GRI Standard Index

This index presents disclosures based on GRI 1 (Foundation), GRI 2 (General Disclosures), GRI 3 (Material Topics), and the relevant Topic Standards.

Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
1. The organization and its reporting practices				
2-1	Organizational details	Kurita Group Website	Company Profile	–
2-2	Entities included in the organization's sustainability reporting	Sustainability Report 2026	Editorial Policy	
		MD&A and Consolidated Financial Statements	35. Subsidiaries and associates	
2-3	Reporting period, frequency and contact point	Sustainability Report 2026	Editorial Policy	–
		MD&A and Consolidated Financial Statements	Cover Page	
2-4	Restatements of information	Sustainability Report 2026	Materiality and Sustainability Management	Some environmental data have been retrospectively revised due to M&A activities, changes in the scope of data collection, and improvements in data accuracy.
2-5	External assurance	Sustainability Report 2026	Third-Party Verification	–
2. Activities and workers				
2-6	Activities, value chain and other business relationships	Kurita Group Website	Services	–
		Kurita Group Website	Industries	
		Kurita Group Website	Locations	
		Kurita Group Website	Procurement	
		Integrated Report 2026	Business Fields and Solutions	
		Sustainability Report 2026	Sustainable Procurement	
2-7	Employees	Kurita Group Website	ESG Data	–
2-8	Workers who are not employees	Kurita Group Website	ESG Data	–

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Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
3. Governance				
2-9	Governance structure and composition	Sustainability Report 2026	Materiality and Sustainability Management	–
		Integrated Report 2026	Corporate Governance Structure	
2-10	Nomination and selection of the highest governance body	Integrated Report 2026	Nominating Committee	–
		Kurita Group Website	Corporate Governance Policies	
2-11	Chair of the highest governance body	Integrated Report 2026	Corporate Governance Structure	–
		Kurita Group Website	Corporate Governance System	
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Report 2026	Materiality and Sustainability Management	–
		Sustainability Report 2026	Risk Management	
		Integrated Report 2026	Corporate Governance Structure	
		Kurita Group Website	Corporate Governance System	
2-13	Delegation of responsibility for managing impacts	Sustainability Report 2026	Materiality and Sustainability Management	–
		Sustainability Report 2026	Risk Management	
		Integrated Report 2026	Corporate Governance Structure	
		Kurita Group Website	Corporate Governance System	
2-14	Role of the highest governance body in sustainability reporting	Sustainability Report 2026	Materiality and Sustainability Management	–
2-15	Conflicts of interest	Kurita Group Website	Stock and Bond Information	–
		Kurita Group Website	Corporate Governance System	
2-16	Communication of critical concerns	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
		Sustainability Report 2026	Risk Management	
2-17	Collective knowledge of the highest governance body	Kurita Group Website	Corporate Governance Policies	–
		Kurita Group Website	Corporate Governance Report	
		Sustainability Report 2026	Materiality and Sustainability Management	

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Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
2-18	Evaluation of the performance of the highest governance body	Integrated Report 2026	The Board of Directors	–
2-19	Remuneration policies	Kurita Group Website	Corporate Governance Policies	–
		Integrated Report 2026	Compensation Committee	
2-20	Process to determine remuneration	Kurita Group Website	Corporate Governance Policies	–
		Kurita Group Website	Corporate Governance System	
		Integrated Report 2026	Compensation Committee	
2-21	Annual total compensation ratio	MD&A and Consolidated Financial Statements	36. Related parties (2) Compensation for key management personnel	–
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Integrated Report 2026	Message from the President	–
		Sustainability Report 2026	Toward Sustainable Growth Message from the Officer in Charge	
2-23	Policy commitments	Kurita Group Website	Philosophy	–
		Kurita Group Website	Policies & Terms	
		Kurita Group Website	Accordance with International Disclosure Standards	
2-24	Embedding policy commitments	Sustainability Report 2026	Materiality and Sustainability Management	–
		Sustainability Report 2026	Respect for Human Rights	
		Sustainability Report 2026	Environmental Management	
2-25	Processes to remediate negative impacts	Sustainability Report 2026	Respect for Human Rights	–
		Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	
2-26	Mechanisms for seeking advice and raising concerns	Kurita Group Website	Kurita Group Code of Conduct	–
		Sustainability Report 2026	Respect for Human Rights	
		Sustainability Report 2026	Sustainable Procurement	

