

# GRI Standards Index

Tokyo Century Corporation has reported the information cited in this GRI content index for the period 1 April 2022 to 31 March 2023 with reference to the GRI Standards(GRI 1: Foundation 2021).

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2023	Relevant Section of Website (As of October 2023)
<b>GRI 2 : General Disclosures 2021</b>			
<b>1. The organization and its reporting practices</b>			
2-1	Organizational details	Company Profile (page 6)	<a href="#">Corporate Profile</a>
			<a href="#">About Us</a>
			<a href="#">Overseas Subsidiaries and Affiliates</a>
2-2	Entities included in the organization's sustainability reporting	Scope of Reporting (page 1)	<a href="#">Annual securities report—Subsidiaries and Other Affiliates (pages 7-9, in Japanese only)</a>
2-3	Reporting period, frequency and contact point	Report Period Scope of Reporting (page 1) Published on December 2023	<a href="#">Reporting Period Integrated Report 2023 (page 13) Published on November 2023</a>
		Reporting Frequency Sustainability data book : Once a year	Reporting Frequency Website : At least once a year, updated as needed Integrated report : Once a year
		<a href="#">Contact Sustainability data book : Sustainability Management Division</a>	<a href="#">Contact Website and Integrated report : Investor Relations Division</a>
2-4	Restatements of information	Not applicable	Not applicable
2-5	External assurance	Independent Practitioner's Assurance Report (page 2)	—
<b>2. Activities and workers</b>			
2-6	Activities, value chain and other business relationships	Operating Segments (page 6)	<a href="#">About Us</a>
			<a href="#">Subsidiaries and Affiliates in Japan</a>
			<a href="#">Overseas Subsidiaries and Affiliates</a>
			<a href="#">Operating Segments</a>
			<a href="#">Our Services</a>
2-7	Employees	Operating Segments (page 6) Human Resource Data (pages 47-49)	<a href="#">Together with Our Employees</a>
2-8	Workers who are not employees	—	—
<b>3. Governance</b>			
2-9	Governance structure and composition	Management Structure (pages 53-54)	<a href="#">Governance System</a>
2-10	Nomination and selection of the highest governance body	—	<a href="#">Corporate Governance Report (page 3)</a>
2-11	Chair of the highest governance body	Board of Directors (page 53)	<a href="#">Corporate Governance Report (page 7)</a>
2-12	Role of the highest governance body in overseeing the management of impacts	Structure for Promoting Sustainability Management (page 11)	<a href="#">Tokyo Century's Sustainability Management</a>
2-13	Delegation of responsibility for managing impacts	Structure for Promoting Sustainability Management (page 11)	<a href="#">Tokyo Century's Sustainability Management</a>
2-14	Role of the highest governance body in sustainability reporting	Structure for Promoting Sustainability Management (page 11)	<a href="#">Tokyo Century's Sustainability Management</a>
2-15	Conflicts of interest	—	<a href="#">Corporate Governance Report (pages 1-2)</a>

