

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 content index for the period from April 2022 to March 2023 with reference to the GRI Standards.
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

Disclosure 2-1	Organizational details	Corporate Data Business Locations & Group Companies
Disclosure 2-2	Entities included in the organization's sustainability reporting	Editorial Policy Business Locations & Group Companies List of Data Collection Boundaries (Scope of Reporting for Human Resources and Governance Data , Scope of Data Calculation for Environmental and Occupational Safety Performance) P94 Securities Report (Only in Japanese)
Disclosure 2-3	Reporting period, frequency and contact point	Editorial Policy Securities Report (Only in Japanese) (indicated on the front cover) Contact Us
Disclosure 2-4	Restatements of information	
Disclosure 2-5	External assurance	Independent Assurance Statement

2. Activities and workers

Disclosure 2-6	Activities, value chain and other business relationships	P05-06, P129 Securities Report (Only in Japanese) Sustainable Procurement
Disclosure 2-7	Employees	ESG Data
Disclosure 2-8	Workers who are not employees	ESG Data

3. Governance

Disclosure 2-9	Governance structure and composition	Corporate Governance Sustainability Management Directors & Senior Management ESG Data
Disclosure 2-10	Nomination and selection of the highest governance body	Corporate Governance Notice of the Result of the Excise of Voting Results at The 157th General Meeting of Shareholders Standards for Independence of Outside Directors/Outside Audit & Supervisory Board Members
Disclosure 2-11	Chair of the highest governance body	Corporate Governance Report Corporate Governance
Disclosure 2-12	Role of the highest governance body in overseeing the management of impacts	Materiality Sustainability Management
Disclosure 2-13	Delegation of responsibility for managing impacts	Sustainability Management
Disclosure 2-14	Role of the highest governance body in sustainability reporting	
Disclosure 2-15	Conflicts of interest	Corporate Governance Report
Disclosure 2-16	Communication of critical concerns	Corporate Compliance

Disclosure 2-17	Collective knowledge of the highest governance body	Corporate Compliance Corporate Governance
Disclosure 2-18	Evaluation of the performance of the highest governance body	Corporate Governance
Disclosure 2-19	Remuneration policies	Corporate Governance
Disclosure 2-20	Process to determine remuneration	Corporate Governance
Disclosure 2-21	Annual total compensation ratio	ESG Data

4. Strategy, policies and practices

Disclosure 2-22	Statement on sustainable development strategy	Message from the President and CEO
Disclosure 2-23	Policy commitments	Policy List Respect for Human Rights
Disclosure 2-24	Embedding policy commitments	Materiality Respect for Human Rights Corporate Compliance
Disclosure 2-25	Processes to remediate negative impacts	Enhancing Product Quality Respect for Human Rights Corporate Compliance
Disclosure 2-26	Mechanisms for seeking advice and raising concerns	Corporate Compliance Respect for Human Rights
Disclosure 2-27	Compliance with laws and regulations	Misconduct related to third-party certification for the products of our group company* Enhancing Product Quality Environmental Management ESG Data
Disclosure 2-28	Membership association	KEIDANREN (Japan Business Federation) Japan Chemical Industry Association Participation in Initiatives and External Recognition

5. Stakeholder engagement

Disclosure 2-29	Approach to stakeholder engagement	Sustainability Management
Disclosure 2-30	Collective bargaining agreements	ESG Data

GRI 3: Material Topics 2021

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	Respect for Human Rights Materiality Policy List Emission Management of Chemical Substances Environmental Management and Prevention of Air Pollution

Economic

GRI 201: Economic Performance 2016

201-1	Direct economic value generated and distributed	Consolidated Financial Highlights Securities Report (Only in Japanese)
201-2	Financial implications and other risks and opportunities due to climate change	Response to Climate Change In FY2023/3, we have currently conducted a scenario analysis for our Engineering Plastics Business (POLYPLASTICS CO., LTD.) Going forward, we will conduct scenario analysis in turn and consolidating the risks and opportunities of climate change for the Group. Scenario Analysis in POLYPLASTICS CO., LTD.

	201-3	Defined benefit plan obligations and other retirement plans	P117 Securities Report (Only in Japanese)
	201-4	Financial assistance received from government	P121 Securities Report (Only in Japanese)
GRI 202: Market Presence 2016			
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Recruitment Data (Only in Japanese) Foster a Corporate Culture That Meets Employee Needs
	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	Corporate Compliance
	205-2	Communication and training about anti-corruption policies and procedures	Corporate Compliance
	205-3	Confirmed incidents of corruption and actions taken	Corporate Compliance
GRI 206: Anti-competitive Behavior 2016			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Corporate Compliance There were no applicable instances.
GRI 207: Tax 2019			
	207-1	Approach to tax	Corporate Compliance
	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	
Environmental			
GRI 301: Materials 2016			
	301-1	Materials used by weight or volume	Environmental Management ESG Data
	301-2	Recycled input materials used	
	301-3	Reclaimed products and their packaging materials	
GRI 302: Energy 2016			
	302-1	Energy consumption within the organization	Environmental Management Response to Climate Change ESG Data
	302-2	Energy consumption outside of the organization	
	302-3	Energy intensity	Response to Climate Change ESG Data
	302-4	Reduction of energy consumption	Response to Climate Change ESG Data
	302-5	Reductions in energy requirements of products and services	
GRI 303: Water and Effluents 2018			
	303-1	Interactions with water as a shared resource	Water Resource Preservation
	303-2	Management of water discharge-related impacts	Water Resource Preservation
	303-3	Water withdrawal	Water Resource Preservation ESG Data