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Disclosure		Media	Location	Reference Information
GRI 2: General Disclosures 2021				
2-27	Compliance with laws and regulations	Kurita Group Website	ESG Data	–
		Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	
2-28	Membership associations	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	–
		Sustainability Report 2026	Water Resource Management and Response to Water Risk	
		Sustainability Report 2026	Biodiversity Conservation / TNFD Report	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	Sustainability Report 2026	Stakeholder Engagement	–
2-30	Collective bargaining agreements	Sustainability Report 2026	Labor Practices	–
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Sustainability Report 2026	Materiality and Sustainability Management	–
3-2	List of material topics	Sustainability Report 2026	Materiality and Sustainability Management	–
3-3	Management of material topics	Sustainability Report 2026	Materiality and Sustainability Management	–
GRI 101: Biodiversity 2024				
101-1	Policies to halt and reverse biodiversity loss	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–
101-2	Management of biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–
101-3	Access and benefit-sharing	–	–	–
101-4	Identifying biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–
101-5	Locations with biodiversity impacts	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–
101-6	Direct drivers of biodiversity loss	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–
101-7	Changes in the state of biodiversity	–	–	–
101-8	Ecosystem services	Sustainability Report 2026	Biodiversity Conservation / TNFD Report	–

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Disclosure		Media	Location	Reference Information
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	MD&A and Consolidated Financial Statements	Management's Discussion and Analysis>1. Business Results	–
201-2	Financial implications and other risks and opportunities due to climate change	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	–
201-3	Defined benefit plan obligations and other retirement plans	Sustainability Report 2026	Labor Practices	–
		MD&A and Consolidated Financial Statements	3. Significant Accounting Policies	–
201-4	Financial assistance received from government	–	–	–
GRI 202: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	–	–	–
202-2	Proportion of senior management hired from the local community	–	–	–
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	–	–	–
203-2	Significant indirect economic impacts	Sustainability Report 2026	Community Engagement and Social Contribution	–
GRI 204: Procurement Practices 201				
204-1	Proportion of spending on local suppliers	Sustainability Report 2026	Sustainable Procurement	–
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
205-3	Confirmed incidents of corruption and actions taken	Kurita Group Website	ESG Data	–
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Kurita Group Website	ESG Data	–
GRI 207: Tax 2019				
207-1	Approach to tax	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
		Kurita Group Website	Kurita Group Code of Conduct	–
207-2	Tax governance, control, and risk management	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
207-3	Stakeholder engagement and management of concerns related to tax	Sustainability Report 2026	Business Ethics, Corporate Governance and Tax Transparency	–
207-4	Country-by-country reporting	Kurita Group Website	Tax Policy	–

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Disclosure		Media	Location	Reference Information
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	Kurita Group Website	ESG Data	–
301-2	Recycled input materials used	Kurita Group Website	ESG Data	–
301-3	Reclaimed products and their packaging materials	Sustainability Report 2026	Sustainable Products and Services	–
		Kurita Group Website	ESG Data	–
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Kurita Group Website	ESG Data	–
302-2	Energy consumption outside of the organization	Kurita Group Website	ESG Data	–
302-3	Energy intensity	Kurita Group Website	ESG Data	–
302-4	Reduction of energy consumption	Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report	–
		Kurita Group Website	ESG Data	–
302-5	Reductions in energy requirements of products and services	Sustainability Report 2026	Materiality and Sustainability Management	–
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Sustainability Report 2026	Water Resource Management and Response to Water Risk	–
303-2	Management of water discharge-related impacts	Sustainability Report 2026	Environmental Management	–
303-3	Water withdrawal	Kurita Group Website	ESG Data	–
303-4	Water discharge	Kurita Group Website	ESG Data	–
303-5	Water consumption	Kurita Group Website	ESG Data	–

