

GRI Content Index

GRI 1: Foundation	
Statement of use	SEKISUI CHEMICAL Group has reported in accordance with the GRI Standards for the period from April 1, 2022 to March 31, 2023.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	Going forward, the Group will comply with the standards published by relevant sector as they become available.

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
GRI 2: General Disclosures 2021			
2-1	Organizational Details	a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation	<ul style="list-style-type: none"> ■ Overview of SEKISUI CHEMICAL Group • Overview • Global Network
2-2	Entities included in the organization's sustainability reporting	a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: <ul style="list-style-type: none"> i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics. 	<ul style="list-style-type: none"> ■ Scope of the Sustainability Report ■ Materiality > Environment • Scope of Tabulation for Environmental Performance Data • Securities Reports
2-3	Reporting period, frequency, and contact information	a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	<ul style="list-style-type: none"> ■ Scope of the Sustainability Report • Back cover
2-4	Restatements of information	a. report restatements of information made from previous reporting periods and explain: <ul style="list-style-type: none"> i. the reasons for the restatements; ii. the effect of the restatements. 	Partial revisions were made to past performance data coinciding with changes in aggregation scope and definition
2-5	External assurance	a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: <ul style="list-style-type: none"> i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider. 	<ul style="list-style-type: none"> ■ Editorial Policy ■ Scope of the Sustainability Report ■ Independent Practitioner's Assurance Report

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-6	Activities, value chain, and other business relationships	a. Report the sector in which the organization is active b. Describe the organization's value chain, including the following: i. The organization's activities, products, services, and markets served ii. The organization's supply chain iii. the entities downstream from the organization and their activities; c. Report other relevant business relationships d. Describe significant changes in 2-6-a, 2-6-b, and 2-6-c from the previous reporting period	<ul style="list-style-type: none"> ■ SEKISUI CHEMICAL Group Profile • Overview • List of Products/Search • Business Overview • Securities Reports • FACT BOOK
2-7	Employees	a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	<ul style="list-style-type: none"> ■ Overview of SEKISUI CHEMICAL Group • SEKISUI CHEMICAL Group Worldwide ■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) • Allowing Diverse Human Resources to Excel (Gender) > Performance Data > SEKISUI CHEMICAL > All consolidated subsidiaries in Japan • Allowing Diverse Human Resources to Excel (Global) > Performance Data
2-8	Workers who are not employees	a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	<ul style="list-style-type: none"> ■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) • Allowing Diverse Human Resources to Excel (Gender) > Performance Data > SEKISUI CHEMICAL

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-9	Governance structure and composition	a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization’s impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Supervisory Promotion System of ESG Management ■ Foundation Underpinning ESG Management • Corporate Governance > System • Corporate Governance Report
2-10	Nomination and selection of the highest governance body	a. Describe the nomination and selection process for the highest governance body and its committees b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Supervisory Promotion System of ESG Management ■ Foundation Underpinning ESG Management • Corporate Governance > System > Nomination and Remuneration Advisory Committee • Corporate Governance Report
2-11	Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization’s management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	<ul style="list-style-type: none"> ■ Foundation Underpinning ESG Management • Corporate Governance > System > Board of Directors • Corporate Governance Report
2-12	Role of the highest governance body in overseeing the management of impacts	a. Describe the roles of the highest governance body and senior executives in developing, approving, and updating the organization’s purpose, value or mission statements, strategies, policies, and goals related to sustainable development b. Describe the role of the highest governance body in overseeing the organization’s due diligence and other processes to identify and manage the organization’s impacts on the economy, environment, and people, including the following items: i. Whether and how the highest governance body engages with stakeholders to support these processes ii. How the highest governance body considers the outcomes of these processes c. Describe the role of the highest governance body in reviewing the effectiveness of the organization’s processes described in 2-12-b, and report the frequency of this review	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Supervisory Promotion System of ESG Management ■ Foundation Underpinning ESG Management • Corporate Governance > System • Corporate Governance Report
2-13	Delegation of responsibility for managing impacts	a. Describe how the highest governance body delegates responsibility for managing the organization’s impacts on the economy, environment, and people, including the following items: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization’s impacts on the economy, environment, and people.	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Supervisory Promotion System of ESG Management ■ Foundation Underpinning ESG Management • Corporate Governance > System • Corporate Governance Report

