



GRI Standards Comparison Chart

GRI 1: Foundation	
Statement of use	SEKISUI CHEMICAL Group has reported in accordance with the GRI Standards for the period from April 1, 2024 to March 31, 2025.
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.

Universal Standard

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.	■ Overview of SEKISUI CHEMICAL Group · Company Profile · 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: 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.	■ Scope of the Sustainability Report ■ Overview · Indicators and Targets>Scope of Tabulation for Environmental Performance Data · Securities Reports
2-3	Reporting period, frequency, and contact point	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.	■ Scope of the Sustainability Report ■ Back cover
2-4	Restatements of information	a. report restatements of information made from previous reporting periods and explain: 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: 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.	■ 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.	■ SEKISUI CHEMICAL Group Profile • Company Profile • 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.	■ Overview of SEKISUI CHEMICAL Group • SEKISUI CHEMICAL Group Worldwide ■ Human Capital>Achieving Diversity • Major Initiatives>Active Participation of Diverse Human Resources>Performance Data>Composition of Personnel (SEKISUI CHEMICAL), Breakdown of the Number of Employees(SEKISUI CHEMICAL Group)
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.	■ Human Capital • Major Initiatives>Active Participation of Diverse Human Resources>Performance Data>Composition of Personnel (SEKISUI CHEMICAL)
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 decision-making 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.	■ SEKISUI CHEMICAL Group's Sustainability • Governance ■ Corporate Governance • Governance • 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.	■ SEKISUI CHEMICAL Group's Sustainability • Governance ■ Corporate Governance • Governance>Nomination and Remuneration Advisory Committee • Corporate Governance Report

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	■ Corporate Governance • Governance>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.	■ SEKISUI CHEMICAL Group's Sustainability • Governance • Risk Management ■ Corporate Governance • Governance • 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.	■ SEKISUI CHEMICAL Group's Sustainability • Governance • Risk Management ■ Corporate Governance • Governance • Corporate Governance Report
2-14	Role of the highest governance body in sustainability reporting	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; 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.	■ SEKISUI CHEMICAL Group's Sustainability • Governance
2-15	Conflicts of interest	a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to the following: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	■ Legal and Ethical Issues • Strategy (Stance, Approach, and Awareness of Risk)>Formulating the Compliance Policy • Major Initiatives>Status Regarding the Prevention of Transactions That Represent a conflict of Interest
2-16	Communication of critical concerns	a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	■ SEKISUI CHEMICAL Group's Sustainability • Governance ■ Stakeholder Engagement
2-17	Collective knowledge of the highest governance body	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	■ Corporate Governance • Governance>Grasp External Trends on Economic, Environmental, and Social Topics
2-18	Evaluation of the performance of the highest governance body	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; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	■ Corporate Governance • Governance>Assessment Relating to the Board's Effectiveness • Corporate Governance Report

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-19	Remuneration policies	a. describe the remuneration policies for members of the highest governance body and senior executives, including the following items: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. Retirement benefits; 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.	■ Corporate Governance · Governance>Remuneration and Other Compensation for Executives · Corporate Governance Report
2-20	Process to determine remuneration	a. Describe the process for designing its remuneration policies and for determining remuneration, including: 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; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals (if applicable).	■ Corporate Governance · Governance>Nomination and Remuneration Advisory Committee, Remuneration and Other Compensation for Executives · Corporate Governance Report · Securities Reports · Notice of Convocation
2-21	Annual total compensation ratio	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); 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); c. report contextual information necessary to understand the data and how the data has been complied.	Not calculated because compensation for employees of consolidated companies has not been aggregated. We are considering aggregation and disclosure of details in the future.
2-22	Statement on sustainable development strategy	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.	■ Top Message
2-23	Policy commitments	a. Describe the organization's policy commitments for responsible business conduct, including: 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; b. describe its specific policy commitment to respect human rights, including: 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; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization's activities and to its business relationship; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	■ SEKISUI CHEMICAL Group's Sustainability · Strategy ■ Overview · Strategy (Stance, Approach, Risks and Opportunities) ■ Respect for Human Rights · Strategy ■ Risk Management · Strategy (Stance and Approach) ■ SEKISUI CHEMICAL Group's Various Policies

