SASB Standards Index

The Company's SASB disclosures are primarily based on the Chemicals (RT-CH) Standard, while also referring to the Industrial Machinery & Goods (RT-IG) Standard as a supplementary reference where appropriate.

General Issue Category	Topic	Accounting Metric	Code	Publication	Disclosure status and reference location
Greenhouse Gas Emissions	Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Kurita Group Website	ESG Data＞Climate Change and Decarbonization Strategy
		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Sustainability Report 2026	Materiality and Sustainability Management＞Contribute to the Realization of a Decarbonized Society
				Sustainability Report 2026	Climate Change and Decarbonization Strategy / TCFD Report＞Strategy
Air Quality	Air Quality	Air emissions of the following pollutants (1) NO_x (excluding N_2O) (2) SO_x (3) Volatile organic compounds (VOCs) (4) Hazardous air pollutants (HAPs)	RT-CH-120a.1	(1)(2)(3)Kurita Group Website (4)—	(1)(2)(3)ESG Data＞Chemical Substance Management (4)—
Energy Management	Energy Management	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable (4) Total self-generated energy	RT-IG-130a.1 RT-CH-130a.1	Kurita Group Website	(1)(3)ESG Data＞Climate Change and Decarbonization Strategy (2)(4)—
Water & Wastewater Management	Water Management	(1) Total water withdrawn, (2) Total water consumed, percentage of each in regions with high or extremely high baseline water stress	RT-CH-140a.1	Kurita Group Website	(1)(2)ESG Data＞Water Resource Management and Response to Water Risk
		Number of incidents of non-compliance associated with water quality permits, standards, and regulations	RT-CH-140a.2	Kurita Group Website	ESG Data＞Business Ethics
		Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Sustainability Report 2026	Water Resource Management and Response to Water Risk＞Strategy and Risk Management
				Sustainability Report 2026	Biodiversity Conservation/ TNFD Report＞Risk and Impact Management
Hazardous Waste Management	Hazardous Waste Management	(1) Amount of hazardous waste generated (2) Percentage recycled	RT-CH-150a.1	Kurita Group Website	ESG Data / Circular Economy and Waste Management
Human Rights and Community Relations	Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	Sustainability Report 2026	Stakeholder Engagement
				Sustainability Report 2026	Biodiversity Conservation/ TNFD Report＞Risk and Impact Management
				Sustainability Report 2026	Community Engagement and Social Contribution 2. Strategy
Workforce Health & Safety	Workforce Health & Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate, and (3) Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	RT-CH-320a.1 RT-IG-320a.1	(1)(2)Kurita Group Website (3)—	(1)(2)ESG Data Occupational Health and Safety (3)—
		Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long term (chronic) health risks	RT-CH-320a.2	Sustainability Report 2026	Occupational Health and Safety and Health & Productivity Management＞Strategy

SASB Standards Index

General Issue Category	Topic	Accounting Metric	Code	Publication	Disclosure status and reference location
Product Design & Lifecycle Management	Fuel Economy & Emissions in Use-phase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	RT-IG-410a.1	—	N/A: We don' t sell medium- and heavy-duty vehicles
		Sales-weighted fuel efficiency for non-road equipment	RT-IG-410a.2	—	—
		Sales-weighted fuel efficiency for stationary generators	RT-IG-410a.3	—	N/A: We don't sell stationary generators
		Sales-weighted emissions of (1) Nitrogen oxides (NOx) (2) Particulate matter (PM) for: (a) Marine diesel engines, (b) Locomotive diesel engines, (c) On-road medium- and heavy-duty engines, and (d) Other non-road diesel engines	RT-IG-410a.4	—	—
	Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	—	—
	Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances (2) Percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	—	—
		Discussion of strategy to (1) Manage chemicals of concern and (2)Develop alternatives with reduced human or environmental impact	RT-CH-410b.2	(1)Sustainability Report 2026 (2)Sustainability Report 2026	(1)Chemical Substance Management (2)Management of Chemicals in Products＞Risk Management
	Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	—	N/A: We don't sell GMOs
Materials Sourcing and Efficiency	Materials Sourcing	Description of the management of risks associated with the use of critical materials	RT-IG-440a.1	Sustainability Report 2026	Sustainable Procurement＞Risk Management
	Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services	RT-IG-440b.1	—	—
Management of the Legal & Regulatory Environment	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	RT-CH-530a.1	—	—
Critical Incident Risk Management	Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	—	—
		Number of transport incidents	RT-CH-540a.2	—	—

Activity Metrics

Activity Metrics	Code	Publication	Disclosure status and reference location
Number of units produced by product category	RT-IG-000.A	—	—
Number of employees	RT-IG-000.B	Kurita Group Website	ESG Data＞Human Capital Management
Production by reportable segment	RT-CH-000.A	—	—