

GRI Content Index

The CSR Report 2022 of Sekisui Chemical Co., Ltd. was written following the Core options of the GRI Standards.

General Disclosure Items

1. Organizational Profile

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-1	Name of organization a. Name of organization.	<ul style="list-style-type: none"> Outline of SEKISUI 	
102-2	Activities, brands, products, and services a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	<ul style="list-style-type: none"> Overview of SEKISUI CHEMICAL Group Products (b. During the period covered by the report, there were no products or services whose sale were banned in specific markets.) 	
102-3	Location of headquarters a. Location of the organization's headquarters.	<ul style="list-style-type: none"> Outline of SEKISUI 	
102-4	Location of operations a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	<ul style="list-style-type: none"> SEKISUI CHEMICAL Group Worldwide SEKISUI Worldwide 	
102-5	Ownership and legal form a. Nature of ownership and legal form.	<ul style="list-style-type: none"> Financial Information Corporate Governance Report 	
102-6	Markets served a. Markets served, including: i. Geographic locations where products and services are offered; ii. Sectors served; iii. Types of customers and beneficiaries;	<ul style="list-style-type: none"> Outline of SEKISUI Business Introduction 	
102-7	Scale of the organization a. Scale of the organization, including: i. Total number of employees; ii. Total number of operations; iii. Net sales (for private sector organizations) or net revenues (for public sector organizations); iv. Total capitalization (for private sector organizations) broken down in terms of debt and equity; v. Quantity of products or services provided.	<ul style="list-style-type: none"> Outline of SEKISUI Overview of SEKISUI CHEMICAL Group Securities Report (Japanese) Fact Book ■ Materiality > Human Resources Data related to employees 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-8	<p>Information on employees and other workers</p> <p>a. Total number of employees by employment contract (permanent and temporary), by gender.</p> <p>b. Total number of employees by employment contract (permanent and temporary), by region.</p> <p>c. Total number of employees by employment type (full-time and part-time), by gender.</p> <p>d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.</p> <p>e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).</p> <p>f. An explanation of how the data have been compiled, including any assumptions made.</p>	<ul style="list-style-type: none"> • SEKISUI CHEMICAL Group Worldwide ■ Materiality > Human Resources • Data related to employees (d. Employees are responsible for the majority of our activities.) (e. No significant changes related to employees during the reporting period.) 	
102-9	<p>Supply chain</p> <p>a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.</p>	<ul style="list-style-type: none"> • Overview of SEKISUI CHEMICAL Group 	
102-10	<p>Significant changes to the organization and its supply chain</p> <p>a. Significant changes to the organization's size, structure, ownership, or supply chain, including:</p> <p>i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;</p> <p>ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);</p> <p>iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.</p>	<ul style="list-style-type: none"> • Securities Report (Japanese) 	
102-11	<p>Precautionary principle or approach</p> <p>a. Whether and how the organization applies the Precautionary principle or approach.</p>	<ul style="list-style-type: none"> ■ ESG Management • Basic Concept • Risk Management • Identifying Key ESG Issues • Key ESG Management Issues and KPIs • Promotion System ■ Materiality > Governance (Internal Control) • Reducing Serious Incidents • Risk Management ■ Materiality > Environment • Promotion System • Usage of Natural Capital ■ Key ESG Management Issues and Major Implementation Measures 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-12	<p>External initiatives</p> <p>a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.</p>	<ul style="list-style-type: none"> ■ Other Key Issues <ul style="list-style-type: none"> • Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates ■ External Evaluation <ul style="list-style-type: none"> • Acquired certification from the “SBT (Science-Based Targets) Initiative” (June 2018) ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Climate Change > Acquisition of Certification under the SBT Initiative for Greenhouse Gas Reduction Targets • Usage of Natural Capital > Climate Change > Promoting the Use of Renewable Energy in Electricity by Joining RE100 • Usage of Natural Capital > Climate Change > Activities in related initiatives • Usage of Natural Capital > Realizing Resource Recycling > Collaboration with Initiatives • Contributing to Return of Natural Capital > Addressing Biodiversity > Cooperation with External Organizations 	
102-13	<p>Membership of associations</p> <p>a. A list of the main memberships of industry or other associations, and organizations in Japan and overseas.</p>	<ul style="list-style-type: none"> ■ Other Key Issues <ul style="list-style-type: none"> • Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates 	

2. Strategy

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-14	Statement from senior decision-maker a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	<ul style="list-style-type: none"> ■ Top Message Top Message 	
102-15	Key impacts, risks, and opportunities a. A description of key impacts, risks, and opportunities.	<ul style="list-style-type: none"> ■ Top Message Top Message ■ Realizing Vision 2030 ■ ESG Management • Basic Concept • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Products to Enhance Sustainability - Contribution to Solving Social Issues through Products and Services - ■ Materiality • Governance (Internal Control) > Risk Management • Environment > Usage of Natural Capital > Climate Change > Risks and Opportunities Posed by Climate Change to Our Businesses • Environment > Usage of Natural Capital > Reducing Water-related Risks> Assessment of Impact on Business from Water-related Risks ■ Key ESG Management Issues and Major Implementation Measures • Information Disclosure based upon on the TCFD Statement of Support 	

3. Ethics and Integrity

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-16	<p>Values, principles, standards, and norms of behavior</p> <p>a. A description of the organization's values, principles, standards, and norms of behavior.</p>	<ul style="list-style-type: none"> ■ Top Message Top Message ■ Realizing Vision 2030 ■ ESG Management • Basic Concept • Identifying Key ESG Issues • Key ESG Management Issues and KPIs • Promotion System ■ SEKISUI CHEMICAL Group's various policies 	
102-17	<p>Mechanisms for advice and concerns about ethics</p> <p>a. A description of internal and external mechanisms for:</p> <ul style="list-style-type: none"> i. Seeking advice about ethical and lawful behavior, and organizational integrity; ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity. 	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues • Promotion and Operation of the S.C.A.N. Intra-company Whistle-blowing System • Responses to External Notifications 	

