

## GRI Guideline Comparison Table

The Group's Sustainability Report 2020 has been prepared with reference to the Global Reporting Initiative (GRI) Sustainability Reporting Standards, an international guideline. These guidelines are designed to help businesses develop economically in an environmentally and socially responsible manner.

For items that are detailed in reports other than the Sustainability Report, the name of the relevant report (e.g., Integrated Report) is indicated.

### General Disclosures

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards General Disclosures 2016 |  | Location (Title)   | ISO26000 Core Subject | UN Global Compact Principle |
|--|--|--|-----------------------|-----------------------------|
| <b>1.Organizational profile</b>        |  |  |                       |                             |
| 102-1                                  | Name of organization   | JSR Corporation  | —                     | —                           |
| 102-2                                  | Activities, brands, products, and services                   | <a href="#">JSR Group Profile</a>  | —                     | —                           |
| 102-3                                  | Location of headquarters                                     | Shiodome Sumitomo Building, 1-9-2 Higashi-Shimbashi, Minato-ku, Tokyo, Japan   | —                     | —                           |
| 102-4                                  | Location of operations                                       | <a href="#">JSR Group Profile</a><br><a href="#">ESG Data (PDF)</a>  | —                     | —                           |
| 102-5                                  | Ownership and legal form                                     | <a href="#">JSR Group Profile</a>  | —                     | —                           |
| 102-6                                  | Markets served   | <a href="#">JSR Group Profile</a>  | —                     | —                           |
| 102-7                                  | Scale of the organization                                    | <a href="#">JSR Group Profile</a>  | —                     | —                           |
| 102-8                                  | Information on employees and other workers                   | <a href="#">ESG Data (PDF)</a>   | 6.4<br>6.4.3          | —                           |
| 102-9                                  | Supply chain   | <a href="#">Supply Chain Management</a>  | —                     | —                           |
| 102-10                                 | Significant changes to the organization and its supply chain | <a href="#">Supply Chain Management</a>  | —                     | —                           |
| 102-11                                 | Precautionary Principle or approach                          | <a href="#">Corporate Mission and Sustainability Philosophy</a><br><a href="#">Sustainability Management and Advancement Structure</a><br><a href="#">Corporate Governance</a><br><a href="#">Compliance</a><br><a href="#">Risk Management</a><br><a href="#">Responsible Care (RC)</a> | 6.2                   | —                           |
| 102-12                                 | External initiatives   | <a href="#">Corporate Mission and Sustainability Philosophy</a><br><a href="#">Responsible Care (RC)</a><br><a href="#">Biodiversity Conservation</a><br><a href="#">Chemical Management</a>   | 6.2                   | —                           |
| 102-13                                 | Membership of associations                                   | <a href="#">Corporate Mission and Sustainability Philosophy</a><br><a href="#">Responsible Care (RC)</a><br><a href="#">Biodiversity Conservation</a><br><a href="#">Chemical Management</a>   | 6.2                   | —                           |
| <b>2.Strategy</b>                      |  |  |                       |                             |
| 102-14                                 | Statement from senior decision-maker                         | <a href="#">Message from our Chief Sustainability Officer</a>  | 6.2                   | —                           |
| 102-15                                 | Key impacts, risks, and opportunities                        | <a href="#">Message from our Chief Sustainability Officer</a><br><a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">Positive and Negative Impacts of JSR Business Activities</a>  | 6.2                   | —                           |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards General Disclosures 2016 |   | Location (Title)  | ISO26000 Core Subject | UN Global Compact Principle |
|--|---|---|-----------------------|-----------------------------|
| <b>3. Ethics and integrity</b>         |   |   |                       |                             |
| 102-16                                 | Values, principles, standards, and norms of behavior                          | <a href="#">Corporate Mission and Sustainability Philosophy Compliance Policy, Guideline, Philosophy(PDF)</a>   | —                     | —                           |
| 102-17                                 | Mechanisms for advice and concerns about ethics                               | <a href="#">Compliance</a>  | —                     | —                           |
| <b>4. Governance</b>                   |   |   |                       |                             |
| 102-18                                 | Governance structure  | <a href="#">Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>   | 6.2                   | —                           |
| 102-19                                 | Delegating authority  | <a href="#">Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>   | —                     | —                           |
| 102-20                                 | Executive-level responsibility for economic, environmental, and social topics | <a href="#">Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>   | —                     | —                           |
| 102-21                                 | Consulting stakeholders on economic, environmental, and social topics         | <a href="#">Materiality to be Addressed by JSR Group Positive and Negative Impacts of JSR Business Activities</a>   | 6.2                   | —                           |
| 102-22                                 | Composition of the highest governance body and its committees                 | <a href="#">Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>   | 6.2                   | —                           |
| 102-23                                 | Chair of the highest governance body  | <a href="#">Corporate Governance Corporate Governance Report(PDF)</a>   | 6.2                   | —                           |
| 102-24                                 | Nominating and selecting the highest governance body                          | <a href="#">Corporate Governance Corporate Governance Report(PDF)</a>   | 6.2                   | —                           |
| 102-25                                 | Conflicts of interest   | <a href="#">Corporate Governance Report(PDF) JSR REPORT</a>   | 6.2                   | —                           |
