

## GRI Content Index

Daicel Group has reported in accordance with the GRI Standards in reporting its sustainability initiatives.

The sections relevant to each GRI content are as follows.

Statement of use	Daicel Corporation has reported in accordance with the GRI Standards for the period from April 2023 to March 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	

### Universal Standards

GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

#### 1. The organization and its reporting practices

<b>Disclosure 2-1</b>	Organizational details	<a href="#">Corporate Data</a> <a href="#">Business Locations &amp; Group Companies</a>
<b>Disclosure 2-2</b>	Entities included in the organization's sustainability reporting	<a href="#">Editorial Policy</a> <a href="#">Business Locations &amp; Group Companies</a> List of Data Collection Boundaries ( <a href="#">Scope of Reporting for Human Resources and Governance Data</a> , <a href="#">Scope of Data Calculation for Environmental and Occupational Safety Performance</a> ) <a href="#">P97 Securities Report (Only in Japanese)</a>
<b>Disclosure 2-3</b>	Reporting period, frequency and contact point	<a href="#">Editorial Policy</a> <a href="#">Securities Report (Only in Japanese)</a> (indicated on the front cover) <a href="#">Contact Us</a>
<b>Disclosure 2-4</b>	Restatements of information	
<b>Disclosure 2-5</b>	External assurance	<a href="#">Independent Assurance Statement</a>

#### 2. Activities and workers

<b>Disclosure 2-6</b>	Activities, value chain and other business relationships	<a href="#">P05-06, P134 Securities Report (Only in Japanese)</a> <a href="#">Sustainable Procurement</a>
<b>Disclosure 2-7</b>	Employees	<a href="#">ESG Data</a>
<b>Disclosure 2-8</b>	Workers who are not employees	<a href="#">ESG Data</a>

#### 3. Governance

<b>Disclosure 2-9</b>	Governance structure and composition	<a href="#">Corporate Governance</a> <a href="#">Sustainability Management</a> <a href="#">Directors &amp; Senior Management</a> <a href="#">ESG Data</a>
<b>Disclosure 2-10</b>	Nomination and selection of the highest governance body	<a href="#">Corporate Governance</a> <a href="#">Notice of the Result of the Excise of Voting Results at The 158th General Meeting of Shareholders</a> <a href="#">Standards for Independence of Outside Directors/Outside Audit &amp; Supervisory Board Members</a>
<b>Disclosure 2-11</b>	Chair of the highest governance body	<a href="#">Corporate Governance Report</a> <a href="#">Corporate Governance</a>
<b>Disclosure 2-12</b>	Role of the highest governance body in overseeing the management of impacts	<a href="#">Materiality</a> <a href="#">Sustainability Management</a>
<b>Disclosure 2-13</b>	Delegation of responsibility for managing impacts	<a href="#">Sustainability Management</a>
<b>Disclosure 2-14</b>	Role of the highest governance body in sustainability reporting	<a href="#">Sustainability Management</a>
<b>Disclosure 2-15</b>	Conflicts of interest	<a href="#">Corporate Governance Report</a>
<b>Disclosure 2-16</b>	Communication of critical concerns	<a href="#">Corporate Compliance</a>

<b>Disclosure 2-17</b>	Collective knowledge of the highest governance body	<a href="#">Corporate Compliance</a> <a href="#">Corporate Governance</a>
<b>Disclosure 2-18</b>	Evaluation of the performance of the highest governance body	<a href="#">Corporate Governance</a>
<b>Disclosure 2-19</b>	Remuneration policies	<a href="#">Corporate Governance</a>
<b>Disclosure 2-20</b>	Process to determine remuneration	<a href="#">Corporate Governance</a>
<b>Disclosure 2-21</b>	Annual total compensation ratio	<a href="#">ESG Data</a>