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-14	Role of the highest governance body in sustainability reporting	<p>a. Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization’s material topics, and if so, describe the process for reviewing and approving the information</p> <p>b. If the highest governance body is NOT responsible for reviewing and approving the reported information, including the organization’s material topics, explain the reason for this</p>	<p>■ Long-term Vision and ESG Management</p> <ul style="list-style-type: none"> • Supervisory Promotion System of ESG Management
2-15	Conflicts of interest	<p>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p> <p>b. Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to the following:</p> <ol style="list-style-type: none"> Cross-board membership Cross-shareholding with suppliers and other stakeholders Existence of controlling shareholders Related parties, their relationships, transactions, and outstanding balances 	<p>■ Materiality: Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issues</p> <ul style="list-style-type: none"> • Formulating the Compliance Policy • Status Regarding the Prevention of Transactions That Represent a Conflict of Interest
2-16	Communication of critical concerns	<p>a. Describe whether and how critical concerns are communicated to the highest governance body</p> <p>b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>	<p>■ Long-term Vision and ESG Management</p> <ul style="list-style-type: none"> • Supervisory Promotion System of ESG Management <p>■ Foundation Underpinning ESG Management</p> <ul style="list-style-type: none"> • Stakeholder Engagement
2-17	Collective knowledge of the highest governance body	<p>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</p>	<p>■ Foundation Underpinning ESG Management</p> <ul style="list-style-type: none"> • Corporate Governance > System > Grasp External Trends on Economic, Environmental, and Social Topics
2-18	Evaluation of the performance of the highest governance body	<p>a. Describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization’s impacts on the economy, environment, and people</p> <p>b. Report whether the evaluations are independent or not, and the frequency of the evaluations</p> <p>c. Describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices</p>	<p>■ Foundation Underpinning ESG Management</p> <ul style="list-style-type: none"> • Corporate Governance > System > Assessment Relating to the Board’s Effectiveness • Corporate Governance Report
2-19	Remuneration policies	<p>a. Describe the remuneration policies for members of the highest governance body and senior executives, including the following items:</p> <ol style="list-style-type: none"> Fixed pay and variable pay Sign-on bonuses or recruitment incentive payments termination payments Clawbacks Retirement benefits <p>b. Describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization’s impacts on the economy, environment, and people</p>	<p>■ Foundation Underpinning ESG Management</p> <ul style="list-style-type: none"> • Corporate Governance > System > Remuneration and Other Compensation for Officers • Corporate Governance Report

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-20	Process to determine remuneration	<p>a. Describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ul style="list-style-type: none"> i. Whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration ii. How the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration iii. Whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body, and senior executives <p>b. Report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals (if applicable)</p>	<p>■ Foundation Underpinning ESG Management</p> <ul style="list-style-type: none"> • Corporate Governance > System > Nomination and Remuneration Advisory Committee, Remuneration and Other Compensation for Officers • Corporate Governance Report • Securities Reports • Notice of Convocation
2-21	Annual total compensation ratio	<p>a. Report the ratio of the annual total compensation for the organization’s highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)</p> <p>b. Report the ratio of the percentage increase in annual total compensation for the organization’s highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)</p> <p>c. Report contextual information necessary to understand the data and how the data has been compiled</p>	<p>Not calculated because compensation for employees of consolidated companies has not been aggregated. We are considering aggregation and disclosure of details in the future.</p>
2-22	Statement on sustainable development strategies	<p>a. Report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategies for contributing to sustainable development</p>	<p>■ Top Message</p> <p>Top Message</p>
2-23	Policy commitments	<p>a. Describe the organization’s policy commitments for responsible business conduct, including:</p> <ul style="list-style-type: none"> i. the authoritative intergovernmental instruments that the commitments reference; ii. Whether the commitments stipulate conducting due diligence iii. Whether the commitments stipulate applying the precautionary principle iv. Whether the commitments stipulate respecting human rights <p>b. describe its specific policy commitment to respect human rights, including:</p> <ul style="list-style-type: none"> i. The internationally recognized human rights that the commitment covers ii. The categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment <p>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</p> <p>d. Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level</p> <p>e. Report the extent to which the policy commitments apply to the organization’s activities and to its business relationships</p> <p>f. Describe how the policy commitments are communicated to workers, business partners, and other relevant parties</p>	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Realizing Vision 2030 • Basic Concept on ESG Management ■ Materiality: Governance (Internal Control) • Reducing Serious Incidents • Risk Management ■ Materiality: Environment • Basic Concept • Targets ■ Foundation Underpinning ESG Management • Respect for Human Rights ■ SEKISUI CHEMICAL Group’s various policies

