

Universal Standards

GRI 2: General Disclosures 2021

DISCLOSURE		LOCATION
1. The organization and its reporting practices		
2-1	Organizational details	HOME>Corporate Outline>Company Overview
2-2	Entities included in the organization's sustainability reporting	HOME>Corporate Outline>Locations
		HOME>Corporate Outline>Group Companies
2-3	Reporting period, frequency and contact point	Annual Report 2026 P.3-4
		Annual Report 2026 P.71-72
2-4	Restatements of information	Not applicable
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Corporate Outline P.3-6
		HOME>Corporate Outline>Locations
		HOME>Corporate Outline>Company Overview
		HOME>Business Outline>Business Model
		HOME>Corporate Outline>Group Companies
2-7	Employees	Annual Securities Report P.5
		Annual Report 2026 P.65-66
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	Annual Report 2026 P.45-46
		Annual Securities Report P.29-30
		Corporate Governance Report P.5
		Annual Report 2026 P.57-58
2-10	Nomination and selection of the highest governance body	Articles of Incorporation P.5
		Corporate Governance Report P.2
2-11	Chair of the highest governance body	Corporate Governance Report P.5
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2026 P.29-30
		Annual Report 2026 P.45-46
2-13	Delegation of responsibility for managing impacts	Annual Report 2026 P.29-30
2-14	Role of the highest governance body in sustainability reporting	Annual Report 2026 P.29-30
2-15	Conflicts of interest	Corporate Governance Report P.2
		Artner's Approaches to Implementing Japan's Corporate Governance Code P.15
		Annual Securities Report P.21
2-16	Communication of critical concerns	Annual Report 2026 P.29-30
2-17	Collective knowledge of the highest governance body	HOME>Sustainability>Governance>Corporate Governance>Artner's Approaches to Implementing Japan's Corporate Governance Code>Section 4: Responsibilities of the Board>Principle 4.14 Director and Kansayaku Training
2-18	Evaluation of the performance of the highest governance body	Artner's Approaches to Implementing Japan's Corporate Governance Code P.22
		Annual Report 2026 P.50
2-19	Remuneration policies	Annual Securities Report P.33
2-20	Process to determine remuneration	Annual Report 2026 P.49
		Annual Securities Report P.33
2-21	Annual total compensation ratio	—

4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Annual Report 2026 P.7-10
2-23	Policy commitments	Annual Report 2026 P.29
		Annual Report 2026 P.35-36
		Annual Report 2026 P.41
		Annual Report 2026 P.45
		Annual Report 2026 P.52
		HOME>Sustainability>Governance>Compliance
2-24	Embedding policy commitments	Annual Report 2026 P.29-30
		Annual Report 2026 P.35-36
		Annual Report 2026 P.41-42
		Annual Report 2026 P.45-46
		Annual Report 2026 P.51-52
		HOME>Sustainability>Governance>Compliance
2-25	Processes to remediate negative impacts	Annual Report 2026 P.41-42
		Annual Report 2026 P.52
2-26	Mechanisms for seeking advice and raising concerns	Annual Report 2026 P.42
		Annual Report 2026 P.52
2-27	Compliance with laws and regulations	Annual Report 2026 P.67-68
2-28	Membership associations	Annual Report 2026 P.69
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	Annual Report 2026 P.43-44
2-30	Collective bargaining agreements	Annual Securities Report P.5

GRI 3: Material Topics 2021

DISCLOSURE		LOCATION
3-1	Process to determine material topics	Annual Report 2026 P.29-30
3-2	List of material topics	Annual Report 2026 P.30-32
3-3	Management of material topics	Annual Report 2026 P.31-32
		Annual Report 2026 P.65-68

Topic Standards (Economic)

GRI 201: Economic Performance 2016

DISCLOSURE		LOCATION
201-1	Direct economic value generated and distributed	Annual Securities Report P.1-2
		Annual Securities Report P.36
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report 2026 P.33-34
		HOME>Sustainability>Environmental>Climate Change (Information Disclosure Based on TCFD Recommendations)>Strategy>Summary of scenario analysis results (risks and opportunities)
		HOME>Investor Relations>Management Policy>Business and Other Risks>Climate Change
201-3	Defined benefit plan obligations and other retirement plans	Annual Securities Report P.48-49
201-4	Financial assistance received from government	—

