

Accordance with International Disclosure Standards

SASB Standard Reference Tables

Topic	Accounting Metric		Code	Location
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations		RT-CH-110a.1	ESG Data
	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	Contribute to the Realization of a Decarbonized Society
AirQuality	Air emissions of the following pollutants (1) NOX (excluding N2O) (2) SOX (3) volatile organic compounds (VOCs) (4) hazardous air pollutants (HAPs)		RT-CH-120a.1	(1)(2)(3)ESG Data (4)—
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	(1)(3)ESG Data (2)(4)—
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		RT-CH-140a.1	(1)(2)ESG Data
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations		RT-CH-140a.2	ESG Data
	Description of water management risks and discussion of strategies and practices to mitigate those risks		RT-CH-140a.3	Solve Issues Related to Water Resources
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled		RT-CH-150a.1	ESG Data Contribute to Building a Circular Economy Society
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests		RT-CH-210a.1	Solve Issues Related to Water Resources
				The Kurita Group's Sustainability and Materiality
				Corporate Citizenship Activities
Employee/ Workforce Health&Safety	(a) direct employees and (b) contract employees	(1) Total recordable incident rate (TRIR), (2) fatality rate for	RT-CH-320a.1 RT-IG-320a.1	(1)(2)ESG Data
		(3) near miss frequency rate (NMFR) rate for	RT-IG-320a.1	—
		Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	Conduct Business Activities Respecting Human Rights
Fuel Economy& Emissions in Usephase	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles		RT-IG-410a.1	N/A:We don't sale 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 sale 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 usephase 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 and/or environmental impact		RT-CH-410b.2	(1)Provide Highly Safe and Quality Products and Services (2)—
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)		RT-CH-410c.1	N/A: We don't sale GMOs
Materials Sourcing	Description of the management of risks associated with the use of critical materials		RT-IG-440a.1	—
Remanufacturing Design & Services	Revenue from remanufactured products and remanufacturing services		RT-IG-440b.1	—
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry		RT-CH-530a.1	—
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	Location
Production by reportable segment	RT-CH-000.A	Integrated Report
Number of units produced by product category	RT-IG-000.A	—
Number of employees	RT-IG-000.B	ESG Data