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-24	Embedding policy commitments	<p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <p>i. how it allocates responsibility to implement the commitments across different levels within the organization;</p> <p>ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;</p> <p>iii. how it implements its commitments with and through its business relationships;</p> <p>iv. training that the organization provides on implementing the commitments.</p>	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Products to Enhance Sustainability ■ Materiality: Governance (Internal Control) • Reducing Serious Incidents • Risk Management ■ Materiality: DX > System ■ Materiality: Environment > System ■ Materiality: Human Capital > System ■ Materiality: Fusion > System ■ Materiality > Initiatives to Help Solve Social Issues > Developing and Expanding Products to Enhance Sustainability • Enhancing the Ability to Contribute to Solving Social Issues through Education ■ Foundation Underpinning ESG Management > Respect for Human Rights • Human rights education • Stakeholder engagement ■ Foundation Underpinning ESG Management > Responsible Procurement
2-25	Processes to remediate negative impacts	<p>a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;</p> <p>b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</p> <p>d. Describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms</p> <p>e. Describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes. and report examples of their effectiveness, including stakeholder feedback</p>	<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 ■ Materiality: Governance (Internal Control) > Reducing Serious Incidents > Quality Issues > Other Initiatives • Compliance with Laws and Internal Rules for Product Safety ■ Foundation Underpinning ESG Management > Respect for Human Rights • Human rights due diligence (SEKISUI CHEMICAL Group) • Grievance mechanisms
2-26	Mechanisms for seeking advice and raising concerns	<p>a. Describe the mechanisms for individuals to:</p> <p>i. Seek advice on implementing the organization's policies and practices for responsible business conduct</p> <p>ii. Raise concerns about the organization's business conduct</p>	<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 • Performance Data

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-27	Compliance with laws and regulations	a. Report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: <ol style="list-style-type: none"> i. Instances for which fines were incurred; ii. Instances for which non-monetary sanctions were incurred b. Report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: <ol style="list-style-type: none"> i. Fines and penalties for instances of non-compliance with laws and regulations that occurred in the current reporting period ii. Fines and penalties for instances of non-compliance with laws and regulations that occurred in previous reporting periods c. Describe any significant instances of non-compliance d. Describe how the organization confirmed that the incident was considered a significant instances of non-compliance	<ul style="list-style-type: none"> ■ Materiality: Environment > System > Environmental Management System • Setting Self-management Targets That Are Stricter than Environmental Laws and Regulations In fiscal 2022, there were no reports of violations of environmental laws or regulations including transgressions relating to the disposal of waste, wastewater discharge, and contamination. <ul style="list-style-type: none"> ■ Materiality: Governance (Internal Control) > Quality Issues > Other Initiatives • Compliance with Laws and Internal Rules for Product Safety As of the end of fiscal 2022, there were two incidents where the Group violated product safety laws and regulations. Each case was reported to Japan’s Ministry of Land, Infrastructure, Transport and Tourism in April 2023. <ul style="list-style-type: none"> • Product quality disclosure and labeling: Compliance with Laws and Internal Rules Relating to Product Information Disclosure In fiscal 2022, there were no cases where we violated laws or internal rules related to the disclosure of product quality and safety.
2-28	Membership associations	a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	<ul style="list-style-type: none"> ■ Materiality: Environment > Major Initiatives • Climate Change > Activities in related initiatives • Realizing Resource Recycling > Initiative Collaboration • Addressing Biodiversity > Cooperation with external organizations ■ Reference Materials, Appendices • Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates
2-29	Approach to stakeholder engagement	a. Describe the organization’s approach to engaging with stakeholders, including: <ol style="list-style-type: none"> i. The categories of stakeholders it engages with, and how they are identified ii. The purpose of the stakeholder engagement iii. How the organization seeks to ensure meaningful engagement with stakeholders 	<ul style="list-style-type: none"> ■ Foundation Underpinning ESG Management • Stakeholder Engagement
2-30	Collective bargaining agreements	a. Report the percentage of total employees covered by collective bargaining agreements b. For employees NOT covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations	<ul style="list-style-type: none"> ■ Materiality: Human Capital • Work Style Reforms we will continue to maintain close communication between the Company and labor union, engage in constructive dialogue on issues common to labor and management, and promote revisions to systems related to flexible work styles through the Labor-Management Committee.
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	a. describe the process it has followed to determine its material topics, including: <ol style="list-style-type: none"> i. how it has identified actual and potential, negative and positive impacts on the economy environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Identifying Key Issues (Materiality)
3-2	List of material topics	a. List its material topics; b. Report changes to the list of material topics compared to the previous reporting period.	<ul style="list-style-type: none"> ■ Long-term Vision and ESG Management • Identifying Key Issues (Materiality) • Key ESG Management Issues (Materiality) and KPIs