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-24	Embedding policy commitments	a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.	<div>■ SEKISUI CHEMICAL Group's Sustainability</div> <div>• Governance</div> <div>• Products to Enhance Sustainability</div> <div>■ Overview</div> <div>• Governance</div> <div>■ Human Capital</div> <div>• Governance</div> <div>■ Stakeholder Engagement</div> <div>• Major Initiatives>Promoting Understanding and Acceptance of ESG Management Concepts Among Employees</div> <div>■ Respect for Human Rights</div> <div>• Major Initiatives>Human Rights Education</div> <div>■ Responsible Procurement</div> <div>• Governance</div> <div>■ Enhancing the Ability to Contribute to Solving Social Issues through Employee Training as well as Social and SDGs Contribution Activities</div> <div>■ Corporate Governance</div> <div>• Governance</div> <div>■ Innovation</div> <div>• Governance</div> <div>■ DX</div> <div>• Governance</div>
2-25	Processes to remediate negative impacts	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; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; 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; 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; 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.	<div>■ Respect for Human Rights</div> <div>• Strategy</div> <div>• Governance>Grievance Mechanism</div> <div>• Risk Management</div> <div>■ Responsible Procurement</div> <div>• Strategy (Stance, Approach, and Awareness of Risk)>Awareness of Risk</div> <div>■ Legal and Ethical Issues</div> <div>• Major Initiatives>Dissemination and Operation of Internal Whistle-blowing System</div> <div>• Major Initiatives>Responding to Compliance Violations</div> <div>■ CS & Quality Management</div> <div>• Major Initiatives>Strengthening QMS>Compliance with laws and voluntary regulations regarding product safety</div>
2-26	Mechanisms for seeking advice and raising concerns	a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	<div>■ Legal and Ethical Issues</div> <div>• Major Initiatives>Dissemination and Operation of Internal Whistle-blowing System</div> <div>• Performance Data</div>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
2-27	Compliance with laws and regulations	<p>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:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred;</p> <p>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:</p> <p>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</p> <p>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</p> <p>c. describe any significant instances of non-compliance;</p> <p>d. describe how the organization has determined significant instances of non-compliance.</p>	<p>■ Overview</p> <p>· Indicators and Targets>Setting Self-managementTargets</p> <p>In FY2024, there were no major violations of environmental laws and regulations related to such issues as the treatment of waste, water discharge, air emissions, and soil pollution. There were also no reports on incidences of administrative guidance.</p> <p>■ Legal and Ethical Issues</p> <p>· Major Initiatives>Status Regarding the Prevention of Bribery and Corruption</p> <p>No serious violations related to corruption or bribery were confirmed in FY2024.</p> <p>· Major Initiatives>Compliance with Anti-trust Law as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling</p> <p>No significant violations regarding anti-trust laws or advertising and labeling were identified in FY2024.</p> <p>■ CS & Quality Management</p> <p>· Major Initiatives>Strengthening QMS>Compliance with laws and voluntary regulations regarding product safety</p> <p>In FY2024, there were no cases of violation of various laws and voluntary regulations regarding product safety.</p> <p>· Major Initiatives>Strengthening QMS>Product quality disclosure and labeling</p> <p>An internal investigation revealed one case of violation with respect to a corporation for some products manufactured by our wholly owned subsidiary and sold by us, and we have filed a report. We have already completed an investigation into the causes of the incident and adopted the necessary corrective action.</p>
2-28	Membership associations	<p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>	<p>■ Stakeholder Engagement</p> <p>· Major Initiatives>Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates</p> <p>· Major Initiatives>Information Disclosure Based on the Recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD)/Information Disclosure in Accordance with the Task Force on Nature-related Financial Disclosures (TNFD) Guide</p> <p>· Major Initiatives>Major Organizations in Which SEKISUI CHEMICAL Group Participates</p>
2-29	Approach to stakeholder engagement	<p>a. describe the organization's approach to engaging with stakeholders, including:</p> <p>i. the categories of stakeholders it engages with, and how they are identified;</p> <p>ii. the purpose of the stakeholder engagement;</p> <p>iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>	<p>■ Stakeholder Engagement</p>
2-30	Collective bargaining agreements	<p>a. report the percentage of total employees covered by collective bargaining agreements;</p> <p>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.</p>	<p>■ Human Capital>Achieving Diversity</p> <p>· Major Initiatives>Creating a Vivrant Work Environment>Create a safe and secure work environment>Number of Labor Union Members</p> <p>The SEKISUI CHEMICAL Labor Union serves as the Company's labor union. Adopting a union shop system, 100% of eligible employees are members (2,493 in FY2024).</p>
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	<p>a. describe the process it has followed to determine its material topics, including:</p> <p>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;</p> <p>ii. how it has prioritized the impacts for reporting based on their significance;</p> <p>b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</p>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Strategy>Identifying Key Issues (Materiality)</p>
3-2	List of material topics	<p>a. list its material topics;</p> <p>b. report changes to the list of material topics compared to the previous reporting period.</p>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Strategy>Identifying Key Issues (Materiality)</p> <p>· Indicators and Targets</p>

