

GRI Standards Implementation

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| Statement of use | JSR Corporation refers to the GRI Standard and reports the information contained in the Content Index for the period April 1, 2022 to March 31, 2023. |
| GRI 1 used | GRI 1: Foundation 2021 |

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

| GRI Standards | Index | Location(Title) | ISO26000 Core Subject | UN Global Compact Principle | |
|----------------------------------|---|--|--|-----------------------------|------------------|
| General Disclosure | | | | | |
| GRI 2 : General Disclosures 2021 | 1.The organization and its reporting practices | | | | |
| | 2-1 | Organizational details | JSR Corporation Shiodome Sumitomo Building, 1-9-2 Higashi-Shimbashi, Minato-ku, Tokyo, Japan JSR Report (Integrated Report) JSR Group Profile Editorial Policy | — — — — | — — — — |
| | 2-2 | Entities included in the organization’s sustainability reporting | JSR Report (Integrated Report) | — | — |
| | 2-3 | Reporting period, frequency and contact point | April 1, 2022 to March 31, 2023 annual same period as the financial report Published in November 2023 Contact Us | — — — | — — — |
| | 2-4 | Restatements of information | April 2022 Figures revised due to transfer of elastomer business | — | — |
| | 2-5 | External assurance | Editorial Policy Sustainability site Published in November 2023 Contact Us | — — — — | — — — — |
| | 2.Activities and workers | | | | |
| | 2-6 | Activities, value chain and other business relationships | ICB 1357,1353 JSR Report (Integrated Report) April 2022 Transfer of Elastomer Business | — | — |
| | 2-7 | Employees | ESG Data Diversity, Equity, and Inclusion April 2022 Transfer of Elastomer Business | — | — |
| | 2-8 | Workers who are not employees | — | — | — |
| | 3.Governance | | | | |
| | 2-9 | Governance structure and composition | Corporate Governance Report JSR Report (Integrated Report) Corporate Governance Sustainability Management and Advancement Structure | 6.2 | — |
| | 2-10 | Nomination and selection of the highest governance body | Corporate Governance Report JSR Report (Integrated Report) Corporate Governance | 6.2 | — |
| | 2-11 | Chair of the highest governance body | Corporate Governance Report JSR Report (Integrated Report) | 6.2 | — |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | Corporate Governance Corporate Governance Report JSR Group’s Materiality (Priority Issues) Sustainability Management and Advancement Structure Communication with Stakeholders | 6.2 | — | |

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|---|-------|---|--|-----------------------------|
| | 2-13 | Delegation of responsibility for managing impacts | JSR Group's Materiality (Priority Issues) Sustainability Management and Advancement Structure | 6.2 — |
| | 2-14 | Role of the highest governance body in sustainability reporting | Editorial Policy | 6.2 — |
| | 2-15 | Conflicts of interest | Corporate Governance Report JSR Report (Integrated Report) | 6.6 10 |
| | 2-16 | Communication of critical concerns | Corporate Governance Report JSR Report (Integrated Report) Risk Management | 6.6 — |
| | 2-17 | Collective knowledge of the highest governance body | Corporate Governance Report JSR Report (Integrated Report) | — — |
| | 2-18 | Evaluation of the performance of the highest governance body | Corporate Governance Report JSR Report (Integrated Report) | 6.2 — |
| | 2-19 | Remuneration policies | Corporate Governance Report | 6.2 — |
| | 2-20 | Process to determine remuneration | Corporate Governance Report JSR Report (Integrated Report) | 6.2 — |
| | 2-21 | Annual total compensation ratio | — | — — |
| 4.Strategy, policies and practices | | | | |
| | 2-22 | Statement on sustainable development strategy | Message from Our Chief Sustainability Officer | 6.2 — |
| | 2-23 | Policy commitments | Human Rights | 6.2 1,2 6.3 |
| | 2-24 | Embedding policy commitments | Sustainability Management and Advancement Structure JSR Group's Materiality (Priority Issues) Supply Chain Management | 6.2 — |
| | 2-25 | Processes to remediate negative impacts | Compliance | 6.2 — |
| | 2-26 | Mechanisms for seeking advice and raising concerns | Compliance | 6.2 — |
| | 2-27 | Compliance with laws and regulations | ESG Data | 6.2 — |
| | 2-28 | Membership associations | Editorial Policy | — — |
| 5.Stakeholder engagement | | | | |
| | 2-29 | Approach to stakeholder engagement | JSR Report (Integrated Report) Communication with Stakeholders | 6.8 — |
| | 2-30 | Collective bargaining agreements | Work-Life Management ESG Data Human Resource Management | 6.4 3,4,5,6 |
| Material Topics | | | | |
| GRI 3 : Material Topics 2021 | 3-1 | Process to determine material topics | JSR Group's Materiality (Priority Issues) | 6.2 — |
| | 3-2 | List of material topics | JSR Group's Materiality (Priority Issues) | 6.2 — |
| | 3-3 | Management of material topics | JSR Group's Materiality (Priority Issues) Climate Change Mitigation Waste Reduction Diversity, Equity, and Inclusion Occupational Safety, Security and Accident JSR Health Promotion (Initiatives in Health) Human Rights Supply Chain Management | 6.2 1~9 |

