

GRI 1: Foundation 2021		
Statement of use	Proterial, Ltd. has reported the information cited in this GRI content index for the period from April 1, 2022 to March 31, 2023 with reference to the GRI Standards.	
GRI 1 used	GRI 1: Foundation 2021	
GRI 2: General Disclosures 2021		
		Related Items
1. The organization and its reporting practices		
2-1	Organizational details	II. About the Proterial Group, 1. Corporate Profile (p. 6) Integrated Report, Who We Are, The Company Name (p. 3), Proterial's Businesses (pp. 5-6) / Basic Corporation Information, Corporate Data (p. 64) Corporate Profile, An Introduction to the each internal Company https://www.proterial.com/e/corp/bases/
2-2	Entities included in the organization's sustainability reporting	About This Report [The Scope of This Report] (p. 1)
2-3	Reporting period, frequency and contact point	About This Report [Publication Date], [The Scope of This Report] (p. 1)
2-4	Restatements of information	—
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	II. About the Proterial Group, 4. Business Domains and Major Product Applications (p. 7) Integrated Report, Who We Are, Proterial's Businesses (pp. 5-6), High-performance Materials for Supporting Society and Realizing Customer Innovation (pp. 7-8) / Part 1, Our Strengths (pp. 17-18)
2-7	Employees	II. About the Proterial Group, 1. Corporate Profile (p. 6) / V. Report on Social Aspects, 3. Responsibility to Employees, (7) Composition of Employees (p. 32) Integrated Report, Part 3, Diversity and Inclusion, Composition of Workforce (Non-consolidated) (p. 46) / Basic Corporation Information, Non-Financial Data (p. 63)
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	Integrated Report, Part 3, Corporate Governance, 1 Overview of Corporate Governance (pp. 51-53)
2-10	Nomination and selection of the highest governance body	—
2-11	Chair of the highest governance body	—
2-12	Role of the highest governance body in overseeing the management of impacts	—
2-13	Delegation of responsibility for managing impacts	IV. CSR Management, 1. Proterial Group's CSR, (3) System for Promoting CSR (p. 10)
2-14	Role of the highest governance body in sustainability reporting	—
2-15	Conflicts of interest	—
2-16	Communication of critical concerns	Integrated Report, Part 3, Corporate Governance, 1 Overview of Corporate Governance (pp. 53-54)
2-17	Collective knowledge of the highest governance body	—
2-18	Evaluation of the performance of the highest governance body	—
2-19	Remuneration policies	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, (a) Addressing Climate Change, * Executive compensation (p. 56) Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products, Executive compensation (p. 41)
2-20	Process to determine remuneration	—
2-21	Annual total compensation ratio	—
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Integrated Report, Part 1, CEO's Message (pp. 11-14)
2-23	Policy commitments	IV. CSR Management, 4. Respect for Human Rights and Compliance with International Norms (p. 21) Integrated Report, Part 3, Respect for Human Rights (p. 50)
2-24	Embedding policy commitments	IV. CSR Management, 1. Proterial Group's CSR, (4) CSR Activity Results and Plans, (b) Fiscal 2022 Initiative Results and Fiscal 2023 Plans (p. 11) / 2. Compliance, (2) Compliance Education Activities (p. 16) / 4. Respect for Human Rights and Compliance with International Norms (p. 21) / V. Report on Social Aspects, 1. Together with Procurement Partners (pp. 22-24) Integrated Report, Part 3, CSR-Conscious Procurement (p. 49) / Respect for Human Rights (p. 50)
2-25	Processes to remediate negative impacts	IV. CSR Management, 4. Respect for Human Rights and Compliance with International Norms (p. 21)
2-26	Mechanisms for seeking advice and raising concerns	—
2-27	Compliance with laws and regulations	IV. CSR Management, 2. Compliance, (4) Export Controls (p. 17)
2-28	Membership associations	—
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	IV. CSR Management, 1. Proterial Group's CSR, (2) Proterial Group Stakeholders (p. 10)
2-30	Collective bargaining agreements	V. Report on Social Aspects, 3. Responsibility to Employees, (1) Labor and Management Relations (p. 28)
GRI 3: Material Topics 2021		
		Related Items
3-1	Process to determine material topics	Integrated Report, Part 3, Process of Identifying Materiality (p. 35)
3-2	List of material topics	Integrated Report, Part 1, Materiality (Critical Challenges) (p. 20) / Part 3, Materialities/Major Measures/Key Management Indicators (pp. 33-34)

3-3	Management of material topics	Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (pp. 36-42) / Safety and health are our overriding priority (pp. 43-44) / Diversity and Inclusion (pp. 45-46) / Make Quality a Strength (pp. 47-48)
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