit meetings, employee engagement surveys and other regular communication channels within the company.

Committees meet quarterly and operate according to standard agendas, which include:

- review of hazard and incident reports and evaluation of trends
- review of any proposed changes to the organisation or processes that might have health, safety and environmental implications
- organisation of site health and safety inspections and site risks
- review of the effectiveness of corrective actions taken in response to hazard and incident reports as well as site audits and inspections
- review of business-unit specific risks including the effectiveness of specified controls, and
- monitoring that site emergency response processes are maintained as planned.

The respective business unit leadership team and the Senior Leadership Team monitor the committees' operations as part of their oversight of the effectiveness of our HSE Management System. The effectiveness of this oversight is reviewed through our annual management review meeting for the overall system.

Hazard and incident reporting

All Canon Oceania employees have access to the company's reporting system, Canon Health, Environmental and Safety System (CHESS). The Quality, Safety and Environment team monitors the effectiveness of corrective actions recorded in CHESS and prepares weekly reports to keep managers informed of day-to-day health, safety and environmental risks identified across the company. Trends are reviewed quarterly through health and safety dashboards and biannually for environmental matters. Refer to the example of the data collected on pages 20-21 showing hazards, injuries and incidents reported during 2025. In 2026, reporting will be expanded to include psychosocial hazards and incidents.

Diversity, equity and inclusion

GRI 405-1 Diversity of governance bodies and employees

The make-up of our organisation by gender and age, including the Canon Australia Board, is shown in the workforce data on pages 18-19. Our Diversity, Equity and Inclusion Policy is supported by active diversity and inclusion programs in each region and these are described in detail in the Sustainability Report.

Australian Workplace Gender Equality Reports

Canon Australia and Canon Business Services Australia are required to lodge annual reports under the Workplace Gender Equality Act. The reports are publicly available on the website of the Workplace Gender Equality Agency as follows:

- [Canon Australia](#)
- [Canon Business Services Australia](#)

The reports provide comprehensive information about our Australian workforce and policies to promote gender equality. In addition, they contribute to the Agency's dataset on gender equality in Australian workplaces.

Flexible working policy

Canon promotes flexible work styles in line with national and regional employment customs, to assist employees to achieve their personal, family and relationship goals by facilitating flexibility in employment and work arrangements that balance work and personal responsibilities. The organisation is committed to agreeing to flexible working arrangements in accordance with local legislation and provided that the needs and objectives of both the organisation and the employee can be met.

The flexible working policy is supported by hybrid working arrangements in all Canon Oceania businesses. The hybrid working framework aims to balance the positive aspects of both remote and office work, and also to attract and retain talented employees. Working from the office provides for broader team collaboration and community, as well as richer in-person communications. Working from home can reduce the time and money spent on travelling, energy and transport costs and creates opportunities for greater flexibility for our employees. The framework includes the types of arrangement available and the specific requirements for particular roles.

Canon Oceania Diversity, Equity and Inclusion Policy

Canon respects and values the competitive advantage of diversity and the benefit of its integration throughout the organisation. In harnessing a diverse workplace all will benefit from rich and challenging opportunities and experiences and better reflect us as employees and the customers we serve.

A workplace culture that fosters respectful inclusion, promotes diversity and embraces the unique skills and qualities of all employees creates a workplace where all can achieve to their full potential, feel that contributions are valued and work effectively and flexibly together.

Introduction

Workplace diversity and inclusion refers to the variety of differences between the people within our organisation. It encompasses acceptance, inclusion and respect. It is an understanding that each individual is unique and that we recognise and celebrate our individual differences.

Our goal is to ensure our culture is one which thrives on mutual respect, teamwork, diversity and inclusion. This is achieved through a workplace of people who are diverse in background, education, gender, gender identity, sexual orientation, cultural background, ethnicity, physical ability, age, religion, marital status, experience or other ideologies.

How we support diversity and inclusion

Across Canon Oceania, we are committed to providing an organisational culture and workplace that fosters diversity and inclusion across all levels of the business. This is achieved by eliminating stigmas and limitations and creating a culture of inclusion through the promotion of education, awareness and mutual understanding. Each and every one of us is responsible for embracing this culture and demonstrating behaviours consistent with our strategy.

We work to educate employees on the benefits of diversity and inclusion within Canon Oceania and aim to increase understanding of unconscious bias and other barriers which may be present.

We work to integrate diversity best practice into the way we work and how we do business to ensure that our business practices, systems and processes do not prevent any person or groups of people from having an equal opportunity to thrive within the organisation.

Canon Oceania's Diversity, Equity and Inclusion Council is chaired by a member of the Senior Leadership Team and its membership comprises of a diverse range of employees from across the business and interstate locations. The Council promotes and champions diversity and inclusion initiatives across Canon Oceania to inspire positive action aligned with Canon's business goals.

Policy Principles

- To treat all employees, prospective employees, contractors, consultants and suppliers fairly and equally
- To value diversity by maintaining a safe work environment and taking action against inappropriate workplace behaviour including discrimination, harassment, bullying and victimisation
- To promote an organisational culture that values diversity and tolerates differences by developing and offering work arrangements that help to meet the needs of a diverse workforce
- To promote the recruitment of employees impartially from a diverse field of suitably qualified candidates, and
- To provide learning and development strategies and opportunities to develop the knowledge, skills and experience of all employees.

Canon Oceania is committed to creating a work environment that values difference and stimulates business performance through diversity, inclusion and equal opportunity.

SOCIAL (CONTINUED)

2025 PERFORMANCE DATA

Management system certifications

Canon Oceania businesses held the following management system certifications in July 2026.

CERTIFICATION	COMPANY	LOCATIONS	CERTIFICATE NO	LOGO	CERTIFIED SINCE
Quality Management					
AS NZS ISO 9001:2015 Quality Management Systems	Canon Australia	Australia	C611732		1993
	Canon Finance Australia	Australia			1993
	Canon Business Services ANZ	Australia and New Zealand			2009
	Canon Business Services Centre	Philippines			2009
	Canon Production Printing Australia	Australia			2014
	Canon New Zealand	New Zealand			2023
Environmental Management					
AS NZS ISO 14001: 2015 Environmental Management Systems	Canon Australia	Australia	JP96/008114,00		2007
	Canon Finance Australia	Australia	Part of Canon Inc Global Certification w		2007
	Canon New Zealand	New Zealand			2007
	Canon Business Services ANZ	Australia and New Zealand			2009
	Canon Business Services Centre	Philippines			2019
	Canon Production Printing Australia	Australia			2014
Toitū Net Carbon Zero Certification	Toitū Net Carbon Zero Certification	New Zealand	2025253J		2019
	Canon New Zealand (including Canon Finance NZ and CBS NZ)				
Eco Choice Aotearoa	Canon New Zealand (selected business products)	New Zealand	Licence No: 2408036		2008

CERTIFICATION	COMPANY	LOCATIONS	CERTIFICATE NO	LOGO	CERTIFIED SINCE
Health and Safety Management					
ISO 45001:2018 Occupational Health and Safety	Canon Australia	Australia	C611733		2008 ²
	Canon Finance Australia	Australia			2008
	Canon New Zealand	New Zealand			2020 ³
	Canon Business Services ANZ	Australia and New Zealand			2021
	Canon Business Services Centre	Phillipines			2024
	Canon Production Printing Australia	Australia			2014
Information Security Management					
ISO/IEC 27001: 2022 Information Security Management Systems	Canon Business Services ANZ	Australia, New Zealand, Philippines	ITGOV40073		2016
	Canon Business Service Centre				
	Canon Australia	Australia			2021
Payment Card Industry (PCI) Data Security Standard	Canon Business Services ANZ	Australia	Attestation of compliance	N/A	2016
SOC2 Type II	Canon Business Services Australia Pty Ltd	Australia, New Zealand	Independent Assurance Report (upon request)	N/A	2023
	Satalyst Pty Ltd				
	Canon Business Services New Zealand (CBSNZ) Division of Canon New Zealand Ltd				

GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

Canon Oceania experienced one instance of unauthorised access to, disclosure or loss of customer data during 2025. The customer data privacy incident was managed in accordance with the Canon Oceania privacy and security protocols. A small number of customer names, shipping addresses, email addresses, and transaction amounts were impacted, and all affected customers were notified of the incident. Remediation actions were implemented to enhance data protection.

SOCIAL (CONTINUED)

Workforce

GRI 2-7 Employees, 401-1 New employee hires and employee turnover, 401-3 Parental leave, 405-1 Diversity of governance bodies and employees

Board diversity

CANON AUSTRALIA BOARD	
Total members	2
Age group – over 50	100%
Gender – male	100%

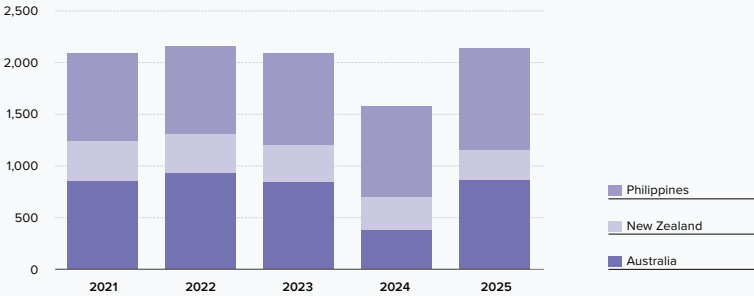
Australian workplace gender equality reporting

Canon Australia and Canon Business Services Australia are required to lodge annual reports under the Australian Commonwealth Workplace Gender Equality Act.

