



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, 2024 to March 31, 2025 with reference to the GRI Standards.
Utilized GRI 1 disclosure items	GRI 1: Foundation 2021

	Disclosures	Sustainability Report 2025 or other disclosure sections outside of this document
GRI 2 General Disclosures 2021	1. The organization and its reporting practices	
	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 reporting	Sustainability Report [Editorial Policy] ...P.003-004 [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 business relationships	Sustainability Report [NOF's Philosophy] ...P.006-007 [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



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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
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	3 Governance		
	2-9 Governance structure and composition	Sustainability Report [Corporate Governance] ...P.064-076 Corporate Governance Report [Basic Views] ...P.1-10	
	2-10 Nomination and selection of the highest governance body	Sustainability Report [Corporate Governance] Organizational Setup for Corporate Governance ...P.064-068 Officers ...P.069-072 Corporate Governance Report [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] Organizational Setup for Corporate Governance ...P.064-068 [Corrective Process Against Negative Impacts] ...P.097-109 [Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ...P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ...P.135 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Securing Diverse Human Resources, Governance Related to Human Resources Development ...P.184 Risks and Opportunities ...P.189 Risk Management for Human Capital Organizational Setup ...P.190 Corporate Governance Report [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 Governance ...P.064-068 [RC Management] Internal Auditing (RC Audits) ...P.080 EMS ...P.081 [Quality Management] ...P.082-085
	2-14 Highest governance body's role in sustainability reporting	Sustainability Report [Corporate Governance] Policies Related to All Aspects of Sustainability (Approach) and Initiatives (Highest Governance Body's Role) ...P.065-066 Corporate Governance Report [Issues Surrounding Sustainability, Including Social and Environmental Issues] ...P.2-3
	2-15 Conflicts of interest	Sustainability Report [Corporate Governance] Conflicts of Interest ...P.073 Corporate Governance Report [Related Party Transactions] ...P.1
	2-16 Communication of critical concerns	Sustainability Report [Quality Management] Risks and Opportunities ...P.085 [Corrective Process Against Negative Impacts] Message from the CCO ...P.097-098 Risk Management ...P.099-103 Compliance ...P.104-107 [Climate Action and Natural Capital] Water Stewardship ...P.149-150 Progress and Results for Emissions of Pollutants ...P.151-155 [Promotion of CSR-Based Procurement] ...P.168-171 [Human Rights] Risks and Opportunities ...P.175 Responding to Key Risks for Monitoring ...P.176 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Risks and Opportunities ...P.189 [Occupational Safety and Health] Risks and Opportunities ...P.203
	2-17 Collective knowledge of highest governance body	Sustainability Report [Corporate Governance] Organizational Setup for Corporate Governance ...P.064-068 [Human Resources Development] Talent Development System ...P.213-215
	2-18 Evaluation of the performance of the highest governance body	Sustainability Report [Corporate Governance] Board of Directors ...P.073-074



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GRI 2 General Disclosures 2021	2-19 Remuneration policies	Sustainability Report	[Corporate Governance] Officer Compensation System ...P.075-076
	2-20 Process to determine remuneration	Sustainability Report	[Corporate Governance] Officer Compensation System ...P.075-076
	2-21 Annual total compensation ratio	–	
	4. Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	Sustainability Report	[Message from the President] ...P.017-024 [Mid-term Management Plan] ...P.087-092 [Corrective Process Against Negative Impacts] Message from the CCO ...P.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 Rights ...P.011-013 [Policy Statement] Contribution to the SDGs ...P.093-094 [Corrective Process Against Negative Impacts] Message from the CCO ...P.097-098 [Promotion of CSR-Based Procurement] ...P.168 [Human Rights] Policy ...P.173-174
	2-24 Embedding policy commitments	Sustainability Report	[Value Creation Based on NOF's Three Values] "Fairness" × Human Rights ...P.011-013 [Corrective Process Against Negative Impacts] Message from the CCO ...P.097-098 [Promotion of CSR-Based Procurement] ...P.168-171 [Human Rights] ...P.175-182