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
Material topics			
Governance (Internal Control)			
3-3	Management of material topics	a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships c. Describe the organization’s policies or commitments regarding the material topic d. Describe actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts e. Report the following information about tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into the organization’s operational policies and procedures f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)	<ul style="list-style-type: none"> ■ Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Materiality > Governance (Internal Control) > Reducing Serious Incidents • Safety • Quality • Accounting • Legal and Ethical • Information Management ■ Materiality > Governance (Internal Control) > Risk Management ■ Foundation Underpinning ESG Management • Corporate Governance • Stakeholder Engagement • Respect for Human Rights • Responsible Procurement
205: Anti-corruption 2016			
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 • Status Regarding the Prevention of Bribery and Corruption
205-2	Communication and training about anti-corruption policies and procedures	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. 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. 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. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Compliance Training • Status Regarding the Prevention of Bribery and Corruption • Initiatives to Strengthen Accounting Compliance • List of Results Relating to Compliance Training
205-3	Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Targets the number of major compliance issues was zero.

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	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. b. Main outcomes of completed legal actions, including any decisions or judgments.	<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 the number of major compliance issues was zero.
207: Tax 2019			
207-1	Approach to tax	a. A description of the approach to tax, including: <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	Tax governance, control, and risk management	a. A description of the tax governance and control framework, including: <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. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	<ul style="list-style-type: none"> ■ Materiality > Governance (Internal Control) > Legal and Ethical Issues • Tax Compliance Initiatives
207-3	Stakeholder engagement and management of concerns related to tax	a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: <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

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
207-4	Country-by-country reporting	<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>	<p>■ Foundation Underpinning ESG Management > Stakeholder Engagement</p> <ul style="list-style-type: none"> • Distributing value to stakeholders
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	<p>a. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <ul style="list-style-type: none"> i. the system has been implemented because of legal requirements and, if so, a list of the requirements; 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>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> <ul style="list-style-type: none"> • Systems • Occupational Safety Committee Meeting Held
403-2	Hazard identification, risk assessment, and incident investigation	<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> <ul style="list-style-type: none"> i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. <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 Safety Audits • Implementation of Occupational Safety Assessments • New Equipment Design Safety Standards • Increasing Risk Discovery Opportunities and Deploying Best Practices through Mutual On-site Inspections • Measures to Prevent Fires and Explosions • Overseas Business Site Safety Audits

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
403-3	Occupational health services	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>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Declaration of Commitments to Safe Business Practices announced by the Leadership of Each Division • New 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	Worker participation, consultation, and communication on occupational health and safety	<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	Worker training on occupational health and safety	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>■ 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 • Deepening Understanding of the Basic Safety Principles • Safety Management Along Supply Chains • Emergency-preparedness Drills
403-6	Promotion of worker health	<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 > Governance (Internal Control) > Reducing Serious Incidents > Safety</p> <ul style="list-style-type: none"> • Implementation of medical examinations <p>■ Materiality > Human Capital > Refining the Foundation</p> <ul style="list-style-type: none"> • Health and Productivity Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	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>■ 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

