



GRI Standards Content Index | 2: General Disclosures

Statement regarding use	The NOF Group has reported the information cited in this GRI content index for the period of April 1, 2025 to March 31, 2026 with reference to the GRI Standards.
Utilized GRI 1 disclosure items	GRI 1: Foundation 2021

	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 2 General Disclosures 2021	1 The organization and its reporting practices		
	2-1 Organizational details	a. Report its legal name b. Report its nature of ownership and legal form c. Report the location of its Head Office d. Report its countries of operation	NOF website [Company Information] Corporate Profile https://www.nof.co.jp/company/outline
	2-2 Entities included in the organization's sustainability reporting	a. List all entities included in the organization's sustainability reporting b. If the organization has audited consolidated financial statements or financial information filed with public authorities, specify the differences between the list of entities included in financial reporting and the list included in sustainability reporting c. If the organization consists of multiple entities, describe the approach used to consolidate information, including: i. Whether the approach involves adjustments to information for minority interests ii. How the approach takes into account mergers, acquisitions, and disposals of entities or parts of entities iii. Whether and, if so, how the approach differs across the disclosures in this standard and across material topics	Sustainability Report [Editorial Policy] ...pp. 003-004 [Business Sites] ... p. 234 NOF website [Company Information] List of Business Sites https://www.nof.co.jp/company/plant List of Group Companies https://www.nof.co.jp/company/group-companies
	2-3 Reporting period, frequency and contact point	a. Specify the reporting period and reporting frequency for sustainability reporting b. Specify the reporting period for financial reporting and explain why it does not align with the sustainability reporting period, if applicable c. Report the publication date of the report or reported information d. Specify the contact point for questions about the report or reported information	Sustainability Report [Editorial Policy] ...pp. 003-004 ...Back cover
	2-4 Restatements of information	a. Report restatements of information made from previous reporting periods and explain: i. The reasons for the restatements ii. The effect of the restatements	There were no major revisions.
	2-5 External assurance	a. Describe its policy and practice for seeking external assurance. This includes whether and how the highest governance body and senior executives are involved b. If the organization's sustainability reporting has been externally assured: i. Provide a link or reference to the external assurance report or assurance statement ii. Describe what has been assured and on what basis. This includes the assurance standards used, the level of assurance obtained, and any limitations of the assurance process iii. Describe the relationship between the organization and the assurance provider	A third-party verification of GHG emissions is currently being conducted.



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GRI 2 General Disclosures 2021	2. Activities and Workers		
	2-6 Activities, value chain and other business relationships	a. Report the sectors in which it is active b. Describe its value chain, including: i. The organization's activities, products, services, and markets served ii. The organization's supply chain iii. The entities downstream from the organization and their activities c. Report other relevant business relationships d. Describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared with the previous reporting period	Sustainability Report [NOF Group Corporate Philosophy Framework] ...pp. 006-007 [The NOF Group's Vision] ...pp. 030-031 [Value Creation Process] ...p. 032 [Management Capital] ...p. 033 [Business Model] ...pp. 034-036 [Strengths of the NOF Group] ...p. 037 [Impact on Society through the Value Chain] ...p. 038 [Everyday Goods Created from NOF Group's Products] ...pp. 039-040 Integrated Report [NOF Group's Business Strategies] ...pp. 062-069
	2-7 Employees	a. Report the total number of employees and a breakdown by gender and region b. Report the total number of: i. Permanent employees, with a breakdown by gender and region ii. Temporary employees, with a breakdown by gender and region iii. Non-guaranteed-hours employees, with a breakdown by gender and region iv. Full-time employees, with a breakdown by gender and region v. Part-time employees, with a breakdown by gender and region c. Describe the methodologies and assumptions used to compile the data, including whether reported figures are: i. Head count, full-time equivalent (FTE), or another methodology ii. As of the end of the reporting period, an average across the reporting period, or another methodology d. Report contextual information necessary to understand the data reported under 2-7-a and 2-7-b e. Describe significant fluctuations in the number of employees during the reporting period and between reporting periods	Sustainability Report [Value Creation Process] ...p. 032 [Management Capital] ...p. 033 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...p. 193 [Securing Talent and Diversity & Inclusion] ...pp. 199-201
	2-8 Workers who are not employees	a. Report the total number of workers who are not employees and whose work is controlled by the organization, and describe: i. The most common types of workers and their contractual relationship with the organization ii. The type of work they perform b. Describe the methodologies and assumptions used to compile the data. Also report whether the number of workers who are not employees is reported as: i. Head count, full-time equivalent (FTE), or another methodology ii. As of the end of the reporting period, an average across the reporting period, or another methodology c. Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods	Integrated Report [Corporate information] ...p.115 Notice of Convocation (103rd fiscal year) [Employee Status] ...p. 36



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GRI 2 General Disclosures 2021	3. Governance		
	2-9 Governance structure and composition	a. Describe its governance structure, including committees of the highest governance body b. List the committees of the highest governance body responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people c. Describe the composition of the highest governance body and its committees by: i. Executive and non-executive members ii. Independence iii. Tenure of members of the governance body iv. Number and nature of other significant positions and commitments held by each member v. Gender vi. Under-represented social groups vii. Competencies relevant to the organization's impacts viii. Stakeholder representation	Sustainability Report [Corporate Governance] ...pp. 059-073 [Performance Data] ...p. 241 Corporate Governance Report [Basic Approach] ...pp. 1-10
	2-10 Nomination and selection of the highest governance body	a. Describe the nomination and selection processes for members of the highest governance body and its committees b. Describe the criteria used for nominating and selecting members of the highest governance body, including whether and how the following are considered: i. Views of stakeholders, including shareholders ii. Diversity iii. Independence iv. Competencies relevant to the organization's impacts	Sustainability Report [Corporate Governance] ...pp. 059-065 and 067-069 Corporate Governance Report [Basic Views] ...pp. 1-10
	2-11 Chair of the highest governance body	a. Report whether the chair of the highest governance body is also a senior executive in the organization b. If the chair is also a senior executive, explain their function within management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated	Corporate Governance Report ...p. 7
	2-12 Role of the highest governance body in overseeing the management of impacts	a. Describe the roles of the highest governance body and senior executives in developing, approving, and updating the organization's purpose, values or mission statements, strategies, policies, and goals related to sustainable development b. Describe the role of the highest governance body in overseeing due diligence and other processes used to identify and manage the organization's impacts on the economy, environment, and people, including: i. Whether and how the highest governance body engages with stakeholders to support these processes ii. How the highest governance body considers the outcomes of these processes c. Describe the role of the highest governance body in reviewing the effectiveness of the processes described in 2-12-b and report the frequency of such reviews	Sustainability Report [Corporate Governance] ...pp. 059-065 [Message from the CCO] ...p. 074 [Risk Management] ...pp. 075-081 [Compliance] ...pp. 082-087 [Climate Action and Natural Capital] ...pp. 120 and 131 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 190 and 196-197 Corporate Governance Report [Ensuring Diversity in the Promotion of Core Human Resources] ...p. 3



