



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 [April 1, 2023 to March 31, 2024] with reference to the GRI Standards.
Utilized GRI 1 disclosure items	GRI 1: Foundation 2021

	Disclosures	Sustainability Report 2024 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.html Securities Report https://www.nof.co.jp/english/ir/library/financial-statements
	2-2 Entities included in the organization's sustainability reporting	Sustainability Rseport [Editorial Policy] ...P.003~004 [Business Bases] ...P.012~013 NOF website Business Locations https://www.nof.co.jp/english/company/plant Group Companies https://www.nof.co.jp/english/company/group-companies Securities Report https://www.nof.co.jp/english/ir/library/financial-statements
	2-3 Reporting period, frequency and contact point	Sustainability Rseport [Editorial Policy] ...P.003~004 ...Back cover
	2-4 Restatements of information	There were no major revisions.
	2-5 External assurance	—
	2 Activities and workers	
	2-6 Activities, value chain and other business relationships	Sustainability Rseport [NOF's Philosophy] ...P.006~007 [NOF's story] ...P.008~011 [NOF's Strengths] ...P.014 [Business Model] ...P.015 [Technologies and Materials of the NOF Group] ...P.016 [Everyday Products Created from NOF's Products] ...P.017~018 [Value Creation Process] ...P.019~020 Integrated Report [Mid-term Management Plan] Prioritized Business Fields ...P.082~083 [NOF's Business Strategies] ...P.092~105 Securities Report https://www.nof.co.jp/english/ir/library/financial-statements



GRI Standards Content Index | 2: General Disclosures

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 2 General Disclosures 2021	2-7 Employees	Sustainability Rseport [Value Creation Process] ...P.020 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.165 [Securing Human Resources and Diversity & Inclusion] ...P.170~176 Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	
	2-8 Workers who are not employees	—	
	3 Governance		
	2-9 Governance structure and composition	Sustainability Rseport [Corporate Governance] ...P.034~044 Corporate Governance Report https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	
	2-10 Nomination and selection of the highest governance body	Sustainability Rseport [Corporate Governance] Organizational Setup for Corporate Governance ...P.034~036 Governance in the Sustainability Report ...P.037 Officers / Outside Directors (Diversity, Independence, Skills and Competencies)...P.038~040 Corporate Governance Report https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	
	2-11 Chair of the highest governance body	Corporate Governance Report https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Rseport [Corporate Governance] Organizational Setup for Corporate Governance ...P.034~036 Governance in the Sustainability Report ...P.037 [Corrective Process Against Negative Impacts] ...P.072~082 [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Governance ...P.108 Disclosure in Line with TCFD Recommendations: Risk Management ...P.114 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Securing Diverse Human Resources, Governance Related to Human Resources Development ...P.162 Risks and Opportunities ...P.167 Risk Management for Human Capital ...P.168 Corporate Governance Report https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	



GRI Standards Content Index | 2: General Disclosures

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 2 General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Organizational Setup for Corporate Governance ...P.034~036 Governance in the Sustainability Report ...P.037 [RC Management] Management System ...P.048~049 [Quality Management] ...P.050~053 </div> </div> <div> <div>Corporate Governance Report</div> <div>https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf</div> </div> <div> <div>Securities Report</div> <div>https://www.nof.co.jp/english/ir/library/financial-statements</div> </div>
	2-14 Role of the highest governance body in sustainability reporting	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Governance in the Sustainability Report ...P.037 </div> </div> <div> <div>Securities Report</div> <div>https://www.nof.co.jp/english/ir/library/financial-statements</div> </div>
	2-15 Conflicts of interest	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Conflicts of Interest ...P.041 </div> </div> <div> <div>Corporate Governance Report</div> <div>https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf</div> </div>
	2-16 Communication of critical concerns	<div> <div>Sustainability Rseport</div> <div> [Quality Management] Risks and Opportunities ...P.053 [Corrective Process Against Negative Impacts] Risk Management ...P.072~076 Compliance ...P.078 [Water and Wastewater] ...P.125~126 [Emissions Into the Atmosphere] Air Pollution Control ...P.128 [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148~151 [Human Rights] Risks and Opportunities ...P.155 Responses to Priority Risks ...P.156 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Risks and Opportunities ...P.167 [Occupational Safety and Health] Risks and Opportunities ...P.180 </div> </div> <div> <div>Securities Report</div> <div>https://www.nof.co.jp/english/ir/library/financial-statements</div> </div>
	2-17 Collective knowledge of the highest governance body	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Organizational Setup for Corporate Governance ...P.034~036 [Human Resources Development] Talent Development System ...P.191~192 </div> </div> <div> <div>Securities Report</div> <div>https://www.nof.co.jp/english/ir/library/financial-statements</div> </div>
	2-18 Evaluation of the performance of the highest governance body	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Board of Directors ...P.041~042 </div> </div>
	2-19 Remuneration policies	<div> <div>Sustainability Rseport</div> <div> [Corporate Governance] Officer Compensation System ...P.043~044 </div> </div> <div> <div>Securities Report</div> <div>https://www.nof.co.jp/english/ir/library/financial-statements</div> </div>