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



GRI Standards Content Index | 3: Material Topics

	Disclosures	Sustainability Report 2025 or other disclosure sections outside of this document	
GRI 3 Material Topics 2021	3-1 Process to determine material topics	Sustainability Report	[Materiality] 3 Categories and 11 Important Issues ...P.026-028
	3-2 List of material topics	Sustainability Report	[Materiality] Materiality Matrix ...P.027 KPIs ...P.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 Opportunities ...P.085 [Corrective Process Against Negative Impacts] Compliance ...P.104-107 [Climate Action and Natural Capital] Water Stewardship ...P.148-150 Progress and Results for Emissions of Pollutants ...P.151-155 [Promotion of CSR-Based Procurement] ...P.168-171 [Human Rights] Risks and Opportunities ...P.175 Responding to Key Risks for Monitoring ...P.176 [Better Performance of Human Resources and Creation of Comfortable Workplaces] Risks and Opportunities ...P.189 [Occupational Safety and Health] Risks and Opportunities ...P.203



GRI Standards Content Index | 200: Economic Topics

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GRI 201 Economic Performance 2016	201-1	Direct economic value generated and distributed	Sustainability Report [Environmental Accounting] ...P.116
	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: Strategy ...P.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 Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Sustainability Report [Local Communities] Socially Beneficial Activities ...P.218-221
	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 Policy ...P.106-108
	205-3	Confirmed incidents of corruption and actions taken	Sustainability Report [Corrective Process Against Negative Impacts] Anti-Bribery Policy ...P.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 Competition ...P.106 There were no applicable cases.
GRI 207 Tax 2019	207-1	Approach to tax	Sustainability Report [Taxes] ...P.118
	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 Materials 2016	301-1 Materials used by weight or volume	Sustainability Report	[Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	301-2 Recycled input materials used	Sustainability Report	[Environmental Performance] ...P.156 [Resource Recycling (Waste)] ...P.157-159 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	301-3 Reclaimed products and their packaging materials	Sustainability Report	[Resource Recycling (Waste)] ...P.157-159 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Sustainability Report	[Environmental Accounting] ...P.116 [Climate Action and Natural Capital] Energy Consumption and CO ₂ Emissions ...P.141 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.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 Emissions ...P.141 Energy-Saving Initiatives ...P.142 CO ₂ emissions intensity during transportation ...P.143 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	302-4 Reduction of energy consumption	Sustainability Report	[Environmental Accounting] ...P.116 [Climate Action and Natural Capital] Energy Consumption and CO ₂ Emissions ...P.141 Energy-Saving Initiatives ...P.142 CO ₂ emissions intensity during transportation ...P.143 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.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 Discharge ...P.148 Water Stress (Drought) ...P.149 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	303-2 Management of water discharge-related impacts	Sustainability Report	[Climate Action and Natural Capital] Water Stewardship ...P.148-150
	303-3 Water withdrawal	Sustainability Report	[Climate Action and Natural Capital] Water Stewardship ...P.148-150 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	303-4 Water discharge	Sustainability Report	[Environmental Accounting] ...P.116 [Climate Action and Natural Capital] Water Stewardship ...P.148-150 [Environmental Performance] ...P.156 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	303-5 Water consumption	Sustainability Report	[Environmental Accounting] ...P.116 [Climate Action and Natural Capital] Water Stewardship ...P.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 Biodiversity ...P.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: Strategy ...P.124-128,130,133-134 Progress and Results for Biodiversity ...P.144-147



