

TODA KOGYO CORP.

GRI Standards Cross-reference Table

General Disclosures

Statement of use	TODA KOGYO Group reports the information presented in this cross-reference table for the period from April 1, 2024 to March 31, 2025 (including some updated information), with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

General Disclosures

GRI Items	Disclosure	Location
[GRI 2]General Disclosures 2021		
The organization and its reporting practices		
2-1	Organizational details	- Corporate Profile
2-2	Entities included in the organization's sustainability reporting	- Corporate Profile - TODA KOGYO CORP. CORPORATE PROFILE
2-3	Reporting period, frequency and contact point	- Concept of Sustainability
2-4	Restatements of information	-
2-5	External assurance	-
Activities and workers		
2-6	Activities, value chain and other business relationships	- Offices and Group Companies - Concept of Sustainability - Investor Relations - Sustainable Procurement
2-7	Employees	- ESG BOOK 2025 P37 Data on Employees (consolidated), P38 Data on Employees (non-consolidated) - Corporate Profile
2-8	Workers who are not employees	-

GRI Items	Disclosure	Location
	Governance	
	2-9	Governance structure and composition
	- Corporate Governance - Corporate Governance Report	
	2-10 2-11 2-12	Nomination and selection of the highest governance body Chair of the highest governance body Role of the highest governance body in overseeing the management of impacts
	- Corporate Governance	
	2-13 2-14	Delegation of responsibility for managing impacts Role of the highest governance body in sustainability reporting
	- Corporate Governance - Materiality	
	2-15	Conflicts of interest
	- Corporate Governance - Corporate Governance Report	
	2-16	Communication of critical concerns
	- Corporate Governance - Corporate Governance Report - Risk Management	
	2-17	Collective knowledge of the highest governance body
	- Corporate Governance	
	2-18 2-19 2-20	Evaluation of the performance of the highest governance body Remuneration policies Process to determine remuneration
	- Corporate Governance - Corporate Governance Report	
	2-21	Annual total compensation ratio
	-	
	Strategy, policies and practices	
	2-22	Statement on sustainable development strategy - Integrated Report 2025 P8-13 TOP MESSAGE - ESG BOOK 2025 P8 Repurposing and effective use of resources

GRI Items		Disclosure	Location
	2-23 2-24	Policy commitments Embedding policy commitments	Procurement Guidelines - Sustainable Procurement Environmental Policy - Environmental Vision TODA KOGYO Group Human Rights Policy - Respect for Human Rights Personnel development policy - Human Capital Basic Business Continuity Policy - Risk Management Basic Business Continuity Policy Compliance Code of Conduct - Compliance Code of Conduct Safety Basics - ESG BOOK 2025 P17 Initiatives for Safety Quality Policy Policy on product safety and customers' health - ESG BOOK 2025 P18 Quality Assurance, Product Safety and Customers' Health Information Management Basic policy - ESG BOOK 2025 P30 Information Management Policy on dialogues with stakeholders - ESG BOOK 2025 P31 Dialogues with Shareholders and Investors
	2-25 2-26 2-27	Processes to remediate negative impacts Mechanisms for seeking advice and raising Concerns Compliance with laws and regulations	- Compliance Code of Conduct
	2-28	Membership associations	- Climate-Related Information Disclosures Based on TCFD Recommendations
	Stakeholder engagement		
	2-29	Approach to stakeholder engagement	-
	2-30	Collective bargaining agreements	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated) - Respect for Human Rights

Material Topics

GRI Items		Disclosure	Location
【GRI 3】 Material Topics 2021			
	3-1	Process to determine material topics	- Materialities Formulation Process
	3-2	List of material topics	- TODA KOGYO Group Materialities
	3-3	Management of material topics	

Biodiversity

GRI Items	Disclosure	Location
【GRI 101】 Topic management disclosures 2024		
101-1	Policies to halt and reverse biodiversity loss	- Environmental Vision
101-2	Management of biodiversity impacts	
101-3	Access and benefit-sharing	-
【GRI 101】 Topic disclosures 2024		
101-4	Identification of biodiversity impacts	-
101-5	Locations with biodiversity impacts	-
101-6	Direct drivers of biodiversity loss	-
101-7	Changes to the state of biodiversity	-
101-8	Ecosystem services	-

Economic

GRI Items	Disclosure	Location
【GRI 201】 Economic Performance 2016		
201-1	Direct economic value generated and distributed	-
201-2	Financial implications and other risks and opportunities due to climate change	- Climate-Related Information Disclosures Based on TCFD Recommendations - Securities Report (Japanese Only)
201-3	Defined benefit plan obligations and other retirement plans	- Securities Report (Japanese Only)
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	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated)
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	-
【GRI 204】 Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	-
【GRI 205】 Anti-corruption 2016		
205-1	Operations assessed for risks related to Corruption	- ESG BOOK 2025 P26-27 Corporate Governance
205-2	Communication and training about anti-corruption policies and procedures	
205-3	Confirmed incidents of corruption and actions taken	-