4. Governance

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-18	Governance structure a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ ESG Management >Corporate Governance • Organizational Structure 	
102-19	Delegating authority a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents • Safety > Activity Policy and Promotion System • Legal and Ethical Issues > Putting Compliance Management Efforts into Practice • Information Management > Cyber Management System Headed by an Executive Officer ■ Materiality • Digital Transformation (DX) > Systems to Promote DX • Environment > Promotion System • Human Resources >Transforming into a Vibrant Company > Promotion System ■ Other Key Issues > CS & Quality • CS & Quality Subcommittee That Reports to the Sustainability Committee ■ ESG Management >Corporate Governance • Organizational Structure • Board of Directors 	
102-20	Executive-level responsibility for economic, environmental, and social topics a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ ESG Management >Corporate Governance • Organizational Structure • Board of Directors 	
102-21	Consulting stakeholders on economic, environmental, and social topics a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Board of Directors > Consultations with Stakeholders on Economic, Environmental and Social Topics 	
102-22	Composition of the highest governance body and its committees a. Composition of the highest governance body and its committees by: i. Executive or non-executive ii. Independence iii. Tenure on the governance body iv. Number of each individual's other significant positions and commitments, and the nature of the commitments v. Gender vi. Membership of under-represented social groups vii. Competencies relating to economic, environmental, and social topics viii. Stakeholder representation	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ ESG Management >Corporate Governance • Organizational Structure • Board of Directors • Corporate Governance Report 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-23	Chair of the highest governance body a. Whether the chair of the highest governance body is also an executive officer in the organization b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Board of Directors • Corporate Governance Report 	
102-24	Nominating and selecting the highest governance body a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. Expertise and experience relating to economic, environmental, and social topics are considered.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ ESG Management >Corporate Governance • Organizational Structure • Nomination and Remuneration Advisory Committee • Corporate Governance Report 	
102-25	Conflicts of interest a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	—	
102-26	Role of highest governance body in setting purpose, values, and strategy a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System ■ ESG Management >Corporate Governance • Organizational Structure • Board of Directors • Corporate Governance Report 	
102-27	Collective knowledge of highest governance body a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Board of Directors > Consultations with Stakeholders on Economic, Environmental and Social Topics 	
102-28	Evaluating the highest governance body's performance a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Board of Directors > Assessment Relating to the Board's Effectiveness • Corporate Governance Report 	
102-29	Identifying and managing economic, environmental, and social impacts a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-30	Effectiveness of risk management processes a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	—	
102-31	Review of economic, environmental, and social topics a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System • Corporate Governance Report 	
102-32	Highest governance body's role in sustainability reporting a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	<ul style="list-style-type: none"> ■ ESG Management • Promotion System 	
102-33	Communicating critical concerns a. Process for communicating critical concerns to the highest governance body.	<ul style="list-style-type: none"> ■ ESG Management > Stakeholder Engagement ■ ESG Management • Promotion System 	
102-34	Nature and total number of critical concerns a. Total number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	—	
102-35	Remuneration policies a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Nomination and Remuneration Advisory Committee • Remuneration and Other Compensation for Officers • Corporate Governance Report 	
102-36	Process for determining remuneration a. Process for determining remuneration b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships that the remuneration consultants have with the organization.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Nomination and Remuneration Advisory Committee • Remuneration and Other Compensation for Officers • Corporate Governance Report 	
102-37	Stakeholders' involvement in remuneration a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	<ul style="list-style-type: none"> ■ ESG Management >Corporate Governance • Remuneration and Other Compensation for Officers • Corporate Governance Report • Securities Report (Japanese) • Notice of Convocation 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-38	Annual total compensation ratio a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	—	
102-39	Percentage increase in annual total compensation ratio a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	—	

5. Stakeholder Engagement

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-40	List of stakeholder groups a. A list of stakeholder groups engaged by the organization.	■ ESG Management > Stakeholder Engagement	
102-41	Collective bargaining agreements a. Percentage of total employees covered by collective bargaining agreements.	■ Materiality > Human Resources • Work Style Reforms > Labor-management Cooperation and Communication	
102-42	Identifying and selecting stakeholders a. The basis for identifying and selecting stakeholders with whom to engage.	■ ESG Management > Stakeholder Engagement	
102-43	Approach to stakeholder engagement a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	■ ESG Management > Stakeholder Engagement • Engagement with Stakeholders	
102-44	Key topics and concerns raised a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns.	■ ESG Management > Stakeholder Engagement	

6. Reporting Practices

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-45	Entities included in the consolidated financial statements a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	<ul style="list-style-type: none"> ■ Scope of the Sustainability Report 2022 ■ Materiality > Environment • Promotion System > Environmental Management System • Securities Report (Japanese) • Basic Corporate Information 	
102-46	Defining report content and topic Boundaries a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	<ul style="list-style-type: none"> ■ Editorial Policy ■ Scope of the Sustainability Report 2022 ■ ESG Management • Identifying key ESG Issues 	
102-47	List of material topics a. A list of the material topics identified in the process for defining report content.	<ul style="list-style-type: none"> ■ ESG Management • Identifying key ESG Issues • Key ESG Management Issues and KPIs ■ Key ESG Management Issues and Major Implementation Measures 	
102-48	Restatements of information a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Not applicable for the fiscal year under review	
102-49	Changes in reporting a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	Not applicable for the fiscal year under review	
102-50	Reporting period a. Reporting period for the information provided.	<ul style="list-style-type: none"> • Scope of the Sustainability Report 2022 	
102-51	Date of most recent report a. If applicable, the date of the most recent previous report.	<ul style="list-style-type: none"> • Scope of the Sustainability Report 2022 	
102-52	Reporting cycle a. Reporting cycle	<ul style="list-style-type: none"> • Scope of the Sustainability Report 2022 	
102-53	Contact point for questions regarding the report a. The contact point for questions regarding the report or its contents.	Back cover	
102-54	Claims of reporting in accordance with the GRI Standards a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either i. "This report has been prepared in accordance with the GRI Standards: Core option;" ii. "This report has been prepared in accordance with the GRI Standards: Comprehensive option."	<ul style="list-style-type: none"> • GRI Content Index 	
102-55	GRI content index a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	<ul style="list-style-type: none"> • GRI Content Index 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
102-56	<p>External assurance</p> <p>a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If the report has been externally assured:</p> <p>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p> <p>ii. The relationship between the organization and the assurance provider;</p> <p>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.</p>	<ul style="list-style-type: none"> ■ Editorial Policy ■ Scope of the Sustainability Report 2022 ■ Independent Practitioner's Assurance Report 	

