

SASB Standards Comparative Table

The comparative table below shows information on the following topics in reference to "Sustainability Accounting Standards for Chemicals" of the Resource Transformation Sector (October 2018 version) within the SASB Standards, which are disclosed by the former U.S.-based Sustainability Accounting Standards Board (SASB) (now integrated with the International Financial Reporting Standards [IFRS] Foundation).

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Unit of Measure	Status of Response / Location of Disclosure
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions -limiting regulations	Metric tons (t) CO2-e, Percentage (%)	Climate Change >
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	Climate Change >
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: 1. NOx (excluding N2O) , 2. SOx, 3. volatile organic compounds (VOCs), and 4. hazardous air pollutants (HAPs)	Metric tons (t)	1.2.3. Pollution > 4. --
Energy Management	RT-CH-130a.1	1. Total energy consumed, 2. percentage grid electricity, 3. percentage renewable, and 4. total self-generated energy	Gigajoules (GJ), Percentage (%)	1. 17.4×10 ⁶ GJ 2. 21.3 % 3. 5.4 % 4. 10.5×10 ⁶ GJ
Water Management	RT-CH-140a.1	1. Total water withdrawn and 2. total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m ³), Percentage (%)	1. Water > 2. --
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	0
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	Water >
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Metric tons (t), Percentage (%)	--

Topic	Code	Accounting Metric	Unit of Measure	Status of Response / Location of Disclosure
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	n/a	Management System and Promotion Activities >
Workforce Health & Safety	RT-CH-320a.1	<ol style="list-style-type: none"> 1. Total recordable incident rate (TRIR) and 2. fatality rate for (a) direct employees and (b) contract employees 	Rate	<ol style="list-style-type: none"> 1. Helth and Safety > 2. 0 %
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	n/a	Helth and Safety >
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Yen	--
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	<ol style="list-style-type: none"> 1. Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances and 2. percentage of such products that have undergone a hazard assessment 	Percentage (%) by revenue, Percentage (%)	--
	RT-CH-410b.2	Discussion of strategy to <ol style="list-style-type: none"> 1. manage chemicals of concern and 2. develop alternatives with reduced human and/or environmental impact 	n/a	<ol style="list-style-type: none"> 1. Pollution > 2. --
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%) by revenue	0 %
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	n/a	--
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	Helth and Safety > * Information on Process Safety Incidents is not disclosed. However, the Group promotes activities aimed at realizing zero disasters and zero accidents following its principle of safety first in ever ything. In FY2023, the number of serious accidents (as defined by the Company) was zero.
	RT-CH-540a.2	Number of transport incidents	Number	--

Activity Metrics

Activity Metric	Code	Unit of Measure	Location of Disclosure
Production by reportable segment	RT-CH-000.A	Cubic meters (m3) and/or metric tons (t)	--