

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, 2023 to March 31, 2024 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	III. About the Proterial Group, 1. Corporate Profile (p. 5) The Proterial Report 2024, The Value That Proterial Creates, Proterial's Businesses (pp. 20-21) Data, Corporate Data (p. 63) Corporate Profile, Location of International Bases 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. 62)
2-3	Reporting period, frequency and contact point	About This Report [Publication Date], [The Scope of This Report] (p. 62)
2-4	Restatements of information	IV. Sustainability Promotion, 5. Results and Plans of ESG Initiatives, (2) Fiscal 2023 Initiative Results and Fiscal 2024 Plans (pp. 10-13) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [1] Addressing Climate Change, (b) Indicators and Targets, [Group-wide Scope 1 and 2 results (kt-CO ₂)] (p. 30)
2-5	External assurance	Sustainability, Independent Assurance https://www.proterial.com/e/sustainability/assurance.html
2. Activities and workers		
2-6	Activities, value chain and other business relationships	III. About the Proterial Group, 3. Business Domains and Major Product Applications (pp. 5-6) The Proterial Report 2024, The Value That Proterial Creates (pp. 20-23)
2-7	Employees	VI. Report on Social Aspects, 3. Proterial, Ltd, (7) Composition of Employees (p. 53) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Diversity and Inclusion, Composition of Workforce (p. 53) Sustainability, Social Data https://www.proterial.com/e/sustainability/s01.html
2-8	Workers who are not employees	
3. Governance		
2-9	Governance structure and composition	VII. Report on Governance Aspects, 1. Overview of Corporate Governance, (1) Details on corporate organs (pp. 55-56) The Proterial Report 2024, Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, Corporate Governance, Overview of Corporate Governance (pp. 58-59)
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 Sustainability Promotion, 4. Structure for Promoting Sustainability Strategy (pp. 9-10)
2-14	Role of the highest governance body in sustainability reporting	—
2-15	Conflicts of interest	—
2-16	Communication of critical concerns	—
2-17	Collective knowledge of the highest governance body	—
2-18	Evaluation of the performance of the highest governance body	—
2-19	Remuneration policies	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [1] Addressing Climate Change, (b) Indicators and Targets, ■ Executive compensation (p. 31) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products 5. Indicators and Targets, ■ Executive compensation (p. 48)
2-20	Process to determine remuneration	—
2-21	Annual total compensation ratio	—

4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	The Proterial Report 2024, CEO's Message (pp. 8-13)
2-23	Policy commitments	VI. Report on Social Aspects, 4. Respect for Human Rights and Compliance with International Norms (pp. 53-54) The Proterial Report 2024, Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, Respect for Human Rights (p. 57) Sustainability, UK Modern Slavery Act Statement https://www.proterial.com/e/sustainability/the_uk_modern_slavery_act.html
2-24	Embedding policy commitments	IV. Sustainability Promotion, 5. Results and Plans of ESG Initiatives, (2) Fiscal 2023 Initiative Results and Fiscal 2024 Plans (pp. 10-13) IV. Sustainability Promotion, 6. Participation in ESG-related Initiatives and External Evaluations, [1] Initiatives (p. 14) VI. Report on Social Aspects, 1. Together with Procurement Partners (pp. 44-46) VI. Report on Social Aspects, 4. Respect for Human Rights and Compliance with International Norms (pp. 53-54) VII. Report on Governance Aspects, 3. Compliance (pp. 57-58) The Proterial Report 2024, Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, CSR-Conscious Procurement (p. 56) Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, Respect for Human Rights (p. 57)
2-25	Processes to remediate negative impacts	VI. Report on Social Aspects, 4. Respect for Human Rights and Compliance with International Norms (pp. 53-54) The Proterial Report 2024, Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, Respect for Human Rights, Initiatives on Human Rights Due Diligence (p. 57)
2-26	Mechanisms for seeking advice and raising concerns	—
2-27	Compliance with laws and regulations	VII. Report on Governance Aspects, 3. Compliance, (5) Export Controls (p. 58)
2-28	Membership associations	—
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	IV. Sustainability Promotion, 2. Proterial Group Stakeholders (p. 7) VI. Report on Social Aspects, 5. Information Disclosure to Stakeholders (p. 54)
2-30	Collective bargaining agreements	VI. Report on Social Aspects, 3. Proterial, Ltd., (1) Labor and Management Relations (p. 49)
GRI 3: Material Topics 2021		Related Items
3-1	Process to determine material topics	The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Material Issues, Process of Identifying Material Issues (p. 39)
3-2	List of material topics	IV. Sustainability Promotion, 3. Material Issues/Major Measures/ Key Management Indicators (pp. 8-9) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Material Issues (pp. 39-41)
3-3	Management of material topics	The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Material Issues/Major Measures/Key Management Indicators (pp. 40-41) Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (pp. 42-49) Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Safety and health are our overriding priority (pp. 50-51) Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Diversity and Inclusion (pp. 52-53) Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Make Quality a Strength (pp. 54-55)