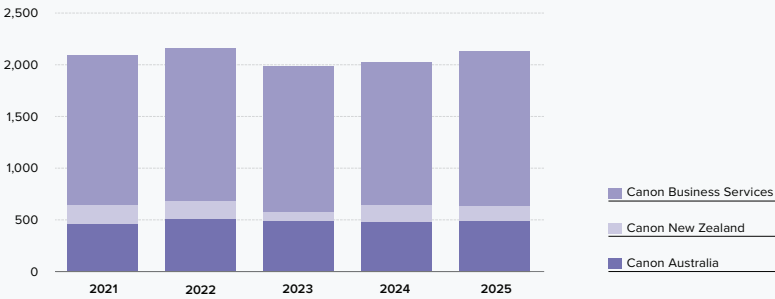
The reports are publicly available on the website of the Workplace Gender Equality Agency as follows:

- [Canon Australia](#)
- [Canon Business Services Australia](#)

Canon Oceania – Total Permanent Employees by Country



Canon Oceania – Total Permanent Employees by Company



SOCIAL (CONTINUED)

Workforce data by age, gender, region

DESCRIPTION	CANON AUSTRALIA (NOTE 1)				CANON NEW ZEALAND (NOTE 2)				CANON BUSINESS SERVICES															
	2025	2024	2023	2022	2025	2024	2023	2022	2025				2024				2023				2022			
	AU	NZ	PH	Total	AU	NZ	PH	Total	AU	NZ	PH	Total	AU	NZ	PH	Total	AU (Note 5)	NZ	PH	Total	AU (Note 5)	NZ	PH	Total
Total number of permanent employees	487	479	476	495	143	156	175	185	372	151	982	1505	353	163	875	1391	369	174	894	1408	439	187	855	1481
Workforce by Age Group																								
Under 30	17	19	22	29	9	12	23	21	31	40	348	419	31	39	301	371	43	49	323	410	60	47	307	414
30 to 50	223	218	224	246	73	79	83	97	203	73	588	864	197	84	540	821	227	80	535	821	274	93	521	888
Over 50	247	242	230	220	61	65	69	67	138	38	46	222	125	40	34	199	99	45	36	177	105	47	27	179
Workforce by Gender																								
Female	154	156	158	160	50	56	64	63	146	92	478	716	149	102	401	652	154	112	412	678		117	394	
Male	330	323	318	334	91	99	111	119	224	57	501	782	202	60	469	731	215	62	478	755	260	67	461	788
Other or Non disclosed	3	0	0	1	2	1	0	3	2	2	3	7	2	1	5	8	0	0	4	4	2	3	0	5
Gender Pay gap (Median Total Remuneration) (Note 5)	1.6%	7.2%	4.2%		NA	NA			3.6%	NA	NA		3.9%	NA	NA		7.4%							
Workforce by State (Australia)																								
ACT	5	5	5	5					51				49				44			44	55			55
NSW	343	333	336	358					148				154				152			152	183			183
VIC	76	75	76	73					122				121				119			119	138			138
QLD	30	30	26	28					14				14				16			16	18			18
SA	11	13	12	11					15				5				9			9	11			11
WA	20	21	19	20					19				7				27			27	32			32
NT	2	2	2						1				0				0			0				
TAS									2				3				2			2				
Employee Type																								0
Full time	471	458	455	454	141	154	172	178	338	132	982	1452	317	142	875	1334	324	152	894	1346	366	149	855	1370
Part time	16	21	21	21	2	2	3	5	34	19	0	53	36	21	0	57	45	22	0	62	78	27	0	105
Fixed term contractors	11	15	26	26	3	1	2	2	4	5	0	9	6	3	0	9	16	1	0	17	11	11	0	22
Turnover																								
Total number of new permanent hires (Note 4)	38	31	40	56	8	12	29	28	38	25	307		45	36	145	226	56	50	217	323	90	35	238	363
Total Employee Turnover (Note 4)	32	46	45	51	22	30	35	35	44	32	207	283	47	49	201	297	112	53	203	368	122	66	309	497
Employee turnover (Percentage rate)	7%	10%	9%	10%	15%	19%	20%	19%	12%	21%	21%	19%	13%	30%	23%	21%	30%	30%	23%	26%	28%	35%	36%	33%
Parental Leave																								
Total number of employees entitled to parental leave, by gender (Note 3)	All	All	All	All	All	All	All	All	All	All	NA									All	All	24F 6M	0	
Total number of employees that took parental leave by gender (F – female, M – male)	3F	6F	5F 3M	7F 2M	3F	2F	2F	3 F	4F	1F	5F 1M		2F	3F	24F 12M	29F 12M	1F	2F	16F	19F	4 F	5 F	24F 6M	33F 6M
Worker Representation																								
Percentage of employees covered by collective bargaining agreements (%)	12%	12%	13%	14%	NA	NA	NA	NA	NA	17%	NA	NA	NA	18%	NA	NA	NA	15%	NA	NA	NA	11%	NA	
Percentage of workforce represented in formal joint management – worker health and safety committees	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Work Related Fatalities	0	0	0	0	0	0	0	0					0	0	0	0	0	0	0	0	0	0	0	0

Notes:

1. Canon Australia includes Sunstudios from 2019.

2. Canon New Zealand does not include CBS NZ.

3. In Philippines the maternity leave provisions are as follows:
All female employees who give birth are entitled to unpaid maternity leave of 60 days for vaginal delivery and 78 days for caesarean; all male employees who are married are entitled to a 7 day paternity leave when their wives give birth; and there is also solo parent leave of 7 days per year for those who are raising children alone.

4. Terminations and new hires include permanent employees only.

5. Median total remuneration is the difference in average earnings between women and men expressed as a percentage of men's pay for financial year 2022–23 as reported in the WGEA Report.

Safety

GRI 403-9 Work-related injuries

Total safety hazard and near miss reports

Due to the training programs and proactive emphasis put on reporting near misses and hazards, we have seen a year-on-year increase in near miss and hazard reporting, as shown in the graph. .

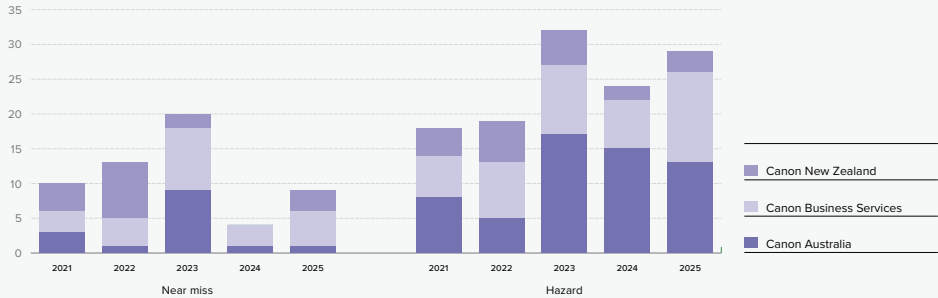
Hazard and incident reports by type and company

The following data shows hazards, injuries and incidents reported during 2025. Note – In 2026, reporting will be expanded to include psychosocial hazards and incidents.

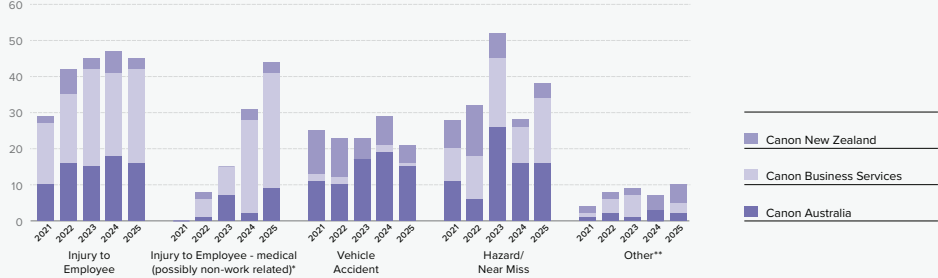
Injuries to employees – There was an overall decrease in injuries from 2024 to 2025; however, CBS increased year-on-year (YOY). This is believed to be driven by improved reporting awareness, reflected in a concurrent rise in hazard and near miss reporting, which is a positive outcome.

Vehicle damage – Reports decreased year-on-year across all businesses from 2024 to 2025. This is believed to be the result of a significant awareness campaign conducted in 2024 in Canon Australia and Canon New Zealand, which contributed to improved driver awareness and a reduction in reported vehicle damage in 2025.

Canon Oceania – Total Hazard and Near Miss Reports



Canon Oceania – Reports by Type and Company



* Medical incidents that occur at work site but which may not be work related (only started reporting in 2022)
** Other includes property damage, environmental, quality and injuries to non employees

SOCIAL (CONTINUED)

Injuries by type and company

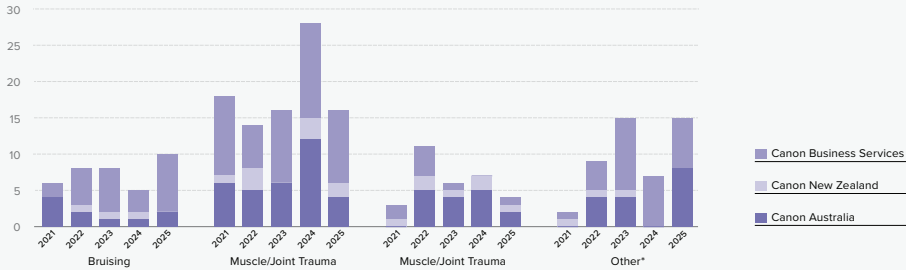
The most frequent injuries across all three companies are muscle/joint trauma (decreased overall from 2024 to 2025) and bruising (increased from 2024 to 2025), resulting from manual handling activities. This is an ongoing trend which we tackle through manual handling training and, wherever we can, modification of processes to eliminate or reduce the risk as far as reasonably practicable.