Disclosure by Materiality

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
Materiality Items			
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 its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <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>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Indicators and Targets>Key ESG Management Issues (Materiality) and KPIs</p> <p>■ Overview</p> <p>■ Climate Change</p> <p>■ Realizing Resource Recycling</p> <p>■ Reducing Water-related Risks</p> <p>■ Addressing Biodiversity</p> <p>■ Chemical Substance Management</p> <p>■ Stakeholder Engagement</p>
201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	<p>a. risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>	<p>■ Climate Change</p> <p>· Strategy (Stance, Approach, Risks and Opportunities)</p> <p>· Information Disclosure Based on the Recommendations of the Task Force on Climate Change-related Financial Disclosures (TCFD)/Information Disclosure in Accordance with the Task Force on Nature-related Financial Disclosures (TNFD) Guide</p>
301: Materials 2016			
301-1	Materials used by weight or volume	<p>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:</p> <p>i. non-renewable materials used;</p> <p>ii. renewable materials used.</p>	<p>■ Overview</p> <p>· Indicators and Targets>Material Balance</p> <p>Data for renewable resources and non-renewable resources are not disclosed because scope of tabulation is vast and complex.</p>
301-2	Recycled input materials used	<p>a. percentage of recycled input materials used to manufacture the organization's primary products and services.</p>	<p>■ Realizing Resource Recycling</p> <p>· Strategy (Stance, Approach, Risks and Opportunities)>Plan to Accelerate the Recycling of Waste Plastics into Materials</p> <p>· Strategy (Stance, Approach, Risks and Opportunities)>Addressing Plastic Waste Issues</p> <p>· Major Initiatives>Waste Plastic Initiatives</p> <p>· Major Initiatives>Promoting Construction Material Recycling</p> <p>· Major Initiatives>Converting External Wall Panel Scrap into Raw Material for Products</p> <p>· Performance Data</p> <p>We do not disclose the ratio because the scope of tabulation is vast and complex.</p>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	<div>■ Realizing Resource Recycling</div> <div>• Strategy (Stance, Approach, Risks and Opportunities)>Plan to Accelerate the Recycling of Waste Plastics into Materials</div> <div>• Strategy (Stance, Approach, Risks and Opportunities)>Addressing Plastic Waste Issues</div> <div>• Major Initiatives>Waste Plastic Initiatives</div> <div>• Major Initiatives>Promoting Construction Material Recycling</div> <div>• Major Initiatives>Converting External Wall Panel Scrap into Raw Material for Products</div> <div>• Performance Data</div> <div>We do not disclose the ratio because the scope of tabulation is vast and complex.</div>
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.	<div>■ Overview</div> <div>• Indicators and Targets>Material Balance</div> <div>■ Climate Change</div> <div>• Indicators and Targets>GHG>Indicator 2. Renewable energy ratio of purchased electricity (including solar power generation for in-house use)</div> <div>• Major Initiatives>Promoting the Use of Renewable Energy</div> <div>• Performance Data</div>
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.	<div>■ Climate Change</div> <div>• Performance Data</div>
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.	<div>■ Climate Change</div> <div>• Performance Data</div>
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.	<div>■ Climate Change</div> <div>• Strategy (Stance, Approach, Risks and Opportunities)>Addressing Climate Change</div> <div>• Indicators and Targets>Reduce Energy usage Volume</div> <div>• Major Initiatives>Head Office Building Renewal and New Energy Creation Products</div> <div>• Major Initiatives>Contributing to Carbon Reduction and Decarbonization through Our Businesses</div> <div>• Performance Data</div>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	■ SEKISUI CHEMICAL Group's Sustainability ・ Products to Enhance Sustainability ■ Climate Change ・ Major Initiatives>Environmental Management Across the Supply Chain ・ Major Initiatives>Addressing Climate Change Challenges ・ Major Initiatives>Contributing to Carbon Reduction and Decarbonization through Our Businesses
303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	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 operations, products or services by its business relationship (e.g., impacts caused by runoff). 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. 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. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress.	■ Reducing Water-related Risks ・ Strategy (Stance, Approach, Risks and Opportunities)
303-2	Management of water discharge-related impacts	a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii.any sector-specific standards considered; iv.whether the profile of the receiving waterbody was considered.	■ Reducing Water-related Risks ・ Risk Management ・ Risk Management>Assessment of the Impact on Businesses from Water-related Risks ・ Major Initiatives>Impact of Water-related Risks on the Supply Chain ・ Major Initiatives>Reducing Water-related Risks at Business Sites with High Water Intake and Discharge Volumes ・ Major Initiatives>Reducing of Water Intake and the Chemical Oxygen Demand (COD) of Discharged Water ・ Major Initiatives>Specific Examples of Initiatives to Minimize Water Risk
303-3	Water withdrawal	a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii.Seawater; iv.Produced water; v. Third-party water. b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable: i. Surface water; ii. Groundwater; iii.Seawater; iv.Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. 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: i. Freshwater (≤ 1,000 mg/L Total Dissolved Solids); ii. Other water (> 1,000 mg/L Total Dissolved Solids). d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	■ Overview ・ Indicators and Targets>Material Balance ■ Reducing Water-related Risks ・ Performance Data

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
303-4	Water discharge	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none">i. Surface water;ii. Groundwater;iii. Seawater;iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none">i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);ii. Other water ($>1,000$ mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none">i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);ii. Other water ($>1,000$ mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none">i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;ii. the approach for setting discharge limits for priority substances of concern;iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<ul style="list-style-type: none">■ Overview<ul style="list-style-type: none">• Indicators and Targets>Material Balance■ Environment>Reducing Water-related Risks<ul style="list-style-type: none">• Major Initiatives>Reducing of Water Intake and the Chemical Oxygen Demand (COD) of Discharged Water• Major Initiatives>Specific Examples of Initiatives to Minimize Water Risk• Major Initiatives>Water Recycling• Performance Data
303-5	Water consumption	<p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	<ul style="list-style-type: none">■ Reducing Water-related Risks<ul style="list-style-type: none">• 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	<p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ul 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 km^2 (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">■ Addressing Biodiversity<ul style="list-style-type: none">• Major Initiatives>Initiatives to Improve the Quality of Green Spaces