GRI 202: Market Presence 2016

DISCLOSURE		LOCATION
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Home>Recruitment>Administrative staff positions (new graduates)>Qualification acquisition assistance program (Japanese only)
		Home>Recruitment>Engineer positions (new graduates)>Engineers who want to earn high pay>Qualification acquisition assistance program (Japanese only)
		Home>Recruitment>Engineer positions (new graduates)>Engineers who want to work in specific locations>Qualification acquisition assistance program (Japanese only)
		Home>Recruitment>Engineer positions (new graduates)>Engineers who want to be involved in production>Qualification acquisition assistance program (Japanese only)
202-2	Proportion of senior management hired from the local community	—

GRI 203: Indirect Economic Impacts 2016

DISCLOSURE		LOCATION
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—

GRI 204: Procurement Practices 2016

DISCLOSURE		LOCATION
204-1	Proportion of spending on local suppliers	—

GRI 205: Anti-corruption 2016

DISCLOSURE		LOCATION
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	Annual Report 2026 P.52
205-3	Confirmed incidents of corruption and actions taken	Annual Report 2026 P.67-68

GRI 206: Anti-competitive Behavior 2016

DISCLOSURE		LOCATION
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable

GRI 207: Tax 2019

DISCLOSURE		LOCATION
207-1	Approach to tax	HOME> Sustainability> Governance> Compliance> Tax Policy
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—

Topic Standards (Environmental)

GRI 301: Materials 2016

DISCLOSURE		LOCATION
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

DISCLOSURE		LOCATION
302-1	Energy consumption within the organization	Annual Report 2026 P.65-66
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	Annual Report 2026 P.65-66
302-4	Reduction of energy consumption	Annual Report 2026 P.65-66
302-5	Reductions in energy requirements of products and services	—

GRI 303: Water and Effluents 2018

DISCLOSURE		LOCATION
303-1	Interactions with water as a shared resource	—
303-2	Management of water discharge-related impacts	—
303-3	Water withdrawal	—
303-4	Water discharge	—
303-5	Water consumption	—

GRI 101: Biodiversity 2024

DISCLOSURE		LOCATION
101-1	Policies to halt and reverse biodiversity loss	HOME> Sustainability> Environmental> Preservation of Biodiversity (Basic Policy)
101-2	Management of biodiversity impacts	Annual Report 2026 P.43-44 HOME> Sustainability> Environmental> Preservation of Biodiversity (Initiatives)
101-3	Access and benefit-sharing	—
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	—

GRI 305: Emissions 2016

DISCLOSURE		LOCATION
305-1	Direct (Scope 1) GHG emissions	Annual Report 2026 P.65-66 Annual Report 2026 P.33-34
305-2	Energy indirect (Scope 2) GHG emissions	Annual Report 2026 P.65-66 Annual Report 2026 P.33-34
305-3	Other indirect (Scope 3) GHG emissions	Annual Report 2026 P.33-34 Annual Report 2026 P.65-66
305-4	GHG emissions intensity	Annual Report 2026 P.65-66
305-5	Reduction of GHG emissions	Annual Report 2026 P.65-66 Annual Report 2026 P.33-34
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—

GRI 306: Waste 2020

DISCLOSURE		LOCATION
306-1	Waste generation and significant waste-related impacts	—
306-2	Management of significant waste-related impacts	—
306-3	Waste generated	—
306-4	Waste diverted from disposal	—
306-5	Waste directed to disposal	—

GRI 308: Supplier Environmental Assessment 2016

DISCLOSURE		LOCATION
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	—

Topic Standards (Social)

GRI 401: Employment 2016

DISCLOSURE		LOCATION
401-1	New employee hires and employee turnover	Annual Report 2026 P.65-66
		Annual Securities Report P.5
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	Annual Report 2026 P.65-66