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	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 2 General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	a. Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. Whether it has appointed senior executives with responsibility for impact management ii. Whether it has delegated responsibility for impact management to other employees b. Describe the processes and frequency for senior executives or other employees to report to the highest governance body on the management of the organization's impacts on the economy, environment, and people	Sustainability Report [Corporate Governance] ...pp. 059-065 [RC Management] ...pp. 096-097 [Quality Management] ...pp. 098-102
	2-14 Highest governance body's role in sustainability reporting	a. Report whether the highest governance body is responsible for reviewing and approving the reported information, including material topics, and, if so, describe the review and approval process b. If the highest governance body is not responsible for reviewing and approving the reported information, including material topics, explain the reason	Sustainability Report [Corporate Governance]...pp. 060-063 Corporate Governance Report [Sustainability Issues, Including Social and Environmental Issues] ...pp. 2-3
	2-15 Conflicts of interest	a. Describe the processes used by the highest governance body to prevent and mitigate conflicts of interest b. Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts relating to: i. Cross-board membership ii. Cross-shareholding with suppliers and other stakeholders iii. Existence of controlling shareholders iv. Related parties, their relationships, transactions, and outstanding balances	Sustainability Report [Corporate Governance] ...p. 070 Corporate Governance Report [Related-Party Transactions] ...p. 2
	2-16 Communication of critical concerns	a. Describe whether and how critical concerns are communicated to the highest governance body b. Report the total number and nature of critical concerns communicated to the highest governance body during the reporting period	Sustainability Report [CCO Message] ...p. 074 [Risk Management] ...pp. 075-081 [Compliance] ...pp. 082-085 [Quality Management] ...p. 102 [Addressing Climate Action and Natural Capital] ...pp. 124-125 and 151-157 [Promotion of CSR Procurement] ...pp. 172-175 [Human Rights] ...p. 179 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...p. 196 [Occupational Safety and Health] ...p. 210
	2-17 Collective knowledge of highest governance body	a. Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development	Sustainability Report [Corporate Governance] ...pp. 059-065 [Securing Talent and Diversity & Inclusion] ...p. 200 [Talent Development] ...pp. 221-223
	2-18 Evaluation of the performance of the highest governance body	a. Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people b. Report whether the evaluations are independent and their frequency c. Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices	Sustainability Report [Corporate Governance] ...pp. 070-071



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GRI 2 General Disclosures 2021	2-19 Remuneration policies	a. Describe the remuneration policies for members of the highest governance body and senior executives, including: i. Fixed and variable remuneration ii. Signing bonuses or recruitment incentive payments iii. Termination payments iv. Clawbacks v. Retirement benefits b. Describe how the remuneration policies for members of the highest governance body and senior executives relate to objectives and performance in managing the organization's impacts on the economy, environment, and people	Sustainability Report [Corporate Governance] ...pp. 072-073 [Performance Data] ...p. 241
	2-20 Process to determine remuneration	a. Describe the process for designing remuneration policies and determining remuneration, including: i. Whether independent members of the highest governance body or an independent Compensation Committee oversee the process ii. How the views of stakeholders, including shareholders, are sought and considered regarding remuneration iii. Whether remuneration consultants are involved in determining remuneration. If so, whether they are independent of the organization, its highest governance body, and its senior executives b. Report the results of stakeholder voting, including shareholder voting, on remuneration policies and proposals, if applicable	Sustainability Report [Corporate Governance] ...pp. 072-073
	2-21 Annual total compensation ratio	a. Report the ratio of the annual total compensation of the organization's highest-paid individual to the median annual total compensation of all employees, excluding the highest-paid individual b. Report the ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase in annual total compensation of all employees, excluding the highest-paid individual c. Report contextual information necessary to understand the data and how they were compiled	-
	4. Strategy, Policies, and Practices		
	2-22 Statement on sustainable development strategy	a. Report a statement from the highest governance body or most senior executive about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development	Sustainability Report [Message from the CCO] ...p. 074 [Compliance] ...p. 086 [Occupational Safety and Health] ...p. 217 Integrated Report [Message from the President] ...pp. 008-013 [Mid-term Management Plan] ...pp. 051-057
	2-23 Policy Statement	a. Describe policy commitments for responsible business conduct, including: i. The authoritative intergovernmental instruments referenced in the commitments ii. Whether the commitments stipulate conducting due diligence iii. Whether the commitments stipulate applying the precautionary principle iv. Whether the commitments stipulate respecting human rights b. Describe specific policy commitments to respect human rights, including: i. The internationally recognized human rights covered by the commitments ii. The categories of stakeholders, including at-risk or vulnerable groups, to which the organization gives particular attention c. Provide links to publicly available policy commitments or explain why they are not publicly available d. Report the level at which each policy commitment was approved within the organization, including whether this was the most senior level e. Report the extent to which each policy commitment applies to the organization's activities and business relationships f. Describe how the policy commitments are communicated to workers, business partners, and other relevant parties	Sustainability Report [NOF Group Corporate Philosophy Framework] ...pp. 006-007 [Value Creation Based on NOF's Three Values] ...pp. 011-013 [Policy Statements] ...pp. 105-106 [Message from the CCO] ...p. 074 [Promotion of CSR Procurement] ...p. 172 [Human Rights] ...pp. 177-178 [List of Policies] ...p. 233