Economy

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|---------------------------------------|--|---|---|-------------------|
| Economic Performance 2016 | | | | |
| 201-1 | Direct economic value generated and distributed | JSR Report (Integrated Report) | 6.8 6.8.3 6.8.7 6.8.9 | — |
| 201-2 | Financial implications and other risks and opportunities due to climate change | Response to the TCFD Recommendations | 6.5.5 | — |
| 201-3 | Defined benefit plan obligations and other retirement plans | JSR Report (Integrated Report) | — | — |
| 201-4 | Financial assistance received from government | JSR Report (Integrated Report) | — | — |
| Market Presence 2016 | | | | |
| 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | — | 6.4.4 6.8 | — |
| 202-2 | Proportion of senior management hired from the local community | Diversity, Equity, and Inclusion JSRs operate in a variety of countries, regions, and industries, and it is difficult to define "regions and localities" in a unified group. | 6.8 6.8.5 6.8.7 | — |
| Indirect Economic Impacts 2016 | | | | |
| 203-1 | Infrastructure investments and services supported | Social Contributions Biodiversity Conservation | 6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9 | 8,9 |
| 203-2 | Significant indirect economic impacts | — | 6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.6 6.8.7 6.8.9 | — |
| Procurement Practices 2016 | | | | |
| 204-1 | Proportion of spending on local suppliers | — JSRs operate in a variety of countries, regions, and industries, and it is difficult to define "regions and localities" in a unified group. | 6.6.6 6.8 6.8.5 6.8.7 | — |

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|---------------------------------------|---|---------------------------------|-----------------------|-------------------|
| Anti-Corruption 2016 | | | | |
| 205-1 | Operations assessed for risks related to corruption | N/A | 6.6 6.6.3 | 10 |
| 205-2 | Communication and training about anti-corruption policies and procedures | Compliance | 6.6 6.6.3 | 10 |
| 205-3 | Confirmed incidents of corruption and actions taken | ESG Data | 6.6 6.6.3 | 10 |
| Anti-Competitive Behavior 2016 | | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | N/A | 6.6 6.6.5 6.6.7 | – |
| Tax 2019 | | | | |
| 207-1 | Approach to tax | Compliance | 6.6 | 10 |
| 207-2 | Tax governance, control, and risk management | Risk Management | 6.6 | 10 |
| 207-3 | Stakeholder engagement and management of concerns related to tax | – | 6.6 | 10 |
| 207-4 | Country-by-country reporting | – | 6.6 | 10 |

Environment

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|------------------------------------|---|--|-------------------------|-------------------|
| Materials 2016 | | | | |
| 301-1 | Materials used by weight or volume | Overview of Environmental Initiatives and Environmental Impact ESG Data | 6.5.4 | 7,8 |
| 301-2 | Recycled input materials used | Waste Reduction | 6.5.4 | 7,8 |
| 301-3 | Reclaimed products and their packaging materials | Waste Reduction | 6.5.4 6.7.5 | 7,8 |
| Energy 2016 | | | | |
| 302-1 | Energy consumption within the organization | Overview of Environmental Initiatives and Environmental Impact ESG Data | 6.5.4 | 7,8 |
| 302-2 | Energy consumption outside of the organization | Climate Change Mitigation ESG Data Overview of Environmental Initiatives and Environmental Impact | 6.5.4 | 7,8 |
| 302-3 | Energy intensity | Climate Change Mitigation ESG Data | 6.5.4 | 7,8 |
| 302-4 | Reduction of energy consumption | Climate Change Mitigation ESG Data | 6.5.4 6.5.5 | 7,8 |
| 302-5 | Reductions in energy requirements of products and services | Climate Change Mitigation | 6.5.4 6.5.5 | 7,8 |
| Water and Effluents 2018 | | | | |
| 303-1 | Interaction with water as a shared resource | Conservation of Water Resources ESG Data | 6.5.4 6.5.6 | 7,8 |
| 303-2 | Management of water discharge-related impacts | Conservation of Water Resources ESG Data | 6.5.3 6.5.4 6.5.6 | 7,8 |
| 303-3 | Water withdrawal | Conservation of Water Resources | 6.5.4 6.5.6 | 7,8 |
| 303-4 | Water discharge | Conservation of Water Resources ESG Data | 6.5.3 6.5.4 6.5.6 | 7,8 |
| 303-5 | Water consumption | Conservation of Water Resources ESG Data | 6.5.4 6.5.6 | 7,8 |
| Biodiversity 2016 | | | | |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Biodiversity Conservation | 6.5.6 | 7,8 |
| 304-2 | Significant impacts of activities, products, and services on biodiversity | Biodiversity Conservation Initiatives to Prevent Pollution Waste Reduction | 6.5.6 | 7,8 |
| 304-3 | Habitats protected or restored | — | 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 |