#### 4. Strategy, policies and practices

<b>Disclosure 2-22</b>	Statement on sustainable development strategy	<a href="#">Message from the President and CEO</a>
<b>Disclosure 2-23</b>	Policy commitments	<a href="#">Policy List</a> <a href="#">Respect for Human Rights</a>
<b>Disclosure 2-24</b>	Embedding policy commitments	<a href="#">Materiality</a> <a href="#">Respect for Human Rights</a> <a href="#">Corporate Compliance</a>
<b>Disclosure 2-25</b>	Processes to remediate negative impacts	<a href="#">Enhancing Product Quality</a> <a href="#">Respect for Human Rights</a> <a href="#">Corporate Compliance</a>
<b>Disclosure 2-26</b>	Mechanisms for seeking advice and raising concerns	<a href="#">Corporate Compliance</a> <a href="#">Respect for Human Rights</a>
<b>Disclosure 2-27</b>	Compliance with laws and regulations	<a href="#">Enhancing Product Quality</a> <a href="#">Environmental Management</a> <a href="#">ESG Data</a>
<b>Disclosure 2-28</b>	Membership association	KEIDANREN (Japan Business Federation) Japan Chemical Industry Association <a href="#">Participation in Initiatives and External Recognition</a>

#### 5. Stakeholder engagement

<b>Disclosure 2-29</b>	Approach to stakeholder engagement	<a href="#">Sustainability Management</a>
<b>Disclosure 2-30</b>	Collective bargaining agreements	<a href="#">ESG Data</a>

#### GRI 3: Material Topics 2021

1. Guidance to determine material topics
2. Disclosures on material topics

<b>Disclosure 3-1</b>	Process to determine material topics	<a href="#">Materiality</a>
<b>Disclosure 3-2</b>	List of material topics	<a href="#">Materiality</a>
<b>Disclosure 3-3</b>	Management of material topics	<a href="#">Sustainability Management</a> <a href="#">Materiality</a> <a href="#">Policy List</a>

### Economic

#### GRI 201: Economic Performance 2016

<b>201-1</b>	Direct economic value generated and distributed	<a href="#">Consolidated Financial Highlights</a> <a href="#">Securities Report (Only in Japanese)</a>
<b>201-2</b>	Financial implications and other risks and opportunities due to climate change	<a href="#">Information Disclosure in Line with TCFD Recommendations</a>
<b>201-3</b>	Defined benefit plan obligations and other retirement plans	<a href="#">P122 Securities Report (Only in Japanese)</a>
<b>201-4</b>	Financial assistance received from government	<a href="#">P126 Securities Report (Only in Japanese)</a>

#### GRI 202: Market Presence 2016

<b>202-1</b>	Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Recruitment Data (Only in Japanese)</a> <a href="#">Foster a Corporate Culture That Meets Employee Needs</a>
<b>202-2</b>	Proportion of senior management hired from the local community	

#### GRI 203: Indirect Economic Impacts 2016

<b>203-1</b>	Infrastructure investments and services supported	
<b>203-2</b>	Significant indirect economic impacts	

<b>GRI 204: Procurement Practices 2016</b>		
<b>204-1</b>	Proportion of spending on local suppliers	
<b>GRI 205: Anti-corruption 2016</b>		
<b>205-1</b>	Operations assessed for risks related to corruption	<a href="#">Corporate Compliance</a>
<b>205-2</b>	Communication and training about anti-corruption policies and procedures	<a href="#">Corporate Compliance</a>
<b>205-3</b>	Confirmed incidents of corruption and actions taken	<a href="#">Corporate Compliance</a>
<b>GRI 206: Anti-competitive Behavior 2016</b>		
<b>206-1</b>	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Corporate Compliance</a> There were no applicable instances.
<b>GRI 207: Tax 2019</b>		
<b>207-1</b>	Approach to tax	<a href="#">Tax Policy</a>
<b>207-2</b>	Tax governance, control, and risk management	<a href="#">Tax Policy</a>
<b>207-3</b>	Stakeholder engagement and management of concerns related to tax	<a href="#">Tax Policy</a>
<b>207-4</b>	Country-by-country reporting	
<b>Environmental</b>		
<b>GRI 301: Materials 2016</b>		
<b>301-1</b>	Materials used by weight or volume	<a href="#">Environmental Management</a> <a href="#">ESG Data</a>
<b>301-2</b>	Recycled input materials used	
<b>301-3</b>	Reclaimed products and their packaging materials	
<b>GRI 302: Energy 2016</b>		
<b>302-1</b>	Energy consumption within the organization	<a href="#">Environmental Management</a> <a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
<b>302-2</b>	Energy consumption outside of the organization	
<b>302-3</b>	Energy intensity	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
<b>302-4</b>	Reduction of energy consumption	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
<b>302-5</b>	Reductions in energy requirements of products and services	
<b>GRI 303: Water and Effluents 2018</b>		
<b>303-1</b>	Interactions with water as a shared resource	<a href="#">Water Resource Preservation</a>
<b>303-2</b>	Management of water discharge-related impacts	<a href="#">Water Resource Preservation</a>
<b>303-3</b>	Water withdrawal	<a href="#">Water Resource Preservation</a> <a href="#">ESG Data</a>
<b>303-4</b>	Water discharge	<a href="#">Water Resource Preservation</a> <a href="#">ESG Data</a>
<b>303-5</b>	Water consumption	<a href="#">Water Resource Preservation</a> <a href="#">ESG Data</a>
<b>GRI 304: Biodiversity 2016</b>		
<b>304-1</b>	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	
<b>304-2</b>	Significant impacts of activities, products and services on biodiversity	
<b>304-3</b>	Habitats protected or restored	<a href="#">Preserving Biodiversity</a> <a href="#">Native Forests for Life Initiative</a>