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GRI 2 General Disclosures 2021	2-24 Embedding policy commitments	a. Describe how it embeds each policy commitment for responsible business conduct throughout its activities and business relationships, including: - How responsibility for implementing the commitments is allocated across different levels within the organization - How the commitments are integrated into organizational strategies, operational policies, and operational procedures - How the commitments are implemented with and through entities with which the organization has business relationships - Training provided on implementing the commitments	Sustainability Report [Value Creation Based on NOF's Three Values] ...pp. 011-013 [Employee Voices that Embody the Three Values] ...pp. 017-018 [Message from the CCO] ...p. 074 [Promotion of CSR-Based Procurement] ...pp. 172-175 [Human Rights] ...pp. 179-188
	2-25 Processes to remediate negative impacts	a. Describe its commitment to provide for or cooperate in the remediation of negative impacts that it identifies it has caused or contributed to b. Describe its approach to identifying and addressing grievances, including grievance mechanisms it has established or participates in c. Describe other processes used to provide for or cooperate in the remediation of negative impacts that it identifies it has caused or contributed to d. Describe how stakeholders who are intended users of grievance mechanisms are involved in their design, review, operation, and improvement e. Describe how it tracks the effectiveness of grievance mechanisms and other remediation processes. Report examples demonstrating their effectiveness, including stakeholder feedback	Sustainability Report [Message from the CCO] ...p. 074 [Risk Management] ...pp. 075-081 [Compliance] ...pp. 082-087 [Quality Management] ...p. 102 [Climate Action and Natural Capital] ...pp. 124-125 and 150-157 [Promotion of CSR-Based Procurement] ...pp. 172-175 [Human Rights] ...p. 179 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...p. 196 [Occupational Safety and Health] ...p. 210 Integrated Report [Message from the President] ...pp.008-013
	2-26 Mechanisms for requesting advice and raising concerns	a. Describe mechanisms for individuals to: - Seek advice on implementing the organization's policies and practices for responsible business conduct - Raise concerns about the organization's business conduct	Sustainability Report [Message from the CCO] ...p. 074 [Mechanisms for Requesting Advice and Raising Concerns] ...p. 088 [Performance Data] ...p. 241 Corporate Governance Report [Matters Related to the Internal Control System] ...pp. 27-30
	2-27 Compliance with laws and regulations	a. Report the total number of significant instances of non-compliance with laws and regulations during the reporting period. Provide a breakdown of this total by: - Instances resulting in fines or monetary penalties - Instances resulting in non-monetary sanctions b. Report the total number and monetary value of fines and monetary penalties for non-compliance with laws and regulations paid during the reporting period. Provide a breakdown of this total by: - Fines and monetary penalties for instances of non-compliance that occurred during the current reporting period - Fines and monetary penalties for instances of non-compliance that occurred in previous reporting periods c. Describe significant instances of non-compliance d. Describe how it has determined significant instances of non-compliance	Sustainability Report [Compliance] ...pp. 082-087 [Chemical Safety] ...pp. 163-171
	2-28 Membership in associations	a. Industry associations. Report other membership associations and national or international advocacy organizations in which the organization has a significant role	Sustainability Report [Membership Associations] ...p. 089
	5. Stakeholder Engagement		
	2-29 Approach to stakeholder engagement	a. Describe its approach to stakeholder engagement, including: - The categories of stakeholders it engages with and how they are identified - The purpose of stakeholder engagement - How it seeks to ensure meaningful engagement with stakeholders	Sustainability Report [Stakeholder Engagement] ...pp. 090-092 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 191 and 194-195
	2-30 Collective bargaining agreements	a. Report the percentage of total employees covered by collective bargaining agreements b. For employees not covered by collective bargaining agreements, report whether working and employment conditions are based on collective bargaining agreements covering other employees within the organization or agreements from other organizations	Sustainability Report [Labor-Management Relations] ...p. 207



GRI Standards Content Index | 3: Material Topics

	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 3 Material Topics 2021	3-1 Process to determine material topics	a. Describe the process followed to determine material topics, including: i. How it identified actual and potential, positive and negative impacts on the economy, environment, and people, including human rights, across its activities and business relationships ii. How it prioritized impacts for reporting based on their significance b. Specify the stakeholders and experts whose views informed the process of determining material topics	Sustainability Report [Materiality] ...pp. 022-024
	3-2 List of material topics	a. List its material topics b. Report changes to the list of material topics compared with the previous reporting period	Sustainability Report [Materiality] ...pp. 023 and 025-029 [Climate Action and Natural Capital] ...p. 132
	3-3 Management of material topics	a. Describe actual and potential, positive and negative impacts on the economy, environment, and people, including human rights b. Report whether the organization is involved with negative impacts through its activities or as a result of its business relationships, and describe the activities or relationships c. Describe its policies or commitments regarding the material topic d. Describe actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts. This includes actions to provide for or cooperate in their remediation iii. Actions to manage actual or potential positive impacts e. Report the following information about tracking the effectiveness of actions taken: i. Processes used to track effectiveness ii. Goals, targets, and indicators used to evaluate progress iii. Effectiveness of actions, including progress toward goals and targets iv. Lessons learned and how these have been incorporated into operational policies and procedures f. Describe how engagement with stakeholders has informed the actions taken under 3-3-d and the evaluation of their effectiveness under 3-3-e	Sustainability Report [Materiality] ...pp. 022-029 [Impact on Society through the Value Chain] ...p. 038 [Quality Management] ...p. 102 [Compliance] ...pp. 082-085 [Climate Action and Natural Capital] ...pp. 124-125, 132 and 150-157 [Promotion of CSR-Based Procurement] ...pp. 172-175 [Human Rights] ...p. 179 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...p. 196 [Occupational Safety and Health] ...p. 210



GRI Standards Content Index | 200: Economic Topics

	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	a. Direct economic value generated and distributed on an accrual basis. This includes the basic components listed below for the organization's global operations. If data are presented on a cash basis, report the justification in addition to the following components i. Direct economic value generated: revenues ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments iii. Economic value retained: "direct economic value generated" less "economic value distributed" b. Where significant, report economic value generated and distributed separately at country, regional, or market level. Also report the criteria used to define significance	Sustainability Report [Environmental Accounting] ...p. 113
	201-2 Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure. Include: i. A description of the risks and opportunities. Classify risks and opportunities as physical, regulatory, or other ii. A description of the impacts associated with the risks and opportunities iii. The financial implications of the risks and opportunities before action is taken iv. The methods used to manage the risks and opportunities v. The costs of actions taken to manage the risks and opportunities	Sustainability Report [Sustainability Contribution Products] ...pp. 041-047 [Climate Action and Natural Capital] ...pp. 124-129
	201-3 Defined benefit plan obligations and other retirement plans	a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities b. If a separate fund exists to pay the plan's pension liabilities: i. The estimated percentage of liabilities covered by separately funded assets ii. The basis used to calculate the estimate iii. When the estimate was calculated c. If the fund established to pay the plan's pension liabilities is insufficient, explain the strategy, if any, adopted by the employer to work toward full coverage. If the employer has set a target date for achieving full coverage, explain this d. The percentage of salary contributed by employees and employers e. The level of participation in retirement plans, such as mandatory or voluntary participation, regional or national schemes, or those with financial impact	Sustainability Report [Pension and Retirement Plans] ...p. 114
	201-4 Financial assistance received from government	a. The total monetary value of financial assistance received by the organization from any government during the reporting period. Include: i. Tax relief and tax credits ii. Subsidies iii. Investment grants, research and development grants, and other relevant grants iv. Awards v. Royalty holidays vi. Financial assistance from export credit agencies vii. Financial incentives viii. Other financial benefits received or receivable from governments b. Breakdown of the information in 201-4-a by country c. Whether and to what extent any government is present in the organization's shareholding structure	-