| 102-26                                 | Role of highest governance body in setting purpose, values, and strategy      | <a href="#">Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>   | —                     | —                           |
| 102-27                                 | Collective knowledge of highest governance body                               | <a href="#">Corporate Governance Corporate Governance Report(PDF)</a>   | —                     | —                           |
| 102-28                                 | Evaluating the highest governance body's performance                          | <a href="#">Corporate Governance Report(PDF)</a>  | 6.2                   | —                           |
| 102-29                                 | Identifying and managing economic, environmental, and social impacts          | <a href="#">Positive and Negative Impacts of JSR Business Activities Corporate Governance Sustainability Management and Advancement Structure Compliance Risk Management JSR REPORT</a> | 6.2                   | —                           |
| 102-30                                 | Effectiveness of risk management processes                                    | <a href="#">Corporate Governance Risk Management Responsible Care (RC) Corporate Governance Report(PDF) JSR REPORT</a>  | —                     | —                           |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards General Disclosures 2016 |  | Location (Title)  | ISO26000 Core Subject                                   | UN Global Compact Principle |
|--|--|---|---|-----------------------------|
| 102-31                                 | Review of economic, environmental, and social topics       | <a href="#">Sustainability Management and Advancement Structure Corporate Governance Report(PDF)</a>  | 6.2   | —                           |
| 102-32                                 | Highest governance body's role in sustainability reporting | <a href="#">Sustainability Management and Advancement Structure</a>   | —   | —                           |
| 102-33                                 | Communicating critical concerns                            | <a href="#">Sustainability Management and Advancement Structure Risk Management</a>   | 6.2   | —                           |
| 102-34                                 | Nature and total number of critical concerns               | <a href="#">Risk Management</a>   | —   | —                           |
| 102-35                                 | Remuneration policies                                      | <a href="#">Corporate Governance Report(PDF)</a><br><a href="#">ESG Data (PDF)</a>  | 6.2   | —                           |
| 102-36                                 | Process for determining remuneration                       | <a href="#">Corporate Governance Report(PDF)</a><br><a href="#">ESG Data (PDF)</a>  | —   | —                           |
| 102-37                                 | Stakeholders' involvement in remuneration                  | <a href="#">Shareholders and Investors</a><br><a href="#">Corporate Governance</a><br><a href="#">Corporate Governance Report(PDF)</a>  | 6.2   | —                           |
| 102-38                                 | Annual total compensation ratio                            | <a href="#">ESG Data (PDF)</a>  | —   | —                           |
| 102-39                                 | Percentage increase in annual total compensation ratio     | <a href="#">ESG Data (PDF)</a>  | —   | —                           |
| <b>5.Stakeholder engagement</b>        |  |   |   |                             |
| 102-40                                 | List of stakeholder groups                                 | <a href="#">Sustainability Management and Advancement Structure</a>   | 6.2   | —                           |
| 102-41                                 | Collective bargaining agreements                           | <a href="#">ESG Data (PDF)</a>  | 6.3.10<br>6.4<br>6.4.3<br>6.4.4<br>6.4.5                | 1,3                         |
| 102-42                                 | Identifying and selecting stakeholders                     | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">Corporate Mission and Sustainability Philosophy</a>   | 6.2   | —                           |
| 102-43                                 | Approach to stakeholder engagement                         | <a href="#">Customers / Business Partners</a><br><a href="#">Employees</a><br><a href="#">Local / Society</a><br><a href="#">Shareholders and Investors</a><br><a href="#">Materiality to be Addressed by JSR Group</a> | 6.2<br>6.7<br>6.7.4<br>6.7.5<br>6.7.6<br>6.7.8<br>6.7.9 | 1~10                        |
| 102-44                                 | Key topics and concerns raised                             | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">Positive and Negative Impacts of JSR Business Activities</a>  | 6.2   | —                           |
| <b>6.Reporting practice</b>            |  |   |   |                             |
| 102-45                                 | Entities included in the consolidated financial            | <a href="#">JSR Group Profile</a><br><a href="#">ESG Data (PDF)</a>   | 6.2   | —                           |
| 102-46                                 | Defining report content and topic Boundaries               | <a href="#">Editorial Policy</a><br><a href="#">ESG Data (PDF)</a>  | —   | —                           |
| 102-47                                 | List of material topics                                    | <a href="#">Materiality to be Addressed by JSR Group</a>  | —   | —                           |
| 102-48                                 | Restatements of information                                | N/A   | —   | —                           |
| 102-49                                 | Changes in reporting                                       | —   | —   | —                           |
| 102-50                                 | Reporting period   | <a href="#">Editorial Policy</a>  | —   | —                           |
| 102-51                                 | Date of most recent report                                 | September 2019  | —   | —                           |
| 102-52                                 | Reporting cycle  | 1year   | —   | —                           |
| 102-53                                 | Contact point for questions regarding the report           | <a href="#">Contact Us</a>  | —   | —                           |
| 102-54                                 | Claims of reporting in accordance with the GRI Standards   | —   | —   | —                           |
| 102-55                                 | GRI content index  | —   | —   | —                           |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards General Disclosures 2016 |                    | Location (Title)  | ISO26000 Core Subject | UN Global Compact Principle |
|--|--------------------|---|-----------------------|-----------------------------|
| 102-56                                 | External assurance | <a href="#">Evaluation by Outside Organization and Independent Review</a> | 7.5.3                 | —                           |

