

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 2: General Disclosures 2021			
	Disclosure 2-1 Organizational details	IR : P 58 Corporate Data	HP: About Tokuyama>Company Overview
	Disclosure 2-2 Entities included in the organization's sustainability reporting	IR : P3 Editorial Policy , P 58 Corporate Data DB : P2-4 Boundary	Securities report (Japanese)
	Disclosure 2-3 Reporting period, frequency and contact point	IR : P 3 Editorial Policy , back cover DB : P2-4 Boundary	HP: Contact Us
	Disclosure 2-4 Restatements of information	not applicable	not applicable
	Disclosure 2-5 External assurance	DB : P35 Independent practitioner's verification	HP: CSR>Helping to Fight Global Warming
	Disclosure 2-6 Activities, value chain and other business relationships	IR : P1 OUR VALUE CREATION , P24-33 Progress of Strategy by Business Segment	HP: Products Securities report (Japanese)
	Disclosure 2-7 Employees	DB : P28-29 Employee	HP: CSR>Employee Securities report (Japanese)
	Disclosure 2-8 Workers who are not employees	DB : P28-29 Employee	HP: CSR>Employee Securities report (Japanese)
	Disclosure 2-9 Governance structure and composition	IR : P46-49 Corporate Governance , P56-57 Management Team DB : P9-10 Governance , P11 Sustainability	HP: About Tokuyama > Corporate Governance Securities report (Japanese) Corporate Governance Report
	Disclosure 2-10 Nomination and selection of the highest governance body	IR : P46-49 Corporate Governance	Corporate Governance Report
	Disclosure 2-11 Chair of the highest governance body	–	Securities report (Japanese)
	Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts	IR : P34 Tokuyama's Views and System on Sustainability , P36-39 Vision and Materiality DB : P5-8 Materiality	HP: CSR>Sustainability HP: CSR>Materiality Determination HP: CSR>Sustainability Governance Securities report (Japanese)
	Disclosure 2-13 Delegation of responsibility for managing impacts	IR : P34 Tokuyama's Views and System on Sustainability , P36-39 Vision and Materiality DB : P5-8 Materiality	HP: CSR>Sustainability HP: CSR>Materiality Determination HP: CSR>Sustainability Governance Securities report (Japanese)
	Disclosure 2-14 Role of the highest governance body in sustainability reporting	IR : P34 Tokuyama's Views and System on Sustainability	HP: CSR>Sustainability Governance
	Disclosure 2-15 Conflicts of interest	IR : P56-57 Management Team , P44-45 Aiming to Establish Effective Governance and to Sustainably Improve Corporate Value	HP: About Tokuyama > Management Team HP: About Tokuyama > Corporate Governance Corporate Governance Report Securities report (Japanese)
	Disclosure 2-16 Communication of critical concerns	IR : P34 Tokuyama's Views and System on Sustainability , P46 Corporate Governance	HP: CSR>Sustainability Governance Securities report (Japanese)
	Disclosure 2-17 Collective knowledge of the highest governance body	IR : P48-49 Corporate Governance	HP: About Tokuyama > Corporate Governance Corporate Governance Report

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 2: General Disclosures 2021	Disclosure 2-18 Evaluation of the performance of the highest	IR : P47-49 Corporate Governance	HP: About Tokuyama > Corporate Governance Corporate Governance Report
	Disclosure 2-19 Remuneration policies	IR : P49 Executive Remuneration	Corporate Governance Report
	Disclosure 2-20 Process to determine remuneration	IR : P46-49 Corporate Governance	Securities report (Japanese) Corporate Governance Report
	Disclosure 2-21 Annual total compensation ratio	DB : P29 Employee	HP: CSR > Employee
	Disclosure 2-22 Statement on sustainable development strategy	IR : P6 Message from the President	HP: About Tokuyama > Message from the President
	Disclosure 2-23 Policy commitments	IR : P34 Message from the Executive Officer in Charge of Sustainability	HP: CSR > List of Policies HP: CSR > Society
	Disclosure 2-24 Embedding policy commitments	IR : P34 Message from the Executive Officer in Charge of Sustainability DB : P10 Governance	HP: CSR > Sustainability
	Disclosure 2-25 Processes to remediate negative impacts	IR : P43 Compliance DB : P10 Governance	HP: CSR > Sustainability Governance HP: CSR > Society
	Disclosure 2-26 Mechanisms for seeking advice and raising concerns	IR : P43 Compliance DB : P10 Governance	HP: CSR > Sustainability Governance HP: CSR > Society
	Disclosure 2-27 Compliance with laws and regulations	DB : P10 Governance , P13 Quality management , P15 Environment , P27 Accident prevention and occupational health & safety	HP: CSR > Sustainability Governance
	Disclosure 2-28 Membership associations	–	HP: CSR > Social Recognition
	Disclosure 2-29 Approach to stakeholder engagement	IR : P43 Stakeholder Engagement DB : P33-34 Society	HP: CSR > Society HP: CSR > CSR procurement HP: CSR > Social Recognition
	Disclosure 2-30 Collective bargaining agreements	DB : P29 Employee	HP: CSR > Employee Securities report (Japanese)