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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>■ Overview</p> <ul style="list-style-type: none">• Risk Management>Environmental Impact Assessment <p>■ Realizing Resource Recycling</p> <ul style="list-style-type: none">• Strategy (Stance, Approach, Risks and Opportunities)>Addressing Plastic Waste Issues <p>■ Reducing Water-related Risks</p> <ul style="list-style-type: none">• Major Initiatives>Impact of Water-Related Risks on the Supply Chain <p>■ Addressing Biodiversity</p> <ul style="list-style-type: none">• Strategy (Stance, Approach, Risks and Opportunities)>Risks and Opportunities• Risk Management>Assessment of Impact on Biodiversity (Natural Capital) <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	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>	<p>■ Addressing Biodiversity</p> <ul style="list-style-type: none">• Major Initiatives>Initiatives to Improve the Quality of Green Spaces• Major Initiatives>Activities to Survey Non-native and Conservation Plant Species and to Eradicate Non-native Plant Species• Major Initiatives>Certified as a Site Coexisting with Nature by Japan's Ministry of the Environment and registered with OECM• Major Initiatives>Mangrove Reforestation Activities in Thailand• Major Initiatives>Collaboration 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 endangeredii. Endangerediii. Vulnerableiv. Near threatenedv. Least concern	<p>■ Addressing Biodiversity</p> <ul style="list-style-type: none">• SEKISUI CHEMICAL Group's Various Policies Environmental Management Policy>Biodiversity Policy>Land Use Policy
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> <ul style="list-style-type: none">i. the rationale for choosing it;ii. emissions in the base year;iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>■ Overview</p> <ul style="list-style-type: none">• Indicators and Targets>Material Balance <p>■ Climate Change</p> <ul style="list-style-type: none">• Performance Data

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
305-2	Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	■ Climate Change • Performance Data
305-3	Other indirect (Scope 3) GHG emissions	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	■ Climate Change • Major Initiatives>Environmental Management Across the Supply Chain • Major Initiatives>Addressing Climate Change Challenges • Performance Data
305-4	GHG emissions intensity	a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	■ Climate Change • Performance Data
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.	■ Climate Change • Major Initiatives>Certification under the SBT Initiative • 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.	■ Chemical Substance Management • Major Initiatives>Controlling VOC Emissions • Major Initiatives>Disposal and Storage of Devices Containing PCBs and Management of Equipment That Uses Fluorocarbons

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NO _x ii. SO _x 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.	■ Overview · Indicators and Targets>Material Balance ■ Chemical Substance Management · Performance Data
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.	■ Realizing Resource Recycling · Strategy (Stance, Approach, Risks and Opportunities)
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.	■ Realizing Resource Recycling · Strategy (Stance, Approach, Risks and Opportunities) · Governance · Risk Management · Indicators and Targets · Major Initiatives
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. Contextual information necessary to understand the data and how the data has been compiled.	■ Overview · Indicators and Targets>Material Balance ■ Realizing Resource Recycling · Performance Data ■ Chemical Substance Management · Performance Data
306-4	Waste diverted from disposal	a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. 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: i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.	■ Realizing Resource Recycling · Performance Data