## Economic Standards

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Economic standards requiring reporting |  | Location (Title)   | ISO26000<br>Core<br>Subject   | UN Global<br>Compact<br>Principle |
|---|--|--|---|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>                 |  |  |   |                                   |
| 103-1,<br>103-2,<br>103-3                               |  | <a href="#">Materiality to be Addressed by JSR Group</a>   | —   | —                                 |
| 201-1   | Direct economic value generated and distributed                                | <a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and Advancement Structure</a><br><a href="#">JSR REPORT</a> | 6.8<br>6.8.3<br>6.8.7<br>6.8.9  | —                                 |
| 201-2   | Financial implications and other risks and opportunities due to climate change | <a href="#">Response to the TCFD Recommendations</a>   | 6.5.5   | —                                 |
| 201-3   | Defined benefit plan obligations and other retirement plans                    | <a href="#">JSR REPORT</a>   | —   | —                                 |
| 201-4   | Financial assistance received from government                                  | <a href="#">JSR REPORT</a>   | —   | —                                 |
| <b>Market Presence 2016</b>                             |  |  |   |                                   |
| 202-1   | Ratios of standard entry level wage by gender compared to local minimum wage   | —  | 6.4.4<br>6.8  | —                                 |
| 202-2   | Proportion of senior management hired from the local community                 | <a href="#">Diversity</a>  | 6.8<br>6.8.5<br>6.8.7   | —                                 |
| <b>Indirect Economic Impacts 2016</b>                   |  |  |   |                                   |
| 203-1   | Infrastructure investments and services supported                              | <a href="#">Local / Society</a>  | 6.3.9<br>6.8<br>6.8.3<br>6.8.4<br>6.8.5<br>6.8.6<br>6.8.7<br>6.8.9          | 8,9                               |
| 203-2   | Significant indirect economic impacts  | —  | 6.3.9<br>6.6.6<br>6.6.7<br>6.7.8<br>6.8<br>6.8.5<br>6.8.6<br>6.8.7<br>6.8.9 | —                                 |
| <b>Procurement Practices 2016</b>                       |  |  |   |                                   |
| 204-1   | Proportion of spending on local suppliers                                      | —  | 6.6.6<br>6.8<br>6.8.5<br>6.8.7  | —                                 |