GRI Standards Content Index | 200: Economic Topics

	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 202 Market Presence 2016	202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	a. When a significant proportion of employees are compensated based on minimum wage rules, report the ratio of standard entry-level wages by gender to the minimum wage at significant locations of operation b. When a significant proportion of other workers performing the organization's activities, excluding employees, are compensated based on minimum wage rules, describe the actions taken to determine whether they are paid above the minimum wage c. Whether a local minimum wage exists in regions with significant locations of operation and whether it varies by gender. If multiple minimum wages can be used as references, report which minimum wage was used d. Definition of "significant locations of operation"	-
	202-2 Proportion of senior management hired from the local community	a. Percentage of senior management at significant locations of operation hired from the local community b. Definition of "senior management" c. The organization's geographical definition of "local" d. Definition of "significant locations of operation"	-
GRI 203 Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	a. The extent of development of significant infrastructure investments and services supported b. The current or expected impacts on communities and local economies. Include both positive and negative impacts, where relevant c. Report whether these investments and services are commercial, in-kind, or pro bono engagements	Sustainability Report [Local Communities] ...pp. 226-229
	203-2 Significant indirect economic impacts	a. Examples of significant identified indirect economic impacts, including positive and negative impacts b. The significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, agreements, and policy agendas	Sustainability Report [Digital Transformation (DX) Strategy] ...pp. 107-111
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation, such as the percentage of products and services purchased locally b. The organization's geographical definition of "local" c. Definition of "significant locations of operation"	Sustainability Report [Procurement Practices] ...p. 114
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	a. Total number and percentage of operations assessed for corruption-related risks b. Significant corruption-related risks identified through the risk assessment	-
	205-2 Communication and training about anti-corruption policies and procedures	a. Total number and percentage of governance body members to whom the organization's anti-corruption policies and procedures have been communicated, by region b. Total number and percentage of employees to whom the organization's anti-corruption policies and procedures have been communicated, by employee category and region c. Total number and percentage of business partners to whom the organization's anti-corruption policies and procedures have been communicated, by type of business partner and region. Describe whether the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations d. Total number and percentage of governance body members who have received anti-corruption training, by region e. Total number and percentage of employees who have received anti-corruption training, by employee category and region	Sustainability Report [Compliance] ...pp. 084-087
	205-3 Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption c. Total number of confirmed incidents in which contracts with business partners were terminated or not renewed due to corruption-related violations d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes	Sustainability Report [Compliance] ...p. 084 [Performance Data] ...p. 241 There were no applicable cases.



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GRI 206 Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of antitrust or monopoly legislation in which the organization has been identified as a participant b. Main outcomes of completed legal actions, including decisions or judgments	Sustainability Report [Compliance] ...p. 084 There were no applicable cases.
GRI 207 Tax 2019	207-1 Approach to tax	a. Description of the approach to tax. Include: i. Whether the organization has a tax strategy. If so, provide a link if the strategy is publicly available ii. The governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of review iii. The approach to regulatory compliance iv. How the approach to tax is linked to the organization's business and sustainable development strategies	Sustainability Report [Taxes] ...p. 115
	207-2 Tax governance, control, and risk management	a. Description of the tax governance and control framework. Include: i. The governance body or executive-level position within the organization accountable for compliance with the tax strategy ii. How the approach to tax is embedded within the organization iii. The approach to tax risks, including how risks are identified, managed, and monitored iv. How compliance with the tax governance and control framework is evaluated b. Description of mechanisms for raising concerns about the organization's business conduct and integrity in relation to tax c. Description of the assurance process for tax disclosures. If applicable, provide a link or reference to the external assurance report	Sustainability Report [Taxes] ...p. 115
	207-3 Stakeholder engagement and management of concerns related to tax	a. Description of the approach to stakeholder engagement and management of stakeholder concerns relating to tax. Include: i. The approach to engagement with tax authorities ii. The approach to public policy advocacy on tax iii. The processes for collecting and considering the views and concerns of stakeholders, including external stakeholders	Sustainability Report [Taxes] ...p. 115
	207-4 Country-by-country reporting	a. All tax jurisdictions where entities included in the organization's audited consolidated financial statements or financial information filed officially are resident for tax purposes b. For each tax jurisdiction reported under Disclosure 207-4-a: i. Names of resident entities ii. Primary activities of the organization iii. Number of employees and the basis for calculating this number iv. Revenues from third-party sales v. Revenues from intra-group transactions with other tax jurisdictions vi. Profit or loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis ix. Corporate income tax accrued on profit or loss x. Reasons for the difference between corporate income tax accrued on profit or loss and the tax due if the statutory tax rate is applied to profit or loss before tax c. The period covered by the information reported under Disclosure 207-4	-



GRI Standards Content Index | 300: Environmental Topics

	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 301 Materials 2016	301-1 Materials used by weight or volume	a. Total weight or volume of materials used to produce and package the organization's primary products and services during the reporting period. By the following classification: i. Non-renewable materials used ii. Renewable materials used	Sustainability Report [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	301-2 Recycled input materials used	a. Percentage of recycled input materials used to manufacture the organization's primary products and services	Sustainability Report [Environmental Performance] ...p. 158 [Resource Recycling (Waste)] ...pp. 160-161 [Performance Data] ...pp. 235-239
	301-3 Reclaimed products and their packaging materials	a. Percentage of reclaimed products and their packaging materials. By product category b. Data collection methods used for this disclosure	Sustainability Report [Resource Recycling (Waste)] ...pp. 159-162 [Performance Data] ...pp. 235-239
GRI 302 Energy 2016	302-1 Energy consumption within the organization	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used c. In joules, watt-hours or multiples, the total: i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption d. In joules, watt-hours or multiples, the total: i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold e. Total energy consumption within the organization, in joules or multiples f. Standards, methodologies, assumptions, and/or calculation tools used g. Source of the conversion factors used	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...pp. 136-141 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	302-2 Energy consumption outside of the organization	a. Energy consumption outside the organization, in joules or multiples thereof, such as mega- or gigajoules b. Standards, methodologies, assumptions, and calculation tools used c. Source of conversion factors used	-
	302-3 Energy intensity	a. Energy intensity ratio for the organization b. Organization-specific metric selected as the denominator for calculating the ratio c. Types of energy included in the intensity ratio: fuel, electricity, heating, cooling, steam, or all of these d. Whether the ratio uses energy consumption within the organization, outside it, or both	Sustainability Report [Climate Action and Natural Capital] ...p. 137 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	302-4 Reduction of energy consumption	a. Amount of energy consumption reduced as a direct result of conservation and efficiency initiatives, in joules or multiples thereof, such as mega- or gigajoules b. Types of energy included in the reduction: fuel, electricity, heating, cooling, steam, or all of these c. Basis for calculating reductions in energy consumption, such as base year or baseline, and the rationale for selecting it d. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...pp. 137-141 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	302-5 Reductions in energy requirements of products and services	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples thereof, such as mega- or gigajoules b. Basis for calculating reductions in energy consumption, such as base year or baseline, and the rationale for selecting it c. Standards, methodologies, assumptions, and calculation tools used	-