GRI Standards Content Index | 2: General Disclosures

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 2 General Disclosures 2021	2-20 Process to determine remuneration	Sustainability Rseport [Corporate Governance] Officer Compensation System ...P.043~044 Securities Report https://www.nof.co.jp/english/ir/library/financial-statements	
	2-21 Annual total compensation ratio	—	
	4 Strategy, policies and practices		
	2-22 Statement on sustainable development strategy	Sustainability Rseport [Message from the President] ...P.055~062 [Mid-term Management Plan] ...P.063~068 [Financial Affairs] Message from the CFO ...P.097~100	
	2-23 Policy commitments	Sustainability Rseport [NOF's Philosophy] ...P.006~007 [Policy Statement] Contribution to the SDGs ...P.069 [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148 [Human Rights] Policy ...P.153~154 Integrated Report [Special Feature] Fairness×Human Rights ...P.020~023	
	2-24 Embedding policy commitments	Sustainability Rseport [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148~151 [Human Rights] Risks and Opportunities ...P.155 Responses to priority risks (harassment and human rights abuses) ...P.156 Human Rights Initiatives ...P.157~160 Integrated Report [Special Feature] Fairness×Human Rights ...P.020~023	
	2-25 Processes to remediate negative impacts	Sustainability Rseport [Quality Management] Risks and Opportunities ...P.053 [Corrective Process Against Negative Impacts] Risk Management ...P.072~076 Compliance ...P.077~082 [Water and Wastewater] ...P.124~126 [Emissions Into the Atmosphere] Air Pollution Control ...P.127~128 [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148~151 [Human Rights] Risks and Opportunities ...P.155 Responses to Priority Risks ...P.156 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Risks and Opportunities ...P.167 [Occupational Safety and Health] Risks and Opportunities ...P.180	



GRI Standards Content Index | 2: General Disclosures

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 2 General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Sustainability Rseport [Mechanism for Requesting Advice and Mechanism for Raising Concerns] Whistle-blowing system... P.083 Corporate Governance Report Report https://www.nof.co.jp/files/ir/english/home/corporate_governance.pdf	
	2-27 Compliance with laws and regulations	Sustainability Rseport [Corrective Process Against Negative Impacts] Compliance ... P.077~082 [Chemical Safety] Compliance and Adaptation to Relevant Laws and Regulations ... P.133~134	
	2-28 Membership associations	Sustainability Rseport [Membership in associations] ... P.084	
	5 Stakeholder engagement		
	2-29 Approach to stakeholder engagement	Sustainability Rseport [Stakeholder Engagement] ... P.085~087 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets [Theme (3): Employee Engagement] ... P.166	
	2-30 Collective bargaining agreements	Sustainability Rseport [Labor/Management Relations] Union Membership Rate, Major discussions between labor and management ... P.177	



GRI Standards Content Index | 3: Material Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 3 Material Topics 2021	3-1 Process to determine material topics	Sustainability Rseport [Materiality] Identification Process ...P.089~091
	3-2 List of material topics	Sustainability Rseport [Materiality] Materiality Matrix ...P.090 KPIs ...P.092~094
	3-3 Management of material topics	Sustainability Rseport [Quality Management] Risks and Opportunities ...P.053 [Corrective Process Against Negative Impacts] Compliance ...P.077~078 [Materiality] ...P.089~094 [Impact on Society through the Supply Chain] ...P.095 [Water and Wastewater] ...P.124~126 [Emissions Into the Atmosphere] Air Pollution Control ...P.127~128 [Supplier Environmental Assessment] Promotion of CSR-Based Procurement...P.148~151 [Human Rights] Risks and Opportunities ...P.155 Responses to Priority Risks ...P.156 [Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Risks and Opportunities ...P.167 [Occupational Safety and Health] Risks and Opportunities ...P.180



