

No.	Title	Related Items
Economy		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	III. About the Proterial Group, 4. Economic Performance (p. 6) V. Report on Environmental Aspects, 1. Environmental Management, (5) Environmental Accounting (pp. 19-20) VI. Report on Social Aspects, 2. In Cooperation with Society and the Local, (2) Our Social Contribution Activities in Fiscal 2023 (pp. 46-49) The Proterial Report 2024, Data, Financial Data (pp. 62-63) Corporate Profile, Financial Information https://www.proterial.com/e/corp/highlight/
201-2	Financial implications and other risks and opportunities due to climate change	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [1] Addressing Climate Change (pp. 30-35) 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, Disclosure Based on TCFD Recommendations (pp. 42-48) Sustainability, Disclosure Based on TCFD Recommendations https://www.proterial.com/e/tcfd/
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	VII. Report on Governance Aspects, 3. Compliance (pp. 57-58)
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	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) (Appendix) Site Data (p. 63)
301-2	Recycled input materials used	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources (pp. 37-38)
301-3	Reclaimed products and their packaging materials	—

No.	Title	Related Items
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	V. Report on Environmental Aspects, 1. Environmental Management, (4) Fiscal 2022–Fiscal 2024 Environmental Action Plan and Fiscal 2023 Results (pp. 18-19) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [3] Trends in Energy Consumption and Energy Consumption per Unit of Sales (p. 36) (Appendix) Site Data (p. 63) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
302-2	Energy consumption outside of the organization	V. Report on Environmental Aspects, 1. Environmental Management, (4) Fiscal 2022–Fiscal 2024 Environmental Action Plan and Fiscal 2023 Results (pp. 18-19)
302-3	Energy intensity	IV. Sustainability Promotion, 3. Material Issues/Major Measures/ Key Management Indicators (pp. 8-9) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [3] Trends in Energy Consumption and Energy Consumption per Unit of Sales (p. 36)
302-4	Reduction of energy consumption	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [3] Trends in Energy Consumption and Energy Consumption per Unit of Sales (p. 36) (Appendix) Site Data (p. 63) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
302-5	Reductions in energy requirements of products and services	V. Report on Environmental Aspects, 2. Environmental Consideration in Products (pp. 23-28) The Proterial Report 2024, Strengths Forming the Core of Value Creation, Providing Environmental Value As a Green Enabler (pp. 28-31)
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	V. Report on Environmental Aspects, 1. Environmental Management, (4) Fiscal 2022–Fiscal 2024 Environmental Action Plan and Fiscal 2023 Results (pp. 18-19) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [3] Reduction of Water Usage (p. 39) (Appendix) Site Data (p. 63) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
303-4	Water discharge	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [3] Reduction of Water Usage (p. 39) (Appendix) Site Data (p. 63)
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	V. Report on Environmental Aspects, 1. Environmental Management, (10) Consideration for the Preservation of Biodiversity, [2] Activities for Preservation of Biodiversity (p. 23)
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	None

No.	Title	Related Items
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (p. 30) (Appendix) Site Data (p. 63) 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 ■ About Scopes 1 and 2 (p. 47)
305-2	Energy indirect (Scope 2) GHG emissions	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (p. 30) (Appendix) Site Data (p. 63) 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 ■ About Scopes 1 and 2 (p. 47)
305-3	Other indirect (Scope 3) GHG emissions	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (p. 31) (Appendix) Site Data (p. 63) 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 ■ About Scope 3 (p. 48)
305-4	GHG emissions intensity	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society, [4] Trends in CO ₂ Emissions from Energy Usage and CO ₂ Emissions per Unit (pp. 36-37) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
305-5	Reduction of GHG emissions	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (2) Toward a decarbonized society (pp. 33-37) (Appendix) Site Data (p. 63)
305-6	Emissions of ozone-depleting substances (ODS)	None
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (4) Chemical Substance Management (pp. 39-42) (Appendix) Site Data (p. 63) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	—
306-2	Management of significant waste-related impacts	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [1] Vision for Effective Use of Resources (p. 37)
306-3	Waste generated	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [2] Results of Waste Management (pp. 37-38) (Appendix) Site Data (p. 63) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html