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GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	a. Description of the organization's interactions with water, including how and where water is withdrawn, consumed, and discharged, and water-related impacts caused, contributed to, or directly linked to the organization's activities, products, or services through business relationships, such as impacts from runoff b. Description of the approach used to identify water-related impacts, including the scope and timeframe of assessments and the tools and methodologies used c. Description of how water-related impacts are addressed, including: How the organization works with stakeholders to manage water as a shared resource and engages with suppliers or customers with significant water-related impacts d. Description of the process for setting water-related goals and targets that form part of the organization's management approach and how they relate to public policy and the local context of each area with water stress	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...pp. 150-151 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	303-2 Management of water discharge-related impacts	a. Description of minimum standards set for the quality of effluent discharge and how these standards were determined i. How discharge standards were determined for facilities in locations without local discharge requirements ii. Internally developed water quality standards or guidelines iii. Whether sector-specific standards were considered iv. Whether the profile of the receiving waterbody was considered	Sustainability Report [Climate Action and Natural Capital] ...pp. 150-152
	303-3 Water withdrawal	a. Total water withdrawal from all areas, in thousand kL, and, if applicable, a breakdown by the following sources: i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water b. Total water withdrawal from all areas with water stress, in thousand kL, and, if applicable, a breakdown by the following sources: i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i–iv c. Breakdown of total water withdrawal from each source listed in Disclosures 303-3-a and 303-3-b by: i. Freshwater, ≤1,000 mg/L total dissolved solids ii. Other water, >1,000 mg/L total dissolved solids d. Total water consumption from all areas, in thousand kL	Sustainability Report [Climate Action and Natural Capital] ...pp. 133 and 150-152 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239



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GRI 303 Water and Effluents 2018	303-4 Water discharge	a. Total water discharge to all areas, in thousand kL, and, if applicable, a breakdown by the following destination types: i. Surface water ii. Groundwater iii. Seawater iv. Third-party water and, if applicable, the amount sent for use by other organizations b. Breakdown of total water discharge to all areas, in thousand kL, by the following categories i. Freshwater, ≤1,000 mg/L total dissolved solids ii. Other water, >1,000 mg/L total dissolved solids c. Total water discharge to all areas with water stress, in thousand kL, and a breakdown by the following categories i. Freshwater, ≤1,000 mg/L total dissolved solids ii. Other water, >1,000 mg/L total dissolved solids d. Treatment of priority substances of concern in discharges, including: i. How priority substances of concern are defined and how international standards, if any, authoritative lists, or criteria are used ii. Approach to setting discharge limits for priority substances of concern iii. Number of incidents of non-compliance with discharge limits e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...pp. 133 and 150-152 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239
	303-5 Water consumption	a. Total water consumption from all areas, in thousand kL b. Total water consumption from all areas with water stress, in thousand kL c. Change in water storage, in thousand kL, if water storage has been identified as having a significant water-related impact d. Contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions used. This includes whether information was calculated, estimated, modeled, or obtained from direct measurements, and the use of sector-specific factors	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...pp. 133 and 150-152 [Environmental Performance] ...p. 158
GRI 304 Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	a. Information concerning business sites owned, leased, or managed within designated conservation areas, areas of high biodiversity value outside formal protection, and their adjacent zones. i. Geographic location ii. Subsurface and underground land that may be owned, leased, or managed by the organization iii. Position relative to the protected area, including within, adjacent to, or containing part of a protected area, or an area of high biodiversity value outside protected areas iv. Type of operation, such as office, manufacturing/production, or extraction v. Size of operational site in km² (Other units may be used where appropriate) vi. Biodiversity value characterized by the attributes of the relevant protected area or area of high biodiversity value outside protected areas, such as terrestrial, freshwater, or marine ecosystem vii. Biodiversity value characterized by protected status listings, such as IUCN Protected Area Management Categories, the Ramsar Convention, or national legislation	Sustainability Report [Climate Action and Natural Capital] ...pp.122 and 146-149



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GRI 304 Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	a. The characteristics of significant impacts—both direct and indirect—on biodiversity Include: i. Construction or use of manufacturing plants, mines, or transportation infrastructure ii. Pollution, meaning the introduction of substances not naturally occurring in the habitat. From point and non-point sources) iii. Introduction of invasive species, pests, and pathogens iv. Reduction of species v. Habitat conversion vi. Changes in ecological processes beyond the natural range of variation, such as salinity or groundwater-level changes b. Significant direct, indirect, positive, and negative impacts. Include: i. Species affected ii. Extent of areas affected iii. Duration of impacts iv. Reversibility or irreversibility of impacts	Sustainability Report [Sustainability-Contributing Products] ...pp. 041-044 and 048-050 [Climate Action and Natural Capital] ...pp. 121-125, 127, 130, and 146-149
	304-3 Habitats protected or restored	a. Size and location of all habitat areas protected or restored. Whether the success of restoration measures was approved by independent external professionals b. Whether partnerships exist with third parties to protect or restore habitat areas other than those overseen or implemented by the organization c. Status of each habitat area at the end of the reporting period d. Standards, methodologies, and assumptions used	Sustainability Report [Climate Action and Natural Capital] ...pp. 146-149
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the organization's operations. By the following level of extinction risk: i. Endangered (CR) ii. Endangered (EN) iii. Endangered (VU) iv. Near Threatened (NT) v. Least Concern	Sustainability Report [Climate Action and Natural Capital] ...pp. 146-149
GRI 305 Emissions 2016	305-1 Direct GHG Emissions (Scope 1)	a. Gross direct Scope 1 GHG emissions, in metric tons of CO ₂ equivalent (t-CO ₂) b. Gases included in the calculation: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all of these c. Biogenic CO ₂ emissions, in metric tons of CO ₂ equivalent (t-CO ₂) d. Base year for the calculation, if applicable, including: i. Rationale for choosing the base year ii. Emissions in the base year iii. Context for any significant changes in emissions that triggered recalculations of base-year emissions e. Sources of emission factors and global warming potential (GWP) rates used, or reference to the GWP source f. Consolidation approach selected for emissions: equity share, financial control, or operational control g. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...pp. 118 and 132-142 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-237