Disclosure Number	Disclosure Name	Relevant Page of Sustainability Data Book 2023	Relevant Section of Website (As of October 2023)
2-16	Communication of critical concerns	Internal reporting system (page 64)	<a href="#">Internal Reporting System</a>
2-17	Collective knowledge of the highest governance body	Director skills Matrix (page 55)	<a href="#">Corporate Governance Report (pages 4-6)</a>
2-18	Evaluation of the performance of the highest governance body	Evaluation of Board of Directors' effectiveness (page 56)	<a href="#">Corporate Governance Report (page 5)</a>
2-19	Remuneration policies	Policies and method for determining officer compensation (page 55)	<a href="#">Corporate Governance Report (pages 14-16)</a>
2-20	Process to determine remuneration	Policies and method for determining officer compensation (page 55)	<a href="#">Corporate Governance Report (pages 14-16)</a>
2-21	Annual total compensation ratio	—	—
<b>4. Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	—	<a href="#">Message from the President</a>
			<a href="#">Integrated Report 2023 (pages 15-22)</a>
2-23	Policy commitments	Sustainability Philosophy and Policies (pages 8-9) Human Rights (pages 37-38)	<a href="#">Tokyo Century's Sustainability Management</a>
			<a href="#">Tokyo Century Group Human Rights Policy</a>
2-24	Embedding policy commitments	Sustainability Philosophy and Policies (pages 8-9) Human Rights (pages 37-38)	<a href="#">Tokyo Century's Sustainability Management</a>
			<a href="#">Human Rights</a>
2-25	Processes to remediate negative impacts	System for addressing human rights violations (grievance mechanism) (page 39) Internal reporting system (page 64)	<a href="#">Human Rights Consultation/Enter</a>
			<a href="#">Internal Reporting System</a>
2-26	Mechanisms for seeking advice and raising concerns	System for addressing human rights violations (grievance mechanism) (page 39) Internal reporting system (page 64)	<a href="#">Human Rights Consultation/Enter</a>
			<a href="#">Internal Reporting System</a>
2-27	Compliance with laws and regulations	Compliance activities (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
2-28	Membership associations	Participation in External Initiatives (page 71)	<a href="#">Commitment to Society</a>
<b>5. Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	Approach, Communication, and Other Activities Pertaining to Specific Stakeholder Groups (pages 20-21)	<a href="#">Together with Shareholders and Investors</a>
2-30	Collective bargaining agreements	—	—
<b>GRI 3 : Material Topics 2021</b>			
3-1	Process to determine material topics	Process for Identifying Materiality (Key Issues) (page 10)	<a href="#">Materiality for the Tokyo Century Group</a>
3-2	List of material topics	Tokyo Century's Materiality (Key Issues) Linked to the SDGs (page 11)	<a href="#">Materiality for the Tokyo Century Group</a>

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3-3	Management of material topics	Process for Identifying Materiality (Key Issues) (page 10)	<a href="#">Tokyo Century's Sustainability Management</a>
		Tokyo Century's Materiality (Key Issues) Linked to the SDGs (page 11)	<a href="#">Materiality for the Tokyo Century Group</a>
		Structure for Promoting Sustainability Management (page 11)	<a href="#">Basic Environmental Policy</a>
		Carbon Neutrality Policy (page 13)	<a href="#">Carbon Neutrality Policy</a>
		Environmental Policies>Policies related to the environment/Management system (pages 25-27)	<a href="#">Response to Climate Change and TCFD Endorsement</a>
		Climate-related risks and opportunities (pages 31-32)	<a href="#">Environmental Management System Organization</a>
		Diversity>Policies/Promotion system (page 40)	<a href="#">Basic Diversity Policy and Initiatives</a>
		Human Resource Utilization>Promotion system (page 42)	<a href="#">Health and Productivity Management</a>
		Health and Productivity Management>Policies (page 44)	<a href="#">Risk Management</a>
Risk Management (pages 58-60)			
<b>GRI 201 : Economic Performance 2016</b>			
201-1	Direct economic value generated and distributed	Financial Information (page 7)	<a href="#">Together with Local Communities</a> <a href="#">Financial Statements 2023 (pages 9-10) Consolidated Statement of Income</a>
201-2	Financial implications and other risks and opportunities due to climate change	Climate Change Response Strategy (pages 31-32)	<a href="#">Response to Climate Change and TCFD Endorsement</a>
201-3	Defined benefit plan obligations and other retirement plans	—	<a href="#">Financial Statements 2023 (pages 32-34) Retirement Benefit Plans</a>
201-4	Financial assistance received from government	—	—
<b>GRI 202 : Market Presence 2016</b>			
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	—	—
<b>GRI 203 : Indirect Economic Impacts 2016</b>			
203-1	Infrastructure investments and services supported	Contribution to Social Infrastructure Development (page 15)	<a href="#">Contribution to social infrastructure development</a>
203-2	Significant indirect economic impacts	—	—
<b>GRI 204 : Procurement Practices 2016</b>			
204-1	Proportion of spending on local suppliers	—	—
<b>GRI 205 : Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	—	—
205-2	Communication and training about anti-corruption policies and procedures	Anti-Corruption (page 66)	<a href="#">Initiatives for Preventing Corruption</a>
205-3	Confirmed incidents of corruption and actions taken	Anti-Corruption (page 66)	<a href="#">Initiatives for Preventing Corruption</a>