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GRI 304 Biodiversity 2016	304-3 Habitats protected or restored	Sustainability Report	[Climate Action and Natural Capital] Progress and Results for Biodiversity ...P.144-147
	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 Biodiversity ...P.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 Recommendations ...P.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137 Progress and Results for Climate Change ...P.138-143
	305-2 Indirect (Scope 2) GHG emissions	Sustainability Report	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations ...P.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137 Progress and Results for Climate Change ...P.138-143
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations ...P.121 Progress and Results for Climate Change ...P.139-140 CO ₂ emissions intensity during transportation ...P.143
	305-4 GHG emissions intensity	Sustainability Report	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations ...P.121 Progress and Results for Climate Change ...P.139-143
	305-5 Reduction of GHG emissions	Sustainability Report	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations ...P.121 Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ...P.136-137 Progress and Results for Climate Change ...P.138-143
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability Report	[Climate Action and Natural Capital] Reduction of Fluorocarbon Emissions ...P.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 Pollutants ...P.151-155 [Environmental Performance] ...P.156 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR) ...P.165 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.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 Calculations ...P.140 PRTR Act-Controlled Substances / Measures to Reduce Emissions of PRTR Act-Controlled Substances ...P.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] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.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 Calculations ...P.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] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	306-4 Waste diverted from disposal	Sustainability Report	[Environmental Performance] ...P.156 [Resource Recycling (Waste)] ...P.157-159 [Environmental Performance Data] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.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] Changes ...P.225-227 Fiscal 2024 Performance by Organizational Unit ...P.228-229
	308-1 New suppliers that were screened using environmental criteria	–	
GRI 308 Supplier Environmental 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 Targets ...P.185 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.187 [Securing Human Resources and Diversity & Inclusion] Hiring and Turnover ...P.192 Diversity in Employment ...P.193 Active Participation of Women ...P.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 Targets ...P.185 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.187 [Securing Human Resources and Diversity & Inclusion] Work-Life Balance ...P.196,198-199
GRI 402 Labor/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 Activities ...P.014-016 [Corporate Governance] Internal Control System ...P.067 [RC Management] ...P.077-081 [Occupational Safety and Health] Policy on Occupational Safety and Health ...P.201 Health Management ...P.210-212
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report	[Value Creation Based on NOF's Three Values] “Harmony” × RC Activities ...P.016 [Corporate Governance] Internal Control System ...P.067 [Corrective Process Against Negative Impacts] Risk Management ...P.099-103 [Chemical Safety] ...P.160-167 [Occupational Safety and Health] RC Activity Targets ...P.202 Risks and Opportunities ...P.203 Prevention and Reduction ...P.208-209
	403-3 Occupational health services	Sustainability Report	[Value Creation Based on NOF's Three Values] “Harmony” × RC Activities ...P.014-016 [Corporate Governance] Internal Control System ...P.067 [RC Management] ...P.077-081 [Occupational Safety and Health] Policy on Occupational Safety and Health ...P.201 Health Management ...P.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 System ...P.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 Training ...P.204-206 Health Management ...P.210-212
	403-6 Promotion of worker health	Sustainability Report	[Securing Human Resources and Diversity & Inclusion] Promotion of Work-Life Balance ...P.196 [Occupational Safety and Health] Health Management ...P.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 Training ...P.204-206 Prevention and Reduction ...P.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 Health ...P.201
	403-9 Work-related injuries	Sustainability Report	[Occupational Safety and Health] Prevention and Reduction ...P.208-209
	403-10 Work-related ill health	Sustainability Report	[Occupational Safety and Health] Prevention and Reduction ...P.208-209
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Report	[Human Resources Development] Training Hours and Costs ...P.215
	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 System ...P.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 Targets ...P.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 Targets ...P.185 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.187 [Securing Human Resources and Diversity & Inclusion] Remuneration ...P.195
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no applicable cases.	



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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	Sustainability Report [Promotion of CSR-Based Procurement] CSR Procurement Guidelines ...P.169 [Human Rights] Policy ...P.173-174 Implementation of the CSR Questionnaire ...P.181 There were no applicable cases.
GRI 408 Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Sustainability Report [Promotion of CSR-Based Procurement] CSR Procurement Guidelines ...P.169 [Human Rights] Policy ...P.173-174 Implementation of the CSR Questionnaire ...P.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	Sustainability Report [Promotion of CSR-Based Procurement] CSR Procurement Guidelines ...P.169 [Human Rights] Policy ...P.173-174 Implementation of the CSR Questionnaire ...P.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.