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GRI 305 Emissions 2016	305-2 Indirect (Scope 2) GHG emissions	a. Gross location-based indirect Scope 2 GHG emissions, in metric tons of CO ₂ equivalent (t-CO ₂) b. If applicable, gross market-based indirect Scope 2 GHG emissions, in metric tons of CO ₂ equivalent (t-CO ₂) c. If data are available, gases included in the calculation: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all of these d. Base year for the calculation, if applicable, including: i. Rationale for choosing the base year ii. Emissions in the base year iii. Context for any significant changes in emissions that triggered recalculations of base-year emissions e. Sources of emission factors and global warming potential (GWP) rates used, or reference to the GWP source f. Consolidation approach selected for emissions: equity share, financial control, or operational control g. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...pp. 118 and 132-141 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-237
	305-3 Other indirect (Scope 3) GHG emissions	a. Gross other indirect Scope 3 GHG emissions, in metric tons of CO ₂ equivalent (t-CO ₂) b. If data are available, gases included in the calculation: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all of these c. Biogenic CO ₂ emissions, in metric tons of CO ₂ equivalent (t-CO ₂) d. Other indirect Scope 3 GHG emission categories and activities included in the calculation e. Base year for the calculation, if applicable, including: i. Rationale for choosing the base year ii. Emissions in the base year iii. Context for any significant changes in emissions that triggered recalculations of base-year emissions f. Sources of emission factors and global warming potential (GWP) rates used, or reference to the GWP source g. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...pp. 118 and 143-145
	305-4 GHG emissions intensity	a. GHG emissions intensity ratio for the organization b. Organization-specific metric selected as the denominator for calculating the ratio c. Types of GHG emissions included in the intensity ratio. Direct Scope 1, indirect Scope 2, or other indirect Scope 3 d. Gases included in the calculation: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all of these	Sustainability Report [Climate Action and Natural Capital] ...pp. 118 and 143-145
	305-5 Reduction of GHG emissions	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent (t-CO ₂) b. Gases included in the calculation: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all of these c. Base year or baseline and the rationale for selecting it d. Scope in which GHG emissions reductions occurred. Direct Scope 1, indirect Scope 2, or other indirect Scope 3 e. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...pp. 118 and 132-145
	305-6 Emissions of ozone-depleting substances (ODS)	a. Production, imports, and exports of ozone-depleting substances, in CFC-11 equivalent b. Substances included in the calculation c. Sources of emission factors used d. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...p. 155
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	a. Amount of the following significant air emissions, in kilograms or multiples thereof, such as tons i. NOx ii. SOx iii. Persistent organic pollutants (POPs) iv. Volatile organic compounds (VOCs) v. Hazardous air pollutants (HAPs) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Sources of emission factors used c. Standards, methodologies, assumptions, and calculation tools used	Sustainability Report [Climate Action and Natural Capital] ...pp. 153-157 [Environmental Performance] ...p. 158 [Performance Data] ...pp. 235-239 [PRTR Data] ...p. 242



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GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	a. Describe the organization's significant actual and potential waste-related impacts i. Inputs, activities, and outputs that lead or could lead to these impacts ii. Whether these impacts relate to waste generated in the organization's own activities or waste generated upstream or downstream in its value chain	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...p. 143 [Environmental Performance] ...p. 158 [Resource Circulation (Waste)] ...pp. 159-162 [Performance Data] ...pp. 235-239
	306-2 Management of significant waste-related impacts	a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain and to manage significant impacts from generated waste b. If waste generated by the organization's activities is managed by a third party, describe the processes used to determine whether the third party manages the waste in accordance with contractual or legal obligations c. Processes used to collect and monitor waste-related data	Sustainability Report [Resource Recycling (Waste)] ...pp. 159-162 [Chemical Safety] ...pp. 163-171
	306-3 Waste generated	a. Total weight of waste generated, in tons, and a breakdown by waste composition b. Contextual information necessary to understand the data and how the data were compiled	Sustainability Report [Environmental Accounting] ...p. 113 [Climate Action and Natural Capital] ...p. 143 [Environmental Performance] ...p. 158 [Resource Recycling (Waste)] ...pp. 159-162 [Performance Data] ...pp. 235-239
	306-4 Waste diverted from disposal	a. Total weight of waste diverted from disposal, in tons, and a breakdown by waste composition b. Total weight of hazardous waste diverted from disposal, in tons, and a breakdown by the following recovery operations: i. Preparation for reuse ii. Recycling iii. Other recovery operations c. Total weight of non-hazardous waste diverted from disposal, in tons, and a breakdown by the following recovery operations: i. Preparation for reuse ii. Recycling iii. Other recovery operations d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, provide a breakdown of the total weight of hazardous and non-hazardous waste diverted from disposal, in tons: i. Onsite ii. Offsite e. Contextual information necessary to understand the data and how the data were compiled	Sustainability Report [Environmental Performance] ...p. 158 [Resource Recycling (Waste)] ...pp. 159-162 [Performance Data] ...pp. 235-239



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GRI 306 Waste 2020	306-5 Waste directed to disposal	a. Total weight of waste directed to disposal, in tons, and a breakdown by waste composition b. Total weight of hazardous waste directed to disposal, in tons, and a breakdown by the following disposal operations: i. Incineration with energy recovery ii. Incineration without energy recovery iii. Landfilling iv. Other disposal operations c. Total weight of non-hazardous waste directed to disposal, in tons, and a breakdown by the following disposal operations: i. Incineration with energy recovery ii. Incineration without energy recovery iii. Landfilling iv. Other disposal operations d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, provide a breakdown of the total weight of hazardous and non-hazardous waste directed to disposal, in tons i. Onsite ii. Offsite e. Contextual information necessary to understand the data and how the data were compiled	Sustainability Report [Environmental Accounting] ...p. 113 [Environmental Performance] ...p. 158 [Resource Recycling (Waste)] ...pp. 159-162 [Performance Data] ...pp. 235-239
	308-1 New suppliers that were screened using environmental criteria	a. Percentage of new suppliers screened using environmental criteria	-
GRI 308 Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	a. Number of suppliers assessed for environmental impacts b. Number of suppliers identified as having significant actual or potential negative environmental impacts c. Significant actual or potential negative environmental impacts identified in the supply chain d. Percentage of suppliers identified as having significant actual or potential negative environmental impacts with which improvements were agreed as a result of assessment e. Percentage of suppliers identified as having significant actual or potential negative environmental impacts with which relationships were terminated as a result of assessment, and the reasons	Sustainability Report [Chemical Safety] ...pp. 163-171 [Promotion of CSR Procurement] ...pp. 172-175



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GRI 401 Employment 2016	401-1 New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender, and region b. Total number and rate of employee turnover during the reporting period, by age group, gender, and region	Sustainability Report [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 191 and 193 [Securing Talent and Diversity & Inclusion] ...pp. 199-201 [Performance Data] ...p. 240
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	a. Benefits standard for full-time employees but not provided to temporary or part-time employees, by significant location of operation. These include, at a minimum: i. Life insurance ii. Healthcare iii. Disability and invalidity coverage iv. Parental leave v. Retirement provision vi. Stock ownership vii. Other b. Definition of "significant locations of operation"	-
	401-3 Parental leave	a. Total number of employees entitled to parental leave, by gender b. Total number of employees who took parental leave, by gender c. Total number of employees who returned to work during the reporting period after parental leave, by gender d. Total number of employees who returned to work after parental leave and were still employed 12 months later, by gender e. Return-to-work and retention rates of employees who took parental leave, by gender	Sustainability Report [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 191 and 193 [Securing Talent and Diversity & Inclusion] ...pp. 203 and 205-206 [Performance Data] ...p. 240
GRI 402 Labor- Management Relations 2016	402-1 Minimum notice periods regarding operational changes	a. Minimum number of weeks' notice typically provided to employees and their representatives before implementing significant operational changes that could substantially affect them b. For organizations with collective bargaining agreements, whether notice periods and provisions for consultation and negotiation are specified in the agreements	-
GRI 403 Occupational Safety and Health 2018	403-1 Occupational safety and health management system	a. Statement of whether an occupational safety and health management system has been implemented i. Whether the system has been implemented because of legal requirements. If so, list the legal requirements ii. Whether the system has been implemented based on recognized risk management or management system standards or guidelines. If so, list the standards or guidelines b. Description of the scope of workers, activities, and workplaces covered by the occupational safety and health management system. If any are not covered, explain which workers, activities, and workplaces are excluded and why	Sustainability Report [Value Creation Based on NOF's Three Values] ...pp. 014-016 [Corporate Governance] ...p. 064 [RC Management] ...pp. 093-097 [Occupational Safety and Health] ...pp. 208 and 217-220
	403-2 Hazard identification, risk assessment, and incident investigation	a. Description of the processes used to identify work-related hazards, routinely and non-routinely assess risks, and apply the hierarchy of controls to eliminate hazards and minimize risks i. How the organization ensures the quality of these processes, including the competency of the persons carrying them out ii. How the results are used to evaluate and continually improve the occupational safety and health management system b. Description of the processes for workers to report work-related hazards and hazardous situations and how workers are protected against reprisals c. Description of the policies and processes allowing workers to remove themselves from work situations they believe could cause injury or ill health and how they are protected against reprisals d. Description of the processes used to investigate work-related incidents, including identifying hazards, assessing incident-related risks, determining corrective actions using the hierarchy of controls, and identifying improvements needed in the occupational safety and health management system	Sustainability Report [Value Creation Based on NOF's Three Values] ...p. 016 [Corporate Governance] ...p. 064 [Risk Management] ...pp. 075-081 [Chemical Safety] ...pp. 163-171 [Securing Talent and Diversity & Inclusion] ...p. 204 [Occupational Safety and Health] ...pp. 208-210 and 215-216