GRI 402: Labor/Management Relations 2016

DISCLOSURE		LOCATION
402-1	Minimum notice periods regarding operational changes	—

GRI 403: Occupational Health and Safety 2018

DISCLOSURE		LOCATION
403-1	Occupational health and safety management system	Annual Report 2026 P.39
403-2	Hazard identification, risk assessment, and incident investigation	Annual Report 2026 P.39
403-3	Occupational health services	Annual Report 2026 P.39
403-4	Worker participation, consultation, and communication on occupational health and safety	—
403-5	Worker training on occupational health and safety	Annual Report 2026 P.39
403-6	Promotion of worker health	Annual Report 2026 P.39
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	—
403-9	Work-related injuries	Annual Report 2026 P.67-68
403-10	Work-related ill health	Annual Report 2026 P.67-68

GRI 404: Training and Education 2016

DISCLOSURE		LOCATION
404-1	Average hours of training per year per employee	Annual Report 2026 P.65-66
404-2	Programs for upgrading employee skills and transition assistance programs	HOME>Sustainability>Social>Talent Development
		HOME>Business Outline>Training Curriculum
		HOME>Business Outline>New Employee Training
		Career Support Courses (Japanese version only)
		Skill Development Seminars (Japanese version only)
		Qualification acquisition assistance program (Japanese version only)
		HOME>Business Outline>Job Change Assistance
404-3	Percentage of employees receiving regular performance and career development reviews	HOME>Sustainability>Social>Talent Development

GRI 405: Diversity and Equal Opportunity 2016

DISCLOSURE		LOCATION
405-1	Diversity of governance bodies and employees	Annual Report 2026 P.40
		Annual Report 2026 P.65-66
		Annual Securities Report P.29-30
405-2	Ratio of basic salary and remuneration of women to men	Annual Report 2026 P.65-66
		Annual Securities Report P.5

GRI 406: Non-discrimination 2016

DISCLOSURE		LOCATION
406-1	Incidents of discrimination and corrective actions taken	Annual Report 2026 P.65-66

GRI 407: Freedom of Association and Collective Bargaining 2016

DISCLOSURE		LOCATION
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Annual Report 2026 P.41-42

GRI 408: Child Labor 2016

DISCLOSURE		LOCATION
408-1	Operations and suppliers at significant risk for incidents of child labor	Annual Report 2026 P.41-42

GRI 409: Forced or Compulsory Labor 2016

DISCLOSURE		LOCATION
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Report 2026 P.41-42

GRI 410: Security Practices 2016

DISCLOSURE		LOCATION
410-1	Security personnel trained in human rights policies or procedures	—

GRI 411: Rights of Indigenous Peoples 2016

DISCLOSURE		LOCATION
411-1	Incidents of violations involving rights of indigenous peoples	—

GRI 412: Human Rights Assessment 2016

DISCLOSURE		LOCATION
412-1	Operations that have been subject to human rights reviews or impact assessments	HOME>Sustainability>Social>Human Rights Due Diligence
412-2	Employee training on human rights policies or procedures	HOME>Sustainability>Social>Human Rights (Initiatives)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—

GRI 413: Local Communities 2016

DISCLOSURE		LOCATION
413-1	Operations with local community engagement, impact assessments, and development programs	Annual Report 2026 P.43-44
413-2	Operations with significant actual and potential negative impacts on local communities	—

GRI 414: Supplier Social Assessment 2016

DISCLOSURE		LOCATION
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	—

GRI 415: Public Policy 2016

DISCLOSURE		LOCATION
415-1	Political contributions	—

GRI 416: Customer Health and Safety 2016

DISCLOSURE		LOCATION
416-1	Assessment of the health and safety impacts of product and service categories	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable

GRI 417: Marketing and Labeling 2016

DISCLOSURE		LOCATION
417-1	Requirements for product and service information and labeling	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Not applicable
417-3	Incidents of non-compliance concerning marketing communications	Not applicable

GRI 418: Customer Privacy 2016

DISCLOSURE		LOCATION
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not applicable