

**GRI Standard Index**  
**GRI 2: General Disclosures 2021**

Disclosure		Locations Posted (Website)	Reference Information
<b>1. The organization and its reporting practices</b>			
2-1	Organizational details	Company Profile	
		Area	
		MD&A and Consolidated Financial Statements	
2-2	Entities included in the organization's sustainability reporting	Sustainability Report and Editorial Policy	
		MD&A and Consolidated Financial Statements	
2-3	Reporting period, frequency and contact point	Sustainability Report and Editorial Policy	
2-4	Restatements of information	Sustainability Report and Editorial Policy	
2-5	External assurance	Third Party Verification	
<b>2. Activities and workers</b>			
2-6	Activities, value chain and other business relationships	Services	
		Industries	
		Quick Explanation Kurita	
		Area	
		Partner	
		Building Good Relationships with business partners	
		Integrated Report	
2-7	Employees	Company Profile	
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		ESG Data	
		Integrated Report	
2-8	Workers who are not employees	ESG Data	
<b>3. Governance</b>			
2-9	Governance structure and composition	Corporate Governance System	
		Integrated Report	
2-10	Nomination and selection of the highest governance body	Corporate Governance Policies	
		Integrated Report	
2-11	Chair of the highest governance body	Corporate Governance System	
		Integrated Report	
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Policies	
		The Kurita Group's Sustainability and Materiality	
		MD&A and Consolidated Financial Statements	
		Integrated Report	
		Corporate Governance System	
2-13	Delegation of responsibility for managing impacts	The Kurita Group's Sustainability and Materiality	
		MD&A and Consolidated Financial Statements	
		Integrated Report	
		Corporate Governance System	
		Basic Policies for Constructing an Internal Control System	

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Disclosure		Locations Posted (Website)	Reference Information
2-14	Role of the highest governance body in sustainability reporting	The Kurita Group's Sustainability and Materiality	
		MD&A and Consolidated Financial Statements	
		Integrated Report	
		Corporate Governance System	
2-15	Conflicts of interest	Corporate Governance System	
		Basic Policies for Constructing an Internal Control System	
		Integrated Report	
2-16	Communication of critical concerns	Corporate Governance Policies	
		Basic Policies for Constructing an Internal Control System	
		Corporate Governance System	
		Integrated Report	
2-17	Collective knowledge of the highest governance body	Corporate Governance Policies	
		Corporate Governance Report	
		Integrated Report	
2-18	Evaluation of the performance of the highest governance body	Board Evaluation	
		Integrated Report	
2-19	Remuneration policies	Corporate Governance Policies	
		Integrated Report	
2-20	Process to determine remuneration	Corporate Governance Policies	
		Corporate Governance System	
		Integrated Report	
2-21	Annual total compensation ratio	MD&A and Consolidated Financial Statements	
		Corporate Governance Report	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Message from the President	
		Philosophy	
2-23	Policy commitments	Message from the President	
		The Kurita Group's Sustainability and Materiality	
		Basic Policy	
		Business Policy	
		Partner	
		Communication On Progress	
2-24	Embedding policy commitments	The Kurita Group's Sustainability and Materiality	
2-25	Processes to remediate negative impacts	Conduct Fair Business Activities	
		Conduct Business Activities Respecting Human Rights	
		Integrated Report	
		Basic Policies for Constructing an Internal Control System	
		Building Good Relationships with business partners	

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Disclosure		Locations Posted (Website)	Reference Information
2-26	Mechanisms for seeking advice and raising concerns	Kurita Group Code of Conduct	
		Conduct Fair Business Activities	
		Conduct Business Activities Respecting Human Rights	
		Building Good Relationships with business partners	
2-27	Compliance with laws and regulations	ESG Data	
		Conduct Fair Business Activities	
2-28	Membership associations	Corporate Citizenship Activities	
		Contribute to the Realization of a Decarbonized Society	