Notes: The number one trend across the business YOY from 2024–2025 is:

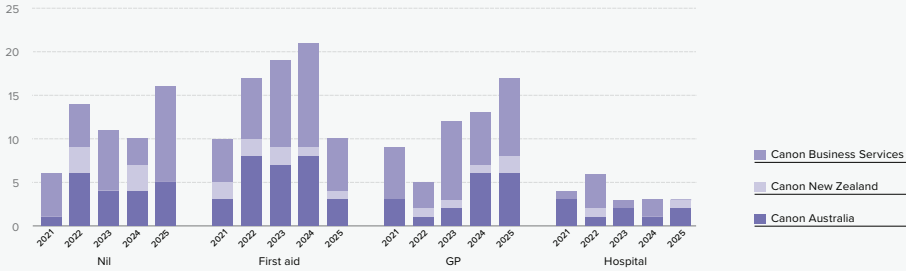
- CBS – Nil (no treatment required) - injury typically results in no treatment required, just monitoring of the employee
- Canon Australia – Nil/Hospital has increased YOY
- Canon New Zealand – Increase in GP visits YOY

The key strategy has been to ensure managers are working closely with their employees to support their return-to-work requirements, and if required, get the support from HR around return to work.

Canon Oceania – Injuries by Type



Canon Oceania – Injuries by Treatment Type (Severity)



ENVIRONMENT

Canon works to protect and conserve the environment throughout the product lifecycle.

CIRCULAR ECONOMY AND PRODUCT STEWARDSHIP

Canon's approach to circular economy

The Canon environmental vision captures its global ambition to use fewer resources throughout the entire product lifecycle – produce, use, recycle – to achieve highly functional products with minimal environmental burden. Canon acts on that ambition by focusing on recycling and reusing resources and making a meaningful contribution to the development of a circular economy. Canon promotes the reduction of resource consumption and has invested significantly in recycling technology for many years, while also investing in product design that reduces waste and uses resources more efficiently. Canon is also making products smaller and lighter, reusing and recycling materials as much as possible, and reducing waste consumption and generation from manufacturing at our operational sites.

Resource recovery and recycling

Canon pursues product-to-product recycling – in other words, recycling used products into new ones – to maximise its value. Closed loop recycling and remanufacture of office multifunction devices (MFDs) are two such examples.

Canon is working to improve resource recovery and recycling at the product manufacturing and end-of-life stages. Several Canon projects integrate circularity principles, such as closed loop recycling of toner cartridges and remanufacturing office MFDs – both of which make collected post-use materials into products with good-as-new quality, therefore reducing the need for virgin materials. Canon operates collection and recycling sites for used products and parts in Japan, Germany, France, the United States and China, and toner cartridge recycling facilities in Japan, France, the United States and China. Canon also aims to collect and recycle the resources in the same region as they are consumed, to reduce carbon emissions associated with logistics.

Find out more:
See the [Canon resource efficiency website](#).

Design for the environment

Canon designs all products using Environmentally Conscious Design Guidance to reduce environmental impact. The guidelines cover multiple aspects of product design including materials, maintenance, durability, product dismantling and product information for disclosure purposes. To further identify and minimise impact, Canon applies life cycle assessment (LCA) methodology and management systems to the end-to-end product journey. LCA quantitatively evaluates impacts at all stages of the value chain – from the sourcing of raw materials, manufacturing, packaging, storage and logistics to product use and end treatment.

Find out more:
See the [Canon design for the environment website](#).

How Canon Oceania implements this approach

Canon Oceania applies the waste hierarchy as a guiding framework for resource management, prioritising waste avoidance, reuse and recycling to minimise environmental impact and support circular economy outcomes. Anchored in “3 Rs” (Reduce, Reuse, Recycle), we continue to embed these practices across operations and value chains to conserve natural resources, reduce waste to landfill, and improve resource efficiency.

Key focus areas include:

- **Reduce:** Minimising resource consumption, waste generation, and emissions through sustainable procurement, low-carbon choices, and resource-efficient operations.
- **Reuse:** Implementing refurbishment and reuse pathways where practicable. Reuse of packaging materials in our warehouses.
- **Recycle:** Prioritising providers committed to advanced recycling, closed-loop outcomes, and minimal reliance on waste-to-energy, while increasing diversion across operational waste streams, such as office waste and water reuse opportunities.

Flowchart of Resource Efficiency



Our commitment to circular economy innovation

Canon Oceania actively encourages national industry-led (voluntary and mandatory) product stewardship schemes in Australia and New Zealand and investment in local technology to improve the recovery and reuse of valuable materials from our products. We are active participants in the development, implementation and improvement of the industry schemes set out in the table shown on page 25, which include:

- Australia and New Zealand Recycling Platform (ANZRP) and their TechCollect and TechCollect NZ e-waste programs
- B-cycle, and
- Cartridges for Planet Ark.



Find out more:
[See the Canon Oceania Sustainability Update 2026, p 10–11.](#)

Eliminating hazardous substances and preventing pollution

GRI 308-1 New suppliers that were screened using environmental criteria

Global systems for managing restricted chemicals in products

Canon strictly manages chemical substances in products as well as those used in manufacturing processes. Canon's global management approach involves confirming that products do not contain regulated chemical substances that exceed the prescribed standard and production sites do not discharge regulated chemical substances that exceed the prescribed standard.

Canon has built a business-wide environmental assurance system for managing chemical substances in products. Taking the laws and major environmental labelling requirements around the world into consideration, Canon established in-house Green Procurement Standards (GPS) in line with the most stringent regulations in the world, and is working to develop products that comply with these standards. Specifically, the management system classifies chemical substances into three categories:

- "Prohibited substances" which cannot be used in products
- "Use-restricted substances" for which Canon is working to find alternatives by specific deadlines, and
- "Controlled substances" the amount of which should be monitored.



Find out more:
[See the Canon Sustainability Report 2026, p 37.](#)

Applying this system in Oceania

Canon's global standards for managing restricted substances in products, including the Green Procurement Standards, are implemented across operations in Australia and New Zealand. Suppliers to Canon Oceania are required to comply with these guidelines as part of our commitment to responsible sourcing and environmental stewardship.

Non-Canon suppliers of products and components

The [Canon Green Procurement Standards](#) and the [Group Responsible Minerals Sourcing Policy](#) apply to all Canon Oceania suppliers of products or components that will be branded as Canon or supplied with a Canon product in a way that a user might assume that it is a Canon product. The Green Procurement Standards have been in place since 1997 and compliance is evaluated locally through a process of document review and second party audit, depending on risk. They include a two-part process involving an evaluation of the chemicals used in the product and an evaluation of the supplier's chemical management processes.

Locally, Canon Oceania has a small number of suppliers of product components. These include suppliers who provide some components in the refurbishment of parts and suppliers of accessories, such as power supplies, camera bags and MFD stands. The Standards are also applied to suppliers of promotional items that carry the Canon brand.

Canon business partners

Canon business partners are authorised to sell and service Canon equipment and are required to comply with Canon's environmental, health and safety standards, including requirements relating to chemical management and end-of-life product recycling. Compliance is supported through a regular audit program. As regulations and best practices continue to develop, Canon is committed to driving continuous improvement across its partner network. In 2026, we will look to further strengthen our approach by aligning Australian and New Zealand partner management practices and sharing best practice across both markets.

e-waste recyclers

To provide e-waste recycling services to Canon Oceania, recyclers must be able to demonstrate compliance to the Australian New Zealand Standard AS/NZS 5377 Collection, storage, transport and treatment of end-of-life electrical and electronic equipment. Our approved co-regulatory arrangement, the Australia New Zealand Recycling Platform (ANZRP), also conducts regular independent audits in addition to requiring certification. The focus of ANZRP audits is to:

- Ensure compliance with local health safety and environment standards, and
- Confirm that there is traceability throughout the collection and recycling process to ensure that material is effectively recycled into commodity streams that can be used to create new products.

This aims to prevent material being recycled in ways that are harmful to human health and the environment, as part of the illegal global e-waste trade.



Find out more:
[See the Canon Oceania Sustainability Update 2026, p 10–11.](#)

CLIMATE ACTION AND RESILIENCE

Canon is working globally to cut greenhouse gas (GHG) emissions by looking at the climate impact of each stage of a product's life. This includes making parts and materials, of transport, customer use, as well as disposal and recycling.

Canon's global emission reduction targets

GRI 302-5 Reductions in energy requirements of products and services

Canon aims to achieve net zero GHG emissions by 2050, and to reduce its global Scope 1 and 2 GHG emissions by 42% compared to 2022 and Scope 3 (category 1 and 11) GHG emissions by 25% compared to 2022 by 2030. These targets for 2030 have been verified by the Science Based Targets initiative (SBTi), an international initiative that recommends setting scientifically based GHG emissions reduction targets.⁴

To reach these targets, Canon is promoting initiatives such as the development of products using recycled materials, product downsizing and weight reduction, energy-saving activities at production sites, energy saving during product use, product recycling, and efficient logistics.

Canon also has environmental targets to reduce the lifecycle emissions per product unit: a 3% per year average improvement in life cycle carbon emissions per product unit, and a 50% improvement in per unit life cycle carbon emissions by 2030.

Canon performance against targets

Canon is making progress towards both its 2030 GHG emission reduction targets and ongoing product life cycle emissions reduction targets. Detailed performance reporting is provided in the Canon Sustainability Report 2026.



Find out more:
[See the Canon Sustainability Report 2026, p 20–23.](#)

Canon Oceania decarbonisation plan

Canon Oceania developed a pathway to our 2030 emission targets with the support of the NSW Government Sustainability Advantage Program. The pathway describes the priority initiatives and activities that will reduce emissions in line with our targets.

We are addressing our Scope 1 and 2 emissions by increasing the use of renewable energy and converting our fleet to hybrid, having phased out our use of gas in 2024. Reducing our Scope 3 emissions in the relevant categories will involve collaboration with our key suppliers to support low-carbon goods and services, and with partners to support circular economy innovations that reduce product lifecycle emissions.