103: Management Approach

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
103-1	<p>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p>	<ul style="list-style-type: none"> ■ ESG Management • Identifying key ESG Issues 	
103-2	<p>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Management resources</p> <p>vi. Complaint-processing mechanisms</p> <p>vii. Specific measures, such as processes, projects, programs and initiatives, etc.</p>	<ul style="list-style-type: none"> ■ ESG Management ● Basic Concept ● Foundation Underpinning ESG Management • Corporate Governance • Stakeholder Engagement • Respect for Human Rights ● Extracting and Identifying Key ESG Issues ● Key ESG Management Issues and KPIs ● Promotion System ■ Products to Enhance Sustainability - Contribution to Solving Social Issues through Products and Services - • Enhancing the Ability to Contribute to Solving Social Issues through Education • Social and SDG Contribution Activities ■ Governance (Internal Control) ● Reducing Serious Incidents • Safety • Quality • Legal and Ethical • Information Management ● Risk Management ■ DX ■ Environment ● Promotion System • Long-term Environmental Management Vision • Progress under the Environmental Medium-term Plan • Integrated Index • Environmental Management System • Environmental Accounting ● Usage of Natural Capital • Addressing Climate Change • Realizing Resource Recycling • Reducing Water-related Risks • Chemical Substance Management • Environmental Impact Assessment • Material Balance ● Contributing to Return of Natural Capital • Conserving the Environment • Addressing Biodiversity ■ Human Resources ● Human Resources Management Principles ● Transforming into a Vibrant Company ● Vision Management ● People Management ● Human Resources Management ● Refining the Foundation • Allowing Diverse Human Resources to Excel • Work Style Reforms • Health and Productivity Management ■ Fusion ■ Key ESG Management Issues and Major Implementation Measures ■ Other Key Issues • CS & Quality • Intellectual Property • Responsible Procurement • Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates ■ SEKISUI CHEMICAL Group's various policies ■ External Evaluation 	
103-3	<p>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p>	<ul style="list-style-type: none"> ■ ESG Management ● Basic Concept ● Foundation Underpinning ESG Management • Corporate Governance • Stakeholder Engagement • Respect for Human Rights ● Extracting and Identifying Key ESG Issues ● Key ESG Management Issues and KPIs ● Promotion System ■ Products to Enhance Sustainability - Contribution to Solving Social Issues through Products and Services - • Enhancing the Ability to Contribute to Solving Social Issues through Education • Social and SDG Contribution Activities ■ Governance (Internal Control) ● Reducing Serious Incidents • Safety • Quality • Legal and Ethical • Information Management ● Risk Management ■ DX ■ Environment ● Promotion System • Long-term Environmental Management Vision • Progress under the Environmental Medium-term Plan • Integrated Index • Environmental Management System • Environmental Accounting ● Usage of Natural Capital • Addressing Climate Change • Realizing Resource Recycling • Reducing Water-related Risks • Chemical Substance Management • Environmental Impact Assessment • Material Balance ● Contributing to Return of Natural Capital • Conserving the Environment • Addressing Biodiversity ■ Human Resources ● Human Resources Management Principles ● Transforming into a Vibrant Company ● Vision Management ● People Management ● Human Resources Management ● Refining the Foundation • Allowing Diverse Human Resources to Excel • Work Style Reforms • Health and Productivity Management ■ Fusion ■ Key ESG Management Issues and Major Implementation Measures ■ Other Key Issues • CS & Quality • Intellectual Property • Responsible Procurement • Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates ■ SEKISUI CHEMICAL Group's various policies ■ External Evaluation 	

Standards by Individual Items

Economy

201: Economic Performance

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
201-1	<p>Direct economic value generated and distributed</p> <p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: "direct economic value generated" less "economic value distributed."</p> <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	<ul style="list-style-type: none"> ■ ESG Management > Stakeholder Engagement • Distributing Value to Stakeholders based on GRI Standards 	
201-2	<p>Financial implications and other risks and opportunities due to climate change</p> <p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>	<ul style="list-style-type: none"> ■ Materiality > Environment ● Usage of Natural Capital • Climate Change > Risks and Opportunities Posed by Climate Change to Our Businesses • Information Disclosure based upon on the TCFD Statement of Support 	
201-3	<p>Defined benefit plan obligations and other retirement plans</p> <p>a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities.</p> <p>b. If a separate fund exists to pay the plan's pension liabilities:</p> <p>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</p> <p>ii. the basis on which that estimate has been arrived at;</p> <p>iii. when that estimate was made.</p> <p>c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>d. Percentage of salary contributed by employee or employer.</p> <p>e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</p>	<ul style="list-style-type: none"> • Securities Report (Japanese) • Fact Book 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
201-4	<p>Financial assistance received from government</p> <p>a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <ul style="list-style-type: none"> i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. <p>b. The information in 201-4-a by country.</p> <p>c. Whether, and the extent to which, any government is present in the shareholding structure.</p>	—	This information is not disclosed because there is a risk that it may contain confidential content in terms of business strategy.

202: Presence Within Regional Economies

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
202-1	<p>Ratios of standard entry level wage by gender compared to local minimum wage</p> <p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p>d. The definition used for "significant locations of operation."</p>	—	Because the scope of tabulation is vast and complex, we have not disclosed these figures.
202-2	<p>Proportion of senior management hired from the local community</p> <p>a. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>b. The definition used for "senior management."</p> <p>c. The organization's geographical definition of "local."</p> <p>d. The definition used for "significant locations of operation."</p>	—	Because the scope of tabulation is vast and complex, we have not disclosed these figures.

203: Indirect Economic Impacts

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
203-1	Infrastructure investments and services supported a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	• Integrated Report	
203-2	Significant indirect economic impacts a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	—	Because the scope of tabulation is vast and complex, we have not disclosed these figures.

204: Procurement Practices

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
204-1	Proportion of spending on local suppliers a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of "local." c. The definition used for "significant locations of operation"	—	Because the scope of tabulation is vast and complex, we have not disclosed these figures.

205: Anti-corruption

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to combating corruption using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Prevention of Bribery and Corruption ■ Key ESG Management Issues and Major Implementation Measures 	
205-1	Operations assessed for risks related to corruption a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Prevention of Bribery and Corruption • Main Measures Relating to Bribery and Corruption • Identification of High-risk for bribery and corruption Divisions and Employee Training 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
205-2	<p>Communication and training about anti-corruption policies and procedures</p> <p>a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p>b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p>c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.</p> <p>d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</p>	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Identification of High-risk for bribery and corruption Divisions and Employee Training • Initiatives to Strengthen Accounting Compliance • List of Results Relating to Compliance Training 	
205-3	<p>Confirmed incidents of corruption and actions taken</p> <p>a. Total number and nature of confirmed incidents of corruption.</p> <p>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Legal Compliance with Antitrust Laws as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling 	

