



G Governance

Mitsui Group is committed to sustainable growth and enhancing corporate value for all stakeholders. Our fundamental approach to corporate governance is to establish an optimized management structure and ensure sound and appropriate business operations.

We will continue advancing governance reforms to accelerate decision-making, strengthen management oversight, and enhance transparency in corporate conduct. At the same time, we are reinforcing risk management and promoting stronger compliance across the organization.

Corporate Governance → [P81](#)

Risk Management → [P85](#)

Compliance → [P87](#)

Cybersecurity → [P93](#)

Personal Information Protection → [P94](#)

Appropriate Information Disclosure → [P95](#)

Supply Chain Management → [P96](#)

GRI Standards Table → [P97](#)

Main target management indicators (KPIs)

Materiality	KPI	Quantitative target	Target year
Thorough compliance	Number of IT compliance training sessions	Once a year (for all employees)	Yearly target
Thorough compliance	Number of harassment training sessions	Once a year (for all employees)	Yearly target
Thorough compliance	Number of training sessions on human rights	Once a year (for all employees)	Yearly target

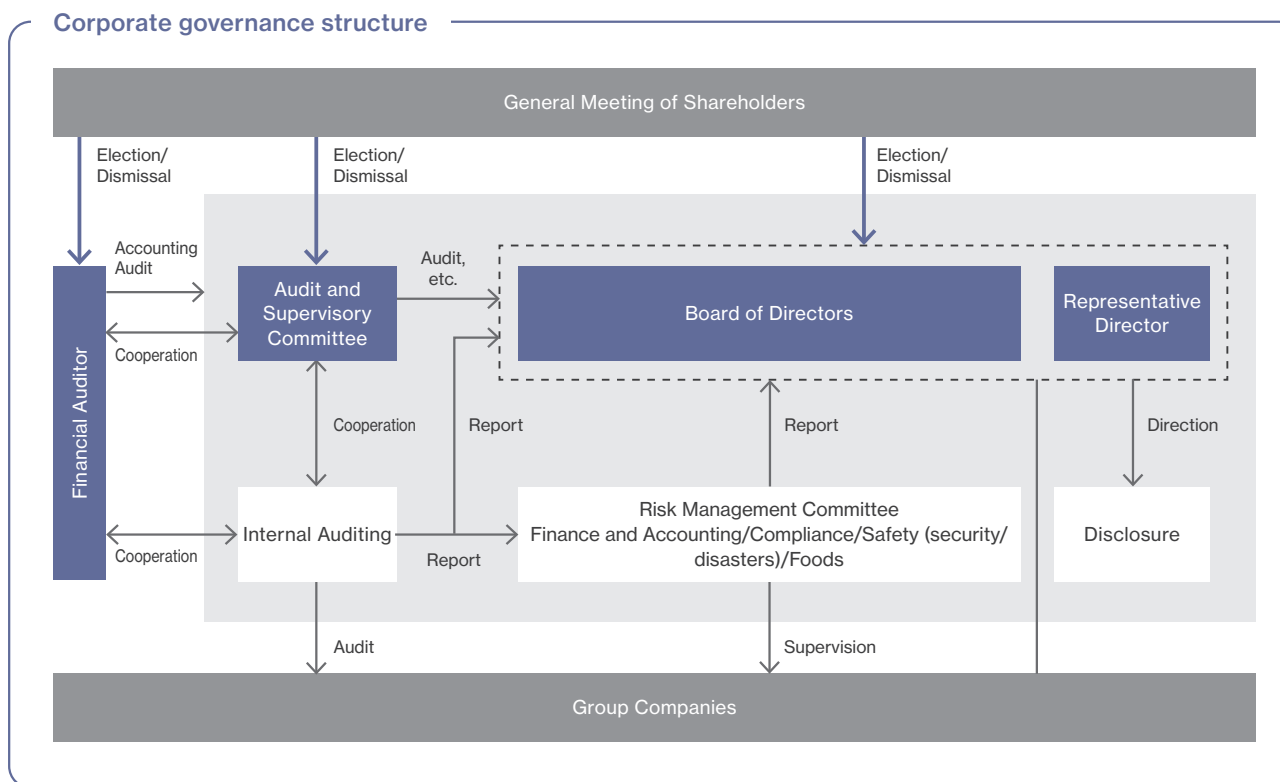
Corporate Governance

Basic approach

Mitsui Group's basic approach on corporate governance is based on the Companies Act, its Enforcement Regulations, the Financial Instruments and Exchange Act, other relevant laws and regulations, and the codes of corporate conduct of financial instruments exchanges. Our objective is to establish a structure that ensures the integrity of our operations, strict compliance with laws and ethical standards, and transparent, good-faith management towards customers, business partners, shareholders, and other stakeholders – ultimately fulfilling our social mission through business activities.

Corporate governance structure

Since June 2015, Mitsui Group has operated as a company with an Audit and Supervisory Committee, comprising a Board of Directors, an Audit and Supervisory Committee, and a Financial Auditor. By granting voting rights on the Board of Directors to Audit and Supervisory Committee Members, the Company has enhanced the effectiveness of auditing and supervision and further strengthened the supervisory function of the Board of Directors. Further, the participation of five External Directors – including three Audit and Supervisory Committee Members – reinforces oversight of business execution and ensures the appropriateness and transparency of decision-making processes. The Board of Directors meets at least once a month to share management issues and enable prompt action toward resolution. We also strive to build a more advanced governance system by appointing diverse Directors, including a foreign national and medical professional, and by leveraging technologies such as AI and IoT to incorporate multifaceted perspectives. Additionally, we appoint Directors responsible for each business segment, granting them authority and accountability for establishing a compliance and risk management system within their respective Group companies. These efforts are overseen by the Head of Finance & Control to ensure consistency across the Group.



Corporate Governance

Areas where Directors are expected to excel in

The Company is committed to sustainable growth and enhancing corporate value for all stakeholders. Our fundamental approach to corporate governance is to establish an optimized management structure and ensure appropriate

business operations. We have composed a balanced Board of Directors by electing diverse human resources based on their knowledge, experience, and capabilities as we aim to accelerate decision-making, strengthen the supervisory function of

management, and secure the transparency of company actions. The Company expects that each Director will excel particularly in the following fields and skills.

Name	Position and responsibilities	Area or skill expected to excel in							
		Corporate management/ Management strategy	Financial accounting/ Capital policy	Human resources/ Personnel development	Legal/ Risk management	Auditing	Internal controls/ Governance	Overseas	Society/ Environment
Kohei Tajima	Representative Director, President and Chief Executive Officer General management, Sustainability	●	●	●	●		●	●	●
Kazuhiro Kojima	Director, Assistant to the President (Group Functions) Corporate Secretary, Finance & Control, Legal, Corporate Affairs, Other Businesses (operational and system support)	●	●		●	●	●	●	●
Takashi Matsumoto	Director, Assistant to the President (Group Synergy), Energy Solutions Business	●		●	●		●	●	●
Manabu Sakanishi	Director, Power & Electricity Business	●		●	●		●	●	●
Jun Kawakami	Director, Other Businesses (leasing)	●		●			●		●
Motoyasu Omori	Director, Foods Business, Quality Assurance, Internal Auditing	●		●	●	●	●		●
Goh Wee Meng	Director, Chief Technology Officer, Chief Information Officer, Global Chief Inclusion & Diversity Officer, Global Planning, ICT Planning (planning, maintenance, promotion of information infrastructure), and Inclusion & Diversity	●		●			●	●	●
Kaori Matsui	Director External Independent	●	●			●	●		●
Yoshiyuki Kawano	Director External Independent , physician	●	●			●	●		●
Hideo Sugahara	Director External Independent , Audit and Supervisory Committee Member, tax accountant	●	●		●	●	●		●
Kei Tajima	Director External , Audit and Supervisory Committee Member	●	●		●	●	●		●
Norio Shiohara	Director External , Audit and Supervisory Committee Member	●	●		●	●	●		●

* The above table does not display all of their expertise.

