

GRI Standards Index

Tokyo Century Corporation has reported the information cited in this GRI content index for the period 1 April 2023 to 31 March 2024 with reference to the GRI Standards(GRI 1: Foundation 2021).

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
GRI 2 : General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details	Company Profile (page 6)	Corporate Profile
			About Us
			Overseas Subsidiaries and Affiliates
2-2	Entities included in the organization's sustainability reporting	Scope of Reporting (page 1)	About Us>Corporate Information
2-3	Reporting period, frequency and contact point	Report Period Scope of Reporting (page 1) Published on October 2024	Reporting Period Integrated Report 2024 (page 8) Published on October 2024
		Reporting Frequency Sustainability data book : Once a year	Reporting Frequency Website : At least once a year, updated as needed Integrated report : Once a year
		Contact Sustainability data book : Sustainability Management Division	Contact Website and Integrated report : Investor Relations Division
2-4	Restatements of information	Not applicable	Not applicable
2-5	External assurance	Independent Practitioner's Assurance Report (page 2)	—
2. Activities and workers			
2-6	Activities, value chain and other business relationships	Operating Segments (page 6)	About Us
			Subsidiaries and Affiliates in Japan
			Overseas Subsidiaries and Affiliates
			Operating Segments
			Our Services
2-7	Employees	Operating Segments (page 6) Human Resource Data (pages 48-50)	Together with Our Employees
			Promoting the Active Participation of Diverse Human Resources
2-8	Workers who are not employees	—	—
3. Governance			
2-9	Governance structure and composition	Management Structure (pages 54-56)	Governance System
2-10	Nomination and selection of the highest governance body	—	Corporate Governance Report (pages 3.9-13)
2-11	Chair of the highest governance body	Management Structure>Board of Directors (page 54)	Corporate Governance Report (page 19)
2-12	Role of the highest governance body in overseeing the management of impacts	Structure for Promoting Sustainability Management (page 11)	Tokyo Century's Sustainability Management
2-13	Delegation of responsibility for managing impacts	Structure for Promoting Sustainability Management (page 11)	Tokyo Century's Sustainability Management
2-14	Role of the highest governance body in sustainability reporting	Structure for Promoting Sustainability Management (page 11)	Tokyo Century's Sustainability Management

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
2-15	Conflicts of interest	—	Corporate Governance Report (pages 1-2)
2-16	Communication of critical concerns	Compliance>Internal reporting system (pages 65-66)	Internal Reporting System
2-17	Collective knowledge of the highest governance body	Management Structure>Director skills Matrix (page 56) Management Structure>Evaluation of the Effectiveness of the Board of Directors and Issues / Training for Directors and Corporate Auditors (page 58)	Corporate Governance Report (pages 4-5,30)
2-18	Evaluation of the performance of the highest governance body	Management Structure>Evaluation of the Effectiveness of the Board of Directors and Issues / Training for Directors and Corporate Auditors (page 58)	Corporate Governance Report (pages 5-6)
2-19	Remuneration policies	Management Structure> Officer compensation (pages 56-57)	Corporate Governance Report (pages 16-18)
2-20	Process to determine remuneration	Management Structure> Officer compensation (pages 56-57)	Corporate Governance Report (pages 16-18)
2-21	Annual total compensation ratio	—	—

4. Strategy, policies and practices

2-22	Statement on sustainable development strategy	—	Message from the President
			Integrated Report 2024 (pages 10-17)
2-23	Policy commitments	Sustainability Philosophy and Policies (pages 8-9) Human Rights (pages 38-40)	Tokyo Century's Sustainability Management
			Tokyo Century Group Human Rights Policy
2-24	Embedding policy commitments	Sustainability Philosophy and Policies (pages 8-9) Human Rights (pages 38-40)	Tokyo Century's Sustainability Management
			Human Rights
2-25	Processes to remediate negative impacts	Human Rights>System for addressing human rights violations (grievance mechanism) (page 40) Compliance>Internal reporting system (pages 65-66)	Human Rights Consultation/Enter
			Internal Reporting System
2-26	Mechanisms for seeking advice and raising concerns	Human Rights>System for addressing human rights violations (grievance mechanism) (page 40) Compliance>Internal reporting system (pages 65-66)	Human Rights Consultation/Enter
			Internal Reporting System
2-27	Compliance with laws and regulations	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group
2-28	Membership associations	Participation in External Initiatives (page 73)	Commitment to Society

5. Stakeholder engagement

2-29	Approach to stakeholder engagement	Approach, Communication, and Other Activities Pertaining to Specific Stakeholder Groups (pages 20-21)	Integrated Report 2024 (pages 72-73)
2-30	Collective bargaining agreements	—	—