Explanation of locations (titles) —: No data available N/A: No applicable items

| <b>Anti-Corruption 2016</b>           |   |                                |                       |    |
|---------------------------------------|---|--------------------------------|-----------------------|----|
| 205-1                                 | Operations assessed for risks related to corruption                             | N/A                            | 6.6<br>6.6.3          | 10 |
| 205-2                                 | Communication and training about anti-corruption policies and procedures        | <a href="#">Compliance</a>     | 6.6<br>6.6.3          | 10 |
| 205-3                                 | Confirmed incidents of corruption and actions taken                             | <a href="#">ESG Data (PDF)</a> | 6.6<br>6.6.3          | 10 |
| <b>Anti-Competitive Behavior 2016</b> |   |                                |                       |    |
| 206-1                                 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | N/A                            | 6.6<br>6.6.5<br>6.6.7 | —  |

## Environmental Standards

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Environmental standards requiring reporting |   | Location (Title)   | ISO26000<br>Core<br>Subject | UN Global<br>Compact<br>Principle |
|--|---|--|-----------------------------|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>                      |   |  |                             |                                   |
| 103-1,<br>103-2,<br>103-3                                    |   | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and Advancement Structure</a> | —                           | —                                 |
| <b>Materials 2016</b>  |   |  |                             |                                   |
| 301-1  | Materials used by weight or volume  | <a href="#">Environmental Impact Reduction (Input and Output)</a>  | 6.5.4                       | 7,8                               |
| 301-2  | Recycled input materials used   | —  | 6.5.4                       | 7,8                               |
| 301-3  | Reclaimed products and their packaging materials  | <a href="#">Waste Reduction</a>  | 6.5.4<br>6.7.5              | 7,8                               |
| <b>Energy 2016</b>   |   |  |                             |                                   |
| 302-1  | Energy consumption within the organization  | <a href="#">Environmental Impact Reduction (Input and Output)</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4                       | 7,8                               |
| 302-2  | Energy consumption outside of the organization  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4                       | 7,8                               |
| 302-3  | Energy intensity  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4                       | 7,8                               |
| 302-4  | Reduction of energy consumption   | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4<br>6.5.5              | 7,8                               |
| 302-5  | Reductions in energy requirements of products and services  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4<br>6.5.5              | 7,8                               |
| <b>Water and Effluents 2018</b>                              |   |  |                             |                                   |
| 303-1  | Interaction with water as a shared resource   | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4<br>6.5.6              | 7,8                               |
| 303-2  | Management of water discharge-related impacts   | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.3<br>6.5.4<br>6.5.6     | 7,8                               |
| 303-3  | Water withdrawal  | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4<br>6.5.6              | 7,8                               |
| 303-4  | Water discharge   | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.3<br>6.5.4<br>6.5.6     | 7,8                               |
| 303-5  | Water consumption   | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.4<br>6.5.6              | 7,8                               |
| <b>Biodiversity 2016</b>                                     |   |  |                             |                                   |
| 304-1  | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | N/A  | 6.5.6                       | 7,8                               |
| 304-2  | Significant impacts of activities, products, and services on biodiversity   | <a href="#">Biodiversity Conservation</a>  | 6.5.6                       | 7,8                               |
| 304-3  | Habitats protected or restored  | <a href="#">Biodiversity Conservation</a>  | 6.5.6                       | 7,8                               |
| 304-4  | IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | N/A  | 6.5.6                       | 7,8                               |
| <b>Emissions 2016</b>  |   |  |                             |                                   |
| 305-1  | Direct (Scope 1) GHG emissions  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.5                       | 7,8                               |
| 305-2  | Energy indirect (Scope 2) GHG emissions   | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.5                       | 7,8                               |
| 305-3  | Other indirect (Scope 3) GHG emissions  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>  | 6.5.5                       | 7,8                               |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Environmental standards requiring reporting |   | Location (Title)  | ISO26000<br>Core<br>Subject | UN Global<br>Compact<br>Principle |
|--|---|---|-----------------------------|-----------------------------------|
| 305-4  | GHG emissions intensity   | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>         | 6.5.5                       | 7,8                               |
| 305-5  | Reduction of GHG emissions  | <a href="#">Climate Change Mitigation</a><br><a href="#">ESG Data (PDF)</a>         | 6.5.5                       | 7,8                               |
| 305-6  | Emissions of ozone-depleting substances (ODS)                                   | <a href="#">Environmental Conservation</a>  | 6.5.3<br>6.5.5              | 7,8                               |
| 305-7  | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | <a href="#">ESG Data (PDF)</a>  | 6.5.3                       | 7,8                               |
| <b>Effluents and Waste 2016</b>                              |   |   |                             |                                   |
| 306-1  | Water discharge by quality and destination                                      | <a href="#">Water Resources</a><br><a href="#">ESG Data (PDF)</a>                   | 6.5.3<br>6.5.4              | 7,8                               |
| 306-2  | Waste by type and disposal method   | <a href="#">Waste Reduction</a>   | 6.5.3                       | 7,8                               |
| 306-3  | Significant spills  | <a href="#">Responsible Care (RC)</a><br><a href="#">Environmental Conservation</a> | 6.5.3                       | 7,8                               |
| 306-4  | Transport of hazardous waste  | <a href="#">Waste Reduction</a><br><a href="#">Environmental Conservation</a>       | 6.5.3                       | 7,8                               |
| 306-5  | Water bodies affected by water discharges and/or                                | N/A   | 6.5.4                       | 7,8                               |
| <b>Environmental Compliance 2016</b>                         |   |   |                             |                                   |
| 307-1  | Non-compliance with environmental laws and regulations                          | <a href="#">Responsible Care (RC)</a>   | 4.6                         | 7,8                               |
| <b>Supplier Environmental Assessment 2016</b>                |   |   |                             |                                   |
| 308-1  | New suppliers that were screened using environmental criteria                   | —   | 6.3.5<br>6.6.6<br>7.3.1     | 7,8                               |
| 308-2  | Negative environmental impacts in the supply chain and actions taken            | —   | 6.3.5<br>6.6.6<br>7.3.1     | 7,8                               |