2025 refinements to our emissions data

We refined our emissions inventory in line with the Australian Sustainability Reporting Standard AASB S2. Changes include:

- Removal of legacy Canon Production Print Australia fleet fuel data from Scope 1 emissions (reflecting the Canon Oceania reporting boundary)
- Inclusion of refrigerant emissions for relevant sites
- Refinement of New Zealand emission factors to align with Toitū methodology
- Use of actual base building data where available and reclassification under Scope 3 emissions
- Expansion of logistics export data to include Australian exports to smaller countries that were not captured in the baseline year, and
- Addition of two operational short-stay accommodation locations within the Australian business.

As outlined in the Canon Oceania Sustainability Update 2026, we commenced the implementation of a new emissions platform for 2025 data to improve data collection, classification, monitoring and reporting. In 2026, we will consolidate Scope 1, 2 and 3 emissions data within the new platform, including migration of Scope 1 and 2 data from our incumbent system. We have provided an initial view of our Scope 3 emissions data in this year's reporting, with the data to be finalised and reported in our 2027 mandatory AASB S2 Sustainability Report.



Find out more:
See the [Canon Oceania Sustainability Update 2026](#).

EMERGING TOPIC: NATURE AND BIODIVERSITY

GRI 101-1 Policies to halt and reverse biodiversity loss

Canon recognises biodiversity as essential for a sustainable society and carries out various activities to conserve and protect biodiversity under the [Canon Group Biodiversity Policy](#). For more information on the policy and Canon's global biodiversity initiatives, see the Canon Sustainability Report.



Find out more:
See the [Canon Sustainability Report 2026](#), p 41–47.

Local partnerships and projects

While nature and biodiversity are not yet material topics for Canon Oceania, we are continuing our long-standing engagement with local communities and projects to conserve and repair the environment. This includes our ongoing support for Rainforest Rescue, a non-profit that protects and restores the Daintree Rainforest that seeks to boost biodiversity and help endangered animals within the world's oldest UNESCO World Heritage listed surviving rainforest.

Our Auckland Office is located adjacent to the Tuff Crater Area, which is designated under the Auckland Regional Policy as a Coastal Conservation Area, Site of Geological and Landform Significance and Site of Special Wildlife Interest. In New Zealand, we manage potential environmental impacts through our Environmental Management System, including the potential for land, air and water pollution.

We also contribute to the protection and restoration of this habitat in partnership with third party organisations. For many years, Canon New Zealand employees have participated in tree planting as part of a Tuff Crater Restoration Project. The project is run by Forest and Bird, a leading independent conservation organisation protecting wildlife and wild places. Haaving paused planting in 2021 due to the COVID pandemic, we returned to participate in planting in July 2025.

Procurement of timber products

We procure timber products in alignment with the Canon Biodiversity Policy. In Australia, this commitment is further reinforced through compliance with the Illegal Logging Prohibition Act.

Canon's procurement policies prioritise paper products sourced from sustainably managed forests. All paper sold in Oceania, including photographic, office, and production printing paper, is certified under internationally recognised forest certification schemes or manufactured from environmentally responsible raw materials. A strict due diligence program ensures that raw materials are not sourced from illegally logged forests.

For further details, please refer to the Canon Group Basic Policy on the Procurement of Timber Products.



Find out more:
See the [Canon website](#).

Canon Group Biodiversity Policy

Canon recognises biodiversity as essential for a sustainable society. We carry out various activities to conserve and protect biodiversity under our Biodiversity Policy, which applies to the entire Canon Group.

Basic Policy

Canon fully recognises biodiversity as an important basis for a sustainable society, and promotes activities that contribute to biodiversity conservation.

Action Guidelines

- Canon strives to conserve biodiversity with consideration for various regional characteristics from a global perspective.
- Canon actively works to reduce the impact on biodiversity associated with various business activities, and to conduct social-contribution activities that lead to biodiversity conservation.

Specific Actions

- Utilisation of Canon technologies and products for biodiversity conservation
- Support for biodiversity conservation activities and projects
- Consideration for biodiversity centred on operational sites – Ascertaining the impact of our business activities on biodiversity, and conservation of animal and plant habitats around operational sites
- Contribution to the realisation of a community rich in biodiversity – Promotion of biodiversity conservation activities and educational activities in collaboration with local communities

2025 PERFORMANCE DATA

Circular economy and resources

GRI 306-1 Waste generation and significant waste-related impacts, 306-2 Management of significant waste-related impacts, 306-3 Waste generated, 306-4 Waste diverted from disposal, 306-5 Waste directed to disposal

Materials recycled by stewardship scheme

TechCollect (AU) – the audited ANZRP material recovery rate increased from 83.72% in 2024 to 91.43% in 2025 which exceeds the NTCRS material recovery target of 90%. This does not include waste-to-energy. ANZRP reported that all six recyclers used in FY25 had established valid recycling options for plastics, which helped push the recovery rate above 90%.

TechCollectNZ and Recycling Group – material recovery rate decreased from 96% in 2024 to 87.9% in 2025, due July 2025 Basel Amendment (unable to export e-waste plastic). In addition, 11% waste-to-energy recovery which means 1.1% went to landfill.

INDUSTRY SCHEME	2025 MATERIAL RECYCLED
Australia	
TechCollect: a national program collecting e-waste from consumers and businesses for free. The program is regulated under the Recycling and Waste Reduction Act. Canon and other responsible brands run TechCollect through the ANZRP, which leads the application of transparent and stringent health, safety and environmental standards, and invests in modern technology to improve the value of recycled material and its use in making new products.	TechCollect total 16,367 tonnes ¹ Canon Australia contribution 3,291 tonnes ¹ (37% increase from 2024) 
Cartridges 4 Planet Ark: a voluntary scheme run by industry in partnership with Planet Ark and Close the Loop. C4PA is a leader in take back and recovery programs and circular economy solutions. Ink and toner cartridges are collected from customers nationally, recycled with a 100 per cent zero waste-to-landfill guarantee, then transformed into new products.	C4PA total 2,036,792 cartridges ² 397.8 tonnes ² Canon Australia contribution 575,508 cartridges ² 102.2 tonnes ² (15% increase from 2024) 
B-cycle: a voluntary, industry-run program collecting and recycling batteries in Australia. B-cycle is authorised by the Australian Competition and Consumer Commission (ACCC) and accredited by the Australian Government. This is Canon's third year in the program.	B-cycle total 4,637 tonnes ¹ (~58% increase from previous financial year) Canon Australia contribution No data available 
New Zealand	
Recycling Group: collects ink and toner cartridges nationally and directly from customers. Canon also uses Recycling Group to recycle e-waste. Recycling Group commits to less than 1% waste to landfill.	Recycling Group total 73,194 cartridges ² Canon NZ cartridge contribution, 26 tonnes ^{2,3} Canon NZ e-waste contribution 185 tonnes 
TechCollect NZ: works with collection partners to provide the only free collection and ICT equipment recycling service for households and small businesses in New Zealand. TechCollect NZ, a subsidiary of ANZRP (see above), now in its eighth year running, supported by Canon and other responsible suppliers.	TechCollect NZ total 198 tonnes ² Canon NZ contribution 8 tonnes ² 

1. 2024/25 financial year.
2. Calendar year 2025.
3. This amount represents Canon's share of the national program.

ENVIRONMENT (CONTINUED)

Office waste

We increased our office recycling rate from 63% to 73% and reduced waste-to-landfill from 33% to 22% in 2025. Ongoing improvements, including expanded soft plastics recycling, enhanced bin signage, and greater organics recycling participation, contributed to a 58.5% increase in organics recycling in Australia. Waste remains a complex area, and we continue to refine our data, processes, and recycling programs to drive further improvements.

	2022			2023				2024				2025			
	AU	NZ	TOTAL	AU	NZ	PH	TOTAL	AU	NZ	PH	TOTAL	AU	NZ	PH	TOTAL
Office waste (kg)															
General waste-to-landfill (Office) (Note 1)	79,152	13,261	92,414	106,380	13,051	11,262	130,693	23,035	15,275	10,151	48,461	7,595	11,716	7,545	26,856
General waste-to-landfill (Warehouse) (Note 2)	149,276	–	149,276	139,729	–	–	139,729	102,017	–	–	102,017	59,046	–	–	59,046
Total waste-to-landfill (kg)	228,428	13,261	241,690	246,109	13,051	11,262	270,422	125,052	15,275	10,151	150,478	66,641	11,716	7,545	85,902
Recycled waste (Office)	124,136	5,629	129,764	95,146	6,833	676	102,655	68,158	6,690	918	75,766	63,120	15,392	1,612	80,124
Recycled waste (Warehouse) (Note 2)	159,314	–	159,314	93,200	–	–	93,200	193,186	–	–	193,186	185,603	–	–	185,603
Organics (Office)	4,080	–	4,080	–	–	13,725	13,725	2,972	–	15,330	18,302	4,709	–	14,378	19,087
Total recycled (kg)	287,529	5,629	293,158	188,346	6,833	14,401	209,580	264,316	6,690	16,248	294,326	253,431	15,392	15,990	284,814
Total general waste-to-energy (kg) (Note 3)								14,649			14,649	21,327	–	–	21,327
Percentage waste-to-landfill	44%	70%	45%	57%	66%	44%	56%	31%	70%	38%	33%	20%	43%	32%	22%
Percentage recycled								65%	30%	62%	63%	74%	57%	68%	73%
Percentage waste-to-energy								4%	0%	0%	3%	6%	0%	0%	5%

- Notes:
1. Waste volumes reported for Australia decreased between January and March 2024 following the transition to a new waste management provider. With the new waste management provider coming on board enabled tracking of 'percentage recycled' and 'percentage waste-to-landfill' from 2024 onwards. This change improved data quality, replacing a number of estimated figures used in prior years with actual waste data. In 2025, improvements in data consistency, expanded recycling and recovery pathways, and increased staff education contributed to higher diversion from landfill and improved recycling rates.
 2. This data relates to waste generated through Canon Oceania's Sydney Distribution Centre, which is operated by a third-party logistics provider. During a 2026 data review, historical discrepancies were identified and corrected. Reported waste for 2024 was revised from 254,706 kg to 102,017 kg, and 2023 was revised from 159,708 kg to 139,729 kg to reflect accurate source data.
 3. A significant change in 2024 and 2025 was the diversion of general waste from landfill to refuse-derived fuel (RDF) waste-to-energy processing at Canon's Macquarie Park office. This transition increased landfill diversion rates and reduced the proportion of waste sent directly to landfill.