Remuneration, etc. for Directors

Policy on determining the remuneration, etc. for Directors

At the Board of Directors meeting held on January 20, 2021, the Company passed a resolution for a policy on determining the remuneration, etc. for each individual Director (excluding Directors who are Audit and Supervisory Committee Members; the same shall apply hereinafter). In addition, the Board of Directors confirmed that both the method of determining remuneration, etc. and the amounts determined for each individual Director for the current fiscal year are consistent with this policy and are therefore judged to be in line with the policy. The contents of the policy on determining the remuneration, etc. for each individual Director are as follows.

1 Basic policy

The Company's basic policy is to determine Directors' remuneration at a level that is fair and appropriate, reflecting their roles and responsibilities and taking into account the Company's business performance. Specifically, for Executive Directors, remuneration consists of basic remuneration and performance-based stock compensation through the "Board Benefit Trust (BBT)." For External Directors, remuneration consists solely of basic remuneration, in light of their supervisory role.

2 Policy on determining basic remuneration (cash remuneration)

Basic remuneration for the Company's Directors is paid as a fixed monthly amount, and is determined comprehensively based on: position and responsibilities of each Director, market levels at other companies, the Company's business performance, and employee salary levels.

3 Policy on determining performance-based and non-cash remuneration.

At the 107th Ordinary General Meeting of Shareholders held on June 28, 2016, the Company approved the introduction of the Board Benefit Trust (BBT) as a performance-based stock remuneration plan for Directors (excluding External Directors and Directors who are Audit and Supervisory Committee Members; hereinafter referred to as "Eligible Directors"). The trust established under this plan is referred to as the "Trust". Under this system, Eligible Directors are granted points each fiscal year based on their position, achievement of business performance targets (profit before income taxes on the consolidated statement of income), and other factors, in accordance with the Board Benefit Trust Regulations (the maximum total number of points granted to Eligible Directors

4 Policy on determining the proportion of basic (cash), performance-based, and non-cash components within individual Director's remuneration packages

Executive Directors receive basic remuneration and performance-based stock remuneration (BBT, classified as non-cash remuneration). The Company does not set a fixed proportion among basic, performance-based and non-cash components because the performance-based stock remuneration (BBT) plan was introduced as a replacement for retirement benefits and its amount is determined based on position and performance achievement under the BBT Regulations as noted in above item 3. Basic remuneration remains the primary component of compensation for Executive Directors. Remuneration for External Directors consists solely of basic remuneration, as described in item 1 above.

per fiscal year is 100,000 points). Points are converted into shares of the Company's common stock at a rate of one share per point (subject to reasonable adjustment in the event of stock split, allotment, or consolidations). Upon retirement, the total points accumulated during tenure are multiplied by a predetermined coefficient based on the reason for retirement to calculate the defined number of points ("defined number of points"). Eligible Directors who meet the beneficiary requirements under the Board Benefit Trust Regulations will receive shares of the Company corresponding to this "defined number of points" from the Trust after completing the prescribed confirmation procedures; in certain cases, a portion may be paid in cash

5 Determination of remuneration, etc. for individual Directors

The amount of basic remuneration for individual Directors is delegated to the Representative Director and President based on a resolution of the Board of Directors. This authority includes setting payment standards according to positions, responsibilities, etc., and determining individual amounts based on those standards. To ensure proper exercise of this authority, the Representative Director consults with and obtains input from independent External Directors before finalizing the standards. Performance-based stock remuneration (BBT) for individual Executive Directors is determined in accordance with the Board Benefit Trust Regulations.

*1 The total remuneration, etc. above includes the provisions of ¥53 million for share awards recorded in the current fiscal year.
 *2 The index used for performance-based remuneration is profit before income taxes as stated in the consolidated statement of income. This metric was chosen to ensure that all Directors remain mindful of the cost of capital, align their interests with shareholders', and promote management focused on the sustainable enhancement of Mitsuuroko Group's corporate value. The target for the current fiscal year was ¥12,000 million, while the actual result was ¥12,874 million. The target profit before income taxes for the fiscal year ending March 31, 2025 is ¥12,200 million.
 *3 Remuneration for Directors (excluding Directors who are Audit and Supervisory Committee Members) was approved at the 114th Ordinary General Meeting of Shareholders held on June 16, 2023, with an annual cap of ¥400 million (excluding employee salaries). At the conclusion of that General Meeting of Shareholders, the number of Directors was nine (including two External Directors). Separately, a Board Benefit Trust (BBT) was established as a performance-based stock remuneration framework for Directors other than External Directors at the 107th Ordinary General Meeting of Shareholders held on June 28, 2016. At the conclusion of that General Meeting of Shareholders, the number of applicable Directors (excluding External Directors and Directors who are Audit and Supervisory Committee Members) was

equivalent to the market value of the shares. The amount of remuneration, etc. is calculated by multiplying the total points granted by the book value per share of the Company's stock held in the Trust at the time of grant (adjusted as necessary for stock splits, allotment, or consolidation). Cash payment may be made if deemed appropriate under the Board Benefit Trust Regulations.

Total amount of remuneration, etc. for FY2023

Officer category	Total remuneration, etc. (millions of yen)	Total remuneration, etc. by type (millions of yen)		Number of Eligible Directors
		Basic remuneration	Performance-based stock remuneration	
Total number of Directors (excluding Audit and Supervisory Committee Members)	345	292	53	10
(External Directors)	(16)	(16)	–	(2)
Directors who are Audit and Supervisory Committee Members	24	24	–	3
(External Directors)	(24)	(24)	–	(3)
Total	369	316	53	13
(External Directors)	(40)	(40)	–	(5)

seven. The conditions for allocating performance-based stock remuneration are outlined in "Policy on determining the remuneration, etc. for Directors."
 *4 Remuneration for Directors who are Audit and Supervisory Committee Members was approved at the 106th Ordinary General Meeting of Shareholders held on June 26, 2015, with an annual cap of ¥100 million. At the conclusion of that Meeting the number of such applicable Directors was three.
 *5 The Board of Directors has resolved to delegate authority to determine individual remuneration for each Director to Representative Director and President Kohei Tajima, based on the rationale that this role is best positioned to evaluate each Director's responsibilities while considering overall Group performance, as stated in "5. Determination of remuneration, etc. for individual Directors" on page 83. The total amount of performance-based stock remuneration is determined annually based on the Company performance in accordance with prescribed rules, and subsequently reported to the Board of Directors.
 *6 The remuneration, etc. for Directors (excluding those who are Audit and Supervisory Committee Members) includes payments made during the term of one Director who retired at the conclusion of the 114th Ordinary General Meeting of Shareholders held on June 16, 2023.