GRI 3 : Material Topics 2021

3-1	Process to determine material topics	Process for Identifying Materiality (Key Issues) (page 10)	Materiality for the Tokyo Century Group
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Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
3-2	List of material topics	Tokyo Century's Materiality (Key Issues) Linked to the SDGs (page 11) Non-Financial Materiality KPIs (page 12)	Materiality for the Tokyo Century Group Integrated Report 2024 (page 65)
3-3	Management of material topics	Process for Identifying Materiality (Key Issues) (page 10) Tokyo Century's Materiality (Key Issues) Linked to the SDGs (page 11) Structure for Promoting Sustainability Management (page 11) Non-Financial Materiality KPIs (page 12) Carbon Neutrality Policy (page 14) Environment>Policies related to the environment/Management system (pages 26-28) Climate Change Response Strategy>Climate-related risks and opportunities (pages 32-33) Human Rights>Policies (pages 38-39) Diversity>Policies/Promotion system (page 41) Human Resource Utilization>Promotion system (page 43) Health and Productivity Management>Policies (page 45) Environmentally and Socially Minded Financing and Investing>Policy (page 51) Risk Management (pages 60-63)	Tokyo Century's Sustainability Management Materiality for the Tokyo Century Group Basic Environmental Policy Carbon Neutrality Policy Response to Climate Change and TCFD Endorsement Environmental Management System Organization Human Rights Basic Diversity Policy and Initiatives Health and Productivity Management Environmental and Social Management Policy for Financing and Investment Activity Risk Management Integrated Report 2024 (page 65)

GRI 101 : Biodiversity 2024

1. Topic management disclosures

101-1	Policies to halt and reverse biodiversity loss	—	—
101-2	Management of biodiversity impacts	—	—
101-3	Access and benefit-sharing	—	—

2. Topic disclosures

101-4	Identification of biodiversity impacts	—	—
101-5	Locations with biodiversity impacts	—	—
101-6	Direct drivers of biodiversity loss	—	—
101-7	Changes to the state of biodiversity	—	—
101-8	Ecosystem services	—	—

GRI 201 : Economic Performance 2016

201-1	Direct economic value generated and distributed	Financial Information (page 7)	Together with Local Communities Financial Statements 2024 (pages 9-10) Consolidated Statement of Income
201-2	Financial implications and other risks and opportunities due to climate change	Climate Change Response Strategy>Climate-related risks and opportunities (pages 32-33)	Response to Climate Change and TCFD Endorsement
201-3	Defined benefit plan obligations and other retirement plans	—	Financial Statements 2024 (pages 50-54) Retirement Benefit Plans
201-4	Financial assistance received from government	—	—

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
GRI 202 : Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—	—
202-2	Proportion of senior management hired from the local community	—	—
GRI 203 : Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	Contribution to Social Infrastructure Development (page 16) Environmental Market Opportunities>Sustainable financial products>Projects for realizing a decarbonized society (page 37)	Contribution to social infrastructure development
203-2	Significant indirect economic impacts	—	—
GRI 204 : Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	—	—
GRI 205 : Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	—	—
205-2	Communication and training about anti-corruption policies and procedures	Anti-Corruption (page 68)	Initiatives for Preventing Corruption
205-3	Confirmed incidents of corruption and actions taken	Anti-Corruption (page 68)	Initiatives for Preventing Corruption
GRI 206 : Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-Corruption (page 68)	Initiatives for Preventing Corruption
GRI 207 : Tax 2019			
207-1	Approach to tax	—	—
207-2	Tax governance, control, and risk management	—	—
207-3	Stakeholder engagement and management of concerns related to tax	—	—
207-4	Country-by-country reporting	—	—
GRI 301 : Materials 2016			
301-1	Materials used by weight or volume	Contribution to decarbonized society (page 13) Environmental Performance>Other environmental performance data (pages 30-31)	Environmental Performance Report
301-2	Recycled input materials used	—	—
301-3	Reclaimed products and their packaging materials	Environmental Performance>Other environmental performance data (page 31)	—