ENVIRONMENT (CONTINUED)

End-of-life product disposal by country

Product recovery volumes fluctuate annually based on sales activity, customer participation in take-back programs and Canon's obligations under product stewardship schemes. Product waste to landfill is calculated using audited material recovery rates achieved by Canon's recycling partners and industry programs. While recovery rates continue to be affected by the availability of domestic processing capacity for complex materials, ongoing investment in recycling innovation is helping improve local circular economy outcomes. We contribute to these innovations through our ongoing support of Close the Loop and ANZRP.

In addition to product recycling, Canon continues to support refurbishment and reuse programs for selected cameras and MFDs, extending product life and maximising resource recovery wherever practical.

All e-waste recycling is voluntary in New Zealand. Canon New Zealand's cartridge and product recycling has increased year on year since 2022. The growth in e-waste recycling since 2019 is due to Canon's participation in the TechCollect NZ Program.

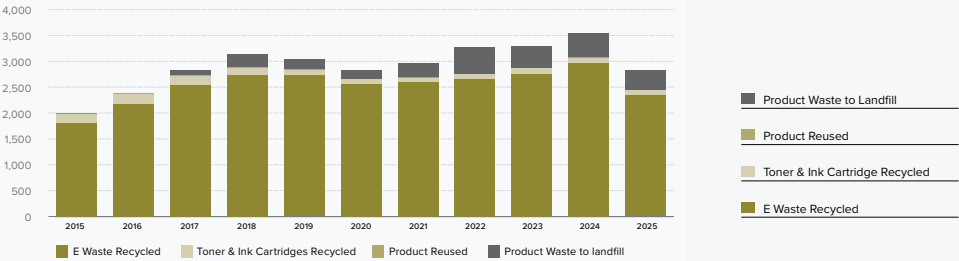
The spike in reuse and e-waste recycling in 2015 was due to a warehouse relocation.

Product waste to landfill is calculated using the material recovery rates achieved through the TechCollect NZ program and reported in the ANZRP Annual Report. In FY25, the recovery rate was 87.9%, down from 96.0% in the previous year. This reduction was primarily due to 11.0% of processed material being directed to waste-to-energy recovery, following the July 2025 Basel Convention amendment, which restricted the export of certain e-waste plastics for recycling. The remaining 1.1% was disposed of to landfill.

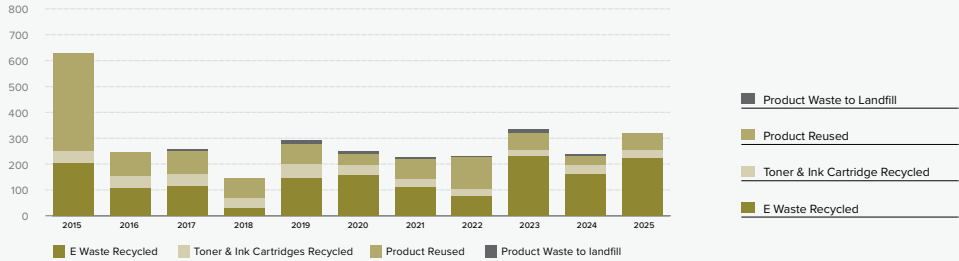
This differs from ANZRP audited figures for Australia where material recovery rate for e-waste increased to 91.43% in 2025 (2024: 83.72%).

Canon New Zealand has a significantly larger reuse and refurbishment program than Canon Australia, based on market demand.

Canon Australia – End-of-life product Disposal (Tonnes)



Canon New Zealand – End-of-life Product Disposal (Tonnes)



ENVIRONMENT (CONTINUED)

Energy and emissions

Canon global progress against SBTi targets

CANON 2030 TARGETS (COMPARED TO 2022)	2025 ACHIEVEMENT
42% reduction for Scope 1 and 2	6.3% reduction
25% reduction for Scope 3 (category 1 and 11)	19.4% reduction

Canon global life cycle carbon emissions per product unit

CANON LIFE CYCLE EMISSIONS TARGETS	2025 ACHIEVEMENT
50% improvement in per-unit life cycle carbon emissions index (compared to 2008)	45.5% improvement
3% per year average improvement in life cycle carbon emissions improvement index per product	3.59% annual average improvement (2008–2025)

 Find out more:
See the [Canon Sustainability Report 2026](#), p 20–23.

Canon Oceania 2025 emissions performance

GRI 305-1 Direct (Scope 1) GHG emissions, 305-2 Energy indirect (Scope 2) GHG emissions, 305-5 Reduction of GHG emissions

EMISSIONS BY SCOPE (tCO ₂ -e)	AU	NZ	PH	TOTAL
Scope 1	272.75	115.63	0	388.38
Scope 2 (location-based)	852.61	5715	629.11	1,538.87
Scope 2 (market-based)	86.03	2.48	629.11	717.62
Total Scope 1 and 2 (location-based)	1,125.36	172.78	629.11	1,927.25
Total Scope 1 and 2 (market-based)	358.78	118.11	629.11	1,106.00

The **location-based** method reflects the emissions intensity of the electricity grids in the geographic locations where the entity operates, using average grid emission factors. This method represents the entity's exposure to system-level transition risks, including changes in grid decarbonisation pathways, energy policy, and electricity market dynamics.

The **market-based** method reflects emissions associated with the specific electricity procurement arrangements entered into by the entity, such as renewable electricity contracts and certificates. This method captures the impact of management decisions and capital allocation relating to renewable energy sourcing and supports assessment of progress against sustainability-related objectives.

Canon Oceania net GHG emissions, compared to 2022 baseline

EMISSIONS	2022 (BASE YEAR)	2023	2024	2025
Scope 1 and 2 (market-based)	1,926.55	1,689.20	1,300.58	1,106.00
Change (year-over-year)	–	12.3%	22.99%	14.69% reduction (compared to 2024) 42.59% reduction (compared to base year)*

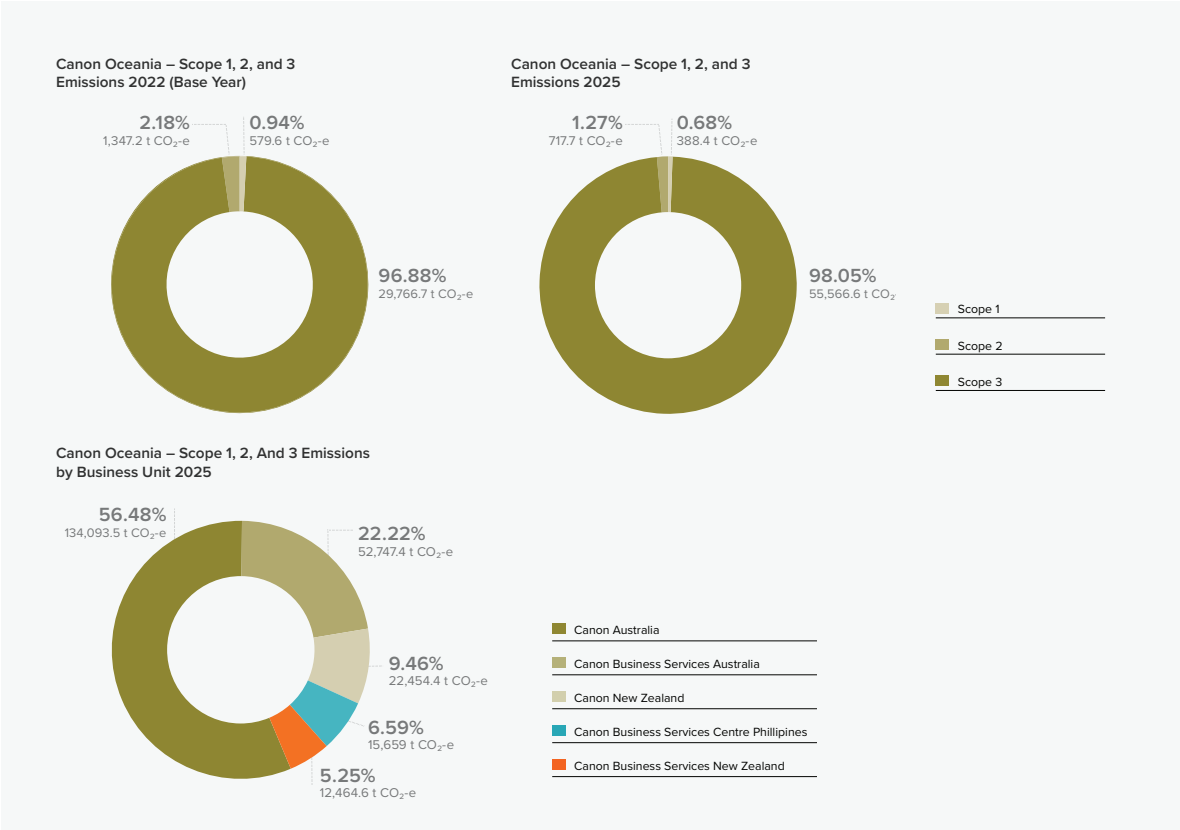
* In the Canon Australia AASB S2 Sustainability Report lodged with ASIC in 2026, the refrigerant emission factors were not updated to reflect the transition from IPCC AR5 to AR6 Global Warming Potentials (GWPs). This has resulted in a minor variance in the reported Scope 1 and Scope 2 (market-based) emissions and the associated reduction percentage, from 42.85% using AR5 emission factors to 42.59% reduction using AR6 emissions factors.