Strategic shareholdings

1 Policy on strategic shareholdings

The Company's policy is to hold shares that contribute to enhancing corporate value over the medium to long term, taking into comprehensive assessment of their importance to our business strategy, relationships with business partners, and other factors. Each year, the Board of Directors examines the rationale for acquiring and holding each individual holding and their profitability based on the cost of capital, etc., thus regularly verifying the appropriateness of holding these holdings. We regularly verify the appropriateness of retaining these holdings and plan to sell those deemed no longer rational to hold.

Evaluation of the effectiveness of the Board of Directors

The Company conducts self-evaluations of the effectiveness of the Board of Directors in the form of questionnaires given to Directors. The Company endeavors to ensure objectivity by seeking advice from attorneys and other experts as appropriate in relation to the preparation of this questionnaire and the analysis of evaluation results.

Evaluation method

Target	All 12 Directors
Method	Questionnaire format
Evaluation	5-point evaluation + free comments
Evaluation items	1. Composition and operation of the Board of Directors 2. Management and business strategies 3. Corporate ethics and risk management 4. Dialogue with shareholders

2 Standards for exercising voting rights for cross-shareholding

The Company exercises voting rights appropriately, making approval or disapproval decisions based on a comprehensive assessment of corporate governance structure, the medium- to long-term enhancement of investee corporate value, and the impact on the Company. If necessary, we discuss proposal content with investees.

Summary of evaluation results for FY2023

According to the results of the questionnaire, the Board of Directors of the Company in FY2023 was evaluated to be effective. The Company will work to improve the recognized issues in the future.

Particularly appreciated points	The Board of Directors operates effectively in an atmosphere that encourages candid and open-minded discussion.
	An environment in which External Directors feel comfortable expressing constructive opinions, and do so when necessary.
	The composition of the Board of Directors ensures the knowledge, ability, experience, and diversity necessary to fulfill its roles and responsibilities.
	Its agenda items contain sufficient content for deliberation in light of the level of importance of the matters to be discussed.
Recognized issues	Strategic shareholdings of listed company shares are appropriately verified based on cost of capital and other standards.
	It has been confirmed that the management is effectively utilizing resources to strategically and systematically review the business portfolio of the entire group, including subsidiaries, and to make capital and personnel investments, considering capital costs and risk-return over the medium to long term.
	More consideration should be given to the content and volume of materials used at meetings of the Board of Directors and the timing of distribution of materials and explanations provided in advance of meetings.
	An appropriate system should be established to promote constructive dialogue with shareholders.

Status of the risk management system

Mitsuuroko Group has established the "Risk Management Committee" as a subordinate body of the Board of Directors to ensure the early detection and resolution of various problems related to legal compliance and to develop the systems required to implement and supervise internal control over legal management and compliance with laws, regulations, and social norms (compliance) in the midst of a risk environment that is becoming increasingly diverse and complex as our business portfolio evolves.

In addition, the Group has established a reporting system to ensure that compliance-related information is accurately and promptly reported to the department in charge of compliance, and it will constantly develop, improve, and appropriately operate the Compliance Hotline so that all Group employees can use it properly to communicate information without employees or outsiders receiving disadvantageous treatment because of such a report. The Risk Management Committee evaluates risks, recognizes issues, and implements operational improvements based on the recognition of issues with regard to events that may affect the achievement of the objectives set for each business process by the general managers of each division regarding all operations of Mitsuuroko Group, and it formulates an internal control implementation plan with the approval of the Board of Directors. In addition, it supervises the progress of the plan, and in cooperation with the Audit and Supervisory Committee and the Internal Auditing Department, it determines policies for the design and improvement of the overall internal control system.

Regarding issues related to the development and operation of internal control over financial reporting, the Head of the Finance & Control performs cross-group review and coordination, and reports to the Board of Directors on the annual plan for internal control over financial reporting and its results in light of changes in the environment.

In addition, the Company has established the "Food Quality Control Committee" to manage risks related to food quality, laws, and regulations, and to manage risks related to safety in cooperation with each department.

Risk Management

Basic approach

Mitsui Group has established risk management rules and is developing and operating a risk management system for all of its businesses. The Group will ensure the continuity and stable development of its business through risk management practices.

We also place the highest priority on ensuring the quality and safety of our products and services, and strive in good faith to eliminate or reduce obstacles to the interests of our customers, business partners, shareholders, investors, local communities, and other stakeholders, as well as those of all officers and employees of the Group.

We are aware of our responsibility as a supplier of products and services that are widely used throughout society, and we consider it our social mission to stably supply such products and services. In the spirit of compliance, we will adhere to various laws and regulations, the Charter of Corporate Ethics, and other codes of conduct and rules, and each of us will autonomously consider what is ethically correct conduct and act according to our value judgment.

Promotion system and process of risk management

For the purpose of promoting compliance and risk management, the Group has set up a “Risk Management Committee” to supervise the risk management of the entire Group, and Finance & Control promotes and manages these across the Group. The Group has appointed an “Internal Control Manager,” “Internal Control Promoter,” and “Internal Control Promotion Committee Member” for each department to disseminate information related to compliance in each department, and to serve as a consultation contact point for employees on-site.

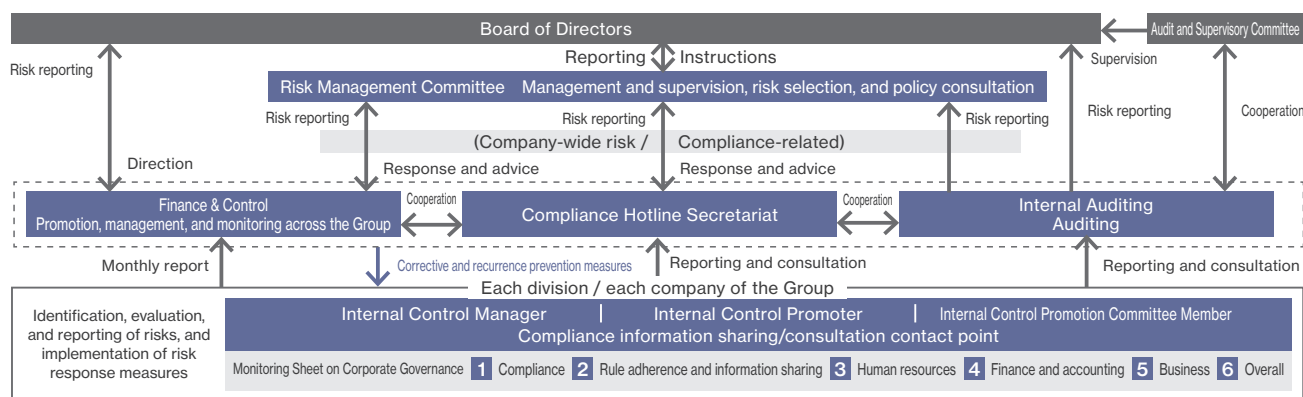
Regarding the risk management process, Finance & Control promotes and manages risk across the entire Group, and reports monthly to the Board of Directors risks reported by the Group to prevent problems before they occur. With regard to detected risks, if a Company-wide response is deemed necessary, taking into consideration the monetary impact and importance of the risk, the Risk Management Committee discusses the response, and the Board of Directors makes a final decision on the matter and considers and implements specific measures to address it.