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
GRI 302 : Energy 2016			
302-1	Energy consumption within the organization	Contribution to decarbonized society (page 13) Environmental Performance>Other environmental performance data (page 30)	Environmental Performance Report
			Contribution to decarbonized society
302-2	Energy consumption outside of the organization	—	—
302-3	Energy intensity	Contribution to decarbonized society (page 13)	Contribution to decarbonized society
302-4	Reduction of energy consumption	Contribution to decarbonized society (page 13)	—
302-5	Reductions in energy requirements of products and services	—	—
GRI 303 : Water and Effluents 2018			
303-1	Interactions with water as a shared resource	—	—
303-2	Management of water discharge-related impacts	—	—
303-3	Water withdrawal	Environmental Performance>Other environmental performance data (page 31)	—
303-4	Water discharge	—	—
303-5	Water consumption	—	—
GRI 305 : Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Calculation Standards (page 3) Environmental Performance>Greenhouse gas emissions (page 30)	Integrated Report 2024 (page 56)
305-2	Energy indirect (Scope 2) GHG emissions	Calculation Standards (page 3) Environmental Performance>Greenhouse gas emissions (page 30)	Integrated Report 2023 (page 56)
305-3	Other indirect (Scope 3) GHG emissions	Calculation Standards (pages 3-4) Environmental Performance>Greenhouse gas emissions (page 30)	Integrated Report 2024 (page 57)
305-4	GHG emissions intensity	Contribution to decarbonized society (page 13) Environment>Management system>Long-term quantitative greenhouse gas emissions reduction targets (intensity targets) (page 28)	Contribution to decarbonized society
305-5	Reduction of GHG emissions	Contribution to decarbonized society (page 13) Carbon Neutrality Policy (page 14) Environmental Performance (page 30)	Carbon Neutrality Policy
			Contribution to decarbonized society
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—	—
GRI 306 : Effluents and Waste 2016			
306-3	Significant spills	—	—

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
GRI 308 : Supplier Environmental Assessment 2016			
306-1	Waste generation and significant waste-related impacts	—	—
306-2	Management of significant waste-related impacts	Sustainable Resource Use (page 17) Environmental Policies>Sustainable Resource Use (page 29)	Sustainable resource use
306-3	Waste generated	Environmental Performance>Other environmental performance data (page 31)	—
306-4	Waste diverted from disposal	Environmental Performance>Other environmental performance data (page 31)	—
306-5	Waste directed to disposal	Environmental Performance>Other environmental performance data (page 31)	Environmental Performance Report
GRI 308 : Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	—	—
308-2	Negative environmental impacts in the supply chain and actions taken	—	—
GRI 401 : Employment 2016			
401-1	New employee hires and employee turnover	Human Resource Data (pages 48-49)	Together with Our Employees
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3	Parental leave	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 19) Human Resource Data (page 49)	Enhancement of work environment, leading to strengthening of human resources
			Promoting the Active Participation of Diverse Human Resources
GRI 402 : Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	—	—
GRI 403 : Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	Occupational Health and Safety (page 47)	—
403-2	Hazard identification, risk assessment, and incident investigation	—	—
403-3	Occupational health services	—	—
403-4	Worker participation, consultation, and communication on occupational health and safety	—	—
403-5	Worker training on occupational health and safety	—	Compliance Education
403-6	Promotion of worker health	Enhancement of Work Environment, Leading to Strengthening of Human Resources (pages 18-19) Health and Productivity Management (page 45)	Enhancement of work environment, leading to strengthening of human resources
			Health and Productivity Management

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—	—
403-8	Workers covered by an occupational health and safety management system	—	—
403-9	Work-related injuries	—	—
403-10	Work-related ill health	—	—
GRI 404 : Training and Education 2016			
404-1	Average hours of training per year per employee	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 19) Human Resource Data (page 50)	Enhancement of work environment, leading to strengthening of human resources
404-2	Programs for upgrading employee skills and transition assistance programs	Enhancement of Work Environment, Leading to Strengthening of Human Resources (pages 18-19) Human Resource Utilization (pages 43-44)	Enhancement of work environment, leading to strengthening of human resources
			Support for Career and Ability Development
404-3	Percentage of employees receiving regular performance and career development reviews	Human Resource Utilization>360° evaluations (page 43)	—
GRI 405 : Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 18) Diversity (pages 41-42) Human Resource Data (pages 48-50)	Enhancement of work environment, leading to strengthening of human resources
			Promoting the Active Participation of Diverse Human Resources
			Together with Our Employees
405-2	Ratio of basic salary and remuneration of women to men	Enhancement of Work Environment, Leading to Strengthening of Human Resources (pages 18-19) Human Resource Data (page 50)	Employee Data
GRI 406 : Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group
GRI 407 : 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	—	—
GRI 408 : Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
GRI 409 : Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2024	Relevant Section of Website (As of month date , 2024)
GRI 410 : Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	—	—
GRI 411 : Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group
GRI 413 : Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Social Contribution Activities (pages 46-47)	Together with Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	—	—
GRI 414 : Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	—	—
414-2	Negative social impacts in the supply chain and actions taken	—	—
GRI 415 : Public Policy 2016			
415-1	Political contributions	Anti-Corruption>Policy on political funds (page 68)	Policy on Political Funds
GRI 416 : Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	—	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
GRI 417 : Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	Engagement with Shareholders, Investors, and Customers>Customers (pages 52-53)	Responsibilities to Customers
417-2	Incidents of non-compliance concerning product and service information and labeling	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group
417-3	Incidents of non-compliance concerning marketing communications	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group
GRI 418 : Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Compliance>Management (page 64)	Compliance Structure of Tokyo Century Group