Canon Oceania – Net GHG emissions

The proportion of emissions arising from Scope 1 and 2 sources decreased from 3.13% in 2022 to 1.95% in 2025, reflecting Canon Oceania's targeted efforts to reduce operational emissions. As a result, Scope 3 emissions now account for 98.05% of the organisation's total carbon footprint, compared with 96.87% in 2022.

Canon Oceania by business unit 2025 footprint

Emissions are concentrated within Australian operations, which account for almost 79% of Canon Oceania's total footprint. This reflects both the scale of the Australian business (Canon Australia and Canon Business Services) and the fact that many shared and centralised services supporting operations across Australia, New Zealand and the Philippines are based in Australia. As a result, emissions reduction initiatives implemented within Australian operations have the greatest potential to reduce Canon Oceania's overall carbon footprint.



Energy consumption

GRI 302-1 Energy consumption within the organisation, 302-2 Energy consumption outside the organisation, 302-3 Energy intensity, 304-4 Reduction of energy consumption

Our use of renewable energy increased by 18% during the year, from 46% in 2024 to 64% in 2025 following increased use of accredited GreenPower in Australia and Renewable Energy Certificates (REC) in New Zealand. This is expected to increase in 2026 with the use of geothermal electricity in the Philippines.

Note – this data is office electricity and excludes base building.

	2022				2023				2024				2025			
	AU	NZ	PH	TOTAL	AU	NZ	PH	TOTAL	AU	NZ	PH	TOTAL	AU	NZ	PH	TOTAL
Energy Consumption																
Electricity Consumption (kWh) (Note 1)	1,728,888	623,849	758,906	3,111,643	1,523,826	639,990	1,024,743	2,163,816	1,317,076	615,473	821,508	2,754,057	1,274,058	565,138	813,010	2,652,206
Accredited GreenPower and Renewable Energy Certificates (RECs)(kWh) (Note 2)	310,428	0	0	310,428	609,637	639,990	0	1,249,627	623,757	615,473	0	1,239,230	1,167,849	540,596	0	1,708,446
Solar Power (kWh) (Note 3)	105,931	0	0	105,931	114,178	0	0	114,178	38,131	0	0	38,131	0	0	0	0
Electricity Consumption Non-Renewable (GJ)	4,725	2,246	2,732	9,703	2,880	0	3,689	2,880	2,359	0	2,957	5,316	382	88	2,927	3,398
Electricity Consumption Renewable (GJ) (Note 4)	1,499	0	0	1,499	2,606	2,304	0	4,910	2,383	2,216	0	4,598	4,204	1,946	0	6,150
Total Renewable Electricity (%) (Note 5)	24%	0%	0%	13%	47%	100%	0%	63%	50%	100%	0%	46%	92%	96%	0%	64%
Fuel Consumption (fleet) (litres)	188,280	54,612	0	242,892	204,333	50,670	0	255,003	153,895	48,791	0	202,686	103,799	48,385	0	152,184
Fuel Consumption (fleet) (GJ)	6,532	1,905	0	8,437	7,076	1,733	0	8,809	5,327	1,673	0	7,000	3,567	1,474	0	5,041
Gas Consumption (GJ)	111	0	0	111	171	0	0	171	89	0	0	89	0	0	0	0
Total Non Renewable Energy (GJ)	11,368	4,151	2,732	18,251	10,127	1,733	3,689	15,549	7,775	1,673	2,957	12,405	3,950	1,562	2,927	8,438
Total Renewable Energy (GJ)	1,499	0	0	1,499	2,606	2,304	0	4,910	2,383	2,216	0	4,598	4,204	1,946	0	6,150
Total Energy (GJ)	12,867	4,151	2,732	19,750	12,732	4,037	3,689	20,459	10,158	3,888	2,957	17,003	8,154	3,508	2,927	14,589

Notes:

1. The drop in electricity consumption emissions from 2022 to 2025 is due to a reduction in office space across Australia and New Zealand. 2023: reduced Macquarie Park head office footprint from 4 floors to 2.5 floors; Marajo Tower employees moved into One Campus in the Philippines (February). 2024: closed Alexandria and Clayton sites; relocated Clayton employees to South Melbourne, including a showroom and office refurbishment onsite; opened new Canon Professional Store (CPS) site in Zetland (July). 2025: completed new Macquarie Park showroom; closed the Nelson and Invercargill sites in New Zealand; One Campus expanded its occupancy to include half of Level 6 (September).
2. In Australia, we have progressively purchased accredited GreenPower for our work sites since July 2022, with some fluctuations as sites have changed. Four major Australian sites use 100% GreenPower. For our New Zealand sites, we have purchased 100% green energy for office electricity since 1 April 2023, through Renewable Energy Credits (RECs).
3. Solar power operated at Canon's Macquarie Park headquarters from 28 November 2017 until April 2024, when it was handed over to the landlord. A solar system is in place at the Canon Eco Centre, however it is not included due to data quality.
4. Renewable energy includes solar power and GreenPower consumption.
5. This percentage includes office and base building electricity. The calculation was based on the market-based method according to the Greenhouse Gas Protocol. Percentage of renewable electricity for office was 51% in 2022, 72% in 2023, 78% in 2024, 92% in 2025 for Australia.

Percentage of renewable energy

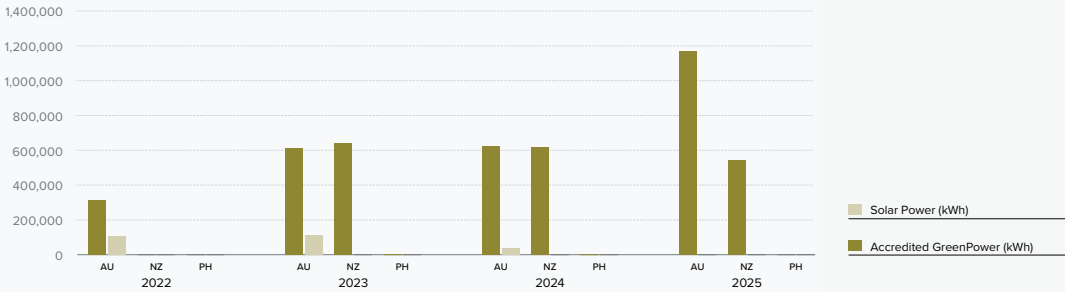
PERCENTAGE FROM RENEWABLE ENERGY	2022	2023	2024	2025
Total (office electricity)	13%	43%	46%	64%

This data is percentage of renewable energy for office building electricity across Canon Oceania. The calculation is based on the Market -based method according to the Greenhouse Gas Protocol.

Renewables energy breakdown by country in 2025:

- Australia 92%
- New Zealand 96%
- Philippines 0%

Renewable Energy by Country



Note:
Solar power operated at Canon's Macquarie Park headquarters from 28 November 2017 until April 2024, when it was handed over to the landlord, and therefore not appearing in 2025.

Scope 3 emissions, compared to 2022 baseline

GRI 305-3 Other indirect (Scope 3) GHG emissions,
305-5 Reduction of GHG emissions

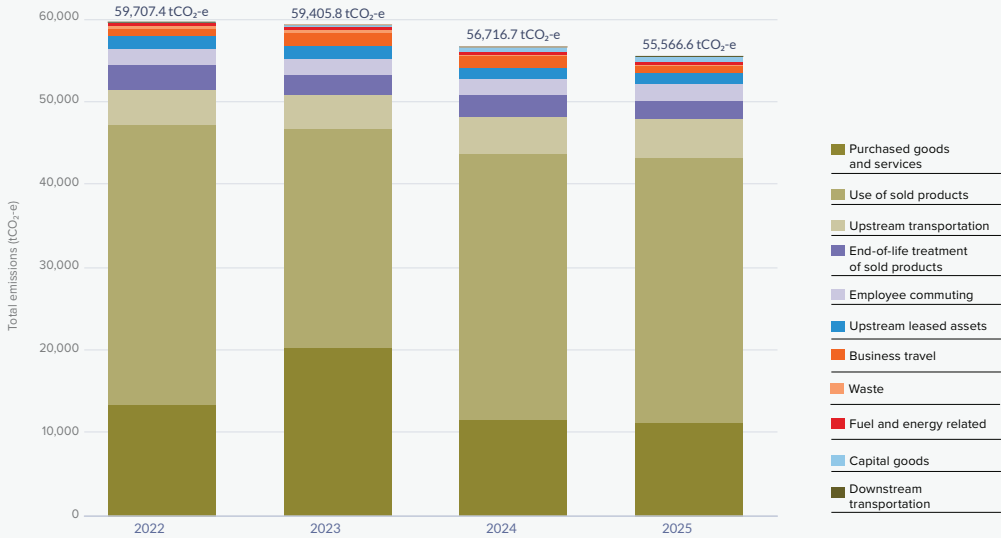
In 2026, Canon Oceania implemented a new emissions management platform to support more robust and auditable emissions reporting, following the successful transition of Scope 1 and Scope 2 reporting earlier in the year (which achieved limited assurance as part of Mandatory Climate Reporting). As part of this process, Scope 3 methodologies, activity data and assumptions are being reviewed and refined. Where required, previously reported Scope 3 emissions for 2022-2024 may be restated and the baseline recalculated. Canon Oceania intends to disclose updated Scope 3 emissions, including any material historical restatements, in the 2027 Sustainability Report.

Despite ongoing improvements to data quality and methodology, Canon Oceania achieved a 6.9% reduction in total Scope 3 emissions in 2025 compared with the recalculated 2022 baseline, driving a reduction from 59,708 tCO₂-e to 55,567 tCO₂-e.