Monitoring

Through the Monitoring Sheet on Corporate Governance, Finance & Control visualizes the risks that should be focused on and their priorities by accurately identifying risks for the entire Group and selecting risks that need to be addressed in a focused manner. It manages the risks related to matters such as compliance, rule adherence and information sharing, human resources, finance and

accounting, and business, and reports monthly to our Board of Directors to prevent problems before they occur. Throughout the year, the Company monitors risks, mainly those of particular importance, and when necessary, related departments and Internal Auditing conduct investigations to take corrective measures and prevent recurrence.

Risk management promotion system



Main business risks

Risks that may affect the Group's stock price, financial position, and business performance include those on the right. Recognizing the possibility of these risks, the Group strives to avoid their occurrence and to respond to them when they do occur.

Risks	Relevant businesses	Degree of impact	Risk description
1. Demand trend	Energy Solutions Business	Large	Demand for petroleum products (heating oil) and LPG, the Group's core products, generally increases when temperatures are cooler. As such weather conditions can cause net sales to fluctuate and affect the Group's business performance.
2. Product procurement	Energy Solutions Business / Power & Electricity Business	Large	The cost of sales of petroleum products, LPG, and electricity, the Group's core products, may fluctuate due to changes in crude oil prices and CP of LPG, trends in foreign exchange rates, and wholesale electricity market prices through electricity supply crunch caused by inclement weather and international conditions, etc., which may affect the Group's business performance. To mitigate these risks, attempts are made to hedge transactions using futures and other instruments and to diversify procurement sources as necessary, but these risks cannot be completely avoided.
3. Sales strategy	Energy Solutions Business / Power & Electricity Business	Medium	The Group's core businesses are the Energy Solutions Business, which sells household energy such as petroleum products, LPG and related equipment, and the Power & Electricity Business, which generates renewable energy such as wind power generation and biomass power generation and conducts electricity retail for general households. Competition among competitors for customers is intensifying due to greater freedom of choice in energy and maximum price curtailment, among other factors, and a decrease in the number of customers and drop in sales prices due to these factors may affect the Group's profitability.
4. Disasters etc.	Energy Solutions Business / Power & Electricity Business	Very large	Each of the Group's business sites includes petroleum product and LPG storage facilities, power plants, and other facilities. Although the Company conducts periodic inspections in accordance with laws and regulations, inspects facilities through a voluntary safety system, and makes periodic repairs, a major earthquake or other disaster could cause a leakage accident or damage to assets.
5. Investments etc.	All businesses	Medium	In order to strengthen its management base, the Group establishes subsidiaries or affiliated companies in Japan and overseas, and enters into capital tie-ups with external parties. With regard to investments, etc., we make decisions after giving due consideration to investment risks, etc., and periodically check the possibility of recovering the investment value. However, if the financial conditions and business performance of the investee deteriorate due to changes in the business environment or unforeseeable circumstances, and the possibility of recovering the investment decreases, or the stock price falls below a certain level, we may incur a partial or total loss on our investment, which may affect our financial condition and business performance of the Group.
6. Non-current assets	All businesses	Medium	The Group owns a number of business fixed assets, all of which are essential to the conduct of its business and are recognized as generating sufficient cash flow in the past and present. Although we regularly check the possibility of recovering the value of our investments, future trends in land prices and changes in the Group's earnings situation may affect our financial position and business performance of the Group.
7. Laws and regulations	All businesses	Medium	There are a wide variety of laws and regulations that the Group must comply with in the course of its business operations. The Energy Solutions Business and Power & Electricity Business are subject to the High Pressure Gas Safety Act, the Fire Service Act, and the Electricity Business Act, etc., while the Foods Business is subject to various regulations under food-related laws and quality inspections by external public organizations. Furthermore, in the future, we may be subject to various legal restrictions, such as the introduction of greenhouse gas emission regulations and carbon taxes, amid the global demand for stronger CO ₂ emissions reduction efforts and decarbonization. Violations of laws and regulations applicable to the Group may hinder the continuation of our business activities due to penalties, compensation for damages, or damage to the Group's reputation, etc. In addition, significant capital investment may be required in the future in the event of major revisions or tightening of regulations, or the establishment of regulations that are currently unforeseeable.
8. Overseas Business	Overseas Business	Large	The Group conducts overseas business in Asia, and in addition to foreign exchange risks, we are subject to risks inherent in overseas business in general, such as unforeseen circumstances arising from political, economic, and social conditions in each country, and changes in various laws and regulations, which may hinder the continuation of our business and affect our financial position and business performance.

Compliance

Basic approach

Mitsuroko Group has declared that it would give consideration to the global environment, comply with relevant laws and regulations, and enhance security management.

We have also advocated the need for ethics by stating in our corporate philosophy that “we consistently conduct our business with integrity.”

In the future, we will continue to contribute to the sustainable development of society as a Lifestyle Producer by striving for sincere management and business activities based on high ethical standards, always from the perspective of corporate social responsibility, as well as activities that take into consideration environmental conservation and resource saving.

Mitsuroko Group Code of Conduct

The Group has established the Charter of Corporate Ethics as a code of conduct to be observed by the Company and its officers and employees in the course of the various corporate activities of the Group companies.

The officers and employees of each Group company take the initiative in practicing the normative behaviors

set forth in the Charter of Corporate Ethics as their important role and are making utmost efforts to ensure that they are firmly established within the Group. In addition, in the event of a conflict with this Charter of Ethics, officers and employees take responsibility for resolving the problem, investigating the cause, and improving operations to prevent recurrence.

Charter of Corporate Ethics

- 1 Comply with laws, regulations, and other social norms and conduct fair and sound corporate activities**
Mitsuroko Group will conduct its corporate activities in accordance with laws and regulations, social norms, and social good sense.
In addition, Mitsuroko Group will not associate with any individuals or groups that may adversely affect social order or the sound activities of the Company.
- 2 Provide safe and high-quality products and services**
We will develop safe and high-quality products and services based on our rich experience and knowledge and provide them to consumers and business partners.
- 3 Respect the personality and individuality of employees and foster a comfortable and fulfilling work environment**
Mitsuroko Group will value the initiative and creativity of each and every employee and foster a corporate culture in which they are fully utilized in its corporate activities.
Mitsuroko Group will protect workplace safety and the health of its employees, respect human rights, and ensure a healthy work environment free from discrimination.
- 4 Respect the positions of stakeholders**
Mitsuroko Group will strive to maintain sound and positive relationships with a wide range of society, including customers, business partners, employees, and shareholders.
- 5 Contribute to the preservation of the global environment and the creation of a prosperous and livable society**
Mitsuroko Group will be aware that it receives various benefits from the Earth, including the resources necessary for its business activities, and that it is the Group's responsibility to preserve the global environment in a better state.

Compliance Handbook

The Group publishes the Compliance Handbook, a combination of the Code of Conduct Casebook, which explains the code of conduct in an easy-to-understand manner, and the Charter of Corporate Ethics. In order to enhance the understanding of the Charter of Corporate Ethics, we have sought to make it easier to comprehend the necessary actions needed to be taken by officers and employees by giving specific examples from everyday life in understandable ways. For this reason, 50 of the 100 cases in the handbook have been converted into easy-to-read manga cartoons.



