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	Disclosure 2-2 Entities included in the organization’s sustainability reporting	IR : P7 Editorial Policy , P 64-65 Corporate Data DB : P2-4 Boundary	Securities report (Japanese)
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	Disclosure 2-13 Delegation of responsibility for managing impacts	IR : P38 Message from the Executive Officer in Charge of Sustainability, P40-43 Tokuyama’s Materiality DB : P10-11 Materiality	HP: Sustainability>Sustainability
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GRI 101: Biodiversity 2024	Disklosure 101-1 Policies to halt and reverse biodiversity loss	IR : P47 Efforts to Preserve Biodiversity DB : P38 Environment (Biodiversity)	HP: Sustainability>Environment Management
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GRI 201: Economic Performance 2016	Disclosure 201-1 Direct economic value generated and distributed	IR : P15 Value Creation Process, P26-27 Message from the CFO, P30 Progress of Medium-Term Management Plan 2025 by Business Segment, P60-61 Financial Highlights	Securities report (Japanese)
	Disclosure 201-2 Financial implications and other risks and opportunities due to climate change	IR : P14-15 Value Creation Process, P26-27 Message from the CFO, P44-46 Action on Climate Change	HP: Sustainability>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 supported	IR : P49 Stakeholder Engagement DB : P52 Society (Social engagement)	HP: Sustainability>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 : P49 Compliance, P58-59 Risk Management, P65 Corporate Data	HP: Sustainability>Sustainability Governance
	Disclosure 205-2 Communication and training about anti-corruption policies and procedures	DB : P46-47 Employees (Education · Enlightenment)	Tokuyama Group Sustainability Principles Tokuyama Group Anti-Corruption Policy
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GRI 207: Tax 2019	Disclosure 207-1 Approach to tax	DB : P47 Employees (Education · 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 : P33 Environment (Material flow)	HP: Sustainability>Environmental Management
	Disclosure 301-2 Recycled input materials used	IR : P17 Tokuyama’s Strengths Supporting Value Creation, P62 Non-Financial Highlights DB : P33-35 Environment (Material flow)	HP: Sustainability>Environmental Management
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GRI 302: Energy 2016	Disclosure 302-1 Energy consumption within the organization	IR : P62 Non-Financial Highlights DB : P27 Environment (Energy)	HP: Sustainability>Helping to Fight Global Warming Tokuyama TCFD Report
	Disclosure 302-2 Energy consumption outside of the organization	–	–
	Disclosure 302-3 Energy intensity	DB : P27 Environment (Energy)	Tokuyama TCFD Report
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	Disclosure 302-5 Reductions in energy requirements of products and services	IR : P62 Non-Financial Highlights DB : P27 Environment (Energy)	HP: Sustainability>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 : P30-31 Environment (Water)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
	Disclosure 303-2 Management of water discharge related impacts	DB : P30-31 Environment (Water)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
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	Disclosure 303-5 Water consumption	DB : P30-31 Environment (Water)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
GRI 305: Emissions 2016	Disclosure 305-1 Direct (Scope 1) GHG emissions	IR : P39 Message from the Executive Officer in Charge of Sustainability, P45 Action on Climate Change, P62 Non-Financial Highlights DB : P24 Environment (Greenhouse gas)	HP: Sustainability>Environmental Management
			Securities report (Japanese)
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	Disclosure 305-2 Energy indirect (Scope 2) GHG emissions	IR : P39 Message from the Executive Officer in Charge of Sustainability, P45 Action on Climate Change, P62 Non-Financial Highlights DB : P24 Environment (Greenhouse gas)	HP: Sustainability>Environmental Management
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	Disclosure 305-3 Other indirect (Scope 3) GHG emissions	IR : IR : P39 Message from the Executive Officer in Charge of Sustainability, P62 Non-Financial Highlights DB : P25-26 Environment (Greenhouse gas)	HP: Sustainability>Environmental Management
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	Disclosure 305-6 Emissions of ozone-depleting substances (ODS)	–	–
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GRI 306: Waste 2020	Disclosure 306-1 Waste generation and significant waste-related impacts	IR : P17 Tokuyama’s Strengths Supporting Value Creation, P40-41 Tokuyama’s Materiality DB : P34-36 Environment (Material flow)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-2 Management of significant waste-related impacts	IR : P17 Tokuyama’s Strengths Supporting Value Creation, P40-41 Tokuyama’s Materiality DB : P34-36 Environment (Material flow)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
	Disclosure 306-3 Waste generated	DB : P34-36 Environment (Material flow)	HP: Sustainability>Reducing Substances with Environmental Impact and Waste
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	Disclosure 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	DB : P20 Quality	HP: Sustainability > Responsible Care
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	Disclosure 417-3 Incidents of non-compliance concerning marketing communications	DB : P16 Governance (Compliance)	not applicable
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