

Appendix

GRI Index

Sustainability Accounting Co., Ltd. (Chiyoda-ku, Tokyo) conducted a third-party check to confirm that the report meets Application Level B.

■ GRI Guidelines Index (version 3.1)

| Item | Indicator | Report Page |
|---|--|-------------------------------------|
| 1. Strategy and Analysis | | |
| 1.1 | Statement from the most senior decisionmaker of the organization about the relevance of sustainability to the organization and its strategy. | 3 |
| 1.2 | Description of key impacts, risks, and opportunities. | 3 |
| 2. Organizational Profile | | |
| 2.1 | Name of the organization. | 4 |
| 2.2 | Primary brands, products, and/or services. | 4 |
| 2.3 | Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures. | 4 |
| 2.4 | Location of organization's headquarters. | 4 |
| 2.5 | Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. | 17 |
| 2.6 | Nature of ownership and legal form. | 4, 22 |
| 2.7 | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries). | 4 |
| 2.8 | Scale of the reporting organization. | 4 |
| 2.9 | Significant changes during the reporting period regarding size, structure, or ownership. | Not applicable |
| 2.10 | Awards received in the reporting period. | 10 |
| 3. Report Parameters | | |
| REPORT PROFILE | | |
| 3.1 | Reporting period (e.g., fiscal/calendar year) for information provided. | 2 |
| 3.2 | Date of most recent previous report (if any). | 2 |
| 3.3 | Reporting cycle (annual, biennial, etc.). | 2 |
| 3.4 | Contact point for questions regarding the report or its contents. | 2 |
| REPORT SCOPE AND BOUNDARY | | |
| 3.5 | Process for defining report content. | 2 |
| 3.6 | Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). | 2 |
| 3.7 | State any specific limitations on the scope or boundary of the report. | 2 |
| 3.8 | Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations. | Not applicable |
| 3.9 | Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report. | Notes are next to the charts. |
| 3.10 | Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement. | Not applicable |
| 3.11 | Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. | Not applicable |
| GRI CONTENT INDEX | | |
| 3.12 | Table identifying the location of the Standard Disclosures in the report. | 29 |
| ASSURANCE | | |
| 3.13 | Policy and current practice with regard to seeking external assurance for the report. | A third-party review is on page 30. |
| 4. Governance, Commitments, and Engagement | | |
| GOVERNANCE | | |
| 4.1 | Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. | 24 |
| 4.2 | Indicate whether the Chair of the highest governance body is also an executive officer. | 24 |
| 4.3 | For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members. | 24 |
| 4.4 | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. | 22 |
| 4.5 | Linkage between compensation for members of the highest governance body, senior managers, and executives, and the organization's performance. | 24 |
| 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided. | 24 |
| 4.7 | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics. | 24 |
| 4.8 | Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. | 1 |
| 4.9 | Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles. | 1 |
| 4.10 | Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance. | 24 |
| COMMITMENTS TO EXTERNAL INITIATIVES | | |
| 4.11 | Explanation of whether and how the precautionary approach or principle is addressed by the organization. | 1, 13 |
| 4.12 | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. | 1 |
| 4.13 | Memberships in associations and/or national/international advocacy organizations in which the organizations. - Provides substantive funding beyond routine membership dues; - Participates in projects or committees - Views membership as strategic | 13 |
| STAKEHOLDER ENGAGEMENT | | |
| 4.14 | List of stakeholder groups engaged by the organization. | 20 |
| 4.15 | Basis for identification and selection of stakeholders with whom to engage. | 20 |
| 4.16 | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. | 20 |
| 4.17 | Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. | 19, 21, 22, 25-27 |

| Item | Indicator | Report page |
|---|-----------|-------------|
| 5 Management Approach and Performance Indicators | | |
| Economic | | |
| Disclosure on Management Approach | | |
| 7 | | |
| MARKET PRESENCE | | |
| EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. | | |
| 19 | | |
| INDIRECT ECONOMIC IMPACTS | | |
| EC6 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement. | | |
| 22 | | |
| Environmental | | |
| Disclosure on Management Approach | | |
| 11 | | |
| ENERGY | | |
| EN3 Direct energy consumption by primary energy source. | | |
| 14 | | |
| EN4 Indirect energy consumption by primary source. | | |
| 14 | | |
| EN5 Energy saved due to conservation and efficiency improvements. | | |
| 15 | | |
| EN6 Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. | | |
| 12, 13 | | |
| EN7 Initiatives to reduce indirect energy consumption and reductions achieved. | | |
| 15 | | |
| WATER | | |
| EN8 Total water withdrawal by source. | | |
| 14 | | |
| Emissions, Effluents, and Waste | | |
| EN16 Total direct and indirect greenhouse gas emissions by weight. | | |
| 14 | | |
| EN2 Total weight of waste by type and disposal method. | | |
| 14 | | |
| Products and Services | | |
| EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. | | |
| 12, 13 | | |
| COMPLIANCE | | |
| EN28 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations. | | |
| 15 | | |
| Product Responsibility | | |
| Disclosure on Management Approach | | |
| 8 | | |
| PRODUCTS AND SERVICES LABELING | | |
| PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes. | | |
| We have not identified any incident of non-compliance with any regulation voluntary codes. | | |
| Labor Practices and Decent Work | | |
| Disclosure on Management Approach | | |
| 25 | | |
| EMPLOYMENT | | |
| LA1 Total workforce by employment type, employment contract, and region. | | |
| 25 | | |
| LA2 Total number and rate of employee turnover by age group, gender, and region. | | |
| 25 | | |
| LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | | |
| 26 | | |
| OCCUPATIONAL HEALTH AND SAFETY | | |
| LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region. | | |
| 27 | | |
| LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. | | |
| 27 | | |
| TRAINING AND EDUCATION | | |
| LA1 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. | | |
| 26, 27 | | |
| Human Rights | | |
| Disclosure on Management Approach | | |
| 1, 25 | | |
| NON-DISCRIMINATION | | |
| HR4 Total number of incidents of discrimination and actions taken. | | |
| We have not identified any incident of non-compliance with any discrimination. | | |
| Society | | |
| Disclosure on Management Approach | | |
| 23 | | |
| CORRUPTION | | |
| SO4 Actions taken in response to incidents of corruption. | | |
| We have not identified any incident of non-compliance with any corruption. | | |
| ANTI-COMPETITIVE BEHAVIOR | | |
| SO7 Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes. | | |
| Not applicable | | |
| COMPLIANCE | | |
| SO8 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations. | | |
| Not applicable | | |