GRI Standards Content Index | 200: Economic Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	Sustainability Rseport	[Financial Affairs] ...P.097~103
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Rseport	[Products that Contribute to the Environment] ...P.023~028 [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Strategy ...P.109~113
	201-3 Defined benefit plan obligations and other retirement plans	Sustainability Rseport	[Pensions and Retirement Plans] ...P.104
	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 Rseport	[Local Communities] Socially Beneficial Activities ...P.197~199
	203-2 Significant indirect economic impacts	Sustainability Rseport	[Digital Transformation (DX) Strategy] ...P.70~71
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainability Rseport	[Procurement Practices] ...P.104
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 Rseport	[Corrective Process Against Negative Impacts] Basic Anti-Bribery Policy ...P.080~081
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Rseport	[Corrective Process Against Negative Impacts] Basic Anti-Bribery Policy ...P.080 Not Applicable
GRI 206 Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability Rseport	[Corrective Process Against Negative Impacts] Prevention of Unfair Competition ...P.080 Not Applicable
GRI 207 Tax 2019	207-1 Approach to tax	Sustainability Rseport	[Taxes] ...P.105
	207-2 Tax governance, control, and risk management	Sustainability Rseport	[Taxes] ...P.105
	207-3 Stakeholder engagement and management of concerns related to tax	Sustainability Rseport	[Taxes] ...P.105
	207-4 Country-by-country reporting	—	



GRI Standards Content Index | 300: Environmental Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 301 Materials 2016	301-1 Materials used by weight or volume	Sustainability Rseport [Raw Materials] Main environmental performance ...P.122 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	301-2 Recycled input materials used	Sustainability Rseport [Raw Materials] Main environmental performance ...P.122 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	301-3 Reclaimed products and their packaging materials	Sustainability Rseport [Waste] ...P.129~130 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
GRI 302 Energy 2016	302-1 Energy consumption within the organization	Sustainability Rseport [Financial Affairs] Environmental Accounting ...P.103 [Responses to Climate Change (TCFD)] Energy consumption and CO ₂ emissions ...P.119 [Raw Materials] Main environmental performance ...P.122 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	302-2 Energy consumption outside of the organization	—
	302-3 Energy intensity	Sustainability Rseport [Responses to Climate Change (TCFD)] Energy consumption and CO ₂ emissions ...P.119 Energy-Saving Initiatives ...P.120 CO ₂ emission per product by transportation ...P.121 [Raw Materials] Main environmental performance ...P.122 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	302-4 Reduction of energy consumption	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Responses to Climate Change (TCFD)] Energy consumption and CO ₂ emissions ...P.119 Energy-Saving Initiatives ...P.120 CO ₂ emission per product by transportation ...P.121 [Raw Materials] Main environmental performance ...P.122 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	302-5 Reductions in energy requirements of products and services	—



GRI Standards Content Index | 300: Environmental Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Raw Materials] Main environmental performance ...P.122 [Water and Wastewater] Water Intake, Consumption, and Discharge ...P.124~126 Water stress (drought) ...P.125 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	303-2 Management of water discharge-related impacts	Sustainability Rseport [Water and Wastewater] ...P.124~126
	303-3 Water withdrawal	Sustainability Rseport [Raw Materials] Main environmental performance ...P.122 [Water and Wastewater] ...P.124~126 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	303-4 Water discharge	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Raw Materials] Main environmental performance ...P.122 [Water and Wastewater] ...P.124~126 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	303-5 Water consumption	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Raw Materials] Main Environmental Performance ...P.122 [Water and Wastewater] ...P.124~126
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 Rseport [Biodiversity Conservation] Biodiversity conservation activities visualized with a map ...P.142
	304-2 Significant impacts of activities, products, and services on biodiversity	Sustainability Rseport [Products that Contribute to the Environment] ...P.023~027,029~031 [Biodiversity Conservation] ...P.141~147
	304-3 Habitats protected or restored	Sustainability Rseport [Biodiversity Conservation] ...P.141~147
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability Rseport [Biodiversity Conservation] Conservation Activities ...P.142~144