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
403-8	Workers covered by an occupational health and safety management system	<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"> • Systems • Occupational Safety Committee Meeting Held
403-9	Work-related injuries	<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	Requirements	Locations Posted/Reason for Omitting
403-10	Work-related ill health	<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 <ul style="list-style-type: none"> • Performance Data ■ Materiality > Human Capital > Refining the Foundation > Health and Productivity Management <ul style="list-style-type: none"> • Performance Data
406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	<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> <ul style="list-style-type: none"> i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	Not applicable for the fiscal year under review
407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<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> <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</p>	<ul style="list-style-type: none"> ■ Foundation Underpinning ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Human Rights Due Diligence (SEKISUI CHEMICAL Group) • Human Rights Due Diligence (Our Suppliers)
408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> i. child labor; ii. young workers exposed to hazardous work. <p>b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:</p> <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. <p>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.</p>	<ul style="list-style-type: none"> ■ Foundation Underpinning ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Human Rights Due Diligence (SEKISUI CHEMICAL Group) • Human Rights Due Diligence (Our Suppliers)

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: <ol style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	■ Foundation Underpinning ESG Management > Respect for Human Rights <ul style="list-style-type: none"> • Human Rights Due Diligence (SEKISUI CHEMICAL Group) • Human Rights Due Diligence (Our Suppliers)
414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	a. Percentage of new suppliers that were screened using social criteria.	■ Foundation Underpinning ESG Management > Responsible Procurement <ul style="list-style-type: none"> • Revising the Basic Procurement Policy • Sustainable Procurement Guidelines (Supplier Code of Conduct)
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.	■ Foundation Underpinning ESG Management > Responsible Procurement <ul style="list-style-type: none"> • Building Supply Chains based on Sustainable Procurement Surveys • Sustainable Procurement Survey Process • Fiscal 2022 Sustainable Procurement Survey • Requests to Sign the Supplier Code of Conduct • Declaration of Partnership Building
416: Customer Health and Safety 2016			
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.	■ 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: <ol style="list-style-type: none"> 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.	■ 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 • Product Quality Disclosure and Labeling: Compliance with Laws and Internal Rules Relating to Product Information Disclosure

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	<p>a. Whether each of the following types of information is required by the organization’s procedures for product and service information and labeling:</p> <ul style="list-style-type: none"> 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). <p>b. Percentage of significant product and service categories for which organization procedures are defined and compliance with said procedures is assessed.</p>	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	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <ul style="list-style-type: none"> 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. <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents</p> <ul style="list-style-type: none"> • Quality > Products Quality Disclosure and Labeling :Compliance with Laws and Internal Rules Relating to Product Information Disclosure <p>In fiscal 2022, there were no cases where we violated laws or internal rules related to the disclosure of product quality and safety.</p> <ul style="list-style-type: none"> • Legal and Ethical Issues > 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	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"> 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. <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>■ Materiality > Governance (Internal Control) > Reducing Serious Incidents > Legal and Ethical Issue</p> <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 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <ul style="list-style-type: none"> i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. <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

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
DX			
3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights</p> <p>b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships</p> <p>c. Describe the organization’s policies or commitments regarding the material topic</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into the organization’s operational policies and procedures <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)</p>	<ul style="list-style-type: none"> ■ Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Materiality > DX ■ Foundation Underpinning ESG Management • Stakeholder Engagement
Environment			
3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights</p> <p>b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships</p> <p>c. Describe the organization’s policies or commitments regarding the material topic</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into the organization’s operational policies and procedures <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)</p>	<ul style="list-style-type: none"> ■ Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Materiality > Environment ■ Foundation Underpinning ESG Management • Stakeholder Engagement