Compliance reporting system

For the purpose of preventing and early detection of organizational or individual violations of laws and regulations, as well as fraudulent activities, we have established a “Compliance Hotline,” which includes Legal, Internal Auditing within the Company, and an outside law firm.

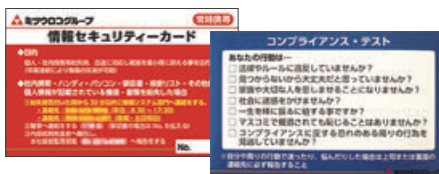
In response to reports and consultations on violations from the Company employees, business partners, etc., we protect the informants, investigate the facts responsibly, and take corrective and recurrence prevention measures, as necessary.

The information on where to report to the Compliance Hotline is posted on the information security card that is carried by all employees at all times and is known and shared by all employees.

We have also established a system for receiving reports from business partners and freelance workers, based on the New Freelance Act that was enacted in November 2024.

Issuance of information security cards

For the purpose of responding quickly and minimizing damage in the event of loss of personal or internal information, we have issued an “information security card” that describes how to respond in the event of loss of documents or business equipment containing personal information, etc., as well as compliance-related matters, and we have all employees of the Group, including subcontractors, carry this with them at all times.



Compliance training

The Group regularly conducts compliance training by rank and theme.

Content of training	Target	Frequency of implementation
IT compliance training	All officers and employees	Once a year
Group management compliance training	Management	Once a year
Training for supervising officers	Supervising officers	Twice a year
Group company accounting training	Accounting managers	Twice a year

Content of training	Target	Frequency of implementation
New management training	Newly appointed managers	Once a year
Training for managers in charge of safety	Managers in charge of safety	Once a year
Group new employee training	New employees	Once a year

Implementation of education on compliance and harassment

We have produced an educational DVD on compliance based on case studies, and together with the DVD on harassment, we are conducting education on compliance by having all officers and employees of the Group watch it during the compliance small group activities that we have been conducting on a regular basis. In addition, in order to continuously educate all employees of Mitsuuroko Group about compliance and to strengthen their awareness of compliance, we regularly distribute a “Compliance Newsletter” on the company intranet every week, featuring news of public interest and familiar examples.



Prevention of bribery

Based on our management philosophy and the “Charter of Corporate Ethics,” Mitsuuroko Group promotes sincere corporate activities based on high ethical standards, always from the perspective of corporate social responsibility. The Group aims to conduct measures to prevent bribery in its corporate activities by establishing and spreading awareness of the Charter of Corporate Ethics, employment rules, Compliance Rules, and risk management rules, etc. We have enacted

Appropriate disclosure of information in compliance with laws and regulations, and our voluntary standards

Head of Legal shall be responsible for managing prevention of bribery. The Presidents of each Group company are also responsible for making their officers and employees comply with this basic policy. Regarding approval of entertaining, gift-giving, and donations in Overseas Business, and approval of agreements and confirmation of due diligence results related to hiring third parties, each department, the President of each company, and the finance and accounting department and the legal affairs department of Mitsuuroko Group shall confirm.

When we become aware of a violation of this basic policy or suspicion thereof, we will report it immediately to the manager in charge of legal affairs, the manager of the Internal Auditing, or the compliance hotline in or outside the Company. We have spread awareness of this reporting structure.

The Company performs regular self-inspections of the status of compliance with this basic policy and the Internal Auditing executes controls and prevents risks beforehand by regularly conducting audits related to the compliance and operation of this basic policy.

If by chance a violation of this basic policy is discovered, the Company will proceed in accordance with company regulations and cooperate with investigations by supervising departments.

and announced the Mitsuuroko Group Basic Policy on Prevention of Bribery, and has promoted efforts to prevent bribery across the Group with a mindset of fair play, and realize further enhancement of corporate value by fulfilling our corporate social responsibility in order to gain the trust of stakeholders and the general public.

Education and spreading understanding

The Company has been aiming for education and spreading understanding of the prohibition on bribery in compliance training and internal materials. Because there are different restrictions on overseas transactions from those in Japan, the Company shall thoroughly spread awareness of the prohibition of bribery in and outside Japan and further expand the scope of training. Also, the Internal Auditing shall make efforts to execute controls and extract risks beforehand through regular audits.

Mitsuuroko Group Basic Policy on Prevention of Bribery

1 Basic policy

Mitsuuroko Group promotes business activities based on its Charter of Corporate Ethics and management philosophy of “As a Lifestyle Producer, we consistently conduct our business with integrity and from the customer’s perspective.” In accordance with laws and regulations and their intentions, we prohibit the entertaining or gift-giving to public officials, etc. We aim to conduct measures for the prevention of bribery by establishing and spreading awareness of the Charter of Corporate Ethics, employment rules, Compliance Rules, and risk management rules, etc. The Group enacted a basic policy related to prevention of bribery overseas and in Japan as it conducts global business. We understand that it is the duty of each Mitsuuroko Group company, officer, and employee to comply with this basic policy. As such, we make the following declaration.

In accordance with our Basic Policy on Prevention of Bribery, we shall comply with the laws applied in each country and region and not engage in bribery of foreign officials.

By clarifying the policies that are the foundation of this basic policy, we promote efforts to prevent bribery across all of Mitsuuroko Group with a mindset of fair play, and aim to realize further enhancement of corporate value by fulfilling our corporate social responsibility in order to gain the trust of stakeholders and the general public.

2 Compliance of applied laws and regulations

We understand that corruption and bribery are unacceptable and comply with Japanese Penal Code, the Unfair Competition Prevention Act, the National Public Service Ethics Act, and the National Public Service Ethics Code.

We also comply with the laws, regulations, and restrictions applied in each country and region where we conduct corporate activities and do not bribe foreign public officials, etc.

1. Japan: Unfair Competition Prevention Act (Article 18), Penal Code (Articles 197 and 197-4)
2. US: Foreign Corrupt Practices Act (FCPA)
3. UK: UK Bribery Act 2010
4. Other similar laws based on or related to treaties for the prevention of bribery of foreign officials in international trade

3 Prohibited actions

(1) Prohibition of bribery

In corporate activities, the Company shall not offer, promise, or grant a bribe to anyone, whether they be a private citizen or a public official, either in or outside Japan, directly or through a third party, such as a proxy, consultant, or associate under contract. The Company shall not perform any action that may be suspected of bribery from society.

Bribery refers to the granting and receipt of items of monetary value, or other improper interests, or the promise, demand, request, or approval thereof.

(Notes) In the cases of charitable business, political contributions, and donations for sponsored activities, actions are also prohibited if they are in fact equivalent to bribery or improper granting of interests. Also, officers and employees are prohibited from instructing, suggesting, or supporting bribery of a third party such as an agent, advisor, consultant, or subcontractor hired in order to collect and analyze information, secure orders for Mitsuuroko Group, or otherwise request cooperation for the purpose of promoting business, or to request services for which Mitsuuroko Group has received orders.

(2) Prohibition of accepting bribes

The Company shall constantly maintain a stance of loyalty and fairness and shall not request, promise, or receive bribes from business partners either in or outside of Japan by using our business position. Also, the Company shall not perform any action that may be suspected of accepting bribes from society.