GRI Standards Content Index | 300: Environmental Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Sustainability Rseport [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Metrics and Targets ... P.115~116 Status of Greenhouse Gas Reduction Efforts/Emissions ... P.117~121
	305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Rseport [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Metrics and Targets ... P.115~116 Status of Greenhouse Gas Reduction Efforts/Emissions ... P.117~121
	305-3 Other indirect (Scope 3) GHG emissions	Sustainability Rseport [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Metrics and Targets ... P.116 Greenhouse Gas Reduction Policy ... P.117 Scope 3 CO ₂ Emissions (FY2023) ... P.118
	305-4 GHG emissions intensity	Sustainability Rseport [Responses to Climate Change (TCFD)] Status of Greenhouse Gas Reduction Efforts/Emissions ... P.117~121
	305-5 Reduction of GHG emissions	Sustainability Rseport [Responses to Climate Change (TCFD)] Disclosure in Line with TCFD Recommendations: Metrics and Targets ... P.115~116 Status of Greenhouse Gas Reduction Efforts/Emissions ... P.117~121
	305-6 Emissions of ozone-depleting substances (ODS)	Sustainability Rseport [Chemical Safety] Reducing emissions of chlorofluorocarbons (CFCs) ... P.139
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Sustainability Rseport [Raw Materials] Main environmental performance ... P.122 [Emissions Into the Atmosphere] Air Pollution Control ... P.127~128 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR) ... P.139~140 [Environmental Performance Data] Changes ... P.203~204 Fiscal 2023 Performance by Organizational Unit ... P.205~206 [PRTR Data] ... P.207~208



GRI Standards Content Index | 300: Environmental Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Responses to Climate Change (TCFD)] Scope 3 CO ₂ Emissions (FY2023) ...P.118 [Raw Materials] ...P.122~123 [Waste] ...P.129~130 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR) ...P.139~140 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	306-2 Management of significant waste-related impacts	Sustainability Rseport [Waste] ...P.129~130 [Chemical Safety] ...P.131~137,139~140
	306-3 Waste generated	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Responses to Climate Change (TCFD)] Scope 3 CO ₂ Emissions ...P.118 [Raw Materials] ...P.122~123 [Waste] ...P.129~130 [Chemical Safety] Management and Reduction of Environmental Impacts (PRTR) ...P.139~140 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	306-4 Waste diverted from disposal	Sustainability Rseport [Raw Materials] ...P.122~123 [Waste] ...P.129~130 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
	306-5 Waste directed to disposal	Sustainability Rseport [Financial Affairs] Environmental accounting ...P.103 [Raw Materials] ...P.122~123 [Waste] ...P.129~130 [Environmental Performance Data] Changes ...P.203~204 Fiscal 2023 Performance by Organizational Unit ...P.205~206
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	—
	308-2 Negative environmental impacts in the supply chain and actions taken	Sustainability Rseport [Chemical Safety] ...P.131~137,139~140 [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148~151



GRI Standards Content Index | 400: Social Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Sustainability Rseport	[Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets ...P.163 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.165 [Securing Human Resources and Diversity & Inclusion] New Employee Hiring and Turnover ...P.170 Diversity in Employment ...P.171 Active Participation of Women ...P.172
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	
	401-3 Parental leave	Sustainability Rseport	[Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets ...P.163 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.165 [Securing Human Resources and Diversity & Inclusion] Work-Life Balance ...P.174,176
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 Rseport	[Corporate Governance] Internal Control System ...P.035 [RC Management] ...P.045~049 [Occupational Safety and Health] Occupational Safety and Health Policy ...P.178 Promotion of Health ...P.188~190
	403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Rseport	[Corporate Governance] Internal Control System ...P.035 [Corrective Process Against Negative Impacts] Risk Management ...P.072~076 [Chemical Safety] Management and Handling of Chemical Substances ...P.136~138 [Occupational Safety and Health] FY2023 Safety Activity Results and FY2024 RC Activity Targets ...P.179 Risks and Opportunities ...P.180 Prevention and Reduction ...P.186~187
	403-3 Occupational health services	Sustainability Rseport	[Corporate Governance] Internal Control System ...P.035 [RC Management] ...P.045~049 [Occupational Safety and Health] Occupational Safety and Health Policy ...P.178 Promotion of Health ...P.188~190
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Rseport	[RC Management] Promotion System ...P.047 Status of Internal Auditing (RC Audits) ...P.048 [Corrective Process Against Negative Impacts] Promotion of the Business Continuity Plan (BCP) ...P.076 [Occupational Safety and Health] ...P.178~190



