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	Disclosure 2-25 Processes to remediate negative impacts	IR : P47 Compliance DB : P14 Governance (Compliance)	HP: CSR>Sustainability Governance HP: CSR>Society
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GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	IR : P15 Value Creation Process , P22 Progress by Business Segment , P58-59 Financial Highlights	Securities report (Japanese)
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	IR : P44-46 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)
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GRI 202: Market Presence 2016	Disclosure 202-1 Ratios of standard entry level wage by gender compared to local minimum wage	–	–
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GRI 203: Indirect Economic Impacts 2016	Disclosure 203-1 Infrastructure investments and services supported	DB : P46 Society (Social engagement)	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 corruption	IR : P47 Compliance , P56-57 Risk Management	HP: CSR>Sustainability Governance
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	DB : P15-16 Governance (Enlightenment)	Tokuyama Group Sustainability Principles Tokuyama Group Anti-Corruption Policy
	Disclosure 205-3 Confirmed incidents of corruption and actions taken	DB : P14 Governance (Compliance)	
GRI 206: Anti-competitive Behavior 2016	Disclosure 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	DB : P15-16 Governance (Enlightenment)	Tokuyama Group Antimonopoly and Fair Competition Policy
GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	DB : P15 Governance (Enlightenment)	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 301: Materials 2016	Disclosure 301-1 Materials used by weight or volume	DB : P32 Environment (Material flow)	HP: CSR>Environmental Management
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GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	IR : P60 Energy Usage DB : P27 Environment (Energy)	HP: CSR>Helping to Fight Global Warming Tokuyama TCFD Report
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	Disclosure 302-3 Energy intensity	DB : P27 Environment (Energy)	Tokuyama TCFD Report
	Disclosure 302-4 Reduction of energy consumption	IR : P60 Energy Usage DB : P27 Environment (Energy)	HP: CSR>Helping to Fight Global Warming Tokuyama TCFD Report
	Disclosure 302-5 Reductions in energy requirements of products and services	IR : P60 Energy Usage DB : P27 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 : P29-30 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-2 Management of water discharge related impacts	DB : P29-30 Environment (Water)	HP: CSR>Reducing Substances with Environmental Impact and Waste
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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	IR : P56 Risk Management DB : P36 Environment (Biodiversity)	HP: CSR>Environmental Management
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	Disclosure 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	DB : P36 Environment (Biodiversity)	HP: CSR>Environmental Management
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	IR : P37 Progress of Sustainability Initiatives in FY2023 , P60 GHG Emissions (Scope1,2) DB : P24 Environment (Greenhouse gas)	HP: CSR>Environmental Management Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2023 , P60 GHG Emissions (Scope1,2) DB : P24 Environment (Greenhouse gas)	HP: CSR>Environmental Management Securities report (Japanese) Tokuyama TCFD Report
	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	IR : P35 Progress of Sustainability Initiatives in FY2023 , P60 Supply Chain Emissions (Scope3) DB : P24-26 Environment (Greenhouse gas)	HP: CSR>Environmental Management Securities report (Japanese) Tokuyama TCFD Report
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	Disclosure 305-6 Emissions of ozone-depleting substances (ODS)	–	–
	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	DB : P28 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	IR : P40-41 Materiality (Conserving the environment) DB : P32-34 Environment (Material flow)	HP: CSR>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-2 Management of significant waste-related impacts	IR : P40-41 Materiality (Conserving the environment) DB : P32-34 Environment (Material flow)	HP: CSR>Reducing Substances with Environmental Impact and Waste
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GRI 401: Employment 2016	Disclosure 401-1 New employee hires and employee turnover	DB : P40-41 Employees (Employment)	HP: CSR>Employee
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	Disclosure 401-3 Parental leave	DB : P42 Employee (Work life balance)	HP: CSR>Employee
GRI 402: Labor/Management Relations 2016	Disclosure 402-1 Minimum notice periods regarding operational changes	–	–
GRI 403: Occupational Health and Safety 2018	Disclosure 403-1 Occupational health and safety management system	IR : P40-41 Materiality (Preventing accidents and preparing for disasters) DB : P37 Accident Prevention and Occupational Health and Safety (Management), P47 Management system	HP: CSR>Accident Prevention and Occupational Health & Safety
	Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	IR : P40-41 Materiality (Preventing accidents and preparing for disasters) DB : P37 Accident Prevention and Occupational Health and Safety (Management)	HP: CSR>Accident Prevention and Occupational Health & Safety
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GRI 405: Diversity and Equal Opportunity 2016	Disclosure 405-1 Diversity of governance bodies and employees	IR : P61 Non-Financial Highlights DB : P13 Governance, P39 Employee (Overview)	HP: About Tokuyama > Corporate Governance HP: CSR>Employee
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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
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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
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GRI 414: Supplier Social Assessment 2016	Disclosure 414-1 New suppliers that were screened using social criteria	IR : P42-43 Materiality (Promoting CSR procurement)	–
	Disclosure 414-2 Negative social impacts in the supply chain and actions taken	–	HP: CSR>CSR procurement
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