4 Review and management of payment records

In order to prove that we do not engage in bribery, we review all payments to third parties within a logical degree of detail, record transactions accurately and surely in accounting books, and preserve these records internally for a set period.

In all circumstances, off-balance-sheet transactions are strictly prohibited.

5 Education

The Company performs training related to compliance that includes education of this basic policy and regular case studies for officers and employees in order to comply with the prohibition of bribery.

6 Compliance system, reporting, and internal reporting system

The responsibility of preventing bribery, including the execution and review of this basic policy, lies with the Head of Legal. The Presidents of each Group company are also responsible for making their officers and employees comply with this basic policy.

Also, when we become aware of a violation of this basic policy or suspicion thereof, we will report it immediately to the manager in charge of legal affairs, the manager of the Internal Auditing, or the hotline in or outside the Company.

Mitsuuroko Group has established and spread awareness of a reporting and consultation hotline with an external attorney in order to quickly identify and correct compliance issues, including bribery. Violations to this basic policy will be subject to punishment in accordance with various regulations.

7 Cooperation with monitoring and investigations by supervising departments

Cooperation with monitoring and investigations by supervising departments We perform regular self-inspections of the status of compliance with this basic policy and cooperate with investigations of supervising departments in each country and region.

We will perform reviews as needed of this basic policy and compliance procedures.

8 Audit

The Internal Auditing performs appropriate audits related to compliance and operation of this basic policy, extracts risks and issues related to prevention of bribery, executes controls, and prevents risks beforehand.

Tax policy

Mitsui Group has always complied with the tax laws applicable in each country and region it operates in and pays appropriate taxes. However, to increase awareness of tax compliance and tax transparency throughout the

entire Group and further enhance tax governance, we have formulated the "Mitsui Group Tax Policy." As we expand our business globally, going forward, we will fulfill our corporate social responsibility and further enhance

our corporate value through adhering to this Tax Policy, complying with the tax laws applied in each country and region, and paying appropriate taxes.

Mitsui Group Tax Policy

1 Basic policy

Mitsui Group promotes business activities based on its Charter of Corporate Ethics and management philosophy of "As a Lifestyle Producer, we consistently conduct our business with integrity and from the customer's perspective."

We recognize that transactions that lack legitimate business purposes or economic rationality hinder tax transparency and may damage the Group's business and brand value as well as the interests of stakeholders, including local communities and business partners. As we expand our business globally, we will fulfill our corporate social responsibility and further enhance our corporate value through adhering to this Tax Policy, complying with the tax laws applied in each country and region, and paying appropriate taxes.

2 Tax compliance

We will always report income and pay taxes in compliance with the laws and regulations applicable in each country and international standards such as the Action Plan on Base Erosion and Profit Shifting (BEPS). In addition, we will not engage in tax evasions or opaque tax administration that hinders the sound development of the world economy.

3 Tax governance and human capital development

The Group CFO is responsible for the development and maintenance of the tax governance of the entire Group as well as the development of human resources responsible for the enhancement of tax governance. We have formed a system for managing tax risks globally, assigning employees with expertise in matters concerning taxation to Finance & Control (F&C). We have also put a framework in place for addressing the Group's tax-related concerns in which the F&C and each Group company work together and the issues are reported to the Group CFO and resolved. Whenever tax-related matters of significant importance arise, the CFO reports them to the Board of Directors.

In addition, the F&C gathers the most up-to-date information concerning taxation through means such as participation in training sponsored by external specialists. It then conducts workshops for the accounting (tax) departments of each Group company based on the advice they have received from the external experts, educating employees on tax compliance as necessary. In this way, we foster and strengthen the human resources who handle the Group's tax matters, ensuring the appropriateness of tax governance.

4 Response to transfer pricing taxation

For international transactions within the Group, we comply with the tax laws of each country and the Organization for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines, ensuring transfer pricing transactions are carried out appropriately and in accordance with the arm's length principle. In addition, to avoid double taxation, we enter into an advance pricing agreement with tax authorities, working to reduce tax risk.

5 Response to anti-tax haven rules

We will not use tax havens for the purpose of tax avoidance without economic rationality. If, in light of the taxation systems of each country, anti-tax haven rules apply to schemes necessary for our business operations, we will report on such matters and pay taxes appropriately.

6 Minimizing tax risk

If deemed necessary due to uncertainties or other concerns regarding the interpretation of laws and regulations, we will receive advice from external experts such as tax consultants and legal advisors wherever necessary, and we will work to minimize tax risk through making appropriate judgments after adequate research, evaluation, and consideration of the various choices. Furthermore, we will confirm important tax-related issues with tax authorities in advance to clarify the handling of taxation.

7 Tax cost optimization (tax planning)

Through strengthening governance as outlined above and utilizing means such as preferential tax systems and tax exemptions that are recognized under the laws and regulations of each country within the scope of normal business activities, we will optimize tax costs and enhance our corporate value.

8 Relations with tax authorities

We will form and maintain transparent, sound, and positive relations with tax authorities by responding to their requests in an appropriate, honest, and timely manner, and obtaining advance rulings as necessary.

Anti-corruption

Relationship between compliance and risk

In conducting business, there are various risks as mentioned above.

The matter is not as simple as it's safe if the risk does not materialize, but rather we should identify these risks, prepare the counter measures and put them into practices so we can operate and develop our business better.

However, failure to identify risks or to act against the procedures established to avoid or minimize risks may lead us to noncompliance and corruption in business activities.

We do not engage in noncompliant behavior to avoid risk; we engage in compliance to avoid risk and continue our business.

Risks that can be avoided through compliance include (1) financial misconduct (embezzlement, fraud, etc.), (2) harassment, (3) workplace accidents, and (4) acts in violation of laws and regulations.

Risk management system / Risk assessment

We have established a risk management system based on our Risk Management Rules, and identify risks through monitoring and internal control operations. In addition, we have established internal and external compliance hotlines to encourage employees to report incidents that they may be uncomfortable discussing with their supervisors or the company, thereby helping to identify risks at an early stage. We also strive to detect risks by closely monitoring industrial safety and employee health and mental health at the new Mitsuuroko Healthcare Center, which opened in October 2023.

Any risks discovered are ultimately reported to the Risk Management Committee and the Board of Directors in an effort to mitigate such risks.

Guarantee of fairness / Prohibition of illegal activities (Prevention of corruption)

In conducting our business, we are committed to promoting corporate activities with integrity and preventing corruption in accordance with our management philosophy and Charter of Corporate Ethics.

For example, having a relationship with a particular political group may lead to interest-driven business practices, and there is a risk that we may not be able to realize the "more fulfilling lifestyles" to all of our customers. In addition, the attempt to profit from bribery (in particular, giving a bribe) is widely regarded as a criminal act in Japan and abroad, and profiting from such criminal acts is never permissible. Furthermore, any attempt to gain an unfair advantage by taking tax measures that violate tax obligations (Article 30 of the Constitution of Japan) will not only lead to disregard for the law in Japan, but may also render the company untrustworthy in its overseas business activities.

As a company, we will promote our business activities with integrity by prohibiting the support of any particular political parties through endorsements or donations, and by establishing the Basic Policy on Prevention of Bribery and Tax Policy and applying them to our domestic and overseas business activities.