### 5. Stakeholder engagement

2-29	Approach to stakeholder engagement	The Kurita Group's Sustainability and Materiality	
2-30	Collective bargaining agreements	Strategic Development and Utilization of Human Resources	

## GRI 3: Material Topics 2021

Disclosure		Locations Posted (Website)	Reference Information
3-1	Process to determine material topics	The Kurita Group's Sustainability and Materiality	
3-2	List of material topics	The Kurita Group's Sustainability and Materiality	
3-3	3-3 Management of material topics	The Kurita Group's Sustainability and Materiality	
		Corporate Governance System	
		Message from the President	

## Economic

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 201: Economic Performance 2016</b>			
201-1	Direct economic value generated and distributed	MD&A and Consolidated Financial Statements	
201-2	Financial implications and other risks and opportunities due to climate change	Contribute to the Realization of a Decarbonized Society	
		MD&A and Consolidated Financial Statements	
201-3	Defined benefit plan obligations and other retirement plans	MD&A and Consolidated Financial Statements	
201-4	Financial assistance received from government	MD&A and Consolidated Financial Statements	
<b>GRI 202: Market Presence 2016</b>			
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	—	
<b>GRI 203: Indirect Economic Impacts 2016</b>			
203-1	Infrastructure investments and services supported	Corporate Citizenship Activities	
		ESG Data	
203-2	Significant indirect economic impacts	Corporate Citizenship Activities	
<b>GRI 204: Procurement Practices 2016</b>			
204-1	Proportion of spending on local suppliers	Building Good Relationships with business partners	
<b>GRI 205: Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	Conduct Fair Business Activities	
205-2	Communication and training about anti-corruption policies and procedures	Conduct Fair Business Activities	
205-3	Confirmed incidents of corruption and actions taken	ESG Data	

## Economic

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 206: Anti-competitive Behavior 2016</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Data	
<b>GRI 207: Tax 2019</b>			
207-1	Approach to tax	Kurita Group Tax Policy	
		Kurita Group Code of Conduct	
207-2	Tax governance, control, and risk management	Integrated Report	
207-3	Stakeholder engagement and management of concerns related to tax	Kurita Group Tax Policy	
207-4	Country-by-country reporting	MD&A and Consolidated Financial Statements	

## Environmental

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 301: Materials 2016</b>			
301-1	Materials used by weight or volume	ESG Data	
301-2	Recycled input materials used	—	
301-3	Reclaimed products and their packaging materials	ESG Data	
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organization	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
302-2	Energy consumption outside of the organization	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
302-3	Energy intensity	ESG Data	
302-4	Reduction of energy consumption	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
302-5	Reductions in energy requirements of products and services	Contribute to the Realization of a Decarbonized Society	
<b>GRI 303: Water and Effluents 2018</b>			
303-1	Interactions with water as a shared resource	Solve Issues Related to Water Resources	
303-2	Management of water discharge-related impacts	—	
303-3	Water withdrawal	ESG Data	
303-4	Water discharge	ESG Data	
303-5	Water consumption	ESG Data	
<b>GRI 304: Biodiversity 2016</b>			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	—	
304-2	Significant impacts of activities, products, and services on biodiversity	—	
304-3	Habitats protected or restored	—	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	

## Environmental

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 305: Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
305-2	Energy indirect (Scope 2) GHG emissions	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
305-3	Other indirect (Scope 3) GHG emissions	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
305-4	GHG emissions intensity	ESG Data	
305-5	Reduction of GHG emissions	Contribute to the Realization of a Decarbonized Society	
		ESG Data	
305-6	Emissions of ozone-depleting substances (ODS)	ESG Data	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Data	
<b>GRI 306: Effluents and Waste 2016</b>			
306-1	Waste generation and significant waste-related impacts	Contribute to Building a Circular Economy Society	
306-2	Management of significant waste-related impacts	Contribute to Building a Circular Economy Society	
306-3	Waste generated	Contribute to Building a Circular Economy Society	
		ESG Data	
306-4	Waste diverted from disposal	ESG Data	
306-5	Waste directed to disposal	ESG Data	
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	Building Good Relationships with business partners	
308-2	Negative environmental impacts in the supply chain and actions taken	Building Good Relationships with business partners	