206: Anti-competitive Behavior

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	<p>Reporting management approach relating to anti-competitive behavior using "GRI 103: Management Approach."</p>	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Compliance Management • Prevent Major Compliance Issues • Putting Compliance Management Efforts into Practice ■ Key ESG Management Issues and Major Implementation Measures 	
206-1	<p>Legal actions for anti-competitive behavior, anti-trust, and monopoly practices</p> <p>a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.</p> <p>b. Main outcomes of completed legal actions, including any decisions or judgments.</p>	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Legal Compliance with Antitrust Laws as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling 	

207: Tax 2019

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
207-1	<p>Approach to tax</p> <p>a. A description of the approach to tax, including:</p> <ul style="list-style-type: none"> i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization. 	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Tax Compliance Initiatives 	
207-2	<p>Tax governance, control, and risk management</p> <p>a. A description of the tax governance and control framework, including:</p> <ul style="list-style-type: none"> i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. <p>b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.</p> <p>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</p>	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Tax Compliance Initiatives 	
207-3	<p>Stakeholder engagement and management of concerns related to tax</p> <p>a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:</p> <ul style="list-style-type: none"> i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders. 	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Tax Compliance Initiatives 	
207-4	<p>Country-by-country reporting</p> <p>a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</p> <p>b. For each tax jurisdiction reported in Disclosure 207-4-a:</p> <ul style="list-style-type: none"> i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. <p>c. The time period covered by the information reported in Disclosure 207-4.</p>	<ul style="list-style-type: none"> ■ ESG Management > Stakeholder Engagement • Distributing Value to Stakeholders based on GRI Standards 	

Environment

301: Materials

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to raw materials using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Environment <ul style="list-style-type: none"> • Promotion System > Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Usage of Natural Capital > Realizing Resource Recycling > Promoting resource recycling in aims of achieving a circular economy • Usage of Natural Capital > Realizing Resource Recycling > Promoting Efforts Based on the Resource Recycling Policy ■ Key ESG Management Issues and Major Implementation Measures 	
301-1	Materials used by weight or volume a. Total weight or volume of materials that are used to produce and package the organization’s primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Material Balance 	Data for renewable resources and non-renewable resources are not disclosed because scope of tabulation is vast and complex.
301-2	Recycled input materials used a. Percentage of recycled input materials used to manufacture the organization’s primary products and services.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Realizing Resource Recycling > Addressing the Issue of Plastic Waste • Usage of Natural Capital > Realizing Resource Recycling > Promoting Construction Material Recycling • Usage of Natural Capital > Realizing Resource Recycling > Converting External Wall Scraps into Raw Materials for Products • Usage of Natural Capital > Realizing Resource Recycling > Performance Data • Contributing to Return of Natural Capital > Conserving the Environment > Usage of Sustainable Timber and Assurance of Traceability 	We do not disclose the ratio because the scope of tabulation is vast and complex.
301-3	Reclaimed products and their packaging materials a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Realizing Resource Recycling > Addressing the Issue of Plastic Waste • Usage of Natural Capital > Realizing Resource Recycling > Promoting Packaging Material Reductions • Usage of Natural Capital > Realizing Resource Recycling > Converting External Wall Scraps into Raw Materials for Products • Contributing to Return of Natural Capital > Conserving the Environment > Usage of Sustainable Timber and Assurance of Traceability 	We do not disclose the ratio and other data because the scope of tabulation is vast and complex.

302: Energy

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to energy using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Environment <ul style="list-style-type: none"> • Promotion System > Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Usage of Natural Capital >Climate Change > Reducing Emissions throughout the Supply Chain • Usage of Natural Capital >Climate Change > Combating Climate Change ■ Key ESG Management Issues and Major Implementation Measures 	
302-1	Energy consumption within the organization a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Promoting the Use of Renewable Energy • Usage of Natural Capital >Climate Change > Performance Data • Usage of Natural Capital > Material Balance 	Because the scope of tabulation is vast and complex for some data, we have not disclosed these figures.
302-2	Energy consumption outside of the organization a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used.	—	Understanding the amount of energy used in the supply chain (Scope3) is an issue that should be addressed in the future.
302-3	Energy intensity a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Performance Data 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
302-4	Reduction of energy consumption a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	<ul style="list-style-type: none"> ■ Materiality > Environment • Usage of Natural Capital >Climate Change > Combating Climate Change • Usage of Natural Capital > Climate Change > ZEB Ready Certified New Research Facility, "MINASE INNOVATION CENTER" • Usage of Natural Capital >Climate Change > Performance Data 	
302-5	Reductions in energy requirements of products and services a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	<ul style="list-style-type: none"> ■ Products to Enhance Sustainability - Contribution to Solving Social Issues through Products and Services -ment • Usage of Natural Capital >Climate Change > Reducing Greenhouse Gases at Supply Chain Stage 	

303: Water 2018

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to water resources using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Environment • Promotion System >Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Usage of Natural Capital > Reducing Water-related Risks > The minimization of water-related risks and the resolution of local and supply chain water issues • Usage of Natural Capital > Reducing Water-related Risks > Roadmap to Realize Societies with Abundant Access to Clean Water • Usage of Natural Capital > Reducing Water-related Risks > Assessment of Impact on Business from Water-related Risks • Usage of Natural Capital > Reducing Water-related Risks > Impact of Water-related Risks on Supply Chain • Usage of Natural Capital > Reducing Water-related Risks > Reducing Water-related Risks at Business Sites with High Water Intake Volumes and Discharge Rates ■ Key ESG Management Issues and Major Implementation Measures 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
303-1	<p>Interactions with water as a shared resource</p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Reducing Water-related Risks > Roadmap to Realize Societies with Abundant Access to Clean Water • Usage of Natural Capital > Reducing Water-related Risks > Assessment of Impact on Business from Water-related Risks • Usage of Natural Capital > Reducing Water-related Risks > Impact of Water-related Risks on Supply Chain 	
303-2	<p>Management of water discharge-related impacts</p> <p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none"> i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered. 	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Reducing Water-related Risks > Assessment of Impact on Business from Water-related Risks • Usage of Natural Capital > Reducing Water-related Risks > Impact of Water-related Risks on Supply Chain • Usage of Natural Capital > Reducing Water-related Risks > Reducing Water-related Risks at Business Sites with High Water Intake Volumes and Discharge Rates • Usage of Natural Capital > Reducing Water-related Risks > Reduce the Amount of Water Intake Volume, and Discharged Water Chemical Oxygen Demand (COD) Volume • Usage of Natural Capital > Reducing Water-related Risks > Reuse of Water Discharged at Shiga-Minakuchi Plant Started • Usage of Natural Capital > Reducing Water-related Risks > Discharged Water Treatment Capacity at Sekisui Nano Coat Technology Co., Ltd. Increased 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
303-3	<p>Water withdrawal</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$mg/L Total Dissolved Solids); ii. Other water ($> 1,000$mg/L Total Dissolved Solids). <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Reducing Water-related Risks > Performance Data • Usage of Natural Capital > Material Balance 	
303-4	<p>Water discharge</p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; ii. the approach for setting discharge limits for priority substances of concern; iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Reducing Water-related Risks > Reduce the Amount of Water Intake Volume, and Discharged Water Chemical Oxygen Demand (COD) Volume • Usage of Natural Capital > Reducing Water-related Risks > Discharged Water Treatment Capacity at Sekisui Nano Coat Technology Co., Ltd. Increased • Usage of Natural Capital > Reducing Water-related Risks > Water Recycling • Usage of Natural Capital > Reducing Water-related Risks > Performance Data • Usage of Natural Capital > Material Balance 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
303-5	<p>Water consumption</p> <p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	<p>■ Materiality > Environment</p> <p>• Usage of Natural Capital > Reducing Water-related Risks > Performance Data</p>	