	<b>304-4</b>	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
<b>GRI 305: Emissions 2016</b>			
	<b>305-1</b>	Direct (Scope 1) GHG emissions	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
	<b>305-2</b>	Energy indirect (Scope 2) GHG emissions	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
	<b>305-3</b>	Other indirect (Scope 3) GHG emissions	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
	<b>305-4</b>	GHG emissions intensity	<a href="#">Response to Climate Change</a>
	<b>305-5</b>	Reduction of GHG emissions	<a href="#">Response to Climate Change</a> <a href="#">ESG Data</a>
	<b>305-6</b>	Emissions of ozone-depleting substances (ODS)	<a href="#">ESG Data</a>
	<b>305-7</b>	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">Environmental Management</a> <a href="#">Emission Management of Chemical Substances</a> <a href="#">Environmental Management and Prevention of Air Pollution</a> <a href="#">ESG Data</a>
<b>GRI 306: Waste 2020</b>			
	<b>306-1</b>	Waste generation and significant waste-related impacts	<a href="#">Reduction and Recycling of Industrial Waste</a>
	<b>306-2</b>	Management of significant waste-related impacts	<a href="#">Reduction and Recycling of Industrial Waste</a>
	<b>306-3</b>	Waste generated	<a href="#">ESG Data</a>
	<b>306-4</b>	Waste diverted from disposal	<a href="#">ESG Data</a>
	<b>306-5</b>	Waste directed to disposal	<a href="#">ESG Data</a>
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
	<b>308-1</b>	New suppliers that were screened using environmental criteria	<a href="#">Sustainable Procurement</a>
	<b>308-2</b>	Negative environmental impacts in the supply chain and actions taken	<a href="#">Sustainable Procurement</a>
<b>Social</b>			
<b>GRI 401: Employment 2016</b>			
	<b>401-1</b>	New employee hires and employee turnover	<a href="#">ESG Data</a>
	<b>401-2</b>	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Foster a Corporate Culture That Meets Employee Needs</a>
	<b>401-3</b>	Parental leave	<a href="#">ESG Data</a>
<b>GRI 402: Labor/Management Relations 2016</b>			
	<b>402-1</b>	Minimum notice periods regarding operational changes	
<b>GRI 403: Occupational Health and Safety 2018</b>			
	<b>403-1</b>	Occupational health and safety management system	<a href="#">Responsible Care Activities</a> <a href="#">Occupational Health and Safety</a>
	<b>403-2</b>	Hazard identification, risk assessment, and incident investigation	<a href="#">Responsible Care Activities</a> <a href="#">Occupational Health and Safety</a> <a href="#">Initiatives to Help Employees Maintain Mental and Physical Health</a>
	<b>403-3</b>	Occupational health services	<a href="#">Occupational Health and Safety</a>
	<b>403-4</b>	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Occupational Health and Safety</a>
	<b>403-5</b>	Worker training on occupational health and safety	<a href="#">Support for Human Resource Development</a> <a href="#">Occupational Health and Safety</a> <a href="#">Harima Plant Human Development Center</a>