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<b>GRI 206 : Anti-competitive Behavior 2016</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Anti-Corruption (page 66)	<a href="#">Initiatives for Preventing Corruption</a>
<b>GRI 207 : Tax 2019</b>			
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	—	—
<b>GRI 301 : Materials 2016</b>			
301-1	Materials used by weight or volume	Contribution to decarbonized society (page 12) Other environmental performance data (page 29)	<a href="#">Environmental Performance Report</a>
301-2	Recycled input materials used	—	—
301-3	Reclaimed products and their packaging materials	—	—
<b>GRI 302 : Energy 2016</b>			
302-1	Energy consumption within the organization	Contribution to decarbonized society (page 12) Other environmental performance data (page 29)	<a href="#">Environmental Performance Report</a>
			<a href="#">Contribution to decarbonized society</a>
302-2	Energy consumption outside of the organization	—	—
302-3	Energy intensity	Contribution to decarbonized society (page 12)	<a href="#">Contribution to decarbonized society</a>
302-4	Reduction of energy consumption	—	—
302-5	Reductions in energy requirements of products and services	—	—
<b>GRI 303 : Water and Effluents 2018</b>			
303-1	Interactions with water as a shared resource	—	—
303-2	Management of water discharge-related impacts	—	—
303-3	Water withdrawal	Other environmental performance data (page 29)	—
303-4	Water discharge	—	—
303-5	Water consumption	—	—

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<b>GRI 304 : 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	—	—
304-2	Significant impacts of activities, products, and services on biodiversity	—	—
304-3	Habitats protected or restored	Biodiversity initiatives (pages 27-28)	<a href="#">Participation in Woodland Preservation Activities in Shisui Town, Chiba Prefecture (in Japanese only)</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—
<b>GRI 305 : Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	Calculation Standards (page 3) Greenhouse gas emissions (page 29)	<a href="#">Integrated Report 2023 (page 85)</a>
305-2	Energy indirect (Scope 2) GHG emissions	Calculation Standards (page 3) Greenhouse gas emissions (page 29)	<a href="#">Integrated Report 2023 (page 85)</a>
305-3	Other indirect (Scope 3) GHG emissions	Calculation Standards (pages 3-4) Greenhouse gas emissions (page 29)	<a href="#">Integrated Report 2023 (page 85)</a>
305-4	GHG emissions intensity	Contribution to decarbonized society (page 12) Long-term quantitative greenhouse gas emissions reduction targets (intensity targets) (page 27)	<a href="#">Contribution to decarbonized society</a>
305-5	Reduction of GHG emissions	Contribution to decarbonized society (page 12) Carbon Neutrality Policy (page 13) Environmental Performance (page 29)	<a href="#">Carbon Neutrality Policy</a> <a href="#">Contribution to decarbonized society</a>
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—	—
<b>GRI 306 : Waste 2020</b>			
306-1	Waste generation and significant waste-related impacts	—	—
306-2	Management of significant waste-related impacts	Sustainable Resource Use (page 16) Sustainable Resource Use (page 28)	<a href="#">Sustainable resource use</a>
306-3	Waste generated	Other environmental performance data (page 30)	—
306-4	Waste diverted from disposal	Other environmental performance data (page 30)	—
306-5	Waste directed to disposal	Other environmental performance data (page 30)	<a href="#">Environmental Performance Report</a>
<b>GRI 307 : Environmental Compliance 2016</b>			
307-1	Non-compliance with environmental laws and regulations	Environmental audits (page 27) Compliance (page 30)	<a href="#">Compliance Structure of Tokyo Century Group</a>

