Statement regarding use

The NOF Group has reported the information cited in this GRI content index for the period of April 1, 2024 to March 31, 2025 with reference to the GRI Standards.

Utilized GRI 1 disclosure items

GRI 1: Foundation 2021

| | | Disclosures | Su | stainability Report 2025 or other disclosure sections outside of this document | | |
|--------------------------|--|---|--------------------------------|--|--|--|
| GRI 2 | 1. The organization and its reporting practices | | | | | |
| General Disclosures 2021 | 2-1 | Organizational details | NOF website | [Corporate Information] Corporate Overview https://www.nof.co.jp/english/company/outline | | |
| | 2-2 | Entities included in the organization's | Sustainability Report | [Editorial Policy]P.003-004 | | |
| | | sustainability reporting | | [Business Bases]P.047-048 | | |
| | | | NOF website | Business Locations https://www.nof.co.jp/english/company/plant | | |
| | | | | Group Companies https://www.nof.co.jp/english/company/group-companies | | |
| | 2-3 | Reporting period, frequency and contact point | Sustainability Report | [Editorial Policy]P.003-004 | | |
| | | • | | Back cover | | |
| | 2-4 | Restatements of information | There were no major revisions. | | | |
| | 2-5 External assurance A third-party verification of GHG emissions is currently being conducted. | | | | | |
| | 2. Activities and workers | | | | | |
| | 2-6 | Activities, value chain and other | Sustainability Report | [NOF's Philosophy]P.006-007 | | |
| | | business relationships | | [Three Prioritized Business Fields]P.032-033 | | |
| | | | | [NOF's Story]P.034-037 | | |
| | | | | [Business Model]P.038-039 | | |
| | | | | [NOF's Strengths]P.040 [Value Chain]P.041 | | |
| | | | | [Social Impacts throughout the Value Chain]P.042 | | |
| | | | | [Everyday Products Created from NOF's Products]P.043-044 | | |
| | | | | [Value Creation Process]P.045-046 | | |
| | | | Integrated Report | [NOF's Business Strategies]P.050-063 | | |

| | | Disclosures | Sus | stainability Report 2025 or other disclosure sections outside of this document |
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| GRI 2 General Disclosures 2021 | 2-7 | Employees | Sustainability Report | [Value Creation Process]P.046 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and Targets [Theme (2): Diversity & Inclusion]P.187 [Securing Human Resources and Diversity & Inclusion]P.192-199 |
| | 2-8 | Workers who are not employees | _ | |
| | 3 Govern | nance | | |
| | 2-9 | Governance structure and | Sustainability Report | [Corporate Governance]P.064-076 |
| | | composition | Corporate Governance Report | [Basic Views]P.1-10 |
| | 2-10 | Nomination and selection of the highest governance body | Sustainability Report Corporate Governance Report | [Corporate Governance] Organizational Setup for Corporate GovernanceP.064-068 OfficersP.069-072 [Basic Views]P.1-10 |
| | 2-11 | Chair of the highest governance body | Corporate Governance Report | P.12 |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | Sustainability Report Corporate Governance Report | [Corporate Governance] Organizational Setup for Corporate GovernanceP.064-068 [Corrective Process Against Negative Impacts]P.097-109 [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: GovernanceP.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk ManagementP.135 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Securing Diverse Human Resources, Governance Related to Human Resources DevelopmentP.184 Risks and OpportunitiesP.189 Risk Management for Human Capital Organizational SetupP.190 [Ensuring Diversity in the Promotion of Core Human Resources]P.3 |