Canon Oceania's primary Scope 3 target is to achieve a 25% reduction in emissions from Category 1 (Purchased Goods and Services) and Category 11 (Use of Sold Products) by 2030, compared with the recalculated 2022 baseline. In 2025, emissions from these categories were estimated to be 8.2% below the baseline, representing 32.8% progress towards the 2030 target.

The Scope 3 emissions reported for 2025 have undergone independent quality assurance review, and Canon Oceania is reasonably confident in the accuracy of the results. As part of preparations for Australian mandatory climate reporting requirements, Canon Oceania continues to strengthen Scope 3 reporting through enhanced data collection, methodology validation, emissions factor reviews and boundary assessments.

Canon Oceania – Scope 3 Emissions (tCO₂-e) 2022–2025



ENVIRONMENT (CONTINUED)

At a country level, Scope 3 emissions changes compared with the 2022 baseline were:

- **Australia:** 8.9% reduction
- **New Zealand:** 3.4% reduction
- **Philippines:** 13.3% increase

The strongest reduction was achieved in Australia, reflecting the scale of emissions reduction initiatives and the concentration of operational and shared services activities within the Australian business. New Zealand also recorded a reduction in Scope 3 emissions compared with the baseline year.

While the Philippines recorded a 13.3% increase in Scope 3 emissions, it remains the smallest contributor to Canon Oceania's emissions footprint, representing approximately 6.5% of total emissions in 2025. The increase will be a focus area for further analysis during the second half of 2026 as Canon Oceania continues to improve data quality, validate emissions sources and refine methodologies through the implementation of its new emissions management platform.

Key changes in Scope 3 emissions categories during 2025

*Category 1 Purchased Goods and Services and
Category 2 Capital Goods*

Following the transition to our new emissions platform in mid-2026 to strengthen emissions reporting and data management, Canon adopted the emission factors available within the platform rather than those used in previous reporting periods. As this represents a methodological change, these categories were recalculated back to the 2022 baseline to maintain consistency across the reporting period. As emissions in these categories are predominantly calculated using spend-based methodologies, year-on-year fluctuations also reflect changes in procurement expenditure. Canon will continue to improve data quality through enhanced data collection and increased use of supplier-specific emissions data where available. This methodology will continue to be refined and disclosed as part of Canon's mandatory Sustainability Report from 2027.

Category 5 Waste Generated in Operations

Waste generated in operations represents a relatively small proportion of Canon Oceania's overall emissions profile but remains an important category as it reflects the impact of operational waste management. Emissions from this category

decreased by more than two-thirds during the reporting period, primarily due to a significant reduction in the volume of waste generated in Australia. It's important to note that while DHL data is included for Australia, it is excluded for New Zealand due to a lack of auditable and reliable data. This will be rectified in 2026 data capture.

Category 6 Business Travel

Following a rebound in business travel after the COVID-19-affected years, emissions from business travel decreased significantly in 2025, reflecting lower travel activity across the region. Elevated travel requirements associated with organisational and property changes across Australia and New Zealand during 2023 and 2024 stabilised in 2025, resulting in reduced trans-Tasman travel. The transition of the mid-year conference to a virtual format, together with increased adoption of online collaboration tools, also contributed to lower business travel emissions.

Category 7 Employee Commuting

The increase in Australia in 2025 reflects an increase in FTEs, from 1,051 in 2024 to 1,201 in 2025. The decrease in the Philippines is primarily due to improved data collection, with staff survey results now used to estimate emissions. Note that the Australian data uses system assumptions; applying the Philippines model is a potential data improvement opportunity. Overall emissions from this category remained broadly stable year-on-year.

Category 8 Upstream leased assets (base building)

A reduction in leased floor space across several sites resulted in a corresponding decrease in emissions from upstream leased assets (base building). This includes closure of two New Zealand sites, as well as reduction of floor space in our Auckland office, and increase in Philippines.

*Category 11 Use of Sold Products and
Category 12 End-of-life Treatment of Sold Products*

Emissions associated with the use and end-of-life treatment of sold products are currently estimated using Canon Inc.'s global emissions model and apportioned to Canon Oceania based on revenue. Consequently, year-on-year changes in this category primarily reflect changes in revenue rather than underlying product use or end-of-life management activities.

Recalculation notes

In 2026, Canon Oceania recalculated its emissions baseline to improve data quality and align reporting with Australian Mandatory Climate Reporting requirements and the implementation of a new emissions management platform. The recalculation incorporated updated operational, procurement, logistics, waste and facilities data, resulting in a more complete and accurate representation of the organisation's emissions footprint.

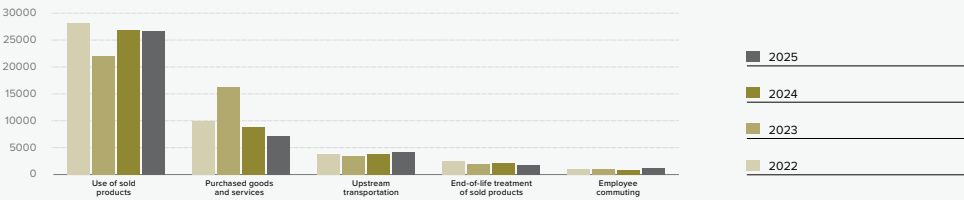
EMISSIONS	NATURE OF RECALCULATION
Category 1 Purchased Goods and Services	2022–2025: Recalculated from updated Procurement data
Category 2 Capital Goods	2022–2025: Recalculated from updated Procurement data
Category 3 Fuel and Energy Related Activities	2025: Recalculated in the platform from Scope 1 and 2 data
Category 4 Upstream Transportation and Distribution	2022–2025: Recalculated using updated logistics activity data for AU and NZ + logistics spend data for AU, NZ and PHL
Category 5 Waste Generated in Operations	2022–2025: Recalculated using updated waste data
Category 6 Business Travel	2022–2025: Recalculated using actual data and spend data for PHL
Category 7 Employee Commuting	2022–2025: Recalculated in the platform 2022–2024: Previous assumptions used and in 2025 new assumptions and PHL conducted a survey
Category 8 Upstream leased assets	2022–2024: Recalculated to include base building electricity use and assumptions 2025: Base building electricity use, and refrigerants where we have operational control
Category 11 Use of Sold Products	2022–2025: Total Scope 3, Category 11 using Canon global reported total and revenue percentage
Category 12 End-of-life Treatment of Sold Products	2022–2025: Total Scope 3, Category 12 from previous calculation using Canon global reported total and revenue percentage

Key emissions sources by country

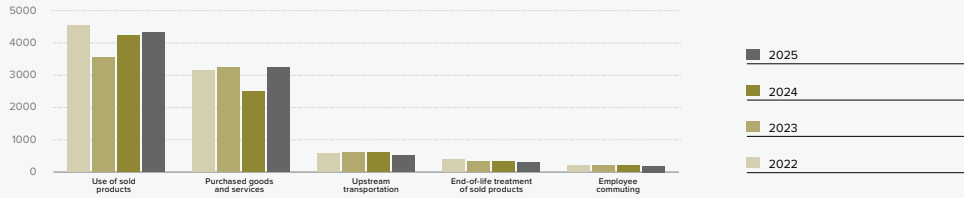
Australia and New Zealand's emissions profiles continue to be dominated by emissions from the use of sold products, reflecting the distribution of Canon products manufactured by Canon Inc. As a result, future reductions in these emissions categories are highly dependent on improvements in product energy efficiency, product design and manufacturing decarbonisation initiatives implemented globally by Canon Inc.

In contrast, the Philippines operates primarily as a services and support organisation and does not have a significant product sales footprint. Consequently, its emissions profile is more closely linked to workforce-related activities, purchased services, electricity consumption and leased assets.

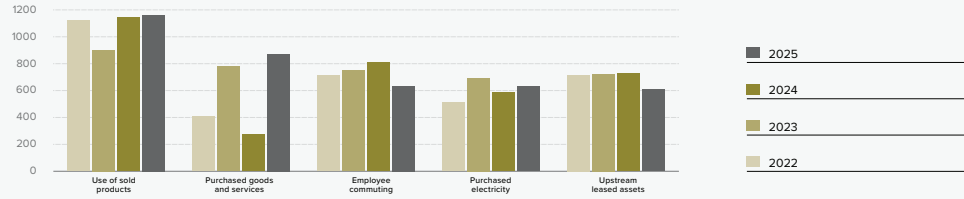
Canon Australia – Top 5 GHG Emissions 2025 (tCO₂-e)



Canon New Zealand – Top 5 GHG Emissions 2025 (tCO₂-e)



Canon Philippines – Top 5 GHG Emissions 2025 (tCO₂-e)