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <p>i. onsite;</p> <p>ii. offsite.</p> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>■ Realizing Resource Recycling</p> <p>• Performance Data</p>
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>■ Responsible Procurement</p> <p>• Strategy>Revising the Basic Procurement Policy</p> <p>• Strategy>Sustainable Procurement Guidelines (Supplier Code of Conduct)</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>a. Number of suppliers assessed for environmental impacts.</p> <p>b. Number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>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.</p> <p>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.</p>	<p>■ Responsible Procurement</p> <p>• Governance>Building Supply Chains based on Sustainable Procurement Surveys</p> <p>• Risk Management>Sustainable Procurement Survey Process</p> <p>• Major Initiatives>FY2024 Sustainable Procurement Survey</p> <p>• Major Initiatives>Declaration of Partnership Building</p> <p>• Major Initiatives>FY2024 Responsible Mineral Procurement Survey</p> <p>• Major Initiatives>Sustainable Timber Procurement</p>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
Human Capital			
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 its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <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>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Indicators and Targets>Key ESG Management Issues (Materiality) and KPIs</p> <p>■ Stakeholder Engagement</p> <p>■ Human Capital</p> <p>■ Human Capital>Fostering a Culture That Embraces Challenge</p> <p>■ Human Capital>Achieving the Right Talent in the Right Position</p> <p>■ Human Capital>Achieving Diversity</p>
401: Employment 2016			
401-1	New employee hires and employee turnover	<p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	<p>■ Human Capital>Achieving Diversity</p> <p>· Performance Data</p>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <p>i. life insurance;</p> <p>ii. health care;</p> <p>iii. disability and invalidity coverage;</p> <p>iv. parental leave;</p> <p>v. retirement provision;</p> <p>vi. stock ownership;</p> <p>vii. others.</p> <p>b. The definition used for "significant locations of operation"</p>	<p>■ Human Capital>Achieving Diversity</p> <p>· Major Initiatives>Active Participation of Diverse Human Resources</p>
401-3	Parental leave	<p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender.</p>	<p>■ Human Capital>Achieving Diversity</p> <p>· Major Initiatives>Active Participation of Diverse Human Resources>2-5. Support for Balancing Childcare and Work</p>
404: Training and Education 2016			
404-1	Average hours of training per year per employee	<p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <p>i. gender;</p> <p>ii. employee category.</p>	<p>■ Human Capital>Achieving the Right Talent in the Right Position</p> <p>· Performance Data</p>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	■ Human Capital>Fostering a Culture That Embraces Challenge ・ Major Initiatives ■ Human Capital>Achieving the Right Talent in the Right Position ・ Major Initiatives ■ Human Capital>Achieving Diversity ・ Major Initiatives>Active Participation of Diverse Human Resources>2-1. Promote Gender Diversity ・ Major Initiatives>Active Participation of Diverse Human Resources>2-3. Promote the Active Participation of Seniors ・ Major Initiatives>Creating a Vibrant Work Environment>Create a Safe and Secure Work Environment
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.	■ Human Capital>Fostering a Culture That Embraces Challenge ・ Major Initiatives>Encourage Employees to Pursue Challenges>Fostering a Culture of Career Autonomy
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).	■ Human Capital>Achieving Diversity ・ Major Initiatives>Active Participation of Diverse Human Resources ■ Corporate Governance ・ Governance>Composition of the Board of Directors>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"	■ Human Capital>Achieving Diversity ・ Major Initiatives>Active Participation of Diverse Human Resources>2-1. Promote Gender Diversity
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 its 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).	■ SEKISUI CHEMICAL Group's Sustainability ・ Indicators and Targets>Key ESG Management Issues (Materiality) and KPIs ■ Safety Issues ■ Stakeholder Engagement ■ Respect for Human Rights ■ Responsible Procurement ■ Corporate Governance ■ Risk Management ■ Legal and Ethical Issues ■ Information Management ■ CS & Quality

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	■ Legal and Ethical Issues ・ Major Initiatives>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.	■ Legal and Ethical Issues ・ Major Initiatives>Fostering Compliance Awareness ・ Major Initiatives>Compliance Training ・ Major Initiatives>Status Regarding the Prevention of Bribery and Corruption ・ Major Initiatives>Initiatives to Strengthen Accounting Compliance ・ Major Initiatives>Compliance Reinforcement Month ・ Performance Data
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.	■ Legal and Ethical Issues ・ Major Initiatives>Status Regarding the Prevention of Bribery and Corruption No serious violations related to corruption or bribery were confirmed in FY2024.
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.	■ Legal and Ethical Issues ・ Major Initiatives>Compliance with Anti-trust Law as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling No significant violations regarding anti-trust laws or advertising and labeling were identified in FY2024.
207: Tax 2019			
207-1	Approach to tax	a. A description of the approach to tax, including: 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.	■ Legal and Ethical Issues ・ Major Initiatives>Tax Compliance Initiatives
207-2	Tax governance, control, and risk management	a. A description of the tax governance and control framework, including: 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 to raise concerns about the organization's business conduct and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).	■ Legal and Ethical Issues ・ Major Initiatives>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: 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.	■ Legal and Ethical Issues ・ Major Initiatives>Tax Compliance Initiatives