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|---|---|---|-------------------------|-------------------|
| Emissions 2016 | | | | |
| 305-1 | Direct (Scope 1) GHG emissions | Climate Change Mitigation ESG Data | 6.5.5 | 7,8 |
| 305-2 | Energy indirect (Scope 2) GHG emissions | Climate Change Mitigation ESG Data | 6.5.5 | 7,8 |
| 305-3 | Other indirect (Scope 3) GHG emissions | Climate Change Mitigation ESG Data Overview of Environmental Initiatives and Environmental Impact | 6.5.5 | 7,8 |
| 305-4 | GHG emissions intensity | Climate Change Mitigation ESG Data | 6.5.5 | 7,8 |
| 305-5 | Reduction of GHG emissions | Climate Change Mitigation ESG Data | 6.5.5 | 7,8 |
| 305-6 | Emissions of ozone-depleting substances (ODS) | Initiatives to Prevent Pollution | 6.5.3 6.5.5 | 7,8 |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Initiatives to Prevent Pollution ESG Data | 6.5.3 | 7,8 |
| Waste 2020 | | | | |
| 306-1 | Waste generation and significant waste-related impacts | Waste Reduction ESG Data | 6.5.3 | 7,8 |
| 306-2 | Management of significant waste-related impacts | Waste Reduction ESG Data | 6.5.3 | 7,8 |
| 306-3 | Waste generated | Waste Reduction ESG Data | 6.5.3 | 7,8 |
| 306-4 | Waste diverted from disposal | Waste Reduction ESG Data | 6.5.3 | 7,8 |
| 306-5 | Waste directed to disposal | Waste Reduction ESG Data | 6.5.3 | 7,8 |
| Environmental Compliance 2016 | | | | |
| 307-1 | Non-compliance with environmental laws and regulations | Responsible Care Management | 4.6 | 7,8 |
| Supplier Environmental Assessment 2016 | | | | |
| 308-1 | New suppliers that were screened using environmental criteria | — | 6.3.5 6.6.6 7.3.1 | 7,8 |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | — | 6.3.5 6.6.6 7.3.1 | 7,8 |

Social

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|--|---|--|--------------------------------|-------------------|
| Employment 2016 | | | | |
| 401-1 | New employee hires and employee turnover | ESG Data Diversity, Equity, and Inclusion | 6.4 6.4.3 | — |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | — | 6.4 6.4.3 6.4.4 | — |
| 401-3 | Parental leave | ESG Data Work-Life Management | 6.4 6.4.3 | 6 |
| Labor/Management Relations 2016 | | | | |
| 402-1 | Minimum notice periods regarding operational changes | Work-Life Management | 6.4 6.4.3 6.4.4 6.4.5 | — |
| Occupational Health and Safety 2018 | | | | |
| 403-1 | Occupational health and safety management system | Occupational Safety, Security and Accident Prevention | 6.4.6 | — |
| 403-2 | Hazard identification, risk assessment, and incident investigation | Occupational Safety, Security and Accident Prevention | 6.4.6 | — |
| 403-3 | Occupational health services | Occupational Safety, Security and Accident Prevention | 6.4.4 | — |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | Occupational Safety, Security and Accident Prevention | 6.4.7 | 1 |
| 403-5 | Worker training on occupational health and safety | Occupational Safety, Security and Accident Prevention Human Resource Management | 6.4.7 | — |
| 403-6 | Promotion of worker health | JSR Health Promotion (Initiatives in Health and Productivity Management) | 6.4.4 | — |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Chemical Management Product Safety Compliance | 6.4.6 | — |
| 403-8 | Workers covered by an occupational health and safety management system | ※The offices with major facilities and the number of employees are shown below. However, this is not the number of employees covered by the system. JSR Report (Integrated Report) ※The departments audited in the head office environmental and safety audits and group company audits, headed by the president, are listed below. However, this is not the number of employees covered by the internally audited systems. Occupational Safety, Security and Accident Prevention | 6.4.3 6.4.6 | — |