GRI Items	Disclosure	Location
【GRI 206】 Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices	-
【GRI 207】 Tax 2019		
207-1	Approach to tax	-
207-2	Tax governance, control, and risk management	- Risk Management
207-3	Stakeholder engagement and management of concerns related to tax	-
207-4	Country-by-country reporting	-

Environmental

GRI Items	Disclosure	Location
【GRI 301】 Materials 2016		
301-1	Materials used by weight or volume	-
301-2	Recycled input materials used	-
301-3	Reclaimed products and their packaging materials	-
【GRI 302】 Energy 2016		
302-1 302-2 302-3 302-4	Energy consumption within the organization Energy consumption outside of the organization Energy intensity Reduction of energy consumption	- Climate-Related Information Disclosures Based on TCFD Recommendations - Environmental Action Information at Onoda Site (Japanese Only) - Environmental Action Information at Otake Site (Japanese Only) - Environmental Action Information at Okayama Site (Japanese Only) - ESG BOOK 2025 P35 Energy and Water Resources
302-5	Reductions in energy requirements of products and services	-
【GRI 303】 Water and Effluents 2018		
303-1 303-2 303-3 303-4 303-5	Interactions with water as a shared resource Management of water discharge-related impacts Water withdrawal Water discharge Water consumption	- Environmental Action Information at Onoda Site (Japanese Only) - Environmental Action Information at Otake Site (Japanese Only) - Environmental Action Information at Okayama Site (Japanese Only) - ESG BOOK 2025 P35 Energy and Water Resources

GRI Items	Disclosure	Location
【GRI 305】 Emissions 2016		
305-1 305-2 305-3 305-4 305-5	Direct (Scope 1) GHG emissions Energy indirect (Scope 2) GHG emissions Other indirect (Scope 3) GHG emissions GHG emissions intensity Reduction of GHG emissions	- Climate-Related Information Disclosures Based on TCFD Recommendations - ESG BOOK 2025 P9-12 TCFD
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	- Environmental Action Information at Otake Site (Japanese Only)
【GRI 306】 Waste 2020		
306-1 306-2	Waste generation and significant waste-related impacts Management of significant waste-related impacts	- ESG BOOK 2025 P8 Repurposing and effective use of resources
306-3 306-4 306-5	Waste generated Waste diverted from disposal Waste directed to disposal	- Environmental Action Information at Onoda Site (Japanese Only) - Environmental Action Information at Otake Site (Japanese Only) - Environmental Action Information at Okayama Site (Japanese Only) - ESG BOOK 2025 P36 Waste and PRTR Substances
【GRI 308】 Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	-

Social

GRI Items	Disclosure	Location
【GRI 401】 Employment 2016		
401-1	New employee hires and employee turnover	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
401-3	Parental leave	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated) - Human Capital
【GRI 402】 Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	-

GRI Items	Disclosure	Location
【GRI 403】 Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	- ESG BOOK 2025 P17 Initiatives for Safety
403-2	Hazard identification, risk assessment, and incident investigation	
403-3	Occupational health services	
403-4	Worker participation, consultation, and communication on occupational health and safety	
403-5	Worker training on occupational health and safety	
403-6	Promotion of worker health	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-
403-8	Workers covered by an occupational health and safety management system	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated)
403-9	Work-related injuries	
403-10	Work-related ill health	
【GRI 404】 Training and Education 2016		
404-1	Average hours of training per year per employee	-
404-2	Programs for upgrading employee skills and transition assistance programs	- Human Capital
404-3	Percentage of employees receiving regular performance and career development reviews	
【GRI 405】 Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	- ESG BOOK 2025 P37 Data on Employees (consolidated) , P38 Data on Employees (non-consolidated)
405-2	Ratio of basic salary and remuneration of women to men	
【GRI 406】 Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	-
【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	- Respect for Human Rights
【GRI 408】 Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	- 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	- Respect for Human Rights - Sustainable Procurement - ESG BOOK 2025 P26-27 Corporate Governance
【GRI 410】 Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	- Respect for Human Rights

GRI Items	Disclosure	Location
【GRI 411】 Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	-
【GRI 413】 Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	-
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	- Sustainable Procurement
414-2	Negative social impacts in the supply chain and actions taken	- Sustainable Procurement - Respect for Human Rights
【GRI 415】 Public Policy 2016		
415-1	Political contributions	- Corporate Governance
【GRI 416】 Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	- ESG BOOK 2025 P17 Initiatives for Safety Risk Management Business and Other Risks - For Suppliers
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-
【GRI 417】 Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	- ESG BOOK 2025 P17 Initiatives for Safety
417-2	Incidents of non-compliance concerning product and service information and labeling	-
417-3	Incidents of non-compliance concerning marketing communications	-
【GRI 418】 Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-

————— Contact : CSR & Environment Management Group —————