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Disclosure		Media	Location	Reference Information
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Kurita Group Website	ESG Data	–
305-2	Energy indirect (Scope 2) GHG emissions	Kurita Group Website	ESG Data	–
305-3	Other indirect (Scope 3) GHG emissions	Kurita Group Website	ESG Data	–
305-4	GHG emissions intensity	Kurita Group Website	ESG Data	–
305-5	Reduction of GHG emissions	Sustainability Report 2026	Materiality and Sustainability Management	–
		Kurita Group Website	ESG Data	–
305-6	Emissions of ozone-depleting substances (ODS)	Kurita Group Website	ESG Data	–
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Kurita Group Website	ESG Data	–
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2026	Circular Economy and Waste Management	–
306-2	Management of significant waste-related impacts	Sustainability Report 2026	Circular Economy and Waste Management	–
306-3	Waste generated	Kurita Group Website	ESG Data	–
306-4	Waste diverted from disposal	Kurita Group Website	ESG Data	–
306-5	Waste directed to disposal	Kurita Group Website	ESG Data	–
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	Sustainability Report 2026	Sustainable Procurement	–
308-2	Negative environmental impacts in the supply chain and actions taken	Sustainability Report 2026	Sustainable Procurement	–

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Disclosure		Media	Location	Reference Information
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	Kurita Group Website	ESG Data	–
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report 2026	Labor Practices	–
401-3	Parental leave	Sustainability Report 2026	Labor Practices	–
		Kurita Group Website	ESG Data	–
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	Sustainability Report 2026	Labor Practices	–
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	Sustainability Report 2026	Occupational Health and Safety	–
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2026	Occupational Health and Safety	–
403-3	Occupational health services	Sustainability Report 2026	Occupational Health and Safety	–
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2026	Occupational Health and Safety	–
403-5	Worker training on occupational health and safety	Sustainability Report 2026	Occupational Health and Safety	–
403-6	Promotion of worker health	Sustainability Report 2026	Occupational Health and Safety	–
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2026	Occupational Health and Safety	–
403-8	Workers covered by an occupational health and safety management system	Sustainability Report 2026	Occupational Health and Safety	–
403-9	Work-related injuries	Sustainability Report 2026	Occupational Health and Safety	–
		Kurita Group Website	ESG Data	–
403-10	Work-related ill health	Sustainability Report 2026	Occupational Health and Safety	–

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Disclosure		Media	Location	Reference Information
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	Kurita Group Website	ESG Data	–
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2026	Human Resource Development and Skills Development	–
404-3	Percentage of employees receiving regular performance and career development reviews	Kurita Group Website	ESG Data	–
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	Sustainability Report 2026	Diversity, Equity and Inclusion (DE&I)	–
		Kurita Group Website	ESG Data	
405-2	Ratio of basic salary and remuneration of women to men	Kurita Group Website	ESG Data	–
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	Sustainability Report 2026	Respect for Human Rights	–
		Kurita Group Website	ESG Data	
GRI 407: Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–	–	–
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainability Report 2026	Respect for Human Rights	–
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability Report 2026	Respect for Human Rights	–
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	–	–	–
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	–	–	–

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Disclosure		Media	Location	Reference Information
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report 2026	Community Engagement and Social Contribution	–
413-2	Operations with significant actual and potential negative impacts on local communities	–	–	–
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	Sustainability Report 2026	Sustainable Procurement	–
414-2	Negative social impacts in the supply chain and actions taken	Sustainability Report 2026	Respect for Human Rights	–
GRI 415: Public Policy 2016				
415-1	Political contributions	Kurita Group Website	ESG Data	–
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report 2026	Customer Responsibility	–
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Kurita Group Website	ESG Data	–
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	Sustainability Report 2026	Management of Chemicals in Products	–
417-2	Incidents of non-compliance concerning product and service information and labeling	Kurita Group Website	ESG Data	–
417-3	Incidents of non-compliance concerning marketing communications	Kurita Group Website	ESG Data	–
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Kurita Group Website	ESG Data	–