GRI Standards Content Index | 400: Social Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document	
GRI 403 Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Sustainability Rseport	[Occupational Safety and Health] Safety Education and Training ...P.181~184 Promotion of Health ...P.188~190
	403-6 Promotion of worker health	Sustainability Rseport	[Securing Human Resources and Diversity & Inclusion] Promotion of Work-Life Balance ...P.174 [Occupational Safety and Health] Promotion of Health ...P.188~190
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Rseport	[Occupational Safety and Health] Safety Education and Training ...P.181~184 Prevention and Reduction ...P.186~187
	403-8 Workers covered by an occupational health and safety management system	Sustainability Rseport	[Human Rights] Human Rights Initiatives ...P.157~160 [Occupational Safety and Health] Labor safety ...P.178
	403-9 Work-related injuries	Sustainability Rseport	[Occupational Safety and Health] Prevention and Reduction ...P.186~187
	403-10 Work-related ill health	Sustainability Rseport	[Occupational Safety and Health] Prevention and Reduction ...P.186~187
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Rseport	[Human Resources Development] Hours of Training and Costs ...P.193
	404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Rseport	[Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets [Theme (1): Human Resources Development] ...P.164 [Human Resources Development] ...P.191~194
	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 Rseport	[Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets ...P.163 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.165 [Securing Human Resources and Diversity & Inclusion] ...P.170~176
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Rseport	[Creation of Workplaces Where Human Resources Can Thrive and Comfortably Work] Metrics and Targets ...P.163 Metrics and Targets [Theme (2): Diversity & Inclusion] ...P.165 [Securing Human Resources and Diversity & Inclusion] Remuneration ...P.173
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Not Applicable	
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 Rseport	[Human Rights] Policy ...P.154 CSR questionnaire ...P.159 [Supplier Environmental Assessment] CSR Procurement Guidelines ...P.149 Not Applicable



GRI Standards Content Index | 400: Social Topics

	Disclosures	Sustainability Report 2024 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	Sustainability Rseport [Supplier Environmental Assessment] CSR Procurement Guidelines ...P.149 [Human Rights] Policy ...P.154 CSR questionnaire ...P.159 Not Applicable
GRI 409 Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Rseport [Supplier Environmental Assessment] CSR Procurement Guidelines ...P.149 [Human Rights] Policy ...P.154 CSR questionnaire ...P.159 Not Applicable
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	Not Applicable
GRI 413 Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Rseport [Local Communities] ...P.195~199
	413-2 Operations with significant actual and potential negative impacts on local communities	Not Applicable
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 Rseport [Supplier Environmental Assessment] Promotion of CSR-Based Procurement ...P.148~151 [Human Rights] ...P.153~160
GRI 415 Public Policy 2016	415-1 Political contributions	Sustainability Rseport [Corrective Process Against Negative Impacts] Political Contributions ...P.080
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Rseport [Quality Management] ...P.050~053 [Chemical Safety] Customer Safety ...P.135 [Customer Safety and Health] ...P.200



GRI Standards Content Index | 400: Social Topics

	Disclosures	Sustainability Report 2024 or other disclosure sections outside of this document
GRI 416 Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not Applicable
GRI 417 Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Sustainability Rseport [Products that Contribute to the Environment] ...P.023~032 [Chemical Safety] Customer Safety ...P.135 [Customer Safety and Health] ...P.200 [Marketing and Labeling] ...P.201
	417-2 Incidents of non-compliance concerning product and service information and labeling	Not Applicable
	417-3 Incidents of non-compliance concerning marketing communications	Not Applicable
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Rseport [Customer Privacy] ...P.201