

No.	Title	Related Items
Economy		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	IV. CSR Management, 1. Proterial Group's CSR, (5) Economic Performance (p. 15) V. Report on Social Aspects, 2. In Cooperation with Society and the Local Community, (2) Our Social Contribution Activities in Fiscal 2022 (pp. 25-27) VI. Report on Environmental Aspects, 1. Environmental Management, (5) Environmental Accounting (p. 39) Integrated Report, Basic Corporation Information, Financial Data (pp. 61-62) Financial Information https://www.proterial.com/e/corp/highlight/
201-2	Financial implications and other risks and opportunities due to climate change	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, (a) Addressing Climate Change (pp. 53-61) Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (pp. 36-42)
201-3	Defined benefit plan obligations and other retirement plans	—
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	—
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	—
205-2	Communication and training about anti-corruption policies and procedures	III. Corporate Governance, 2. Basic Approach and Development Status Regarding Elimination of Antisocial Forces (p. 8) IV. CSR Management, 2. Compliance (pp. 16-17)
205-3	Confirmed incidents of corruption and actions taken	—
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—
GRI 207: Tax 2019		
207-1	Approach to tax	—
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
Environment		
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (6) Site Data (p. 74)
301-2	Recycled input materials used	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (3) Effective Use of Resources (pp. 63-65)
301-3	Reclaimed products and their packaging materials	—
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (2) Toward a decarbonized society (pp. 61-63) / (5) Eco-Factory Case Study (p. 72) / (6) Site Data (p. 74) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (pp. 61-63)
302-4	Reduction of energy consumption	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (pp. 61-63) / (6) Site Data (p. 74)
302-5	Reductions in energy requirements of products and services	VI. Report on Environmental Aspects, 2. Environmental Consideration in Products, (3) The Proterial Group's Environment- and Energy-related Products (pp. 47-50) / 3. Environmental Consideration in Manufacturing, (6) Site Data (p. 74) Integrated Report, Part 1, Providing Environmental Value As a Green Enabler (pp. 21-24)

No.	Title	Related Items
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	—
303-2	Management of water discharge-related impacts	—
303-3	Water withdrawal	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (3) Effective Use of Resources, (c) Reduction of Water Usage (p. 66) / (6) Site Data (p. 74) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
303-4	Water discharge	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (6) Site Data (p. 74)
303-5	Water consumption	—
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	None
304-2	Significant impacts of activities, products and services on biodiversity	None
304-3	Habitats protected or restored	None
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	None
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (2) Toward a decarbonized society (pp. 53-54) / (6) Site Data (p. 74) Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (p. 41)
305-2	Energy indirect (Scope 2) GHG emissions	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (2) Toward a decarbonized society (pp. 53-54) / (6) Site Data (p. 74) Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (p. 41)
305-3	Other indirect (Scope 3) GHG emissions	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (p. 55) Integrated Report, Part 3, Contributions to the Realization of a Decarbonized Society/Ubiquitization of Resource-conserving, Recyclable, and Environmentally-friendly Products (p. 41)
305-4	GHG emissions intensity	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (pp. 62-63) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
305-5	Reduction of GHG emissions	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (2) Toward a decarbonized society (pp. 53-54) / (6) Site Data (p. 74)
305-6	Emissions of ozone-depleting substances (ODS)	None
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (4) Chemical Substance Management (pp. 67-71) / (6) Site Data (p. 74)
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	—
306-2	Management of significant waste-related impacts	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, (a) Vision for Effective Use of Resources (pp. 63-64)
306-3	Waste generated	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (3) Effective Use of Resources, (b) Results of Waste Management (pp. 64-65) / (6) Site Data (p. 74) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
306-4	Waste diverted from disposal	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (3) Effective Use of Resources, (b) Results of Waste Management (pp. 64-65) / (6) Site Data (p. 74) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
306-5	Waste directed to disposal	VI. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 52) / (3) Effective Use of Resources, (b) Results of Waste Management (pp. 64-65) / (6) Site Data (p. 74) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
GRI 307: Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	VI. Report on Environmental Aspects, 1. Environmental Management, (7) Environmental Auditing (p. 40)
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	—

No.	Title	Related Items
308-2	Negative environmental impacts in the supply chain and actions taken	None

No.	Title	Related Items
Society		
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	V. Report on Social Aspects, 3. Responsibility to Employees, (2) Promoting Diversity, (b) The Act on Advancement of Measures to Support Raising Next-Generation Children, and the Act on the Promotion of Women's Active Engagement in Professional Life (p. 29)
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	—
403-2	Hazard identification, risk assessment, and incident investigation	Integrated Report, Part 3, Safety and health are our overriding priority (pp. 43-44) / Corporate Governance, 3 Risk Management, (11) Risks associated with health and safety (p. 59)
403-3	Occupational health services	—
403-4	Worker participation, consultation, and communication on occupational health and safety	Integrated Report, Part 3, Safety and health are our overriding priority (pp. 43-44)
403-5	Worker training on occupational health and safety	Integrated Report, Part 3, Safety and health are our overriding priority (pp. 43-44)
403-6	Promotion of worker health	V. Report on Social Aspects, 3. Responsibility to Employees, (3) Occupational Health and Safety, (b) Promoting Everyone's Mental and Physical Health (p. 30) Integrated Report, Part 3, Safety and health are our overriding priority (p. 43)
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	V. Report on Social Aspects, 3. Responsibility to Employees, (3) Occupational Health and Safety, (a) Action to Eliminate Work Accidents (pp. 29-30) Integrated Report, Basic Corporation Information, Non-Financial Data (p. 63)
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	V. Report on Social Aspects, 3. Responsibility to Employees, (4) Human Resources Training (pp. 30-31) Integrated Report, Part 3, Diversity and Inclusion (p. 45)
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	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)
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	None
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	—
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	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)
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	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)
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	—

No.	Title	Related Items
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	None
GRI 412: Human Rights Assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	—
412-2	Employee training on human rights policies or procedures	IV. CSR Management, 1. Proterial Group's CSR, (4) CSR Activity Results and Plans, (b) Fiscal 2022 Initiative Results and Fiscal 2023 Plans, 2. Human Rights (p. 11) / 4. Respect for Human Rights and Compliance with International Norms (p. 21) Integrated Report, Part 3, Respect for Human Rights (p. 50) / Basic Corporation Information, Non-Financial Data (p. 63)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—
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	—
414-2	Negative social impacts in the supply chain and actions taken	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)
GRI 415: Public Policy 2016		
415-1	Political contributions	—
GRI 416: Customer Health and Safety 2016		
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	Integrated Report, Part 3, Make Quality a Strength (pp. 47-48) / Corporate Governance, 3 Risk Management (pp. 56-60)
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Integrated Report, Part 3, Make Quality a Strength (pp. 47-48)
417-3	Incidents of non-compliance concerning marketing communications	None
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	IV. CSR Management, 3. Information Protection and Management, (3) Establishing Information Security Management System (pp. 18-19)
GRI 419: Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	None