

GRI Standards Implementation

Statement of use	JSR Corporation refers to the GRI Standard and reports the information contained in the Content Index for the period April 1, 2023 to March 31, 2024.
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	— — — —	— — — —
	2-2	Entities included in the organization's sustainability reporting	Editorial Policy JSR Report (Integrated Report)	— —	— —
	2-3	Reporting period, frequency and contact point	April 1, 2023 to March 31, 2024 Annual Same period as the financial report Published in Decenber 2024 Contact Us	— — — —	— — — —
	2-4	Restatements of information	—	—	—
	2-5	External assurance	Editorial Policy Sustainability site Contact Us	— — —	— — —
	2.Activities and workers				
	2-6	Activities, value chain and other business relationships	ICB 1357,1353 JSR Report (Integrated Report)	—	—
	2-7	Employees	ESG Data Diversity, Equity, and Inclusion	—	—
	2-8	Workers who are not employees	—	—	—
	3.Governance				
	2-9	Governance structure and composition	JSR Report (Integrated Report) Corporate Governance Sustainability Management and Advancement Structure	6.2	—
	2-10	Nomination and selection of the highest governance body	JSR Report (Integrated Report) Corporate Governance	6.2	—
	2-11	Chair of the highest governance body	JSR Report (Integrated Report)	6.2	—
	2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance JSR Group's Materiality (Priority Issues) Sustainability Management and Advancement Structure Communication with Stakeholders	6.2	—

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GRI Standards	Index	Location(Title)	ISO26000 Core Subject	UN Global Compact Principle	
	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	—	6.6	10
	2-16	Communication of critical concerns	JSR Report (Integrated Report) Risk Management	6.6	—
	2-17	Collective knowledge of the highest governance body	JSR Report (Integrated Report)	—	—
	2-18	Evaluation of the performance of the highest governance body	JSR Report (Integrated Report)	6.2	—
	2-19	Remuneration policies	JSR Report (Integrated Report)	6.2	—
	2-20	Process to determine remuneration	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 Supply Chain Management	6.2 6.3	1,2
	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 Principle
Economic Performance 2016				
201-1	Direct economic value generated and distributed	JSR Report (Integrated Report)	6.8 6.8.3	—
201-2	Financial implications and other risks and opportunities due to climate change	Response to the TCFD Recommendations	6.8.7 6.8.9 6.5.5	—
201-3	Defined benefit plan obligations and other retirement plans	—	—	—
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	—

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GRI Standard Reporting Requirement		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
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 Principle
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

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GRI Standard Reporting Requirement		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
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 Principle
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 Principle
403-9	Work-related injuries	ESG Data	6.4.3	1
		Occupational Safety, Security and Accident Prevention	6.4.4	
			6.4.6	
403-10	Work-related ill health	—	6.4.3	1
			6.4.4	
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	6.4	6
		Human Resource Management	6.4.7	
			6.8.5	
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	6.3.7	1,6
		Diversity, Equity, and Inclusion	6.3.10	
			6.4	
405-2	Ratio of basic salary and remuneration of women to men	Human Resource Management	6.4.3	—
			6.3.7	
		Collective knowledge of the highest governance body	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	6.3	—
		Human Rights	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	6.3	—
		Human Rights	6.3.3	
			6.3.4	
			6.3.5	
			6.3.7	
			6.3.10	

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GRI Standard Reporting Requirement		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
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	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

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

GRI Standard Reporting Requirement		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
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	—	—
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	—