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: <ol style="list-style-type: none"> i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity. 	■ Materiality > Environment > Major Initiatives > Climate Change <ul style="list-style-type: none"> • Risks and Opportunities Posed by Climate Change to Our Businesses • Information Disclosure Based on TCFD Recommendations and in Accordance with TNFD Guidelines
301: Materials 2016			
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: <ol style="list-style-type: none"> i. non-renewable materials used; ii. renewable materials used. 	■ Materiality > Environment > Other Initiatives to Reduce Environmental Impact <ul style="list-style-type: none"> • Material Balance Data for renewable resources and nonrenewable 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.	■ Materiality > Environment > Major Initiatives > Realizing Resource Recycling <ul style="list-style-type: none"> • Addressing Plastic Waste Issues • Waste Plastic Initiatives • Promoting Construction Material Recycling • Converting External Wall Panel Scrap into Raw Materials for Products • Performance Data 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.	■ Materiality > Environment > Major Initiatives > Realizing Resource Recycling <ul style="list-style-type: none"> • Addressing Plastic Waste Issues • Waste Plastic Initiatives • Promoting Construction Material Recycling • Converting External Wall Panel Scrap into Raw Materials for Products • Performance Data We do not disclose the ratio because the scope of tabulation is vast and complex.

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
302: Energy 2016			
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 • Major Initiatives > Climate Change > Promoting the Use of Renewable Energy • Major Initiatives > Climate Change > Performance Data • Other Initiatives to Reduce Environmental Impact > Material Balance
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.	<ul style="list-style-type: none"> ■ Materiality > Environment > Major Initiatives > Climate Change • Performance Data
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 > Major Initiatives > Climate Change • Performance Data
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 > Major Initiatives > Climate Change • Addressing Climate Change • ZEB Ready Certified Research Facility, MINASE INNOVATION CENTER • Contributing to Carbon Reduction and Decarbonization through Our Businesses • 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 - ■ Materiality > Environment > Major Initiatives > Climate Change • Reducing Greenhouse Gases at Supply Chain Stage

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	<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 > Major Initiatives > Reducing Water-related Risks</p> <ul style="list-style-type: none"> • Minimizing water-related risks and solving local and supply chain water issues • Impact of Water-related Risks on the Supply Chain • Contribution to the Reduction of Water-related Risks Through Business Operations • Reduction of Water-related Risks at Business Sites with High Water Intake and Discharge Volumes • Roadmap to Realize Societies with Abundant Access to Clean Water
303-2	Management of water discharge-related impacts	<p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ol style="list-style-type: none"> how standards for facilities operating in locations with no local discharge requirements were determined; any internally developed water quality standards or guidelines; any sector-specific standards considered; whether the profile of the receiving waterbody was considered. 	<p>■ Materiality > Environment > Major Initiatives > Reducing Water-related Risks</p> <ul style="list-style-type: none"> • Impact of Water-related Risks on the Supply Chain • Reduction of Water-related Risks at Business Sites with High Water Intake and Discharge Volumes • Assessment of the Impact on Businesses from Water-related Risks • Reduction of Water Intake, and Chemical Oxygen Demand (COD) of Discharged Water • Increase of Water Treatment Capacity at Sekisui Nano Coat Technology Co., Ltd.
303-3	Water withdrawal	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; 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> <ol style="list-style-type: none"> Surface water; Groundwater; Seawater; Produced water; 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> <ol style="list-style-type: none"> Freshwater (≤ 1,000mg/L Total Dissolved Solids); Other water (> 1,000mg/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"> • Major Initiatives > Reducing Water-related Risks > Performance Data • Other Initiatives to Reduce Environmental Impact > Material Balance

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
303-4	Water discharge	a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable: <ol 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. b. A breakdown of total water discharge to all areas in megaliters by the following categories: <ol 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). c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories: <ol 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). d. Priority substances of concern for which discharges are treated, including: <ol 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. e. 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 • Major Initiatives > Reducing Water-related Risks > Reduction of Water Intake, and Chemical Oxygen Demand (COD) of Discharged Water • Major Initiatives > Reducing Water-related Risks > Increase of Water Treatment Capacity at Sekisui Nano Coat Technology Co., Ltd. • Major Initiatives > Reducing Water-related Risks > Water Recycling • Major Initiatives > Reducing Water-related Risks > Performance Data • Other Initiatives to Reduce Environmental Impact > Material Balance
303-5	Water consumption	a. Total water consumption from all areas in megaliters. b. Total water consumption from all areas with water stress in megaliters. c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact. 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.	<ul style="list-style-type: none"> ■ Materiality > Environment > Major Initiatives > Reducing Water-related Risks • Performance Data
304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	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: <ol style="list-style-type: none"> i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. 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; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km² (or another unit, if appropriate); vi. 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); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). 	<ul style="list-style-type: none"> ■ Materiality > Environment > Major Initiatives > Addressing Biodiversity • Initiatives to Improve Green Space Quality at All Domestic Production Sites and Laboratories