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| GRI 2 General Disclosures 2021 | 2-13 | Delegation of responsibility for managing impacts | Sustainability Report | [Corporate Governance] Organizational Setup for Corporate GovernanceP.064-068 [RC Management] Internal Auditing (RC Audits)P.080 EMSP.081 [Quality Management]P.082-085 |
| | 2-14 | Highest governance body's role in sustainability reporting | Sustainability Report Corporate Governance Report | [Corporate Governance] Policies Related to All Aspects of Sustainability (Approach) and Initiatives (Highest Governance Body's Role)P.065-066 [Issues Surrounding Sustainability, Including Social and Environmental Issues]P.2-3 |
| | 2-15 | Conflicts of interest | Sustainability Report | [Corporate Governance] Conflicts of InterestP.073 |
| | | | Corporate Governance Report | [Related Party Transactions]P.1 |
| | 2-16 | Communication of critical concerns | Sustainability Report | [Quality Management] Risks and OpportunitiesP.085 [Corrective Process Against Negative Impacts] Message from the CCOP.097-098 Risk ManagementP.099-103 ComplianceP.104-107 [Climate Action and Natural Capital] Water StewardshipP.149-150 Progress and Results for Emissions of PollutantsP.151-155 [Promotion of CSR-Based Procurement]P.168-171 [Human Rights] Risks and OpportunitiesP.175 Responding to Key Risks for MonitoringP.176 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Risks and OpportunitiesP.189 [Occupational Safety and Health] Risks and OpportunitiesP.203 |
| | 2-17 | Collective knowledge of highest governance body | Sustainability Report | [Corporate Governance] Organizational Setup for Corporate GovernanceP.064-068 [Human Resources Development] Talent Development SystemP.213-215 |
| | 2-18 | Evaluation of the performance of the highest governance body | Sustainability Report | [Corporate Governance] Board of DirectorsP.073-074 |

| | | Disclosures | Sustainability Report 2025 or other disclosure sections outside of this document |
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| GRI 2 | 2-19 | Remuneration policies | Sustainability Report [Corporate Governance] Officer Compensation SystemP.075-076 |
| ieneral Disclosures 2021 | 2-20 | Process to determine remuneration | Sustainability Report [Corporate Governance] Officer Compensation SystemP.075-076 |
| | 2-21 | Annual total compensation ratio | - |
| | 4. Strate | gy, policies and practices | |
| | 2-22 | Statement on sustainable | Sustainability Report [Message from the President]P.017-024 |
| | | development strategy | [Mid-term Management Plan]P.087-092 |
| | | | [Corrective Process Against Negative Impacts] Message from the CCOP.097-098 |
| | 2-23 | Policy Statement | Sustainability Report [NOF's Philosophy]P.006 |
| | | | [Value Creation Based on NOF's Three Values]P.007 |
| | | | "Fairness" × Human RightsP.011-013 |
| | | | [Policy Statement] Contribution to the SDGsP.093-094 |
| | | | [Corrective Process Against Negative Impacts] Message from the CCOP.097-098 |
| | | | [Promotion of CSR-Based Procurement]P.168 |
| | | | [Human Rights] PolicyP.173-174 |
| | 2-24 | Embedding policy commitments | Sustainability Report [Value Creation Based on NOF's Three Values] "Fairness" × Human RightsP.011-013 |
| | | | [Corrective Process Against Negative Impacts] Message from the CCOP.097-098 |
| | | | [Promotion of CSR-Based Procurement]P.168-171 |
| | | | [Human Rights]P.175-182 |

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| GRI 2 | 2-25 | Processes to remediate negative | Sustainability Report | [Quality Management] Risks and OpportunitiesP.085 | | |
| General Disclosures 2021 | | impacts | | [Corrective Process Against Negative Impacts]P.097-109 | | |
| | | | | [Climate Action and Natural Capital] Water StewardshipP.148-150 | | |
| | | | | Progress and Results for Emissions of PollutantsP.151-155 | | |
| | | | | [Promotion of CSR-Based Procurement]P.168-171 | | |
| | | | | [Human Rights] Risks and OpportunitiesP.175 | | |
| | | | | Responding to Key Risks for MonitoringP.176 | | |
| | | | | [Better Performance of Human Resources and Creation of Comfortable Workplaces] | | |
| | | | | Risks and OpportunitiesP.189 | | |
| | | | | [Occupational Safety and Health] Risks and OpportunitiesP.203 | | |
| | 2-26 | 2-26 Mechanisms for requesting advice and raising concerns | Sustainability Report | [Corrective Process Against Negative Impacts] Message from the CCOP.097-098 | | |
| | | | | [Mechanisms for Requesting Advice and Raising Concerns] Whistleblowing SystemP.110 | | |
| | | | Corporate Governance Report | [Matters Related to the Internal Control System]P.27-30 | | |
| | 2-27 | Compliance with laws and | Sustainability Report | [Corrective Process Against Negative Impacts] ComplianceP.104-109 | | |
| | | regulations | | [Chemical Safety]P.160-167 | | |
| | 2-28 | Membership in associations | Sustainability Report | [Membership in Associations] P.111 | | |
| | 5. Stakeholder Engagement | | | | | |
| | 2-29 | Approach to stakeholder engagement | Sustainability Report | [Stakeholder Engagement]P.112-114 | | |
| | | | | [Better Performance of Human Resources and Creation of Comfortable Workplaces] | | |
| | | | | Metrics and TargetsP.185 | | |
| | | | | Metrics and Targets [Theme (3): Employee Engagement]P.188 | | |
| | 2-30 | Collective bargaining agreements | Sustainability Report | [Labor-Management Relations]P.200 | | |