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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 Contributions ...P.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 Substances ...P.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	Sustainability Report	[Products that Contribute to the Environment] ...P.051-061 [Chemical Safety] Management and Handling of Chemical Substances ...P.165-167 [Customer Safety and Health] ...P.222 [Marketing and Labeling / Customer Privacy and Data Protection] Marketing and Labeling ...P.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 Protection ...P.223



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6.3	Human Rights	Sustainability Report [Human Rights] ...P.173-182 Corporate Code of Ethics ...P.09-10
6.3.3	Due diligence Respect for human rights	Sustainability Report [Human Rights] ...P.173-182
6.3.4	Human rights risk situations	Sustainability Report [Human Rights] ...P.173-182 [Securing Human Resources and Diversity & Inclusion] Diversity in Employment ...P.193
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TCFD Content Index

Governance

Recommendation: Disclose the organization's governance around climate-related risks and opportunities.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	The Board of Directors' oversight system for climate-related risks and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations ... P.123
b)	Management's role in assessing and managing climate-related risks and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135

Strategy

Recommendation: Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Climate-related risks and opportunities the organization has identified over the short, medium, and long term	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.124-128
b)	Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.129
c)	Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.130-134

Risk Management

Recommendation: Disclose how the organization identifies, assesses, and manages climate-related risks.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Organization's processes for identifying and assessing climate-related risks	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
b)	Organization's processes for managing climate-related risks	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
c)	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135

Metrics and Targets

Recommendation: Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ... P.136-137
b)	Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	[Climate Action and Natural Capital] Progress and Results for Climate Change ... P.138-143
c)	Targets used by the organization to manage climate-related risks and opportunities, and performance against targets	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ... P.136-137



TNFD Content Index

Governance

Recommendation: Disclose the organization's governance around nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Board of Directors' monitoring of nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123
b)	Management's role in assessing and managing nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
c)	The organization's human rights policies and engagement activities concerning Indigenous peoples, local communities, and other affected stakeholders, as well as oversight by the Board of Directors and management	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123

Strategy

Recommendation: Disclose the impacts of nature-related dependencies, impacts, risks, and opportunities on the organization's business, strategy, and financial planning, where such information is material.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Nature-related dependencies, impacts, risks, and opportunities identified by the organization over the short, medium, and long term	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.124-128
b)	Impacts of nature-related dependencies, impacts, risks, and opportunities on the organization's business model, value chain, strategy, and financial planning (including transition plans and analyses)	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.129
c)	Resilience of the organization's strategy, taking into account various different scenarios	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.130-134
d)	Location of assets and operational sites in the organization's direct operations that meet the requirements of priority regions (where possible, also include those upstream and downstream in the value chain)	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Strategy ... P.125-126 Progress and Results for Biodiversity ... P.144-147 Water Stewardship ... P.148-150

Management of Risks and Impacts

Recommendation: Disclose how the organization identifies, assesses, and manages nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in its direct operations	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Governance ... P.123 Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
a)	Organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities across its upstream and downstream value chain	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
b)	Organization's processes for managing nature-related dependencies, impacts, risks, and opportunities	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135
c)	How processes for identifying, assessing, prioritizing, and managing nature-related risks are integrated into and reported within the organization's overall risk management	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Risk Management ... P.135

Metrics and Targets

Recommendation: Disclose the metrics and targets used to assess and manage important nature-related dependencies, impacts, risks, and opportunities.

	Recommended disclosure content	Sustainability Report 2025 or other disclosure sections outside of this document
a)	Metrics used by the organization to assess and manage important nature-related risks and opportunities in line with its strategy and risk management process	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ... P.136-137
b)	Metrics used by the organization to assess and manage dependencies and impacts on nature	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ... P.136-137 Progress and Results for Climate Change ... P.138-143 Water Stewardship ... P.148-150
c)	Targets the organization uses to manage nature-related dependencies, impacts, risks, and opportunities, and its performance against those targets	[Climate Action and Natural Capital] Disclosure in Line with TCFD/TNFD Recommendations: Metrics and Targets ... P.136-137 Progress and Results for Climate Change ... P.138-143 Water Stewardship ... P.148-150