304: Biodiversity

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to biodiversity using “GRI 103: Management Approach.”	<p>■ ESG Management</p> <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs <p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Promotion System > Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Contributing to Return of Natural Capital > Conserving the Environment > Lessening the Impact of Business Activities on Biodiversity • Contributing to Return of Natural Capital > Conserving the Environment > Biodiversity Assessments <p>■ Key ESG Management Issues and Major Implementation Measures</p>	
304-1	<p>Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ol style="list-style-type: none"> Geographic location; Subsurface and underground land that may be owned, leased, or managed by the organization; Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; Type of operation (office, manufacturing or production, or extractive); Size of operational site in km2 (or another unit, if appropriate); Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). 	—	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
304-2	<p>Significant impacts of activities, products, and services on biodiversity</p> <p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. 	<ul style="list-style-type: none"> ■ Materiality > Environment • Usage of Natural Capital > Realizing Resource Recycling > Addressing the Issue of Plastic Waste • Usage of Natural Capital > Reducing Water-related Risks > Assessment of Impact on Business from Water-related Risks • Usage of Natural Capital > Reducing Water-related Risks > Impact of Water-related Risks on Supply Chain • Usage of Natural Capital > Environmental Impact Assessment 	<p>Some information is not disclosed because the scope is vast. This is an issue to be considered in the future.</p>
304-3	<p>Habitats protected or restored</p> <p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>	<ul style="list-style-type: none"> ■ Products to Enhance Sustainability > Environment • Woodland conservation and afforestation activities ■ Materiality > Environment • Contributing to Return of Natural Capital > Conserving the Environment > Initiatives to Improve Green Space Quality at All Domestic Production Sites and Laboratories • Contributing to Return of Natural Capital > Conserving the Environment > Maintenance Activities in Wetlands Where Japanese Rice Fish Live • Contributing to Return of Natural Capital > Conserving the Environment > Promoting Biodiversity in the Housing Business • Contributing to Return of Natural Capital > Conserving the Environment > Cooperation with External Organizations 	
304-4	<p>IUCN Red List species and national conservation list species with habitats in areas affected by operations</p> <p>a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> i. Critically endangered IA (CR) ii. Endangered IB (EN) iii. Vulnerable II (VU) iv. Near threatened (NT) v. Least concern 	<p style="text-align: center;">—</p>	

305: Emissions

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to emissions into the atmosphere using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Environment <ul style="list-style-type: none"> • Promotion System > Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Usage of Natural Capital >Climate Change > Reducing Emissions throughout the Supply Chain • Usage of Natural Capital >Climate Change > Combating Climate Change • Usage of Natural Capital >Climate Change > Risks and Opportunities Posed by Climate Change to Our Businesses • Usage of Natural Capital > Chemical Substance Management ■ Key ESG Management Issues and Major Implementation Measures 	
305-1	<p>Direct (Scope 1) GHG emissions</p> <p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Performance Data • Usage of Natural Capital > Material Balance 	
305-2	<p>Energy indirect (Scope 2) GHG emissions</p> <p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Performance Data 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
305-3	<p>Other indirect (Scope 3) GHG emissions</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Reducing Greenhouse Gases at Supply Chain Stage • Usage of Natural Capital >Climate Change > Performance Data 	
305-4	<p>GHG emissions intensity</p> <p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Performance Data 	
305-5	<p>Reduction of GHG emissions</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital >Climate Change > Acquisition of Certification under the SBT Initiative for Greenhouse Gas Reduction Targets • Usage of Natural Capital >Climate Change > Performance Data 	
305-6	<p>Emissions of ozone-depleting substances (ODS)</p> <p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Chemical Substance Management > Controlling VOC Emissions • Usage of Natural Capital > Chemical Substance Management > Disposal and Storage of Devices Containing PCBs and Management of Equipment That Uses Fluorocarbons 	
305-7	<p>Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions</p> <p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <p>i. NOx</p> <p>ii. SOx</p> <p>iii. Persistent organic pollutants (POP)</p> <p>iv. Volatile organic compounds (VOC)</p> <p>v. Hazardous air pollutants (HAP)</p> <p>vi. Particulate matter (PM)</p> <p>vii. Other standard categories of air emissions identified in relevant regulations</p> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> • Usage of Natural Capital > Chemical Substance Management > Performance Data • Usage of Natural Capital > Material Balance 	

306: Waste 2020

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to waste using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Environment <ul style="list-style-type: none"> • Promotion System > Long-term Environmental Management Vision • Promotion System > Progress under the Environmental Medium-term Plan • Promotion System > Environmental Management > Environmental Management across the Supply Chain • Usage of Natural Capital > Realizing Resource Recycling > Promoting resource recycling in aims of achieving a circular economy • Usage of Natural Capital > Realizing Resource Recycling > Promoting Efforts Based on the Resource Recycling Policy ■ Key ESG Management Issues and Major Implementation Measures 	
306-1	Waste generation and significant waste-related impacts a. For the organization's significant actual and potential waste-related impacts, a description of: i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Realizing Resource Recycling > Promoting resource recycling in aims of achieving a circular economy • Usage of Natural Capital > Realizing Resource Recycling > Promoting Efforts Based on the Resource Recycling Policy 	
306-2	Management of significant waste-related impacts a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Realizing Resource Recycling > Promoting Efforts Based on the Resource Recycling Policy • Usage of Natural Capital > Realizing Resource Recycling > Addressing the Issue of Plastic Waste • Usage of Natural Capital > Realizing Resource Recycling > Promoting Packaging Material Reductions • Usage of Natural Capital > Realizing Resource Recycling > Promoting Construction Material Recycling • Usage of Natural Capital > Realizing Resource Recycling > Converting External Wall Scraps into Raw Materials for Products 	
306-3	Waste generated a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	<ul style="list-style-type: none"> ■ Materiality > Environment <ul style="list-style-type: none"> • Usage of Natural Capital > Realizing Resource Recycling > Performance Data • Usage of Natural Capital > Chemical Substance Management > Performance Data • Usage of Natural Capital > Material Balance 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
306-4	<p>Waste diverted from disposal</p> <p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <p>i. onsite;</p> <p>ii. offsite.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Environment</p> <p>• Usage of Natural Capital > Realizing Resource Recycling > Performance Data</p>	
306-5	<p>Waste directed to disposal</p> <p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <p>i. onsite;</p> <p>ii. offsite.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Environment</p> <p>• Usage of Natural Capital > Realizing Resource Recycling > Performance Data</p>	