## Social

Disclosure		Locations Posted (Website)	Reference Information
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	ESG Data	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	The company offers various allowance systems, including retirement benefits, employee stock ownership plans, and condolence payments.
401-3	Parental leave	ESG Data	
		Strategic Development and Utilization of Human Resources	
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	—	The labor agreement concluded with the labor union stipulates a minimum notice period of one month for transfers involving relocation and a minimum notice period of 30 days for dismissals. Additionally, when making business changes that significantly impact employees, it is required that the company and the employees consult in advance.

## Social

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 403: Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	Conduct Business Activities Respecting Human Rights	
403-2	Hazard identification, risk assessment, and incident investigation	Conduct Business Activities Respecting Human Rights	
403-3	Occupational health services	Conduct Business Activities Respecting Human Rights	
403-4	Worker participation, consultation, and communication on occupational health and safety	Conduct Business Activities Respecting Human Rights	
403-5	Worker training on occupational health and safety	Conduct Business Activities Respecting Human Rights	
403-6	Promotion of worker health	Conduct Business Activities Respecting Human Rights	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Conduct Business Activities Respecting Human Rights	
403-8	Workers covered by an occupational health and safety management system	Conduct Business Activities Respecting Human Rights	
403-9	Work-related injuries	Conduct Business Activities Respecting Human Rights ESG Data	
403-10	Work-related ill health	—	
<b>GRI 404: Training and Education 2016</b>			
404-1	Average hours of training per year per employee	ESG Data	
404-2	Programs for upgrading employee skills and transition assistance programs	Integrated Report 65-68p	
404-3	Percentage of employees receiving regular performance and career development reviews	Strategic Development and Utilization of Human Resources ESG Data	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	Strategic Development and Utilization of Human Resources ESG Data Integrated Report 92-95p	
405-2	Ratio of basic salary and remuneration of women to men	Strategic Development and Utilization of Human Resources MD&A and Consolidated Financial Statements	
<b>GRI 406: Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	Conduct Business Activities Respecting Human Rights ESG Data	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	
<b>GRI 408: Child Labor 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	Conduct Business Activities Respecting Human Rights	
<b>GRI 409: Forced or Compulsory Labor 2016</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Conduct Business Activities Respecting Human Rights	
<b>GRI 410: Security Practices 2016</b>			
410-1	Security personnel trained in human rights policies or procedures	—	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>			
411-1	Incidents of violations involving rights of indigenous peoples	—	
<b>GRI 413: Local Communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	Corporate Citizenship Activities	
413-2	Operations with significant actual and potential negative impacts on local communities	—	

## Social

Disclosure		Locations Posted (Website)	Reference Information
<b>GRI 414: Supplier Social Assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	Building Good Relationships with business partners	
414-2	Negative social impacts in the supply chain and actions taken	Building Good Relationships with business partners	
<b>GRI 415: Public Policy 2016</b>			
415-1	Political contributions	ESG Data	
<b>GRI 416: Customer Health and Safety 2016</b>			
416-1	Assessment of the health and safety impacts of product and service categories	Provide Highly Safe and Quality Products and Services	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Provide Highly Safe and Quality Products and Services	
<b>GRI 417: Marketing and Labeling 2016</b>			
417-1	Requirements for product and service information and labeling	Provide Highly Safe and Quality Products and Services	
417-2	Incidents of non-compliance concerning product and service information and labeling	Provide Highly Safe and Quality Products and Services	
417-3	Incidents of non-compliance concerning marketing communications	ESG Data	
<b>GRI 418: Customer Privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Data	