## Social Standards

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Social standards requiring reporting |   | Location (Title)   | ISO26000<br>Core<br>Subject    | UN Global<br>Compact<br>Principle |
|---|---|--|--------------------------------|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>               |   |  |                                |                                   |
| 103-1,<br>103-2,<br>103-3                             |   | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and Advancement Structure</a>   | —                              | —                                 |
| <b>Employment 2016</b>                                |   |  |                                |                                   |
| 401-1   | New employee hires and employee turnover  | <a href="#">ESG Data (PDF)</a><br><a href="#">Diversity</a>  | 6.4<br>6.4.3                   | —                                 |
| 401-2   | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | —  | 6.4<br>6.4.3<br>6.4.4          | —                                 |
| 401-3   | Parental leave  | <a href="#">ESG Data (PDF)</a>   | 6.4<br>6.4.3                   | 6                                 |
| <b>Labor/Management Relations 2016</b>                |   |  |                                |                                   |
| 402-1   | Minimum notice periods regarding operational changes  | —  | 6.4<br>6.4.3<br>6.4.4<br>6.4.5 | —                                 |
| <b>Occupational Health and Safety 2018</b>            |   |  |                                |                                   |
| 403-1   | Occupational health and safety management system  | <a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.6                          | —                                 |
| 403-2   | Hazard identification, risk assessment, and incident investigation  | <a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.6                          | —                                 |
| 403-3   | Occupational health services  | <a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.4                          | —                                 |
| 403-4   | Worker participation, consultation, and communication on occupational health and safety                       | <a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.7                          | 1                                 |
| 403-5   | Worker training on occupational health and safety   | <a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.7                          | —                                 |
| 403-6   | Promotion of worker health  | <a href="#">Labor Environment</a>  | 6.4.4                          | —                                 |
| 403-7   | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | <a href="#">Chemical Management</a><br><a href="#">Product Safety</a>  | 6.4.6                          | —                                 |
| 403-8   | Workers covered by an occupational health and safety management system  | * Major facilities and number of employees are listed below. However, it is not the number of employees covered by the <a href="#">JSR REPORT</a><br>*The following is a list of departments audited by the head office environmental and safety audit headed by the president and the group companies. However, this is not the number of employees covered by the internally audited system.<br><a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a> | 6.4.3<br>6.4.6                 | —                                 |
| 403-9   | Work-related injuries   | <a href="#">ESG Data (PDF)</a><br><a href="#">Occupational Health and Safety</a><br><a href="#">Security and Accident Prevention</a>   | 6.4.3<br>6.4.4<br>6.4.6        | 1                                 |
| 403-10  | Work-related ill health   | —  | 6.4.3<br>6.4.4                 | 1                                 |
| <b>Training and Education 2016</b>                    |   |  |                                |                                   |
| 404-1   | Average hours of training per year per employee   | <a href="#">ESG Data (PDF)</a><br><a href="#">Labor Environment</a>  | 6.4<br>6.4.7                   | —                                 |
| 404-2   | Programs for upgrading employee skills and transition assistance programs                                     | <a href="#">Labor Environment</a><br><a href="#">Diversity</a>   | 6.4<br>6.4.7<br>6.8.5          | 6                                 |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Social standards requiring reporting        |  | Location (Title)  | ISO26000<br>Core<br>Subject   | UN Global<br>Compact<br>Principle |
|--|--|---|---|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>                      |  |   |   |                                   |
| 103-1,<br>103-2,<br>103-3                                    |  | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and</a><br><a href="#">Advancement Structure</a> | —   | —                                 |
| 404-3  | Percentage of employees receiving regular performance and career development reviews                           | —   | 6.4<br>6.4.7  | —                                 |
| <b>Diversity and Equal Opportunity 2016</b>                  |  |   |   |                                   |
| 405-1  | Diversity of governance bodies and employees   | <a href="#">ESG Data (PDF)</a>  | 6.3.7<br>6.3.10<br>6.4<br>6.4.3                                     | 1,6                               |