307: Environmental Compliance

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to environmental compliance using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues ■ Materiality > Environment • Promotion System > Environmental Management System > Setting Self-management Targets That Are Tougher than Environmental Laws and Regulations 	
307-1	<p>Non-compliance with environmental laws and regulations</p> <p>a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. <p>b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</p>	<ul style="list-style-type: none"> ■ Materiality > Environment • Promotion System > Environmental Management System > Setting Self-management Targets That Are Tougher than Environmental Laws and Regulations 	

308: Assessments of Suppliers in Environmental Terms

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to suppliers' environmental assessments using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues ■ Materiality > Environment • Promotion System > Environmental Management System > Environmental Management Across the Supply Chain 	
308-1	<p>New suppliers that were screened using environmental criteria</p> <p>a. Percentage of new suppliers that were screened using environmental criteria.</p>	When selecting new suppliers, SEKISUI CHEMICAL Group comprehensively evaluates candidate companies from the perspectives of quality, environmental factors, health and safety, and compliance with laws, regulations, and social standards. As a result, all new suppliers now clear every environmental standard required by the Group.	
308-2	<p>Negative environmental impacts in the supply chain and actions taken</p> <ul style="list-style-type: none"> a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why. 	—	We do not disclose information because the suppliers are different for each Divisional Company and it is difficult to collect information.

Society

401: Employment

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to employment using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Human Resources <ul style="list-style-type: none"> • Human Resources Management Principles > Our Philosophy • Transforming into a Vibrant Company > Promotion System • Transforming into a Vibrant Company > Vision Management > Implement the Long-term Vision • Transforming into a Vibrant Company > People Management > Employee Career Development • Refining the Foundation > Allowing Diverse Human Resources to Excel > Diverse Human Resources (Diversity Initiatives) > Basic Concept • Refining the Foundation > Allowing Diverse Human Resources to Excel > Diverse Human Resources (Diversity Initiatives) > Organization-wide Initiatives • Refining the Foundation > Work Style Reforms ■ Key ESG Management Issues and Major Implementation Measures 	
401-1	New employee hires and employee turnover a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Refining the Foundation > Allowing Diverse Human Resources to Excel > Diverse Human Resources (Gender) > Performance Data • Refining the Foundation > Allowing Diverse Human Resources to Excel > SEKISUI CHEMICAL • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Entrenching Support) > Performance Data 	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or parttime employees, by significant locations of operation. These include, as a minimum: <ol style="list-style-type: none"> i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for "significant locations of operation."	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Refining the Foundation > Allowing Diverse Human Resources to Excel > Diverse Human Resources (Diversity Initiatives) > Enhancing Adequate Benefits and the Welfare Benefits System for Non-full-time Employees Note: Significant locations of operation are defined for "SEKISUI CHEMICAL" on a nonconsolidated basis	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
401-3	<p>Parental leave</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>	<p>■ Materiality > Human Resources</p> <p>• Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Balanced Support) > Performance Data</p>	

402: Labor-management Relations

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
402-1	<p>Minimum notice periods regarding operational changes</p> <p>a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	<p>■ Materiality > Human Resources</p> <p>• Refining the Foundation > Work Style Reforms > Notifications of Major HR-related Changes</p>	

403: Occupational Health and Safety 2018

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	<p>Reporting management approach relating to occupational health and safety using "GRI 103: Management Approach."</p>	<p>■ ESG Management</p> <p>• Identifying Key ESG Issues</p> <p>• Key ESG Management Issues and KPIs</p> <p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <p>• Each and Every Employee Has the Ability to Identify Dangerous Situations</p> <p>• Activity Policy and Promotion System</p> <p>• Occupational Safety Committee Held</p> <p>• Implementation of Safety Audits</p> <p>• Implementation of Occupational Safety Assessments</p> <p>• Implementation of medical examinations</p> <p>• Safety Management Along Supply Chains</p> <p>■ Key ESG Management Issues and Major Implementation Measures</p>	
403-1	<p>Occupational health and safety management system</p> <p>a. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <p>i. the system has been implemented because of legal requirements and, if so, a list of the requirements;</p> <p>ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.</p> <p>b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <p>• Activity Policy and Promotion System</p> <p>• Occupational Safety Committee Held</p>	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
403-2	<p>Hazard identification, risk assessment, and incident investigation</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <p>i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;</p> <p>ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</p> <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Implementation of Occupational Safety Assessments • Review of Equipment Design Safety Standards • Increasing Risk Discovery Opportunities and Deploying Best Practices through Mutual On-site Inspections • Measures to Prevent Fires and Explosions 	
403-3	<p>Occupational health services</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Declaration of Commitments to Safe Business Practices by the Leadership of Each Division • Review of Equipment Design Safety Standards • Increasing Risk Discovery Opportunities and Deploying Best Practices through Mutual On-site Inspections • Measures to Prevent Fires and Explosions • Safety Awards 	
403-4	<p>Worker participation, consultation, and communication on occupational health and safety</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Occupational Safety Committee Meeting Held 	
403-5	<p>Worker training on occupational health and safety</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Development of Human Resources to Take the Initiative in Safety Activities • Enhancement of Emergency Response Skills • Safety Management Along Supply Chains 	
403-6	<p>Promotion of worker health</p> <p>a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p>	<p>■ Materiality > Human Resources</p> <ul style="list-style-type: none"> • Refining the Foundation > Health Management • Refining the Foundation > Health Management >Seven Health Habits Support Program • Refining the Foundation > Health Management >Workplace Environment Improvement Activities 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
403-7	<p>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</p> <p>a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Occupational Safety Committee Meeting Held • Deepening Understanding of the Basic Safety Principles • Overseas Business Site Safety Audits • Safety Management Along Supply Chains 	
403-8	<p>Workers covered by an occupational health and safety management system</p> <p>a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <ul style="list-style-type: none"> i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Activity Policy and Promotion System • Occupational Safety Committee Meeting Held 	
403-9	<p>Work-related injuries</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Performance Data 	