GRI Standards Content Index | 3: Material Topics

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| GRI 3 | 3-1 | Process to determine material topics | Sustainability Report | [Materiality] 3 Categories and 11 Important IssuesP.026-028 |
| Material Topics 2021 | 3-2 | List of material topics | Sustainability Report | [Materiality] Materiality MatrixP.027 |
| | | | | KPIsP.029-031 |
| | 3-3 | Management of material topics | Sustainability Report | [Materiality]P.026-031 |
| | | | | [Social Impacts throughout the Value Chain]P.042 |
| | | | | [Quality Management] Risks and OpportunitiesP.085 |
| | | | | [Corrective Process Against Negative Impacts] ComplianceP.104-107 |
| | | | | [Climate Action and Natural Capital] Water StewardshipP.148-150 |
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| | | | | [Promotion of CSR-Based Procurement]P.168-171 |
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| | | | | [Better Performance of Human Resources and Creation of Comfortable Workplaces] |
| | | | | Risks and OpportunitiesP.189 |
| | | | | [Occupational Safety and Health] Risks and OpportunitiesP.203 |

GRI Standards Content Index | 200: Economic Topics

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| GRI 201 | 201-1 | Direct economic value generated and distributed | Sustainability Report | [Environmental Accounting]P.116 |
| Economic Performance 2016 | 201-2 | Financial implications and other risks and opportunities due to climate change | Sustainability Report | [Products that Contribute to the Environment]P.051-056 [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: StrategyP.127-132 |
| | 201-3 | Defined benefit plan obligations and other retirement plans | Sustainability Report | [Pensions and Retirement Plans]P.117 |
| | 201-4 | Financial assistance received from government | _ | |
| GRI 202 Market Presence 2016 | 202-1 | Ratios of standard entry-level wage by gender compared to local minimum wage | - | |
| | 202-2 | Proportion of senior management hired from the local community | - | |
| GRI 203 | 203-1 | Infrastructure investments and services supported | Sustainability Report | [Local Communities] Socially Beneficial ActivitiesP.218-221 |
| Indirect Economic Impacts 2016 | 203-2 | Significant indirect economic impacts | Sustainability Report | [Digital Transformation (DX) Strategy]P.095-096 |
| GRI 204 Procurement Practices 2016 | 204-1 | Proportion of spending on local suppliers | Sustainability Report | [Procurement Practices]P.117 |
| GRI 205 Anti-corruption 2016 | 205-1 | Operations assessed for risks related to corruption | - | |
| | 205-2 | Communication and training about anti-corruption policies and procedures | Sustainability Report | [Corrective Process Against Negative Impacts] Anti-Bribery PolicyP.106-108 |
| | 205-3 | Confirmed incidents of corruption and actions taken | Sustainability Report | [Corrective Process Against Negative Impacts] Anti-Bribery PolicyP.106 There were no applicable cases. |
| GRI 206 Anti-competitive Behavior 2016 | 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | Sustainability Report | [Corrective Process Against Negative Impacts] Prevention of Unfair CompetitionP.106 There were no applicable cases. |
| GRI 207 | 207-1 | Approach to tax | Sustainability Report | [Taxes]P.118 |
| Tax 2019 | 207-2 | Tax governance, control, and risk management | Sustainability Report | [Taxes]P.118 |
| | 207-3 | Stakeholder engagement and management of concerns related to tax | Sustainability Report | [Taxes]P.118 |
| | 207-4 | Country-by-country reporting | - | |