GLOSSARY

GREENHOUSE GAS EMISSIONS	
Avoided emissions	Greenhouse gas (GHG) emissions prevented from being released as a result of a product, service, or project – usually when compared to a conventional or business-as-usual alternative. They are outside the value chain of the reporting company but are important for understanding broader climate benefits. e.g. recycling.
Base building	Base building typically refers to: • Shared infrastructure and systems of a building (e.g., HVAC, lifts, lighting in common areas). • Parts of the building not specific to tenant fit-outs. • Managed and paid for by the building owner or landlord. Canon Oceania changed its approach to reporting base building emissions in 2025. See pages 24 and 33 for details.
Carbon credits / carbon offsets	A tradable unit that represents one metric tonne of avoided GHG emissions, reduced GHG emissions or GHG removals. The Science Based Targets initiative (SBTi) does not allow carbon offsets to meet near-term targets for Scope 1, 2, or 3 emissions. Companies must reduce actual emissions within their operations and supply chain. However, offsets can be used as additional action beyond science-based targets – known as Beyond Value Chain Mitigation (BVCM) – and to help reach Net Zero by 2050. Toitū Net Carbon Zero certification (NZ) allows the offsetting of emissions through quality carbon credits to achieve a zero net emissions balance, for a specific boundary that includes Scope 1 and 2 emissions, and select Scope 3 categories: Category 3 Fuel and Energy Related Activities (including transmission and distribution losses from purchased electricity), Category 4 Upstream Transportation and Distribution (including freight), Category 5 Waste Generated in Operations and Category 6 Business Travel.
Embodied emissions	Energy consumed during the manufacturing and transportation of materials, which is then embedded within the energy source (e.g. electricity or fuel or gas) that powers those processes. It's a measure of the total energy used to produce something, encompassing all stages from raw material extraction to delivery including transmission and distribution of losses. This includes the energy used in mining, processing, manufacturing, and transporting materials before they are even used to generate energy source.
Geothermal energy	Geothermal energy uses heat from beneath the Earth's surface to generate electricity. As a renewable energy source, it provides reliable baseload power with a significantly lower carbon footprint than fossil fuel-based electricity.
Greenhouse gas emissions (tonnes CO₂e)	For the purposes of this report, GHGs are the six gases listed in the Kyoto Protocol: carbon dioxide (CO₂); methane (CH₄); nitrous oxide (N₂O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); and sulphur hexafluoride (SF₆). Greenhouse gas emissions have been calculated as tonnes of CO₂e which describes, for a given mixture and amount of greenhouse gas, the amount of CO₂ that would have the same global warming potential (GWP) when measured over a specified timescale (generally 100 years). The greenhouse gas inventory has been prepared based on the Greenhouse Gas Protocol Corporate Reporting Standard and the reporting boundary is based on the principle of operational control as defined in the same standard. Data used by Canon Oceania to calculate emissions inventories is sourced through a combination of supplier-provided data files, system-generated reports and manual entry based on invoices or other supporting documentation.
Greenhouse Gas Protocol	The Greenhouse Gas (GHG) Protocol is a global set of rules that helps companies and governments measure and report their greenhouse gas emissions. The GHG Protocol is the most widely used standard in the world for carbon reporting.
Location-based method	Location-based method is a way of calculating Scope 2 greenhouse gas (GHG) emissions based on using the average emissions intensity of the local electricity grid.
Mandatory renewables	Are renewable energy sources that are required to be used or supported under government policies or regulatory schemes. These obligations are imposed on electricity retailers, generators, or large users to help meet national or regional renewable energy or emissions targets.
Market-based method	Market-based method is a way of calculating Scope 2 greenhouse gas (GHG) emissions based on the specific electricity purchase contracts or instruments (e.g., renewable energy certificates) that an organisation chooses to buy. It reflects the actual emissions associated with the electricity a company pays for, rather than the general emissions intensity of the local grid.
Renewable energy	Renewable energy includes solar power generated at our Macquarie Park site and GreenPower/RECs purchased in varying percentages across most sites in Australia and New Zealand. In 2025 we identified a geothermal energy solution for our One Campus Place office in the Philippines, which expected to significantly reduce Scope 2 emissions while improving energy efficiency.

Renewable Energy Certificate (REC)	A Renewable Energy Certificate (REC) is a market-based instrument that represents the environmental attributes of 1 megawatt-hour (MWh) of electricity generated from a renewable energy source (such as solar, wind, hydro). RECs allow organisations to claim the use of renewable electricity and reduce Scope 2 emissions under the market-based method of GHG accounting.
Scope 1 greenhouse gas emissions	Direct GHG emissions that are owned or controlled by the company and include fuel use, on-site electricity generation, anode and reductant use, process emissions, land management and livestock (on-site emissions). Consistent with the Canon Oceania reporting boundary for our 2022 baseline year, this includes fuel used by vehicles owned by the company.
Scope 2 greenhouse gas emissions	GHG emissions from the import of electricity, heat or steam from third parties (indirect emissions). Consistent with the Canon Oceania reporting boundary for our 2022 baseline year, this includes energy used by our offices in Australia, New Zealand and the Philippines for 2022-2025 less solar power generation and purchased GreenPower and RECs. Following recalculation in 2026, it also includes base building emissions.
Scope 3 greenhouse gas emissions	Other indirect greenhouse gas emissions. Canon Oceania includes the following categories within our Scope 3 reporting boundary: • Category 1 Purchased Goods and Services • Category 2 Capital Goods • Category 3 Fuel and Energy Related Activities • Categories 4 Upstream Transportation and Distribution • Category 5 Waste • Category 6 Business travel • Category 7 Employee Commuting • Category 8 Upstream Leased Assets • Category 9 Downstream Transport and Distribution • Category 11 Use of Sold Goods • Category 12 End-of-life Treatment of Sold Products
Solar power	Renewable energy generated from the sun using photovoltaic (PV) panels.
Tenancy (office)	The part of a building that is leased or occupied by a tenant, and over which the tenant has operational control, including fit-out, energy use, and appliances. Throughout the document, for ease of reading tenancy is also referred to as office.
Voluntary renewables	Renewable electricity or energy purchased or sourced by an organisation beyond regulatory requirements, driven by voluntary climate goals or sustainability commitments – rather than government mandates.
WASTE AND RECYCLING	
Percentage of waste to landfill	Calculated from measuring the amount of waste sent to landfill as a percentage of total waste, where total waste includes general waste plus recycled office waste, total waste includes all waste from Canon Oceania offices, warehouses, and some from outsourced warehouses.
Recycled products and parts (bulk electronic waste)	Includes used products and parts that have been returned to Canon and which cannot be reused; products and parts that have been written off; and products recycled on Canon's behalf through TechCollect public collection programs in Australia and New Zealand. It is currently not possible to distinguish in our data between waste that arises from used products and waste from written off components and products that have never been used, which are a small percentage. Excludes batteries, toner and ink cartridges and other consumables which are reported separately.
Recycling	All Canon Oceania recycling is currently open loop material recycling with a very small amount of waste-to-energy as part of our cartridge recycling program.
Refurbished products and parts	Products and parts that are returned to Canon or to a subcontractor for refurbishment requiring a low level of work (e.g. replacement of parts for preventative maintenance) to return the product to a suitable condition for resale/lease.
Reused products and parts	Includes Canon and competitor machines and parts which are sold or leased directly by Canon, refurbished by Canon for resale/reuse in the local market or sold to a partner or broker for resale.

Spills	Our criterion for defining a spill is whether the spill is serious enough to be reported to Canon Global Environment Headquarters according to our corporate procedure, or according to the local regulations as per the EPA.
Toner, ink and other consumables recycling	Canon is a member of the Cartridges 4 Planet Ark program in Australia. Under this program collection receptacles are placed in customers' premises and in retail outlets. Ink and toner cartridges, toner bottles, drums, and other consumables are collected and sent to the recycler for sorting and processing. Some toner bottles, cartridges and other consumables are returned by Canon service technicians to Canon warehouses or drop points and are sent for recycling.
Waste-to-Energy	End-of-life products/materials are collected via a Canon or third party collection system and converted into energy. Processes include thermal recovery, generation of fuel for gas turbine generators, production of carbonaceous char/ oils/combustible gases and generation of fuel by thermal degradation or anaerobic digestion of organic materials. Canon is aware of a small amount of product waste disposed of through waste-to-energy processes in the recycling of our ink cartridges.
Waste-to-Landfill	Materials are deposited into or onto land. This includes land treatment (e.g. biodegradation) and landfill.
Water	Water consumption by the organisation. To date Canon Oceania has not been able to accurately measure the water consumption at any of its locations because they are part of larger complexes and separate water meters are not available.
OTHER TERMS	
Australian Sustainability Reporting Standard (ASRS)	The ASRS are Australia's national standards for sustainability disclosures. They are based on the global ISSB standards (IFRS S1 and S2) and developed by the Australian Accounting Standards Board (AASB). Canon Australia submitted a Sustainability Report under the ASRS to the regulator in 2026, which included limited assurance of our Scope 1 and 2 emissions data.
Business continuity	The capability of an organisation to continue delivering critical products and services during and after a disruption. Business continuity planning identifies key risks and establishes processes to minimise operational, financial and stakeholder impacts.
Enterprise Resource Planning (ERP)	An ERP is a software system that helps organisations integrate and manage core business processes, such as finance, procurement, supply chain and inventory, and human resources.
Global Reporting Initiative (GRI)	The GRI is an international organisation that provides the world's most widely used standards for sustainability reporting. Companies use the GRI Standards to report on their environmental, social, and governance (ESG) impacts – such as climate change, human rights, and diversity – in a transparent and consistent way.
Human rights due diligence	An ongoing risk management process used to identify, assess, prevent, mitigate and account for potential and actual adverse human rights impacts arising from an organisation's operations, business relationships and supply chain. Canon's approach is informed by the United Nations Guiding Principles on Business and Human Rights and OECD Due Diligence Guidance.
International Sustainability Standards Board (ISSB)	The International Sustainability Standards Board is a global organisation that creates standards for how companies report their sustainability and climate-related information, so investors and others can clearly understand their risks and impacts. Standards set by the ISSB must be locally adopted at the country level before companies are required to report against them. The ASRS S2, for example, is the Australian implementation of the ISSB standard for climate-related financial disclosures.
Modern slavery	Serious exploitation that may include forced labour, child labour, debt bondage, human trafficking and other practices that deny people their freedom and human rights. Organisations assess and manage modern slavery risks within their operations and supply chains.
Social procurement	The practice of using purchasing decisions to generate positive social, environmental and economic outcomes in addition to achieving value for money. This may include engaging Indigenous-owned businesses, social enterprises, diverse suppliers and organisations that create employment and community benefits.
Supply chain resilience	The ability of a supply chain to anticipate, withstand, respond to and recover from disruptions while maintaining the supply of products and services.
Value chain due diligence	The process of assessing environmental, social, governance and human rights risks and impacts across suppliers and other business partners to inform risk management, supplier engagement and procurement decisions.

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