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
304-2	Significant impacts of activities, products, and services on biodiversity	<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. 	<p>■ Materiality > Environment > Major Initiatives</p> <ul style="list-style-type: none"> • Realizing Resource Recycling > Addressing Plastic Waste Issues • Reducing Water-related Risks > Impact of Water-related Risks on the Supply Chain • Addressing Biodiversity > Assessment of Impact on Biodiversity (Natural Capital) Biodiversity (Natural Capital) Impact Assessment • Other Initiatives to Reduce Environmental Impact > 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	Habitats protected or restored	<ul style="list-style-type: none"> 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. 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. c. Status of each area based on its condition at the close of the reporting period. d. Standards, methodologies, and assumptions used. 	<p>■ Materiality > Environment > Major Initiatives > Addressing Biodiversity</p> <ul style="list-style-type: none"> • Initiatives to Improve Green Space Quality at All Domestic Production Sites and Laboratories • Activities to Survey Non-native and Conservation Plant Species and to Eradicate Non-native Plant Species • Ecosystem Survey Conducted by Removing the Water from a Biotope Pond for the First Time in 17 Years • Certification Equivalency from the Site Coexisting with Nature Certification Demonstration Project • Received the Minister of Land, Infrastructure, Transport and Tourism Award at the 30th Global Environment Prize for developing sustainable communities • Mangrove Reforestation Activities and Carbon Stock Volume Survey in Thailand • Cooperation with External Organizations
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<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>Not all areas covered are collated. We recognize that this is an issue that needs to be addressed in the future.</p>

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	<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> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; 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>	<p>■ Materiality > Environment</p> <ul style="list-style-type: none"> Major Initiatives > Climate Change > Performance Data Other Initiatives to Reduce Environmental Impact > Material Balance
305-2	Energy indirect (Scope 2) GHG emissions	<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> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; 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>	<p>■ Materiality > Environment > Major Initiatives > Climate Change</p> <ul style="list-style-type: none"> Performance Data
305-3	Other indirect (Scope 3) GHG emissions	<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> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. <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 > Major Initiatives > Climate Change</p> <ul style="list-style-type: none"> Reducing Greenhouse Gases at the Supply Chain Stage Performance Data
305-4	GHG emissions intensity	<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 > Major Initiatives > Climate Change</p> <ul style="list-style-type: none"> Performance Data

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
305-5	Reduction of GHG emissions	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent. b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.	■ Materiality > Environment > Major Initiatives > Climate Change • Acquisition of Certification under the SBT Initiative for Greenhouse Gas Reduction Target for 1.5°C • Performance Data
305-6	Emissions of ozone-depleting substances (ODS)	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.	■ Materiality > Environment > Major Initiatives > Chemical Substance Management • Controlling VOC Emissions • Disposal and Storage of Devices Containing PCBs and Management of Equipment That Uses Fluorocarbons
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	■ Materiality > Environment • Major Initiatives > Chemical Substance Management > Performance Data • Other Initiatives to Reduce Environmental Impact > Material Balance
306: Waste 2020			
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.	■ Materiality > Environment > Major Initiatives > Realizing Resource Recycling • Working to realize a circular economy and establish a resource recycling system • 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.	■ Materiality > Environment > Major Initiatives > Realizing Resource Recycling • Promoting Efforts Based on the Resource Recycling Policy • Addressing Plastic Waste Issues • Resource Circulation • Waste Plastic Initiatives • Promoting Construction Material Recycling • Converting External Wall Panel Scrap 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.	■ Materiality > Environment • Major Initiatives > Realizing Resource Recycling > Performance Data • Major Initiatives > Chemical Substance Management > Performance Data • Other Initiatives to Reduce Environmental Impact > Material Balance