| 405-2  | Ratio of basic salary and remuneration of women to men   | —   | 6.3.7<br>6.3.10<br>6.4<br>6.4.3<br>6.4.4                            | —                                 |
| <b>Non-Discrimination 2016</b>                               |  |   |   |                                   |
| 406-1  | Incidents of discrimination and corrective actions taken   | <a href="#">Compliance</a>  | 6.3<br>6.3.6<br>6.3.7<br>6.3.10<br>6.4.3                            | —                                 |
| <b>Freedom of Association and Collective Bargaining 2016</b> |  |   |   |                                   |
| 407-1  | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | —   | 6.3<br>6.3.3<br>6.3.4<br>6.3.5<br>6.3.8<br>6.3.10<br>6.4.3<br>6.4.5 | —                                 |
| <b>Child Labor 2016</b>                                      |  |   |   |                                   |
| 408-1  | Operations and suppliers at significant risk for incidents of child labor                                      | <a href="#">Supply Chain Management</a><br><a href="#">Human Rights</a>   | 6.3<br>6.3.3<br>6.3.4<br>6.3.5<br>6.3.7<br>6.3.10                   | —                                 |
| <b>Forced or Compulsory Labor 2016</b>                       |  |   |   |                                   |
| 409-1  | Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | <a href="#">Supply Chain Management</a><br><a href="#">Human Rights</a>   | 6.3<br>6.3.3<br>6.3.4<br>6.3.5<br>6.3.7<br>6.3.10                   | —                                 |
| <b>Security Practices 2016</b>                               |  |   |   |                                   |
| 410-1  | Security personnel trained in human rights policies or procedures  | <a href="#">Compliance</a><br><a href="#">Human Rights</a>  | 6.3<br>6.3.5<br>6.4.3<br>6.6.6                                      | —                                 |
| <b>Rights of Indigenous Peoples 2016</b>                     |  |   |   |                                   |
| 411-1  | Incidents of violations involving rights of indigenous peoples□  | N/A   | 6.3<br>6.3.6  | —                                 |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Social standards requiring reporting |  | Location (Title)  | ISO26000<br>Core<br>Subject                 | UN Global<br>Compact<br>Principle |
|---|--|---|---|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>               |  |   |   |                                   |
| 103-1,<br>103-2,<br>103-3                             |  | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and</a><br><a href="#">Advancement Structure</a> | —<br><br>6.3.7<br>6.3.8<br>6.6.7            | —                                 |
| <b>Human Rights Assessment 2016</b>                   |  |   |   |                                   |
| 412-1   | Operations that have been subject to human rights reviews or impact assessments  | —   | 6.3<br><br>6.3.3<br>6.3.4<br>6.3.5          | —                                 |
| 412-2   | Employee training on human rights policies or procedures   | <a href="#">Compliance</a><br><br><a href="#">Human Rights</a>  | 6.3<br><br>6.3.5                            | 1                                 |
| 412-3   | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | —   | 6.3<br><br>6.3.3<br>6.3.5<br>6.6.6          | —                                 |
| <b>Local Communities 2016</b>                         |  |   |   |                                   |
| 413-1   | Operations with local community engagement, impact assessments, and development programs                                   | <a href="#">Local / Society</a>   | 6.3.9<br><br>6.6.7<br>6.8<br>6.8.5<br>6.8.7 | 8                                 |
| 413-2   | Operations with significant actual and potential negative impacts on local communities                                     | —   | 6.3.9<br><br>6.5.3<br>6.5.6<br>6.8.9        | 7.8                               |
| <b>Supplier Social Assessment 2016</b>                |  |   |   |                                   |
| 414-1   | New suppliers that were screened using social criteria   | <a href="#">Supply Chain Management</a>   | —   | —                                 |
| 414-2   | Negative social impacts in the supply chain and actions taken  | <a href="#">Supply Chain Management</a>   | —   | —                                 |
| <b>Public Policy 2016</b>                             |  |   |   |                                   |
| 415-1   | Political contributions  | <a href="#">ESG Data (PDF)</a>  | —   | —                                 |
| <b>Customer Health and Safety 2016</b>                |  |   |   |                                   |
| 416-1   | Assessment of the health and safety impacts of product and service categories  | <a href="#">Chemical Management</a><br><br><a href="#">Product Safety</a>   | 6.3.9<br><br>6.6.6<br>6.7<br>6.7.4<br>6.7.5 | 9                                 |
| 416-2   | Incidents of non-compliance concerning the health and safety impacts of products and services                              | <a href="#">Responsible Care (RC)</a>   | 6.3.9<br><br>6.6.6<br>6.7<br>6.7.4<br>6.7.5 | —                                 |
| <b>Marketing and Labeling 2016</b>                    |  |   |   |                                   |
| 417-1   | Requirements for product and service information and labeling  | <a href="#">Chemical Management</a>   | 6.7<br><br>6.7.3<br>6.7.4<br>6.7.5          | —                                 |