	<b>403-6</b>	Promotion of worker health	<a href="#">Initiatives to Help Employees Maintain Mental and Physical Health</a> <a href="#">Foster a Corporate Culture That Meets Employee Needs</a>
	<b>403-7</b>	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Occupational Health and Safety</a>
	<b>403-8</b>	Workers covered by an occupational health and safety management system	<a href="#">Responsible Care Activities</a> <a href="#">Occupational Health and Safety</a>
	<b>403-9</b>	Work-related injuries	<a href="#">Materiality</a> <a href="#">Occupational Health and Safety</a> <a href="#">ESG Data</a>
	<b>403-10</b>	Work-related ill health	<a href="#">Occupational Health and Safety</a> <a href="#">ESG Data</a>
<b>GRI 404: Training and Education 2016</b>			
	<b>404-1</b>	Average hours of training per year per employee	<a href="#">ESG Data</a>
	<b>404-2</b>	Programs for upgrading employee skills and transition assistance programs	<a href="#">Support for Human Resource Development</a>
	<b>404-3</b>	Percentage of employees receiving regular performance and career development reviews	<a href="#">Support for Human Resource Development</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
	<b>405-1</b>	Diversity of governance bodies and employees	<a href="#">Corporate Governance</a> <a href="#">P68-71 Securities Report (Only in Japanese)</a> <a href="#">ESG Data</a>
	<b>405-2</b>	Ratio of basic salary and remuneration of women to men	<a href="#">ESG Data</a>
<b>GRI 406: Non-discrimination 2016</b>			
	<b>406-1</b>	Incidents of discrimination and corrective actions taken	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>			
	<b>407-1</b>	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Respect for Human Rights</a> <a href="#">Sustainable Procurement</a>
<b>GRI 408: Child Labor 2016</b>			
	<b>408-1</b>	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Respect for Human Rights</a> <a href="#">Sustainable Procurement</a>
<b>GRI 409: Forced or Compulsory Labor 2016</b>			
	<b>409-1</b>	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Respect for Human Rights</a> <a href="#">Sustainable Procurement</a>
<b>GRI 410: Security Practices 2016</b>			
	<b>410-1</b>	Security personnel trained in human rights policies or procedures	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>			
	<b>411-1</b>	Incidents of violations involving rights of indigenous peoples	<a href="#">Respect for Human Rights</a> <a href="#">Sustainable Procurement</a>
<b>GRI 413: Local Communities 2016</b>			
	<b>413-1</b>	Operations with local community engagement, impact assessments, and development programs	<a href="#">Contribution to Local Communities and Society</a>
	<b>413-2</b>	Operations with significant actual and potential negative impacts on local communities	
<b>GRI 414: Supplier Social Assessment 2016</b>			
	<b>414-1</b>	New suppliers that were screened using social criteria	<a href="#">Sustainable Procurement</a>
	<b>414-2</b>	Negative social impacts in the supply chain and actions taken	<a href="#">Sustainable Procurement</a>
<b>GRI 415: Public Policy 2016</b>			

	<b>415-1</b>	Political contributions	<a href="#">ESG Data</a>
<b>GRI 416: Customer Health and Safety 2016</b>			
	<b>416-1</b>	Assessment of the health and safety impacts of product and service categories	<a href="#">Enhancing Product Quality</a>
	<b>416-2</b>	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no instances of fines or penalties relating to any regulatory violation.
<b>GRI 417: Marketing and Labeling 2016</b>			
	<b>417-1</b>	Requirements for product and service information and labeling	<a href="#">Chemical and Product Safety</a>
	<b>417-2</b>	Incidents of non-compliance concerning product and service information and labeling	There were no instances of fines or penalties relating to any regulatory violation. <a href="#">Enhancing Product Quality</a>
	<b>417-3</b>	Incidents of non-compliance concerning marketing communications	There were no applicable instances by Daicel Corporation.
<b>GRI 418: Customer Privacy 2016</b>			
	<b>418-1</b>	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no applicable instances by Daicel Corporation.