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
306-4	Waste diverted from disposal	<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> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <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> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <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> <ul style="list-style-type: none"> i. onsite; ii. offsite. <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 > Major Initiatives > Realizing Resource Recycling</p> <ul style="list-style-type: none"> • Performance Data
306-5	Waste directed to disposal	<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> <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. <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> <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. <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> <ul style="list-style-type: none"> i. onsite; ii. offsite. <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"> • Major Initiatives > Realizing Resource Recycling > Performance Data
308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	<p>a. Percentage of new suppliers that were screened using environmental criteria.</p>	<p>■ Foundation Underpinning ESG Management > Responsible Procurement</p> <ul style="list-style-type: none"> • Revising the Basic Procurement Policy • Sustainable Procurement Guidelines (Supplier Code of Conduct)

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
308-2	Negative environmental impacts in the supply chain and actions taken	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.	■ Foundation Underpinning ESG Management > Responsible Procurement • Building Supply Chains based on Sustainable Procurement Surveys • Sustainable Procurement Survey Process • Fiscal 2022 Sustainable Procurement Survey • Requests to Sign the Supplier Code of Conduct • Declaration of Partnership Building
Human Capital			
3-3	Management of material topics	a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships c. Describe the organization’s policies or commitments regarding the material topic d. Describe actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts e. Report the following information about tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into the organization’s operational policies and procedures f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)	■ Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Materiality>Human Capital ■ Foundation Underpinning ESG Management • Stakeholder Engagement
401: Employment 2016			
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.	■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) > Allowing Diverse Human Resources to Excel (Gender) • SEKISUI CHEMICAL • All consolidated subsidiaries in Japan
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: 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”.	■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) • Basic Concept of Diversity

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
401-3	Parental leave	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. 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. e. Return to work and retention rates of employees that took parental leave, by gender.	■ Materiality > Human Capital > Refining the Foundation > Support for Balancing Childcare and Work • Performance Data
404: Training and Education 2016			
404-1	Average hours of training per year per employee	a. Average hours of training that the organization’s employees have undertaken during the reporting period, by: i. gender; ii. employee category.	■ Materiality > Human Capital > Transforming into an Energized and Engaged Company > Human Resources Management > Training Human Resources • Performance Data
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.	■ Materiality > Human Capital • Transforming into an Energized and Engaged Company > People Management > Employee Career Development • Transforming into an Energized and Engaged Company > Human Resources Management > Shift to a Role-based System for Human Resources • Transforming into an Energized and Engaged Company > Human Resources Management > Training Human Resources • Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) > Allowing Diverse Human Resources to Excel (Gender) • Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) > Allowing Diverse Human Resources to Excel (Seniors) • Refining the Foundation > Work Style Reforms
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.	■ Materiality > Human Capital > Transforming into an Energized and Engaged Company > People Management • Employee Career Development
405: Diversity and Equal Opportunity 2016			
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).	■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) • Allowing Diverse Human Resources to Excel (Gender) • Allowing Diverse Human Resources to Excel (Seniors) • Allowing Diverse Human Resources to Excel (Global) • Allowing Diverse Human Resources to Excel (People with Disabilities) ■ Foundation Underpinning ESG Management > Corporate Governance • 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.”	■ Materiality > Human Capital > Refining the Foundation > Allowing Diverse Human Resources to Excel (Diversity) > Allowing Diverse Human Resources to Excel (Gender) • Performance Data

Code No.	Disclosure Items	Requirements	Locations Posted/Reason for Omitting
Fusion (Innovation)			
3-3	Management of material topics	<p>a. Describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights</p> <p>b. Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships</p> <p>c. Describe the organization's policies or commitments regarding the material topic</p> <p>d. Describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts <p>e. Report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into the organization's operational policies and procedures <p>f. Describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)</p>	<ul style="list-style-type: none"> ■ Supervisory Promotion System of ESG Management • Key ESG Management Issues (Materiality) and KPIs ■ Materiality > Fusion (Innovation) ■ Foundation Underpinning ESG Management • Stakeholder Engagement