Disciplinary actions

Even with risk mitigation and anti-corruption measures in place as described above, violations may still occur. In such cases, the Risk Management Committee plays a central role, and the Compliance Hotline Secretariat, the Internal Auditing, and Finance & Control collaborate to verify the facts and conduct other investigations. Based on the facts identified there, the Risk Management Committee will take the necessary disciplinary action.

While some cases may result in severe penalties that include termination of employment, it also serves to deter employees from committing violations by making them aware that they will ultimately be disciplined in accordance with internal rules.

Cybersecurity

Basic approach

As an infrastructure business operator that supplies energy and services related to everyday lifestyles, Mitsuuroko Group considers cybersecurity an important issue in the fulfillment of our social responsibility and has positioned it as one of its key management issues.

Under the leadership of management, we ensure security in our customer service information systems, protect the information assets that have been entrusted to us, and promote stable supply of energy and security.

While transactions via the Internet and smartphones have increased with the rapid development of digital technology in recent years, cyber risk is also growing due to the advancement and sophistication of cyber attacks.

In light of changes in the environment such as the recent use of digital technology and increased threat of cyber attacks, we are working to strengthen cybersecurity measures within our various operations and businesses, such as the Energy Solutions, Power & Electricity, Foods, and Living & Wellness businesses.

Information security targets

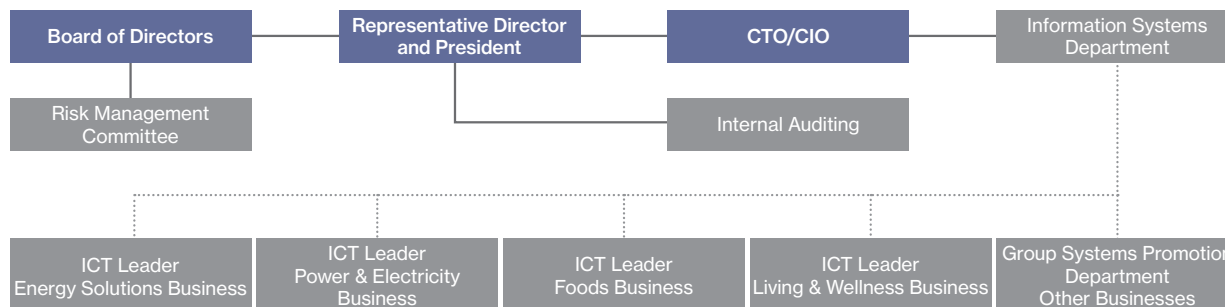
To reduce cyber risk, we maintain defense in depth and detection measures, actively developing human resources in security measures and sharing information with other companies to improve our knowledge and expertise through working with external organizations that handle cybersecurity, as well as analyzing and responding to new cyber attack methods. We will constantly endeavor to reinforce our approach to cybersecurity to provide safer and more secure services to our customers.

Cybersecurity response system

We have established the Risk Management Committee as a subordinate body of the Board of Directors as well as the Information Systems Department under the CTO / CIO. Through this framework, we manage the information security governance of the entire Group. The Risk Management Committee and the Board of Directors receive reports on the status of the Group's security measures on a regular basis. Aiming to prevent cybersecurity incidents and minimize the damage or impact if they occur, each department and the subsidiaries that support the Group's business work together to build an information security promotion system and ensure cybersecurity.

Strengthen practices to ensure cybersecurity

As initiatives to ensure cybersecurity, we secure the budget and human resources for technical countermeasures such as those for preventing the unauthorized access of systems. In addition, since IT measures alone are not sufficient to counter increasingly sophisticated cyber attacks, we conduct periodic e-learning training (once a year) and unannounced drills on countermeasures against targeted e-mails for the Group's officers and employees, including contract employees and the employees of business partners, working to strengthen the information security of the entire organization.



Strengthening the sharing of information with Group companies

To make sure that our security policy is applied to all Group companies, we monitor the status of security tools and operations meet a certain standard, working to strengthen governance and improve security across the entire Group.

Personal Information Protection

Basic approach

Mitsuroko Group deeply acknowledges the importance of privacy with respect to our customers' personal information. When handling personal information for our operations, all officers and employees comply with relevant laws and regulations as well as the internal rules that Mitsuroko Group has established. We thereby ensure that we respect our customers, meet their expectations, and build trust. In addition, we pay special consideration when handling the personal information of children and obtain their parents' consent in the process.

Privacy policy

Mitsuroko Group Holdings Co., Ltd. and each Mitsuroko Group company handles the personal information of customers as outlined below.

1 Purpose of use

Each Mitsuroko Group company acquires and uses the personal information of customers only for purposes such as publishing it on official websites or reasons which we notify our customers about. Each Mitsuroko Group company will not acquire or use personal information for purposes other than the above without the consent of the customer.

2 Provision of personal information to third parties

Each Mitsuroko Group company will not entrust or provide the personal information of customers to third parties, except upon the customers' consent or when we are legally obligated to do so following a request from judicial or governmental authorities. Even after customers give their consent, we ensure confidentiality agreements are in place to protect personal information in the event that we disclose, entrust, or provide personal information to third parties, and we do our utmost to protect the personal information of our customers.

3 Shared use of personal information

Regarding the following personal information, each Mitsuroko Group company may share the information below for the purposes described in "1 Purpose of use" or for the purposes of use outlined below.

- ① Basic customer information including name, age, gender, address, phone number, and contract number
- ② The details and usage status of services and products provided by each Mitsuroko Group company to customers, and the status of transactions
- ③ Results of various surveys conducted by each Mitsuroko Group company
- ④ Details of inquiries from customers

The responsibility of managing information for shared use lies with the respective Mitsuroko Group companies that have acquired the personal information.

Purposes of use

- For proposals and information regarding products, services, campaigns, events, etc. provided by each Mitsuroko Group company
- For surveys, research and development to improve the quality of products and services provided by each Mitsuroko Group company
- For the conducting of surveys about the products and services provided by each Mitsuroko Group company
- For proper execution of business management operations as a group, such as understanding and managing various risks

4 Implementation of security measures for personal information

Each Mitsuroko Group company has established internal rules and will take reasonable safety measures to protect the personal information entrusted to us by our customers from loss, destruction, unauthorized leakage to the outside, falsification, and unauthorized access.

In addition, we may delete the personal information of customers when we determine that the purpose of use has been achieved and it is no longer necessary to keep the personal information.

5 Inquiries from customers regarding personal information

When we receive a request from a customer to disclose, correct, add or delete, or suspend the use, etc. of the customer's own personal information managed by us, we will confirm the identity of the customer before honoring these requests and taking appropriate actions promptly.

Initiatives for protecting personal information

Each Mitsuroko Group company is conducting the following activities to ensure that the privacy policy is complied with.

- 1 We conduct educational activities and training for all officers and employees to ensure compliance with laws, regulations, and other standards concerning personal information.
- 2 We appoint a personal information supervisor who understands and complies with the matters specified in the internal rules of the Company. Their responsibilities include conducting training, implementing safety measures, and thoroughly communicating information to ensure that all of those who are engaged in the handling of personal information, including its acquisition and use, understand and comply with the internal rules.
- 3 We request the cooperation of our business partners and contractors whenever necessary for the protection of personal information.
- 4 We improve the privacy policy, internal rules, and the management of personal information protection as necessary in accordance with changes in laws, regulations, and the social environment.
- 5 We ensure this privacy policy can be accessed at all times by customers via means such as our company website and company brochures.