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
403-10	<p>Work-related ill health</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety • Performance Data 	

404: Training and Education

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)		<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Human Resources <ul style="list-style-type: none"> • Transforming into a Vibrant Company > People Management >Employee Career Development > Basic Concept ■ Key ESG Management Issues and Major Implementation Measures 	
404-1	Average hours of training per year per employee Reporting management approach relating to training and education using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Transforming into a Vibrant Company > People Management > Employee Career Development > Performance Data • Transforming into a Vibrant Company > Human Resources Management >Human Resource Development> Training Systems to Support Our Businesses 	
404-2	Programs for upgrading employee skills and transition assistance programs a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Transforming into a Vibrant Company > People Management > Employee Career Development > Allowing Diverse Human Resources to Excel (Career Autonomy) • Transforming into a Vibrant Company > People Management > Employee Career Development > Performance Data • Transforming into a Vibrant Company > Human Resources Management >Human Resource Development > Developing Business Leaders • Transforming into a Vibrant Company > Human Resources Management > Human Resource Development > Training Human Resources to Support the Workplace • Transforming into a Vibrant Company > Human Resources Management >Human Resource Development > Performance Data • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Gender) • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Gender) >Promoting Female Empowerment • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Gender) >Conducting Open Seminars • Refining the Foundation > Allowing Diverse Human Resources to Excel >Allowing Diverse Human Resources to Excel (Seniors) • Refining the Foundation > Allowing Diverse Human Resources to Excel >Allowing Diverse Human Resources to Excel (Global)) • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Entrenching Support) 	
404-3	Percentage of employees receiving regular performance and career development reviews a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Transforming into a Vibrant Company > People Management >Employee Career Development > Career Interview Program 	

405: Diversity and Equal Opportunity

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Report management approach relating to diversity and equal opportunity using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Human Resources <ul style="list-style-type: none"> • Human Resources Management Principles > Our Philosophy • Transforming into a Vibrant Company > Promotion System • Transforming into a Vibrant Company > Vision Management > Implement the Long-term Vision • Transforming into a Vibrant Company > People Management > Employee Career Development • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Diversity Initiatives) > Basic Concept • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Diversity Initiatives) > Organization-wide Initiatives • Refining the Foundation > Work Style Reforms ■ Key ESG Management Issues and Major Implementation Measures ■ ESG Management >Corporate Governance <ul style="list-style-type: none"> • Board of Directors 	
405-1	Diversity of governance bodies and employees a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • SEKISUI CHEMICAL ■ ESG Management >Corporate Governance <ul style="list-style-type: none"> • About the Age-group Composition of Officers 	
405-2	Ratio of basic salary and remuneration of women to men a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for "significant locations of operation."	<ul style="list-style-type: none"> ■ Materiality > Human Resources <ul style="list-style-type: none"> • Refining the Foundation > Allowing Diverse Human Resources to Excel > Allowing Diverse Human Resources to Excel (Diversity Initiatives) Enhancing Adequate Benefits and the Welfare Benefits System for Non-full-time Employees 	The ratio of total remuneration is not disclosed due to the large number of employees and the difficulty of collecting data.

406: Non-discrimination

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
406-1	<p>Incidents of discrimination and corrective actions taken</p> <p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	Not applicable for the fiscal year under review	

407: Freedom of Association and Collective Bargaining

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
407-1	<p>Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk</p> <p>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</p>	<p>■ ESG Management > Respect for Human Rights</p> <ul style="list-style-type: none"> • Initiatives aimed at building a human rights due diligence framework • Human rights interviews implemented at domestic production sites • Conducted comprehensive global human rights risk assessments • Business Activities That Respect Human Rights with Business Partners • Caring About Human Rights Issues Across the Entire Supply Chain • Conducting CSR Procurement Surveys for Business Partners 	We do not disclose information about suppliers because it is difficult to obtain information.

408: Child Labor

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
408-1	<p>Operations and suppliers at significant risk for incidents of child labor</p> <p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <p>i. child labor;</p> <p>ii. young workers exposed to hazardous work.</p> <p>b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.</p>	<p>■ ESG Management > Respect for Human Rights</p> <ul style="list-style-type: none"> • Initiatives aimed at building a human rights due diligence framework • Human rights interviews implemented at domestic production sites • Conducted comprehensive global human rights risk assessments • Business Activities That Respect Human Rights with Business Partners • Caring About Human Rights Issues Across the Entire Supply Chain • Conducting CSR Procurement Surveys for Business Partners 	

409: Forced or Compulsory Labor

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
409-1	<p>Operations and suppliers at significant risk for incidents of forced or compulsory labor</p> <p>a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.</p>	<p>■ ESG Management > Respect for Human Rights</p> <ul style="list-style-type: none"> • Initiatives aimed at building a human rights due diligence framework • Human rights interviews implemented at domestic production sites • Conducted comprehensive global human rights risk assessments • Business Activities That Respect Human Rights with Business Partners • Caring About Human Rights Issues Across the Entire Supply Chain • Conducting CSR Procurement Surveys for Business Partners 	

410: Security Practices

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
410-1	<p>Security personnel trained in human rights policies or procedures</p> <p>a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p>b. Whether training requirements also apply to third-party organizations providing security personnel.</p>	—	

411: Rights of Indigenous Peoples

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
411-1	<p>Incidents of violations involving rights of indigenous peoples</p> <p>a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action</p>	Not applicable for the fiscal year under review	

412: Human Rights Assessment

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to human rights assessments using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Respect the Human Rights of All Individuals Affected by Business Activities • Understanding and Acceptance of the SEKISUI CHEMICAL Group Human Rights Policy • Actions in regard to the UK Modern Slavery Act 	
412-1	Operations that have been subject to human rights reviews or impact assessments a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	<ul style="list-style-type: none"> ■ ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Initiatives aimed at building a human rights due diligence framework • Human rights interviews implemented at domestic production sites • Conducted comprehensive global human rights risk assessments • Conducting CSR Procurement Surveys for Business Partners 	
412-2	Employee training on human rights policies or procedures a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations. b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issue <ul style="list-style-type: none"> • List of Results Relating to Compliance Training ■ Materiality > Human Resources <ul style="list-style-type: none"> • Transforming into a Vibrant Company > People Management > Employee Career Development > Performance Data ■ ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Engagement with External Stakeholders • Human Rights Training and Education for Employees 	The total number of hours of training and the percentage of employees who have undergone training are not disclosed due to the difficulty of obtaining information at this time.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening. b. The definition used for "significant investment agreements.	—	