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GRI 403 Occupational Safety and Health 2018	403-3 Occupational health services	a. Description of occupational health service functions that contribute to identifying and eliminating hazards and minimizing risks, and how the organization ensures service quality and facilitates worker access	Sustainability Report [Value Creation Based on NOF's Three Values] ...pp. 014-016 [Corporate Governance] ...p. 064 [RC Management] ...pp. 093-097 [Occupational Safety and Health] ...pp. 208 and 216-220
	403-4 Worker participation, consultation, and communication on occupational safety and health	a. Description of processes for worker participation and consultation in developing, implementing, and evaluating the occupational safety and health management system, and for workers to access and communicate relevant occupational safety and health information b. If formal joint management-worker health and safety committees exist, describe their responsibilities, meeting frequency, and decision-making authority. If any workers are not represented by these committees, explain why	Sustainability Report [RC Management] ...pp. 095-096 [Risk Management] ...p. 081 [Occupational Safety and Health] ...pp. 208-220
	403-5 Worker training on occupational safety and health	a. Description of occupational safety and health training provided to workers. This may include general training and training on specific work-related hazards, hazardous activities, or hazardous situations	Sustainability Report [Occupational Safety and Health] ...pp. 211-213 and 217-220
	403-6 Promotion of worker health	a. Description of how the organization facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided b. Description of voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including specific health risks covered, and how access is facilitated	Sustainability Report [Securing Talent and Diversity & Inclusion] ...p. 203 [Occupational Safety and Health] ...pp. 217-220
	403-7 Prevention and mitigation of occupational safety and health impacts directly linked by business relationships	a. Organization's approach to preventing or mitigating significant negative occupational safety and health impacts directly linked to its operations, products, or services through business relationships, and a description of related hazards and risks	Sustainability Report [Occupational Safety and Health] ...pp. 211-213 and 215-216
	403-8 Workers covered by an occupational safety and health management system	a. Whether the organization has implemented an occupational safety and health management system based on legal requirements or recognized standards or guidelines i. Number and percentage of employees and workers who are not employees but whose work or workplace is controlled by the organization and who are covered by the system ii. Number and percentage of employees and workers who are not employees but whose work or workplace is controlled by the organization and who are covered by an internally audited system iii. Number and percentage of employees and workers who are not employees but whose work or workplace is controlled by the organization and who are covered by an externally audited or certified system b. If any workers are excluded from this disclosure, explain which workers are excluded and why c. Contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions used	Sustainability Report [Human Rights] ...pp. 180-188 [Occupational Safety and Health] ...p. 208



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GRI 403 Occupational Safety and Health 2018	403-9 Work-related injuries	a. For all employees: i. Number and rate of fatalities resulting from work-related injury ii. Number and rate of high-consequence work-related injuries, excluding fatalities iii. Number and rate of recordable work-related injuries iv. Main types of work-related injury v. Number of hours worked b. For workers who are not employees but whose work or workplace is controlled by the organization i. Number and rate of fatalities resulting from work-related injury ii. Number and rate of high-consequence work-related injuries, excluding fatalities iii. Number and rate of recordable work-related injuries iv. Main types of work-related injury v. Number of hours worked c. Hazards posing a risk of high-consequence injury, including: i. How these hazards were determined ii. Which hazards caused or contributed to high-consequence injuries during the reporting period iii. Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls d. Actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls e. Whether the above work-related injury rates were calculated based on 200,000 or 1,000,000 hours worked f. If any workers are excluded from this disclosure, explain which workers are excluded and why g. Contextual information necessary to understand how the data were compiled, such as standards, methodologies, and assumptions used	Sustainability Report [Occupational Safety and Health] ...pp. 215-216
	403-10 Work-related ill health	a. For all employees: i. Number of fatalities resulting from work-related ill health ii. Number of recordable cases of work-related ill health iii. Main types of work-related ill health b. For workers who are not employees but whose work or workplace is controlled by the organization i. Number of fatalities resulting from work-related ill health ii. Number of recordable cases of work-related ill health iii. Main types of work-related ill health c. Hazards posing a risk of ill health, including: i. How these hazards were determined ii. Which hazards caused or contributed to cases of ill health during the reporting period iii. Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls d. If any workers are excluded from this disclosure, explain which workers are excluded and why e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used	Sustainability Report [Occupational Safety and Health] ...pp. 215-216