Explanation of locations (titles) —: No data available N/A: No applicable items

| GRI Standards<br>Social standards requiring reporting |  | Location (Title)  | ISO26000<br>Core<br>Subject                          | UN Global<br>Compact<br>Principle |
|---|--|---|--|-----------------------------------|
| <b>GRI103: Management Approach 2016</b>               |  |   |  |                                   |
| 103-1,<br>103-2,<br>103-3                             |  | <a href="#">Materiality to be Addressed by JSR Group</a><br><a href="#">JSR Group's Mid-Term CSR Plan</a><br><a href="#">Sustainability Management and</a><br><a href="#">Advancement Structure</a> | —<br><br>6.7.6<br>6.7.9                              | —                                 |
| 417-2   | Incidents of non-compliance concerning product and service information and labeling          | <a href="#">Chemical Management</a>   | 6.7<br><br>6.7.3<br>6.7.4<br>6.7.5<br>6.7.6<br>6.7.9 | —                                 |
| 417-3   | Incidents of non-compliance concerning marketing communications                              | N/A   | 6.7<br><br>6.7.3<br>6.7.6<br>6.7.9                   | —                                 |
| <b>Customer Privacy 2016</b>                          |  |   |  |                                   |
| 418-1   | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 該当せず  | 6.7<br><br>6.7.7                                     | —                                 |
| <b>Socioeconomic Compliance 2016</b>                  |  |   |  |                                   |
| 419-1   | Non-compliance with laws and regulations in the social and economic area                     | <a href="#">ESG Data (PDF)</a>  | 6.6<br><br>6.6.3<br>6.6.7<br>6.6.7                   | —                                 |