413: Local Communities

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to local communities using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Products to Enhance Sustainability - Contribution to Solving Social Issues through Products and Services - <ul style="list-style-type: none"> • Social and SDG Contribution Activities ■ Key ESG Management Issues and Major Implementation Measures 	
413-1	Operations with local community engagement, impact assessments, and development programs a. Percentage of operations that implemented local community engagement, impact assessments, and/or development programs, including the use of: <ol style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities’ needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes. 	—	We are currently considering evaluation methods for measuring impacts on local communities.
413-2	Operations with significant actual and potential negative impacts on local communities a. Operations with significant actual and potential negative impacts on local communities, including: <ol style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations. 	—	We are currently considering evaluation methods for measuring impacts on local communities.

414: Supplier Assessment for Impacts on Society

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to society-focused assessments of suppliers using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Key ESG Management Issues and Major Implementation Measures ■ ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Business Activities That Respect Human Rights with Business Partners • Caring About Human Rights Issues Across the Entire Supply Chain • Conducting CSR Procurement Surveys for Business Partners ■ SEKISUI CHEMICAL Group’s various policies <ul style="list-style-type: none"> • Basic Procurement Policy 	
414-1	New suppliers that were screened using social criteria a. Percentage of new suppliers that were screened using social criteria.	When selecting new suppliers, SEKISUI CHEMICAL Group comprehensively evaluates candidate companies from the perspectives of quality, environmental factors, health and safety, and compliance with laws, regulations, and social standards. As a result, all new suppliers now clear every social standard required by the Group.	
414-2	Negative social impacts in the supply chain and actions taken a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	—	

415: Public Policy

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to public policy using “GRI 103: Management Approach.”	—	We have decided not disclose information due to business strategy reasons.
415-1	Political contributions a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.	<ul style="list-style-type: none"> ■ Materiality > Governance > Legal and Ethical Issues <ul style="list-style-type: none"> • Donations to political group 	

416: Customer Health and Safety

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to customer health and safety using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance > Reducing Serious Incidents > Quality <ul style="list-style-type: none"> • Adhering to Quality Compliance • Building Quality Assurance Systems That Reflect Business Characteristics • Rebuilding Quality Management Systems • Formulating Quality Guidelines ■ Key ESG Management Issues and Major Implementation Measures ■ Other Key Issues > Quality <ul style="list-style-type: none"> • Management Approach • Establishing the CS & Quality Subcommittee that reports to the Sustainability Committee • Initiatives Under the CS & Quality Medium-term Plan (FY2020-FY2022) • Follow-up Activities for the Self-declaration for Customer-oriented Management 	
416-1	Assessment of the health and safety impacts of product and service categories a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Quality <ul style="list-style-type: none"> • Initiatives to Prevent Quality Data Irregularities and Falsification 	Since it is currently difficult to calculate percentages in this area, we plan to consider disclosure of this information from the next fiscal year.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Quality <ul style="list-style-type: none"> • Initiatives to Prevent Quality Data Irregularities and Falsification • Compliance with Laws and Internal Rules for Product Safety • Compliance with Laws and Internal Rules Relating to Product Information Disclosure 	

417: Marketing and Labeling

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to marketing and labeling using “GRI 103: Management Approach.”	<ul style="list-style-type: none"> ■ ESG Management <ul style="list-style-type: none"> • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Quality <ul style="list-style-type: none"> • Compliance with Laws and Internal Rules Relating to Product Information Disclosure ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues <ul style="list-style-type: none"> • Legal Compliance with Antitrust Laws as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling ■ Key ESG Management Issues and Major Implementation Measures 	
417-1	Requirements for product and service information and labeling a. Whether each of the following types of information is required by the organization’s procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain in detail). b. Percentage of significant product and service categories for which organization procedures are defined and compliance with said procedures is assessed.	—	Currently, it is difficult to ascertain each information about all products and calculate the compliance evaluation of the procedure as a percentage. so we do not disclose it. We plan to consider disclosure of this information from the next fiscal year.
417-2	Incidents of non-compliance concerning product and service information and labeling a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Quality <ul style="list-style-type: none"> • Compliance with Laws and Internal Rules Relating to Product Information Disclosure ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues <ul style="list-style-type: none"> • Legal Compliance with Antitrust Laws as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling 	
417-3	Incidents of non-compliance concerning marketing communications a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues <ul style="list-style-type: none"> • Legal Compliance with Antitrust Laws as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling 	

418: Customer Privacy

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to customer privacy using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Information Management • Protecting Personal Information ■ Key ESG Management Issues and Major Implementation Measures 	
418-1	<p>Substantiated complaints concerning breaches of customer privacy and losses of customer data</p> <p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <p style="margin-left: 20px;">i. complaints received from outside parties and substantiated by the organization;</p> <p style="margin-left: 20px;">ii. complaints from regulatory bodies.</p> <p>b. Total number of identified leaks, thefts, or losses of customer data.</p> <p>c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p>	Not applicable for the fiscal year under review	

419: Socioeconomic Compliance

Code No.	Disclosure Items	Locations Posted	Reason for Omitting
DMA (103)	Reporting management approach relating to compliance in relation to socioeconomic matters using "GRI 103: Management Approach."	<ul style="list-style-type: none"> ■ ESG Management • Identifying Key ESG Issues • Key ESG Management Issues and KPIs ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues • Compliance Management • Prevent Major Compliance Issues • Growing Awareness Toward Compliance • Putting Compliance Management Efforts into Practice • Compliance Training ■ Key ESG Management Issues and Major Implementation Measures 	
419-1	<p>Non-compliance with laws and regulations in the social and economic area</p> <p>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <p style="margin-left: 20px;">i. total monetary value of significant fines;</p> <p style="margin-left: 20px;">ii. total number of non-monetary sanctions;</p> <p style="margin-left: 20px;">iii. cases brought through dispute resolution mechanisms.</p> <p>b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</p> <p>c. Progression of events leading to the levying of fines above a certain amount, as well as non-monetary sanctions.</p>	Not applicable for the fiscal year under review	