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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>	<div>■ Stakeholder Engagement</div> <div>• Strategy>Distributing Value to Stakeholders</div>
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>	<div>■ Safety Issues</div> <div>• Governance</div>
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>	<div>■ Safety Issues</div> <div>• Risk Management</div> <div>• Major Initiatives>New Equipment Design Safety Standards</div> <div>• Major Initiatives>Increasing Opportunities to Uncover Risks and Deploying Best Practices through Mutual On-site Inspections</div> <div>• Major Initiatives>Measures to Prevent Fires and Explosions</div> <div>• Major Initiatives>Safety Audits at Overseas Business Sites</div>
403-3	Occupational health services	<p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	<div>■ Safety Issues</div> <div>• Governance>Declaration of the Commitment to Safe Business Practices Announced by the Leadership of Each Division</div> <div>• Major Initiatives>New Equipment Design Safety Standards</div> <div>• Major Initiatives>Increasing Opportunities to Uncover Risks and Deploying Best Practices through Mutual On-site Inspections</div> <div>• Major Initiatives>Measures to Prevent Fires and Explosions</div> <div>• Major Initiatives>Safety Awards</div>
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>	<div>■ Safety Issues</div> <div>• Governance>Occupational Safety Committee Meeting Held</div>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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.	<div>■ Safety Issues</div> <div>• Major Initiatives>Development of Human Resources to Take the Initiative in Safety Activities</div> <div>• Major Initiatives>Improving Emergency Response Skills</div> <div>• Major Initiatives>Deepening Understanding of the Basic Safety Principles</div> <div>• Major Initiatives>Safety Management Across Construction Site Supply Chains</div> <div>• Major Initiatives>Emergency-preparedness Drills</div>
403-6	Promotion of worker health	a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major nonwork-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	<div>■ Safety Issues</div> <div>• Risk Management>Implementation of Medical Examinations</div> <div>■ Human Capital</div> <div>• Major Initiatives>Creating a Vibrant Work Environment>Ensure a Healthy and Comfortable Working Environment</div> <div>• Major Initiatives>Management Issues to be Solved through Health and Productivity Management</div>
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.	<div>■ Safety Issues</div> <div>• Governance>Occupational Safety Committee Meeting Held</div> <div>• Major Initiatives>Deepening Understanding of the Basic Safety Principles</div> <div>• Major Initiatives>Safety Audits at Overseas Business Sites</div> <div>• Major Initiatives>Safety Management Across Construction Site Supply Chains</div>
403-8	Workers covered by an occupational health and safety management system	a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: 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. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	<div>■ Safety Issues</div> <div>• Governance</div>

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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>	<div><div></div>Safety Issues</div> <div>• Performance Data</div>
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>	<div><div></div>Safety Issues</div> <div>• Performance Data</div> <div><div></div>Human Capital</div> <div>• Major Initiatives>Management Issues to be Solved through Health and Productivity Management>Performance Data</div>
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.

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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	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: 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 support rights to exercise freedom of association and collective bargaining.	■ Respect for Human Rights · Risk Management
408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	■ Respect for Human Rights · Risk Management
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: 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.	■ Respect for Human Rights · Risk Management
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.	■ Responsible Procurement · Strategy>Revising the Basic Procurement Policy · Strategy>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.	■ Responsible Procurement · Governance>Building Supply Chains based on Sustainable Procurement Surveys · Risk Management>Sustainable Procurement Survey Process · Major Initiatives>FY2024 Sustainable Procurement Survey · Major Initiatives>Declaration of Partnership Building · Major Initiatives>FY2024 Responsible Mineral Procurement Survey · Major Initiatives>Sustainable Timber Procurement
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.	■ CS & Quality · Strategy>Awareness of Risk · Strategy>Formulating Quality Guidelines · Performance Data Since it is currently difficult to calculate percentages in this area, we plan to consider disclosure of this information from the next fiscal year.

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	■ CS & Quality · Major Initiatives>Strengthening QMS>Compliance with laws and voluntary regulations regarding product safety · Major Initiatives>Strengthening QMS>Product quality disclosure and labeling · Performance Data
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	Currently, it is difficult to ascertain each information about all products and calculate the compliance evaluation of the procedure as a percentage. We plan to consider disclosure of this information from the next fiscal year.
417-2	Incidents of non-compliance concerning product and service information and labeling	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	■ Legal and Ethical Issues · Major Initiatives>Compliance with Anti-trust Law as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling No significant violations regarding anti-trust laws or advertising and labeling were identified in FY2024. ■ CS & Quality · Major Initiatives>Strengthening QMS>Product quality disclosure and labeling An internal investigation revealed one case of violation with respect to a corporation for some products manufactured by our wholly owned subsidiary and sold by us, and we have filed a report. We have already completed an investigation into the causes of the incident and adopted the necessary corrective action.
417-3	Incidents of non-compliance concerning marketing communications	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	■ Legal and Ethical Issues · Major Initiatives>Compliance with Anti-trust Law as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling No significant violations regarding anti-trust laws or advertising and labeling were identified in FY2024.
418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	Not applicable for the fiscal year under review.

Code No.	Disclosure Items	Requirements	Publication Location/Omission Reason
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 its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <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>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Indicators and Targets>Key ESG Management Issues (Materiality) and KPIs</p> <p>■ Stakeholder Engagement</p> <p>■ Innovation</p>
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 its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <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>	<p>■ SEKISUI CHEMICAL Group's Sustainability</p> <p>· Indicators and Targets>Key ESG Management Issues (Materiality) and KPIs</p> <p>■ Stakeholder Engagement</p> <p>■ DX</p>



SASB Standards Comparison Chart

WEB **Sector: Infrastructure: Home Builders**
<https://www.sasb.org/standards-overview/download-current-standards/>