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| GRI 301 | 301-1 | Materials used by weight or volume | Sustainability Report | [Environmental Performance]P.156 |
| Materials 2016 | | | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 301-2 | Recycled input materials used | Sustainability Report | [Environmental Performance]P.156 |
| | | | | [Resource Recycling (Waste)]P.157-159 |
| | | | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 301-3 | Reclaimed products and their | Sustainability Report | [Resource Recycling (Waste)]P.157-159 |
| | | packaging materials | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| GRI 302 | 302-1 | Energy consumption within the | Sustainability Report | [Environmental Accounting]P.116 |
| Energy 2016 | | organization | | [Climate Action and Natural Capital] Energy Consumption and CO ₂ EmissionsP.141 |
| | | | | [Environmental Performance]P.156 |
| | | | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 302-2 | Energy consumption outside of the organization | _ | |
| | 302-3 | Energy intensity | Sustainability Report | [Climate Action and Natural Capital] Energy Consumption and CO ₂ EmissionsP.141 |
| | | | | Energy-Saving InitiativesP.142 |
| | | | | CO ₂ emissions intensity during transportationP.143 |
| | | | | [Environmental Performance]P.156 |
| | | | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 302-4 | Reduction of energy consumption | Sustainability Report | [Environmental Accounting]P.116 |
| | | | | [Climate Action and Natural Capital] Energy Consumption and CO ₂ EmissionsP.141 |
| | | | | Energy-Saving InitiativesP.142 |
| | | | | CO ₂ emissions intensity during transportationP.143 |
| | | | | [Environmental Performance]P.156 |
| | | | | [Environmental Performance Data] ChangesP.225-227 |
| | | | | Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 302-5 | Reductions in energy requirements of products and services | - | |

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| GRI 303 Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | Sustainability Report | [Environmental Accounting]P.116 [Climate Action and Natural Capital] Water Stewardship: Water Intake, Consumption, and DischargeP.148 Water Stress (Drought)P.149 [Environmental Performance]P.156 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 303-2 | Management of water discharge- related impacts | Sustainability Report | [Climate Action and Natural Capital] Water StewardshipP.148-150 |
| | 303-3 | Water withdrawal | Sustainability Report | [Climate Action and Natural Capital] Water StewardshipP.148-150 [Environmental Performance]P.156 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 303-4 | Water discharge | Sustainability Report | [Environmental Accounting]P.116 [Climate Action and Natural Capital] Water StewardshipP.148-150 [Environmental Performance]P.156 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 303-5 | Water consumption | Sustainability Report | [Environmental Accounting]P.116 [Climate Action and Natural Capital] Water StewardshipP.148-150 [Environmental Performance]P.156 |
| 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 | Sustainability Report | [Climate Action and Natural Capital] Progress and Results for BiodiversityP.144-147 |
| | 304-2 | Significant impacts of activities, products, and services on biodiversity | Sustainability Report | [Products that Contribute to the Environment]P.051-055,057-059 [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: StrategyP.124-128,130,133-134 Progress and Results for BiodiversityP.144-147 |

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| GRI 304 | 304-3 | Habitats protected or restored | Sustainability Report | [Climate Action and Natural Capital] Progress and Results for BiodiversityP.144-147 |
| Biodiversity 2016 | 304-4 | Report on IUCN Red List species and national conservation list species with habitats in areas affected by operations | Sustainability Report | [Climate Action and Natural Capital] Progress and Results for BiodiversityP.144-147 |
| GRI 305 Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions | Sustainability Report | [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD RecommendationsP.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and TargetsP.136-137 Progress and Results for Climate ChangeP.138-143 |
| | 305-2 | Indirect (Scope 2) GHG emissions | Sustainability Report | [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD RecommendationsP.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and TargetsP.136-137 Progress and Results for Climate ChangeP.138-143 |
| | 305-3 | Other indirect (Scope 3) GHG emissions | Sustainability Report | [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD RecommendationsP.121 Progress and Results for Climate ChangeP.139-140 CO ₂ emissions intensity during transportationP.143 |
| | 305-4 | GHG emissions intensity | Sustainability Report | [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD RecommendationsP.121 Progress and Results for Climate ChangeP.139-143 |
| | 305-5 | Reduction of GHG emissions | Sustainability Report | [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD RecommendationsP.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and TargetsP.136-137 Progress and Results for Climate ChangeP.138-143 |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | Sustainability Report | [Climate Action and Natural Capital] Reduction of Fluorocarbon EmissionsP.153 |
| | 305-7 | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions | Sustainability Report | [Climate Action and Natural Capital] Progress and Results for Emissions of PollutantsP.151-155 [Environmental Performance]P.156 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR)P.165 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 [PRTR Data]P.230-231 |

