

## GRI Standards Reference Table

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GRI 1 : Foundation		
Statement of use	Nippon Chemical Industrial Co., Ltd. has reported in accordance with the GRI Standards for the period from April 2024 to March 2025. This report also includes some information after the reporting period.	
GRI 1 used	GRI 1: Foundation 2021	
GRI 2 : General Disclosures 2021		
GRI Standards	Disclosures	Location
1. The organization and its reporting practices		
	Disclosure 2-1 Organizational details	Company Overview Facilities ESG Data Collection
	Disclosure 2-2 Entities included in the organization's sustainability reporting	Editorial policy Facilities ESG Data Collection
	Disclosure 2-3 Reporting period, frequency and contact point	Editorial policy
	Disclosure 2-4 Restatements of information	
	Disclosure 2-5 External assurance	Independent Assurance Report
2. Activities and workers		
	Disclosure 2-6 Activities, value chain and other business relationships	Securities Report for the 167th Fiscal Year (Japanese Only) Sustainable Procurement
	Disclosure 2-7 Employees	Financial Highlights ESG Data Collection
	Disclosure 2-8 Workers who are not employees	
3. Governance		
	Disclosure 2-9 Governance structure and composition	System for the Promotion of Sustainability Corporate Governance Report (Japanese Only) Introduction of Officers
	Disclosure 2-10 Nomination and selection of the highest governance body	Corporate Governance Report (Japanese Only)
	Disclosure 2-11 Chair of the highest governance body	Corporate Governance Report (Japanese Only)
	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Report (Japanese Only)
	Disclosure 2-13 Delegation of responsibility for managing impacts	Corporate Governance Report (Japanese Only)
	Disclosure 2-14 Role of the highest governance body in sustainability reporting	System for the Promotion of Sustainability
	Disclosure 2-15 Conflicts of interest	Corporate Governance Report (Japanese Only)
	Disclosure 2-16 Communication of critical concerns	Corporate Governance Report (Japanese Only)
	Disclosure 2-17 Collective knowledge of the highest governance body	Corporate Governance Report (Japanese Only)
	Disclosure 2-18 Evaluation of the performance of the highest governance body	Corporate Governance Report (Japanese Only)
	Disclosure 2-19 Remuneration policies	Corporate Governance Report (Japanese Only)
	Disclosure 2-20 Process to determine remuneration	Corporate Governance Report (Japanese Only)
	Disclosure 2-21 Annual total compensation ratio	Corporate Governance Report (Japanese Only)
4. Strategy, policies and practices		
	Disclosure 2-22 Statement on sustainable development strategy	Message from the President
	Disclosure 2-23 Policy commitments	Corporate Philosophy Framework System for the Promotion of Sustainability Declaration to Eradicate Harassment Basic Compliance Policy Human Rights Policy Sustainable Procurement Basic Environmental Policy
	Disclosure 2-24 Embedding policy commitments	System for the Promotion of Sustainability Basic Compliance Policy Materiality Sustainable Procurement Human Rights Policy
	Disclosure 2-25 Processes to remediate negative impacts	Corporate Governance Report (Japanese Only) Declaration to Eradicate Harassment Human Rights Policy Sustainable Procurement
	Disclosure 2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Report (Japanese Only) Internal Control System (Japanese Only) Declaration to Eradicate Harassment Human Rights Policy
	Disclosure 2-27 Compliance with laws and regulations	Corporate Governance Report (Japanese Only) System for the Promotion of Sustainability
	Disclosure 2-28 Membership association	KEIDANREN (Japan Business Federation) Japan Chemical Industry Association External Evaluation & Initiative
5. Stakeholder engagement		
	Disclosure 2-29 Approach to stakeholder engagement	System for the Promotion of Sustainability
	Disclosure 2-30 Collective bargaining agreements	Status of Engagement with Shareholders and Investors (Japanese Only)
GRI 3 : Material Topics 2021		
GRI Standards	Disclosures	Location
1. Guidance to determine material topics		
2. Disclosures on material topics		
	Disclosure 3-1 Process to determine material topics	Materiality
	Disclosure 3-2 List of material topics	Materiality
	Disclosure 3-3 Management of material topics	Materiality
GRI 200 : Economy		
GRI Standards	Disclosures	Location
GRI 201 : Economic Performance 2016		
	201-1 Direct economic value generated and distributed	Financial Highlights Securities Report for the 167th Fiscal Year (Japanese Only)
	201-2 Financial implications and other risks and opportunities due to climate change	Information Disclosure in Line with TCFD and TNFD Recommendations
	201-3 Defined benefit plan obligations and other retirement plans	Securities Report for the 167th Fiscal Year (Japanese Only)
	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	Contributing to Local Communities Biodiversity
	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	Materiality
	205-3 Confirmed incidents of corruption and actions taken	There were no applicable instances.
GRI 206 : Anti-competitive Behavior 2016		
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no applicable instances.
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	
	207-4 Country-by-country reporting	