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| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|--|--|---|---|-------------------|
| 403-9 | Work-related injuries | ESG Data Occupational Safety, Security and Accident Prevention | 6.4.3 6.4.4 6.4.6 | 1 |
| 403-10 | Work-related ill health | — | 6.4.3 6.4.4 | 1 |
| Training and Education 2016 | | | | |
| 404-1 | Average hours of training per year per employee | ESG Data Human Resource Management | 6.4 6.4.7 | — |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | Diversity, Equity, and Inclusion Human Resource Management | 6.4 6.4.7 6.8.5 | 6 |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | Human Resource Management | 6.4 6.4.7 | — |
| Diversity and Equal Opportunity 2016 | | | | |
| 405-1 | Diversity of governance bodies and employees | ESG Data Diversity, Equity, and Inclusion | 6.3.7 6.3.10 6.4 6.4.3 | 1,6 |
| 405-2 | Ratio of basic salary and remuneration of women to | Human Resource Management Collective knowledge of the highest governance body | 6.3.7 6.3.10 6.4 6.4.3 6.4.4 | — |
| Non-discrimination 2016 | | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | Compliance | 6.3 6.3.6 6.3.7 6.3.10 6.4.3 | — |
| 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 | Supply Chain Management Human Rights | 6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5 | — |
| Child Labor 2016 | | | | |
| 408-1 | Operations and suppliers at significant risk for incidents of child labor | Supply Chain Management Human Rights | 6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 | — |

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|--|--|---|---|-------------------|
| Forced or Compulsory Labor 2016 | | | | |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | Supply Chain Management Human Rights | 6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 | — |
| Security Practices 2016 | | | | |
| 410-1 | Security personnel trained in human rights policies or procedures | Compliance Human Rights | 6.3 6.3.5 6.4.3 6.6.6 | — |
| Rights of Indigenous Peoples 2016 | | | | |
| 411-1 | Incidents of violations involving rights of indigenous peoples | N/A | 6.3 6.3.6 6.3.7 6.3.8 6.6.7 | — |
| Human Rights Assessment 2016 | | | | |
| 412-1 | Operations that have been subject to human rights reviews or impact assessments | — | 6.3 6.3.3 6.3.4 6.3.5 | — |
| 412-2 | Employee training on human rights policies or procedures | Compliance Human Rights | 6.3 6.3.5 | 1 |
| 412-3 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | — | 6.3 6.3.3 6.3.5 6.6.6 | — |
| Local Communities 2016 | | | | |
| 413-1 | Operations with local community engagement, impact assessments, and development programs | Social Contributions | 6.3.9 6.6.7 6.8 6.8.5 6.8.7 | 8 |
| 413-2 | Operations with significant actual and potential negative impacts on local communities | — | 6.3.9 6.5.3 6.5.6 6.8.9 | 7.8 |
| Supplier Social Assessment 2016 | | | | |
| 414-1 | New suppliers that were screened using social criteria | Supply Chain Management | — | — |
| 414-2 | Negative social impacts in the supply chain and actions taken | Supply Chain Management Human Rights | — | — |
| Public Policy 2016 | | | | |
| 415-1 | Political contributions | ESG Data | — | — |

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

| GRI Standard Reporting Requirement | | Location (Title) | ISO26000 Core Subject | UN Global Compact |
|--|---|---|--|-------------------|
| Customer Health and Safety 2016 | | | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | Chemical Management Product Safety | 6.3.9 6.6.6 6.7 6.7.4 6.7.5 | 9 |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | Responsible Care Management | 6.3.9 6.6.6 6.7 6.7.4 6.7.5 | — |
| Marketing and Labeling 2016 | | | | |
| 417-1 | Requirements for product and service information and labeling | Chemical Management | 6.7 6.7.3 6.7.4 6.7.5 6.7.6 6.7.9 | — |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | Chemical Management | 6.7 6.7.3 6.7.4 6.7.5 6.7.6 6.7.9 | — |
| 417-3 | Incidents of non-compliance concerning marketing communications | N/A | 6.7 6.7.3 6.7.6 6.7.9 | — |
| Customer Privacy 2016 | | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | N/A | 6.7 6.7.7 | — |
| Socioeconomic Compliance 2016 | | | | |
| 419-1 | Non-compliance with laws and regulations in the social and economic area | ESG Data | 6.6 6.6.3 6.6.7 6.6.7 | — |