	303-4	Water discharge	Water Resource Preservation ESG Data
	303-5	Water consumption	Water Resource Preservation ESG Data
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	
	304-2	Significant impacts of activities, products and services on biodiversity	
	304-3	Habitats protected or restored	Preserving Biodiversity Native Forests for Life Initiative
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
GRI 305: Emissions 2016			
	305-1	Direct (Scope 1) GHG emissions	Response to Climate Change ESG Data
	305-2	Energy indirect (Scope 2) GHG emissions	Response to Climate Change ESG Data
	305-3	Other indirect (Scope 3) GHG emissions	Response to Climate Change ESG Data
	305-4	GHG emissions intensity	Response to Climate Change
	305-5	Reduction of GHG emissions	Response to Climate Change ESG Data
	305-6	Emissions of ozone-depleting substances (ODS)	ESG Data
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental Management Emission Management of Chemical Substances Environmental Management and Prevention of Air Pollution ESG Data
GRI 306: Waste 2020			
	306-1	Waste generation and significant waste-related impacts	Reduction and Recycling of Industrial Waste
	306-2	Management of significant waste-related impacts	Reduction and Recycling of Industrial Waste
	306-3	Waste generated	ESG Data
	306-4	Waste diverted from disposal	ESG Data
	306-5	Waste directed to disposal	ESG Data
GRI 308: Supplier Environmental Assessment 2016			
	308-1	New suppliers that were screened using environmental criteria	Sustainable Procurement
	308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable Procurement
Social			
GRI 401: Employment 2016			
	401-1	New employee hires and employee turnover	ESG Data
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Foster a Corporate Culture That Meets Employee Needs
	401-3	Parental leave	ESG Data
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	Responsible Care Activities Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	Responsible Care Activities Occupational Health and Safety Initiatives to Help Employees Maintain Mental and Physical Health
403-3	Occupational health services	Occupational Health and Safety
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety
403-5	Worker training on occupational health and safety	Support for Human Resource Development Occupational Health and Safety Harima Plant Human Development Center
403-6	Promotion of worker health	Initiatives to Help Employees Maintain Mental and Physical Health Foster a Corporate Culture That Meets Employee Needs
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	Responsible Care Activities Occupational Health and Safety
403-9	Work-related injuries	Materiality Occupational Health and Safety ESG Data
403-10	Work-related ill health	Occupational Health and Safety ESG Data
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	ESG Data
404-2	Programs for upgrading employee skills and transition assistance programs	Support for Human Resource Development
404-3	Percentage of employees receiving regular performance and career development reviews	Support for Human Resource Development
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Corporate Governance P66-68 Securities Report (Only in Japanese) ESG Data
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	
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	
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
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	
GRI 413: Local Communities 2016			
	413-1	Operations with local community engagement, impact assessments, and development programs	Contribution to Local Communities and Society
	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	Sustainable Procurement
	414-2	Negative social impacts in the supply chain and actions taken	Sustainable Procurement
GRI 415: Public Policy 2016			
	415-1	Political contributions	ESG Data
GRI 416: Customer Health and Safety 2016			
	416-1	Assessment of the health and safety impacts of product and service categories	Enhancing Product Quality
	416-2	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.
GRI 417: Marketing and Labeling 2016			
	417-1	Requirements for product and service information and labeling	Chemical and Product Safety
	417-2	Incidents of non-compliance concerning product and service information and labeling	Misconduct related to third-party certification for the products of our group company* Enhancing Product Quality
	417-3	Incidents of non-compliance concerning marketing communications	There were no applicable instances by Daicel Corporation.
GRI 418: Customer Privacy 2016			
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no applicable instances by Daicel Corporation.

* Our group's Daicel Miraizu Ltd., was found to have acted improperly in connection with the certification by Underwriters Laboratories Limited Liability Company (hereinafter, UL), a third-party safety science organization in the United States, for some resin products sold by Daicel Miraizu Ltd. We announced it on July 11, 2022, and we established an investigative committee consisting of our independent Outside Audit & Supervisory Board Members and outside experts who have no stakes in our company, and entrusted them with the investigation of such acts. Then, on December 16, 2022, we received from this committee an investigation report with the investigation results including the facts about these acts and their causal analysis, and the results of the verification of the current quality compliance system. The results of the investigation by the committee will be taken seriously by the entire Group, all officers and employees of the Group will once again go back to the basics of "manufacturing" and do their utmost to restore trust and prevent recurrence.