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 3: Material Topics 2021			
	Disclosure 3-1 Process to determine material topics	IR : P36 Vision and Materiality	HP: CSR>Materiality Determination
	Disclosure 3-2 List of material topics	IR : P36-39 Vision and Materiality DB : P5 Materiality	HP: CSR>Materiality Determination
	Disclosure 3-3 Management of material topics	IR : P36-39 Vision and Materiality DB : P5 Materiality	HP: CSR>Materiality Determination
GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and	–	Securities report (Japanese)
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	IR : P40 Disclosures Based on TCFD Recommendations	HP: CSR>Helping to Fight Global Warming Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 201-3 Defined benefit plan obligations and other retirement plans	–	Securities report (Japanese)
	Disclosure 201-4 Financial assistance received from government	–	Securities report (Japanese)
GRI 202: Market Presence 2016	Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	–	–
	Disclosure 202-2 Proportion of senior management hired from the local community	–	–
GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services	DB : P34 Society	HP: CSR>Society
	Disclosure 203-2 Significant indirect economic impacts	–	–
GRI 204: Procurement Practices 2016	Disclosure 204-1 Proportion of spending on local suppliers	–	–
GRI 205: Anti-corruption 2016	Disclosure 205-1 Operations assessed for risks related to	IR : P50-51 Risk Management	HP: CSR>Sustainability Governance
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	DB : P10 Governance	Tokuyama Group Sustainability Principles Tokuyama Group Anti-Corruption Policy
	Disclosure 205-3 Confirmed incidents of corruption and actions	DB : P10 Governance	
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	DB : P10 Governance	Tokuyama Group Antimonopoly and Fair Competition Policy
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	–	Tokuyama Group Tax Policy
	Disclosure 207-2 Tax governance, control, and risk management	–	Tokuyama Group Tax Policy
	Disclosure 207-3 Stakeholder engagement and management of concerns related to tax	–	Tokuyama Group Tax Policy
	Disclosure 207-4 Country-by-country reporting	–	–

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 301: Materials 2016	Disclosure 301-1 Materials used by weight or volume	–	HP: CSR>Environmental Management
	Disclosure 301-2 Recycled input materials used	DB : P23 Environment (Waste)	HP: CSR>Environmental Management
	Disclosure 301-3 Reclaimed products and their packaging	DB : P23 Environment (Waste)	HP: CSR>Environmental Management
GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	IR : P54 Energy Usage DB : P18 Environment (Energy)	HP: CSR>Helping to Fight Global Warming Tokuyama TCFD Report
	Disclosure 302-2 Energy consumption outside of the	–	–
	Disclosure 302-3 Energy intensity	DB : P18 Environment (Energy)	Tokuyama TCFD Report
	Disclosure 302-4 Reduction of energy consumption	IR : P54 Energy Usage DB : P18 Environment (Energy)	HP: CSR>Helping to Fight Global Warming Tokuyama TCFD Report
	Disclosure 302-5 Reductions in energy requirements of products and services	IR : P54 Energy Usage DB : P18 Environment (Energy)	HP: CSR>Helping to Fight Global Warming Tokuyama TCFD Report
GRI 303: Water and Effluents 2018	Disclosure 303-1 Interactions with water as a shared resource	DB : P20 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-2 Management of water discharge related impacts	DB : P20 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-3 Water withdrawal	DB : P20 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-4 Water discharge	DB : P20 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-5 Water consumption	DB : P20 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
GRI 304: Biodiversity 2016	Disclosure 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	IR : P 58 Corporate Data	HP: About Tokuyama > Business Locations
	Disclosure 304-2 Significant impacts of activities, products and services on biodiversity	DB : P26 Environment (Biodiversity)	HP: CSR>Environmental Management
	Disclosure 304-3 Habitats protected or restored	DB : P26 Environment (Biodiversity)	HP: CSR>Environmental Management
	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by	DB : P26 Environment (Biodiversity)	HP: CSR>Environmental Management
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2022	HP: CSR>Environmental Management
		DB : P16 Environment (Greenhouse gas)	Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2022	HP: CSR>Environmental Management
		DB : P16 Environment (Greenhouse gas)	Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2022	HP: CSR>Environmental Management
Disclosure 305-4 GHG emissions intensity	DB : P16 Environment (Greenhouse gas)	Securities report (Japanese) Tokuyama TCFD Report	
	DB : P16 Environment (Greenhouse gas)	HP: CSR>Environmental Management	