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| GRI 306 Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | Sustainability Report | [Environmental Accounting]P.116 [Climate Action and Natural Capital] Fiscal 2024 Scope 3 CalculationsP.140 PRTR Act-Controlled Substances / Measures to Reduce Emissions of PRTR Act-Controlled SubstancesP.153 [Environmental Performance]P.156 [Resource Recycling (Waste)]P.157-159 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR)P.165 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 306-2 | Management of significant waste- related impacts | Sustainability Report | [Resource Recycling (Waste)]P.157-159 [Chemical Safety]P.160-167 |
| | 306-3 | Waste generated | Sustainability Report | [Environmental Accounting]P.116 [Climate Action and Natural Capital] Fiscal 2024 Scope 3 CalculationsP.140 [Environmental Performance]P.156 [Resource Recycling (Waste)]P.157-159 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR)P.165 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 306-4 | Waste diverted from disposal | Sustainability Report | [Environmental Performance]P.156 [Resource Recycling (Waste)]P.157-159 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| | 306-5 | Waste directed to disposal | Sustainability Report | [Environmental Accounting]P.116 [Environmental Performance]P.156 [Resource Recycling (Waste)]P.157-159 [Environmental Performance Data] ChangesP.225-227 Fiscal 2024 Performance by Organizational UnitP.228-229 |
| GRI 308 Supplier Environmental | 308-1 | New suppliers that were screened using environmental criteria | _ | |
| Assessment 2016 | 308-2 | Negative environmental impacts in the supply chain and actions taken | Sustainability Report | [Chemical Safety]P.160-167 [Promotion of CSR-Based Procurement]P.168-171 |

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| GRI 401 Employment 2016 | 401-1 | New employee hires and employee turnover | Sustainability Report | [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and TargetsP.185 Metrics and Targets [Theme (2): Diversity & Inclusion]P.187 [Securing Human Resources and Diversity & Inclusion] Hiring and TurnoverP.192 Diversity in EmploymentP.193 Active Participation of WomenP.194 |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | - | |
| | 401-3 | Parental leave | Sustainability Report | [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and TargetsP.185 Metrics and Targets [Theme (2): Diversity & Inclusion]P.187 [Securing Human Resources and Diversity & Inclusion] Work-Life BalanceP.196,198-199 |
| GRI 402 abor/Management Relations 2016 | 402-1 | Minimum notice periods regarding operational changes | - | |
| GRI 403 Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | Sustainability Report | [Value Creation Based on NOF's Three Values] "Harmony" × RC ActivitiesP.014-016 [Corporate Governance] Internal Control SystemP.067 [RC Management]P.077-081 [Occupational Safety and Health] Policy on Occupational Safety and HealthP.201 Health ManagementP.210-212 |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | Sustainability Report | [Value Creation Based on NOF's Three Values] "Harmony" × RC ActivitiesP.016 [Corporate Governance] Internal Control SystemP.067 [Corrective Process Against Negative Impacts] Risk ManagementP.099-103 [Chemical Safety]P.160-167 [Occupational Safety and Health] RC Activity TargetsP.202 Risks and OpportunitiesP.203 Prevention and ReductionP.208-209 |
| | 403-3 | Occupational health services | Sustainability Report | [Value Creation Based on NOF's Three Values] "Harmony" × RC ActivitiesP.014-016 [Corporate Governance] Internal Control SystemP.067 [RC Management]P.077-081 [Occupational Safety and Health] Policy on Occupational Safety and HealthP.201 Health ManagementP.210-212 |