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GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	a. Average hours of training undertaken by the organization's employees during the reporting period, by: i. Gender ii. Employee category	Sustainability Report [Talent Development] ...p. 223 [Performance Data] ...p. 240
	404-2 Programs for upgrading employee skills and transition assistance programs	a. Types and scope of programs implemented and assistance provided to upgrade employee skills b. Transition assistance programs provided to facilitate continued employability and career ending resulting from retirement or termination of employment	Sustainability Report [Digital Transformation (DX) Strategy] ...pp. 107-109 [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 191-192 [Talent Development] ...pp. 221-223
	404-3 Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees receiving regular performance and career development reviews during the reporting period, by gender and employee category	-
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	a. Percentage of individuals within the organization's governance bodies in the following diversity categories: i. Gender ii. Age group: under 30 years, 30–50 years, and over 50 years iii. Other relevant diversity indicators, where applicable, such as minorities or vulnerable groups b. Percentage of employees by employee category in the following diversity categories: i. Gender ii. Age group: under 30 years, 30–50 years, and over 50 years iii. Other relevant diversity indicators, where applicable, such as minorities or vulnerable groups	Sustainability Report [Human Capital Enhancement and Creation of Comfortable Workplaces] ...pp. 191 and 193 [Securing Talent and Diversity & Inclusion] ...pp. 199-203 and 205-206 [Performance Data] ...p. 240-241
	405-2 Ratio of basic salary and remuneration of women to men	a. Ratio of women's basic salary and total remuneration to men's basic salary and total remuneration, by employee category and significant location of operation b. Definition of "significant locations of operation"	Sustainability Report [Human Capital Enhancement and Creation of Comfortable Workplaces] ... pp. 191 and 193 [Securing Talent and Diversity & Inclusion] ... p. 202 [Performance Data] ...p. 240
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the reporting period b. Status of incidents and actions taken. Include: i. Incidents reviewed by the organization ii. Remediation plans being implemented iii. Remediation plans implemented, with results reviewed through routine internal management review processes iv. Incidents no longer subject to action	There were no applicable cases.
GRI 407 Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk. Report the following: i. Type of operation, such as a manufacturing plant, and supplier ii. Countries or regions where operations and suppliers considered at risk are located b. Measures taken by the organization during the reporting period to support the exercise of freedom of association and collective bargaining rights	Sustainability Report [Promotion of CSR Procurement] ...p. 173 [Human Rights] ...pp. 177-178, 181-182, and 187 There were no applicable cases.



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	Disclosures	Reporting requirements	Sustainability Report 2026 or other disclosure sections outside of this document
GRI 408 Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	a. Operations and suppliers considered to have a significant risk of incidents involving: - Child labor - Young workers exposed to hazardous work b. Operations and suppliers considered to have a significant risk of child labor, in terms of: - Type of operation, such as a manufacturing plant, and supplier - Countries or regions where operations and suppliers considered at risk are located c. Measures taken by the organization during the reporting period to contribute to the effective abolition of child labor	Sustainability Report [Promotion of CSR Procurement] ...p. 173 [Human Rights] ...pp. 177-178, 181-182, and 187 There were no applicable cases.
GRI 409 Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	a. Operations and suppliers considered to have a significant risk of forced labor. Report the following: - Type of operation, such as a manufacturing plant, and supplier - Countries or regions where operations and suppliers considered at risk are located b. Measures taken by the organization during the reporting period to contribute to the elimination of all forms of forced labor	Sustainability Report [Promotion of CSR Procurement] ...p. 173 [Human Rights] ...pp. 177-178, 181-182, and 187 There were no applicable cases.
GRI 410 Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security b. Whether similar training requirements apply to third-party organizations providing security personnel	-
GRI 411 Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	a. Total number of identified incidents involving violations of the rights of Indigenous Peoples during the reporting period b. Status of incidents and actions taken, including: - Incidents reviewed by the organization - Remediation plans being implemented - Remediation plans implemented, with results reviewed through routine internal management review processes - Incidents no longer subject to action	There were no applicable cases.
GRI 413 Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	a. Percentage of operations with implemented local community engagement, impact assessments, and development programs, including the use of: - Social impact assessments, including gender impact assessments, based on participatory processes - Environmental impact assessments and ongoing monitoring - Public disclosure of environmental and social impact assessment results - Local community development programs based on local community needs - Stakeholder engagement plans based on stakeholder mapping - Broad-based local community consultation committees and processes that include vulnerable groups - Works councils, occupational safety and health committees, and other worker representative bodies to address impacts - Formal local community grievance processes	Sustainability Report [Local Communities] ...pp. 224-229
	413-2 Operations with significant actual and potential negative impacts on local communities	a. Operations with significant actual or potential negative impacts on local communities. Include: - Location of operations - Significant actual or potential negative impacts of operations	Sustainability Report [Human Rights] ...pp. 181-183 and 187



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GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	a. Percentage of new suppliers screened using social criteria	-
	414-2 Negative social impacts in the supply chain and actions taken	a. Number of suppliers assessed for social impacts b. Number of suppliers identified as having significant actual or potential negative social impacts c. Significant actual or potential negative social impacts identified in the supply chain d. Percentage of suppliers identified as having significant actual or potential negative social impacts with which improvements were agreed as a result of assessment e. Percentage of suppliers identified as having significant actual or potential negative social impacts with which relationships were terminated as a result of assessment, and the reasons	Sustainability Report [Promotion of CSR Procurement] ...pp. 172-175 [Human Rights] ...pp. 177-188
GRI 415 Public Policy 2016	415-1 Political Contributions	a. Total monetary value of political contributions and in-kind contributions made directly or indirectly by the organization, by country and recipient or beneficiary b. How the monetary value of in-kind contributions was estimated, if applicable	Sustainability Report [Compliance] ...p. 084
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Sustainability Report [Quality Management] ...pp. 098-102 [Chemical Safety] ...pp. 168-171 [Customer Health and Safety] ...p. 230
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	a. Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during the reporting period. By the following classification: i. Incidents of non-compliance with regulations resulting in fines or penalties ii. Incidents of non-compliance with regulations resulting in warnings iii. Incidents of non-compliance with voluntary codes b. If no non-compliance with regulations or voluntary codes has been identified, briefly state this	Sustainability Report [Chemical Safety] ...p. 167
GRI 417 Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	a. Whether the organization's procedures for product and service information and labeling require information on: i. Sourcing of product or service components ii. Content, particularly substances that might produce environmental or social impacts iii. Safe use of the product or service iv. Product disposal and environmental or social impacts v. Other, with details b. Percentage of significant product and service categories covered by and assessed for compliance with the organization's procedures	Sustainability Report [Sustainability-Contributing Products] ...pp. 041-053 [Chemical Safety] ...pp. 168-171 [Customer Health and Safety] ...p. 230 [Marketing and Labeling / Customer Privacy] ...p. 231
	417-2 Incidents of non-compliance concerning product and service information and labeling	a. Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling. By the following classification: i. Incidents of non-compliance with regulations resulting in fines or penalties ii. Incidents of non-compliance with regulations resulting in warnings iii. Incidents of non-compliance with voluntary codes b. If no non-compliance with regulations or voluntary codes has been identified, briefly state this	There were no applicable cases.
	417-3 Incidents of non-compliance concerning marketing communications	a. Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship. By the following classification: i. Incidents of non-compliance with regulations resulting in fines or penalties ii. Incidents of non-compliance with regulations resulting in warnings iii. Incidents of non-compliance with voluntary codes b. If no non-compliance with regulations or voluntary codes has been identified, briefly state this	There were no applicable cases.
GRI 418 Customers Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. Total number of substantiated complaints concerning breaches of customer privacy. By the following classification: i. Complaints received from outside parties and substantiated by the organization ii. Complaints from regulatory bodies b. Total number of identified leaks, thefts, or losses of customer data c. If no substantiated complaints have been identified, briefly state this	Sustainability Report [Marketing and Labeling / Customer Privacy] ...p. 231