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 305: Emissions 2016	Disclosure 305-5 Reduction of GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2022 DB : P16 Environment (Greenhouse gas)	HP: CSR>Environmental Management Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 305-6 Emissions of ozone-depleting substances	–	–
	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	DB : P19 Environment (Air)	HP: CSR>Reducing Substances with Environmental Impact and Waste
GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	DB : P23 Environment (Waste)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-2 Management of significant waste-related impacts	DB : P23 Environment (Waste)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-3 Waste generated	DB : P23 Environment (Waste)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-4 Waste diverted from disposal	DB : P23 Environment (Waste)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-5 Waste directed to disposal	DB : P23 Environment (Waste)	HP: CSR>Reducing Substances with Environmental Impact and Waste
GRI 308: Supplier Environmental Assessment 2016	Disclosure 308-1 New suppliers that were screened using environmental criteria	–	–
	Disclosure 308-2 Negative environmental impacts in the supply chain and actions taken	–	HP: CSR>CSR procurement
GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	DB : P29 Employee	HP: CSR>Employee
	Disclosure 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	–	–
	Disclosure 401-3 Parental leave	DB : P28-30 Employee	HP: CSR>Employee
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	Minimum 3 weeks' notice	
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	IR : P37 Materiality , DB : P 7 Materiality [3.Preventing accidents and preparing for disasters]	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	IR : P37 Materiality , DB : P 7 Materiality [3.Preventing accidents and preparing for disasters]	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-3 Occupational health services	IR : P37 Materiality , DB : P 7 Materiality [3.Preventing accidents and preparing for disasters]	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-4 Worker participation, consultation, and communication on occupational health and safety	–	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-5 Worker training on occupational health and safety	–	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-6 Promotion of worker health	IR : P38 Materiality , DB : P8 Materiality [10.Promotion of better physical & mental health]	HP: CSR>Health Management

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 403: Occupational Health and Safety 2018	Disclosure 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	–	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-8 Workers covered by an occupational health and safety management system	DB : P28-29 Employee	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-9 Work-related injuries	DB : P27 Accident prevention and occupational health & safety	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-10 Work-related ill health	DB : P32 Employee	HP: CSR>Health Management
GRI 404: Training and Education 2016	Disclosure 404-1 Average hours of training per year per employee	DB : P29 Employee	HP: CSR>Employee
	Disclosure 404-2 Programs for upgrading employee skills and transition assistance programs	IR : P19 Human Capital Strengths	HP: CSR>Employee
	Disclosure 404-3 Percentage of employees receiving regular performance and career development reviews	–	–
GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	DB : P9 Governance DB : P28-29 Employee	HP: About Tokuyama > Corporate Governance HP: CSR>Employee
	Disclosure 405-2 Ratio of basic salary and remuneration of women to men	DB : P28 Employee	HP: CSR>Employee
GRI 406: Non-discrimination 2016	Disclosure 406-1 Incidents of discrimination and corrective actions taken	DB : P10 Governance	
GRI 407: Freedom of Association and Collective Bargaining 2016	Disclosure 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	not applicable	HP: CSR>CSR procurement
GRI 408: Child Labor 2016	Disclosure 408-1 Operations and suppliers at significant risk for incidents of child labor	not applicable	HP: CSR>CSR procurement
GRI 409: Forced or Compulsory Labor 2016	Disclosure 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	not applicable	HP: CSR>CSR procurement
GRI 410: Security Practices 2016	Disclosure 410-1 Security personnel trained in human rights policies or procedures	–	HP: CSR>Accident Prevention and Occupational Health & Safety
GRI 411: Rights of Indigenous Peoples 2016	Disclosure 411-1 Incidents of violations involving rights of indigenous peoples	not applicable	not applicable
GRI 413: Local Communities 2016	Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs	–	HP: CSR>Society
	Disclosure 413-2 Operations with significant actual and potential negative impacts on local communities	–	HP: About Tokuyama > Business Locations
GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	–	
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	DB : P33 Society (Supply chain)	HP: CSR>CSR procurement
GRI 415: Public Policy 2016	Disclosure 415-1 Political contributions	–	–

GRI Content Index

		Page in the reports (IR : Integrated Report , DB : Sustainability Data)	Listings other than those on the left
GRI 416: Customer Health and Safety 2016	Disclosure 416-1 Assessment of the health and safety impacts of product and service categories	DB : P12-13 Quality management	<u>HP: CSR > Responsible Care</u>
	Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	DB : P12-13 Quality management	<u>HP: CSR > Responsible Care</u>
GRI 417: Marketing and Labeling 2016	Disclosure 417-1 Requirements for product and service information and labeling	DB : P7 Materiality [5.Improved chemical management and product	<u>HP: CSR > Responsible Care</u>
	Disclosure 417-2 Incidents of non-compliance concerning product and service information and labeling	DB : P13 Quality management	<u>HP: CSR > Responsible Care</u>
	Disclosure 417-3 Incidents of non-compliance concerning marketing communications	not applicable	not applicable
GRI 418: Customer Privacy 2016	Disclosure 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	DB : P10 Governance	<u>HP: Privacy Policy for GDPR</u>