No.	Title	Related Items
306-4	Waste diverted from disposal	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [2] Results of Waste Management (pp. 37-38) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
306-5	Waste directed to disposal	V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (1) Material Balance (p. 29) V. Report on Environmental Aspects, 3. Environmental Consideration in Manufacturing, (3) Effective Use of Resources, [2] Results of Waste Management (pp. 37-38) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Environmental Data https://www.proterial.com/e/sustainability/e01.html
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	VI. Report on Social Aspects, 1. Together with Procurement Partners, (1) Basic Policy of Sustainable Procurement, [1] Issuance of the Proterial Group Sustainable Procurement Guideline (pp. 44-45) The Proterial Report 2024, Initiatives to Promote Value Creation, Building a Foundation for Sound Business Continuity, CSR-Conscious Procurement, Raising Awareness of the Proterial Group Sustainable Procurement Guidelines (p. 56)
308-2	Negative environmental impacts in the supply chain and actions taken	VI. Report on Social Aspects, 1. Together with Procurement Partners, (1) Basic Policy of Sustainable Procurement (pp. 44-45)
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	VI. Report on Social Aspects, 3. Proterial, Ltd., (2) Promoting Diversity, [3] 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. 51)
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	The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Safety and health are our overriding priority (pp. 50-51)
403-3	Occupational health services	—
403-4	Worker participation, consultation, and communication on occupational health and safety	The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Safety and health are our overriding priority (pp. 50-51)
403-5	Worker training on occupational health and safety	The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Safety and health are our overriding priority (pp. 50-51)
403-6	Promotion of worker health	VI. Report on Social Aspects, 3. Proterial, Ltd., (3) Number of employees using shorter working hours for family care, [2] Promoting Everyone's Mental and Physical Health (p. 52) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Safety and health are our overriding priority (pp. 50-51)
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	—

No.	Title	Related Items
403-9	Work-related injuries	VI. Report on Social Aspects, 3. Proterial, Ltd., (3) Number of employees using shorter working hours for family care, [1] Action to Eliminate Work Accidents (pp. 51-52) The Proterial Report 2024, Data, Non-Financial Data (p. 60) Sustainability, Social Data https://www.proterial.com/e/sustainability/s01.html
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	VI. Report on Social Aspects, 3. Proterial, Ltd., (4) Human Resources Training (p. 52) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Diversity and Inclusion, Human Resources as the Source of Competitiveness (p. 52)
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	VI. Report on Social Aspects, 3. Proterial, Ltd., (7) Composition of Employees (p. 53) VII. Report on Governance Aspects, 1. Overview of Corporate Governance, (1) Details on corporate organs, [Diversity ratios at the executive level positions (women, foreign nationals, career hires)] (p. 56) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Diversity and Inclusion (pp. 52-53) Data, Non-Financial Data (p. 60) Sustainability, Social Data https://www.proterial.com/e/sustainability/s01.html
405-2	Ratio of basic salary and remuneration of women to men	VI. Report on Social Aspects, 3. Proterial, Ltd., (2) Promoting Diversity, [1] Promoting the participation and advancement of women in the workplace, [Results Related to Promoting the Participation and Advancement of Women in the Workplace] (non-consolidated), Related to gender pay gap (p. 50)
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	VI. Report on Social Aspects, 1. Together with Procurement Partners (pp. 44-46) 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)
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	VI. Report on Social Aspects, 1. Together with Procurement Partners (pp. 44-46) 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)
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	—
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	None
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	—

No.	Title	Related Items
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	VI. Report on Social Aspects, 1. Together with Procurement Partners, (1) Basic Policy of Sustainable Procurement, [1] Issuance of the Proterial Group Sustainable Procurement Guideline (pp. 44-45)
414-2	Negative social impacts in the supply chain and actions taken	VI. Report on Social Aspects, 1. Together with Procurement Partners (pp. 44-46) 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)
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	IV. Sustainability Promotion, 3. Material Issues/Major Measures/Key Management Indicators, Material Issues/Major Measures/Key Management Indicators (pp. 8-9) The Proterial Report 2024, Initiatives to Promote Value Creation, Initiatives Related to Material Issues, Make Quality a Strength (pp. 54-55) Sustainability, Quality-assurance Activities https://www.proterial.com/e/sustainability/quality_assurance.html
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	—
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	VII. Report on Governance Aspects, 4. Information Protection and Management, (3) Establishing Information Security Management System (pp. 59-60)