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| GRI 403 Occupational Health and Safety 2018 | 403-4 | Worker participation, consultation, and communication on occupational health and safety | Sustainability Report | [RC Management] Promotion SystemP.079 Internal Auditing (RC audits)P.080 [Corrective Process Against Negative Impacts] Promotion of the Business Continuity Plan (BCP)P.103 [Occupational Safety and Health]P.201-212 |
| | 403-5 | Worker training on occupational health and safety | Sustainability Report | [Occupational Safety and Health] Safety Education and TrainingP.204-206 Health ManagementP.210-212 |
| | 403-6 | Promotion of worker health | Sustainability Report | [Securing Human Resources and Diversity & Inclusion] Promotion of Work-Life BalanceP.196 [Occupational Safety and Health] Health ManagementP.210-212 |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Sustainability Report | [Occupational Safety and Health] Safety Education and TrainingP.204-206 Prevention and ReductionP.208-209 |
| | 403-8 | Workers covered by an occupational health and safety management system | Sustainability Report | [Human Rights]P.177-182 [Occupational Safety and Health] Policy on Occupational Safety and HealthP.201 |
| | 403-9 | Work-related injuries | Sustainability Report | [Occupational Safety and Health] Prevention and ReductionP.208-209 |
| | 403-10 | Work-related ill health | Sustainability Report | [Occupational Safety and Health] Prevention and ReductionP.208-209 |
| GRI 404 | 404-1 | Average hours of training per year per employee | Sustainability Report | [Human Resources Development] Training Hours and CostsP.215 |
| Training and Education 2016 | 404-2 | Programs for upgrading employee skills and transition assistance programs | Sustainability Report | [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and Targets [Theme (1): Human Resources Development]P.186 [Human Resources Development] Talent Development SystemP.213-215 |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | - | |
| GRI 405 Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | Sustainability Report | [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and TargetsP.185 Metrics and Targets [Theme (2): Diversity & Inclusion]P.187 [Securing Human Resources and Diversity & Inclusion]P.192-199 |
| | 405-2 | Ratio of basic salary and remuneration of women to men | Sustainability Report | [Better Performance of Human Resources and Creation of Comfortable Workplaces] Metrics and TargetsP.185 Metrics and Targets [Theme (2): Diversity & Inclusion]P.187 [Securing Human Resources and Diversity & Inclusion] RemunerationP.195 |
| GRI 406 Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | There were no applicable cases. | |

| | Disclosures | | Sustainability Report 2025 or other disclosure sections outside of this document | |
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| 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 | [Promotion of CSR-Based Procurement] CSR Procurement GuidelinesP.169 [Human Rights] PolicyP.173-174 Implementation of the CSR QuestionnaireP.181 There were no applicable cases. | |
| GRI 408 Child Labor 2016 | 408-1 | Operations and suppliers at significant risk for incidents of child labor | [Promotion of CSR-Based Procurement] CSR Procurement GuidelinesP.169 [Human Rights] PolicyP.173-174 Implementation of the CSR QuestionnaireP.181 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 | [Promotion of CSR-Based Procurement] CSR Procurement GuidelinesP.169 [Human Rights] PolicyP.173-174 Implementation of the CSR QuestionnaireP.181 There were no applicable cases. | |
| GRI 410 Security Practices 2016 | 410-1 | Security personnel trained in human rights policies or procedures | - | |
| GRI 411 Rights of Indigenous Peoples 2016 | 411-1 | Incidents of violations involving rights of indigenous peoples | There were no applicable cases. | |
| GRI 413 Local Communities 2016 | 413-1 | Operations with local community engagement, impact assessments, and development programs | Sustainability Report [Local Communities]P.216-221 | |
| | 413-2 | Operations with significant actual and potential negative impacts on local communities | There were no applicable cases. | |

| | | Disclosures | Sustainability Report 2025 or other disclosure sections outside of this document | |
|---|-------|---|---|--|
| GRI 414 Supplier Social Assessment 2016 | 414-1 | New suppliers that were screened using social criteria | - | |
| | 414-2 | Negative social impacts in the supply chain and actions taken | Sustainability Report [Promotion of CSR-Based Procurement]P.168-171 [Human Rights]P.173-182 | |
| GRI 415 Public Policy 2016 | 415-1 | Political contributions | Sustainability Report [Corrective Process Against Negative Impacts] Political ContributionsP.106 | |
| GRI 416 Customer Health and Safety 2016 | 416-1 | Assessment of the health and safety impacts of product and service categories | Sustainability Report [Quality Management]P.082-085 [Chemical Safety] Management and Handling of Chemical SubstancesP.165-167 [Customer Safety and Health]P.222 | |
| | 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | There were no applicable cases. | |
| GRI 417 Marketing and Labeling 2016 | 417-1 | Requirements for product and service information and labeling | [Products that Contribute to the Environment]P.051-061 [Chemical Safety] Management and Handling of Chemical SubstancesP.165-167 [Customer Safety and Health]P.222 [Marketing and Labeling / Customer Privacy and Data Protection] Marketing and LabelingP.223 | |
| | 417-2 | Incidents of non-compliance concerning product and service information and labeling | There were no applicable cases. | |
| | 417-3 | Incidents of non-compliance concerning marketing communications | There were no applicable cases. | |
| GRI 418 Customer Privacy 2016 | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Sustainability Report [Marketing and Labeling / Customer Privacy and Data Protection] Customer Privacy and Data ProtectionP.223 | |