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<b>GRI 308 : Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	—	—
308-2	Negative environmental impacts in the supply chain and actions taken	—	—
<b>GRI 401 : Employment 2016</b>			
401-1	New employee hires and employee turnover	Human Resource Data (pages 47-48)	<a href="#">Together with Our Employees</a>
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 17) Human Resource Data (page 48)	<a href="#">Enhancement of work environment, leading to strengthening of human resources</a> <a href="#">Promoting the Active Participation of Diverse Human Resources</a>
<b>GRI 402 : Labor/Management Relations 2016</b>			
402-1	Minimum notice periods regarding operational changes	—	—
<b>GRI 403 : Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	—	—
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	—	—
403-6	Promotion of worker health	Enhancement of Work Environment, Leading to Strengthening of Human Resources (pages 17-18) Health and Productivity Management (page 44)	<a href="#">Enhancement of work environment, leading to strengthening of human resources</a> <a href="#">Health and Productivity Management</a>
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	—	—
<b>GRI 404 : Training and Education 2016</b>			
404-1	Average hours of training per year per employee	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 18) Human Resource Data (page 49)	—

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404-2	Programs for upgrading employee skills and transition assistance programs	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 18) Human Resource Utilization (pages 42-43)	<a href="#">Enhancement of work environment, leading to strengthening of human resources</a> <a href="#">Support for Career and Ability Development</a>
404-3	Percentage of employees receiving regular performance and career development reviews	360° evaluations (page 42)	—
<b>GRI 405 : Diversity and Equal Opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 17) Diversity (pages 40-41) Human Resource Data (pages 47-49)	<a href="#">Enhancement of work environment, leading to strengthening of human resources</a> <a href="#">Promoting the Active Participation of Diverse Human Resources</a> <a href="#">Together with Our Employees</a>
405-2	Ratio of basic salary and remuneration of women to men	Enhancement of Work Environment, Leading to Strengthening of Human Resources (page 17) Human Resource Data (page 49)	<a href="#">Annual securities report—Employees (page 10, in Japanese only)</a>
<b>GRI 406 : Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
<b>GRI 407 : 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	—	—
<b>GRI 408 : Child Labor 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
<b>GRI 409 : Forced or Compulsory Labor 2016</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
<b>GRI 410 : Security Practices 2016</b>			
410-1	Security personnel trained in human rights policies or procedures	—	—
<b>GRI 411 : Rights of Indigenous Peoples 2016</b>			
411-1	Incidents of violations involving rights of indigenous peoples	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
<b>GRI 412 : Human Rights Assessment 2016</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments	Human rights due diligence (page 39)	<a href="#">Human Rights</a>
412-2	Employee training on human rights policies or procedures	Human rights training and educational activities (page 38)	<a href="#">Human Rights</a>

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412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Position on Human Rights (page 37)	<a href="#">Human Rights</a>
<b>GRI 413 : Local Communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	Social Contribution Activities (pages 45-46)	<a href="#">Together with Local Communities</a>
413-2	Operations with significant actual and potential negative impacts on local communities	—	—
<b>GRI 414 : Supplier Social Assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	—	—
414-2	Negative social impacts in the supply chain and actions taken	—	—
<b>GRI 415 : Public Policy 2016</b>			
415-1	Political contributions	Policy on political funds (page 66)	<a href="#">Policy on Political Funds</a>
<b>GRI 416 : Customer Health and Safety 2016</b>			
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	—	—
<b>GRI 417 : Marketing and Labeling 2016</b>			
417-1	Requirements for product and service information and labeling	Customers (pages 51-52)	<a href="#">Responsibilities to Customers</a>
417-2	Incidents of non-compliance concerning product and service information and labeling	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
417-3	Incidents of non-compliance concerning marketing communications	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
<b>GRI 418 : Customer Privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>
<b>GRI 419 : Socioeconomic Compliance 2016</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	Compliance (page 62)	<a href="#">Compliance Structure of Tokyo Century Group</a>