Table 1. Sustainability Disclosure Topics & Accounting Metrics

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Land Use & Ecological Impacts	Number of (1) lots and (2) homes delivered on redevelopment sites	Quantitative	Number	IF-HB-160a.1	—
	Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	Quantitative	Number	IF-HB-160a.2	—
	Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	Quantitative	Presentation currency	IF-HB-160a.3	■Overview ·Indicators and Targets > Setting Self-management Targets In FY2024, there were no major violations of environmental laws and regulations related to such issues as the treatment of waste, water discharge, air emissions, and soil pollution. There were also no reports on incidences of administrative guidance.
	Discussion of process to integrate environmental considerations into site selection, site design, and site development and construction	Discussion and Analysis	n/a	IF-HB-160a.4	■Overview ·Indicators and Targets > Integrated Index SEKISUI Environment Sustainability Index ■Overview ·Addressing Biodiversity · https://www.sekisuichechemical.com/sustainability_report/report/#tcf
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	IF-HB-320a.1	■Safety Issues ·Performance Data > Frequency Rate OverTime Lost Time Injury Frequency Rate (LTIFR) Number of fatalities due to occupational accidents

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Design for Resource Efficiency	(1) Number of homes that obtained a certified residential energy efficiency rating and (2) average rating	Quantitative	Number, Rating	IF-HB-410a.1	■Climate Change ·Major Initiatives > Contributing to Carbon Reduction and Decarbonization through Our Businesses > [Progress against Commitments] Increasing the market penetration rate of ZEH housing In FY2024, the ratio of new detached net-zero energy houses (ZEH) (actual results calculated based on ZEH builder's reporting methods) was 95%, of which 90%, was for ZEH, which has the highest rate of energy savings among the three categories defined in the national ZEH.
	Percentage of installed water fixtures certified to a water efficiency standard	Quantitative	Percentage (%)	IF-HB-410a.2	—
	Number of homes delivered certified to a third-party multi-attribute green building standard	Quantitative	Number	IF-HB-410a.3	■Climate Change ·Major Initiatives > Contributing to Carbon Reduction and Decarbonization through Our Businesses > [Progress against Commitments] Increasing the market penetration rate of ZEH housing In FY2024, the ratio of new detached net-zero energy houses (ZEH) (actual results calculated based on ZEH builder's reporting methods) was 95%, of which 90% was for ZEH, which has the highest rate of energy savings among the three categories defined in the national ZEH. ■Addressing Biodiversity ·Strategy (Stance, Approach, Risks and Opportunities) > Risks and Opportunities Our Group's town and community development project model, "Asaka Lead Town," has obtained ABINC-ADVANCE certification.
	Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	Discussion and Analysis	n/a	IF-HB-410a.4	■SEKISUI CHEMICAL Group's Sustainability ·Products to Enhance Sustainability ■Climate Change ·Major Initiatives > Contributing to Carbon Reduction and Decarbonization through Our Businesses
Community Impacts of New Developments	Description of how proximity and access to infrastructure, services, and economic centres affect site selection and development decisions	Discussion and Analysis	n/a	IF-HB-410b.1	—
	Number of (1) lots and (2) homes delivered on infill sites	Quantitative	Number	IF-HB-410b.2	—
	(1) Number of homes delivered in compact developments and (2) average density	Quantitative	Number, units per hectare	IF-HB-410b.3	—
Climate Change Adaptation	Number of lots located in 100-year flood zones	Quantitative	Number	IF-HB-420a.1	—
	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis	n/a	IF-HB-420a.2	■Climate Change ·Strategy (Stance, Approach, Risks and Opportunities) · https://www.sekisuichemical.com/sustainability_report/report/#tcfcd

Table 2. Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Disclosure
Number of controlled lots	Quantitative	Number	IF-HB-000.A	—
Number of homes delivered	Quantitative	Number	IF-HB-000.B	—
Number of active selling communities	Quantitative	Number	IF-HB-000.C	—

WEB Sector: Resource Transformation: Chemicals
<https://www.sasb.org/standards-overview/download-current-standards/>

Table 1. Sustainability Disclosure Topics & Metrics

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tonnes (t) CO ₂ -e, Percentage (%)	RT-CH-110a.1	■Climate Change ·Performance Data > Greenhouse Gas Emissions throughout Our Entire Supply Chain
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	RT-CH-110a.2	■Overview ·Strategy (Stance, Approach, Risks and Opportunities) > Long-term Environmental Management Vision "SEKISUI Environment Sustainability Vision 2025" Environmental Medium-term Plan, SEKISUI Environment Sustainability Plan: EXTEND (2023-2025) ■Climate Change Strategy (Stance, Approach, Risks and Opportunities) Indicators and Targets
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	Metric tons (t)	RT-CH-120a.1	■Chemical Substance Management ·Performance Data > Discharge of Volatile Organic Compounds (VOCs) into the Atmosphere / Japan NO _x Emissions / Japan SO _x Emissions / Japan Soot and dust Emissions / Japan

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Quantitative	Gigajoules (GJ), Percentage (%)	RT-CH-130a.1	<div>■Overview</div> <div>·Indicators and Targets ></div> <div>Material Balance ></div> <div>Energy</div> <div>■Climate Change</div> <div>·Indicators and Targets > GHG > Indicator 2. Renewable energy ratio of purchased electricity (including solar power generation for in-house use)</div> <div>·Performance Data ></div> <div>Energy Use and per Unit of Production (Index) during Manufacturing / Japan</div> <div>Energy Use and per Unit of Production (Index) during Manufacturing / Overseas</div> <div>Breakdown of Energy Use during Manufacturing / Japan</div> <div>Breakdown of Energy Use during Manufacturing / Overseas</div> <div>Electricity Consumption in Japan and Overseas</div> <div>Ratio of Renewable Energy to Total Energy Consumption / Electricity, Biomass Boilers</div> <div>Amount of power generation for in-house use, amount of purchased electricity derived from renewable energy sources / Japan and overseas*excluding co-generation</div> <div>Ratio of electricity derived from renewable energy sources / Japan and overseas*excluding co-generation</div>
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m³), Percentage (%)	RT-CH-140a.1	<div>■Overview</div> <div>·Indicators and Targets ></div> <div>Material Balance ></div> <div>Water intake volume</div> <div>■Reducing Water-related Risks</div> <div>·Performance Data ></div> <div>Water Intake Volume at Production Sites / Japan</div> <div>Water Intake Volume at Production Sites / Overseas</div> <div>Water Consumption at Production Sites / Japan</div> <div>Water Consumption at Production Sites / Overseas</div> <div>Water Intake Volume at Production Sites by Water Source</div> <div>Water Consumption at Production Sites</div>
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantitative	Number	RT-CH-140a.2	<div>■Overview</div> <div>·Indicators and Targets ></div> <div>Setting Self-management Targets</div> <div>In FY2024, there were no major violations of environmental laws and regulations related to such issues as the treatment of waste, water discharge, air emissions, and soil pollution. There were also no reports on incidences of administrative guidance.</div>
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	RT-CH-140a.3	<div>■Reducing Water-related Risks</div> <div>Strategy (Stance, Approach, Risks and Opportunities)</div> <div>Governance</div> <div>Risk Management</div> <div>Indicators and Targets</div> <div>Major Initiatives</div>

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	Metric tons (t), Percentage (%)	RT-CH-150a.1	■Realizing Resource Recycling ·Performance Data > Amount of Hazardous Waste Generated / Recycling rate (Japan and Overseas)
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and Analysis	n/a	RT-CH-210a.1	■Enhancing the Ability to Contribute to Solving Social Issues through Employee Training as well as Social and SDGs Contribution Activities Strategy (Stance and Approach) Governance Major Initiatives
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	RT-CH-320a.1	■Safety Issues ·Performance Data > Frequency Rate Over Time Lost Time Injury Frequency Rate (LTIFR) Number of fatalities due to occupational accidents
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and Analysis	n/a	RT-CH-320a.2	■Human Capital > Achieving Diversity ·Major Initiatives > Creating a Vibrant Work Environment > Ensure a Healthy and Comfortable Working Environment ·Major Initiatives > Management Issues to be Solved through Health and Productivity Management ■Safety Issues Strategy (Stance, Approach, and Awareness of Risk) Governance Risk Management Major Initiatives
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	Quantitative	Presentation currency	RT-CH-410a.1	■SEKISUI CHEMICAL Group's Sustainability ·Products to Enhance Sustainability > Indicators and Targets > Net Sales / Proportion of Products to Enhance Sustainability
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Quantitative	Percentage (%) by revenue, Percentage (%)	RT-CH-410b.1	—
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion and Analysis	n/a	RT-CH-410b.2	■Chemical Substance Management ·Strategy (Stance and Approach)
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage (%) by revenue	RT-CH-410c.1	—

Topic	Metric	Category	Unit of Measure	Code	Disclosure
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	RT-CH-530a.1	<div>■Overview</div> <div>·Indicators and Targets > Setting Self-management Targets</div> <div>■Stakeholder Engagement</div> <div>·Major Initiatives > Declaration of Support for Initiatives and Organizations in Which SEKISUI CHEMICAL Group Participates</div> <div>■Respect for Human Rights</div> <div>·Major Initiatives > Response to the UK Modern Slavery Act</div> <div>■Legal and Ethical Issues</div> <div>·Major Initiatives > Compliance with Anti-trust Law as well as Statutory and Regulatory Requirements Relating to Advertising and Labeling</div> <div>·Major Initiatives > Tax Compliance Initiatives</div> <div>·Performance Data > Donations to Political Organizations</div>
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number, Rate	RT-CH-540a.1	—
	Number of transport incidents	Quantitative	Number	RT-CH-540a.2	<div>■Overview</div> <div>·Indicators and Targets > Setting Self-management Targets</div> <div>In FY2024, there were no major violations of environmental laws and regulations related to such issues as the treatment of waste, water discharge, air emissions, and soil pollution. There were also no reports on incidences of administrative guidance.</div> <div>■Safety Issues</div> <div>·Performance Data > Number of Occupational Accidents</div> <div>Number of Facility Accidents</div> <div>Frequency Rate OverTime</div>

Table 2. Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Disclosure
Production by reportable segment	Quantitative	Cubic meters (m³) or metric tons (t)	RT-CH-000.A	—

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Date of issue: July 2025 (annual)
(Previous report published July 2024 / Next report scheduled to be published in July 2026)