Appropriate Information Disclosure

Basic approach

As a company conducting business with a mission to benefit society, we consider the timely and appropriate provision of information to all our stakeholders as a matter of importance.

To enable customers to use the Group's products and services safely, securely, and comfortably, we proactively and appropriately disseminate company information as well as information on the safety and use of our products and services.

Appropriate information disclosure

Mitsuroko Group website

To gain the understanding of our customers, we promptly and appropriately share information on our website, such as company information, various information that concerns the lifestyles of customers, and information related to products and services.



Appropriate disclosure of information in compliance with laws and regulations, and our voluntary standards

We regularly offer necessary information to our customers whenever they consider the products or services offered by the Group. In addition to complying with the Act against Unjustifiable Premiums and Misleading Representations, we have established a checklist to ensure appropriate advertising and representations of our products or services. We cooperate with the Representations Officer when producing flyers, catalogues, or pamphlets, working to thoroughly provide correct information.

In addition, we work to enable customers to use products and service safely, acting in accordance with the prescribed guidelines on methods for appropriate provision of information established by the Ministry of Economy, Trade and Industry in conjunction with the full liberalization of the electricity and gas retail market.

Overview of the timely disclosure system

1 Policy on timely disclosure

The Company's basic policy is to disclose necessary information to stakeholders in a timely and appropriate manner. The Company will disclose "decisions," "occurrences," and "financial information" in a timely and appropriate manner, as determined by the Board of Directors, in accordance with the provisions set forth by the Tokyo Stock Exchange.

2 Timely disclosure system

1 Decisions

The departments in charge of disclosure in Finance & Control (Finance & Control, Financial Planning & Analysis and Finance & IR Team) confirm in advance whether decisions made by management meetings (the Board of Directors and the Management Committee) of the Company and its subsidiaries are subject to timely disclosure. If the decision is subject to timely disclosure, then, after a management meeting makes a decision, the departments in charge of the disclosure will promptly disclose the information in accordance with the instructions of the Head of Finance & Control, who is the manager responsible for disclosure.

2 Occurrences

If any events that should be disclosed in a timely manner occur at the Company and its subsidiaries, the departments in charge of disclosure in Finance & Control confirm whether the occurrence is subject to timely disclosure, after persons in charge promptly notify the Head of Finance & Control. If the occurrence is subject to timely disclosure, then, after a decision has been made concerning disclosure by a management meeting of the Company or its subsidiaries, it will be promptly disclosed by the departments in charge of disclosure in accordance with the instructions of the Head of Finance & Control.

3 Financial information

After a decision has been made by a management meeting (the Board of Directors and the Management Committee) of the Company or its subsidiaries, financial information is promptly disclosed by the departments in charge of disclosure in accordance with the instructions of the Head of Finance & Control, who is the manager responsible for disclosure.

3 Handling of timely disclosure information

Timely disclosure information is strictly controlled in accordance with the Company's Information Management Regulations. In addition, the Company makes thorough efforts to prevent insider trading in accordance with the Regulations for Prevention of Insider Trading.

Supply Chain Management

Basic approach

As a group that is close to our people's lives, supporting their daily lives through products and services, we believe that it is important to fulfill our social responsibility through working not alone but together with all of our business partners. Striving to form relationships of trust with all of our business partners, we have set out our approach to the provision of products and services and the way in which we build relations in our Charter of Corporate Ethics.

Charter of Corporate Ethics (extract)

Provide safe and high-quality products and services

We will develop safe and high-quality products and services based on our rich experience and knowledge and provide them to consumers and business partners.

Respect the position of stakeholders

Mitsuroko Group will strive to maintain sound and positive relationships with a wide range of society, including customers, business partners, employees, and shareholders.

Publication of "Declaration of Partnership Building"

Guided by our "Charter of Corporate Ethics," we will promote sincere corporate activities based on high ethical standards, always from the perspective of corporate social responsibility, and thoroughly ensure transactions respect human rights by complying with "Mitsuroko Group Human Rights Policy."

We will continue to carry out corporate activities that are fair and respect human rights, building more positive and mutually prosperous relationships with our business partners with an aim to increase the added value of the entire supply chain and realize sustainable growth.

Declaration of Partnership Building

We declare that we will focus efforts on the following matters in order to build new partnerships by promoting collaboration and mutual prosperity with supply chain and value-creating business operators.



1 Mutual prosperity throughout the supply chain, and new collaboration transcending business scales, affiliations, etc.

We will increase added value throughout the supply chain by reaching out, through our direct suppliers, to their suppliers (from "Tier N" to "Tier N+1"), and we aim to create mutual prosperity with our business partners through collaboration that goes beyond existing trade relationships and business scales, etc. From the perspective of work style reform or ensuring business continuity in times of disaster, we will support our business partners by helping them to introduce telecommuting systems, advising them on business continuity planning (BCP), or providing other forms of assistance.

While deepening collaboration among companies, we will also work to reduce CO₂ emissions, increase energy efficiency, and contribute to local communities. In addition, we will advance KENKO Investment for Health initiatives, which include sharing know-how, joint training, and joint health promotion events.

2 Compliance with "Promotion Standards"

We will comply with the desirable trade practices set forth for main contractors and subcontractors ("Promotion Standards" prescribed in the Act on the Promotion of Subcontracting Small and Medium-sized Enterprises), actively working to correct trade practices and business customs that obstruct the partnership building.

1 Method for determining prices

We will not demand unreasonable cost reductions. When determining transaction prices, we will consult with subcontractors if requested to do so, and fully discuss prices to ensure that appropriate profit for subcontractors is included, taking into consideration factors such as rises in labor costs. When concluding agreements that include determined transaction prices, we, as the main contractor, will state and issue the terms of the contract in writing.

2 Terms of payment by bill, etc.

In principle, payments will be made in cash.

3 Intellectual property and know-how

We will not request our subcontractors enter unilateral nondisclosure agreements, or take advantage of our trading position to demand disclosure of know-how or transfer of intellectual property rights without compensation.

4 Work style reform and relations

To enable our subcontracting business partners to carry out work style reforms, we will not place orders that have tight delivery deadlines with or make sudden changes to the specifications of jobs without compensating them appropriately. When disasters or other such events occur, we will not impose unilateral trading burdens on subcontractors, and upon the resumption of operations, we will continue business relationships to the best of our ability.

3 Other matters

We will uphold our "Charter of Corporate Ethics" and the "Mitsuroko Group Human Rights Policy," conducting business that is fair and respectful of human rights.

GRI Standards Table

Common standards

Items	Disclosures	Disclosure location
GRI 2: General Disclosure Matters (2021)		
1. Organization and reporting practice	2-1	Details of the organization SUSTAINABILITY REPORT 2024 P. 114: Company Profile BUSINESS REPORT 2024 P. 62: Company Information Website Company Information
	2-2	Entities covered by the organization's sustainability report SUSTAINABILITY REPORT 2024 P. 4: Editing Policy, P. 114: Company Profile Website Editing Policy/Company Profile
	2-3	Reporting duration, reporting frequency, contact SUSTAINABILITY REPORT 2024 P. 4: Editing Policy Website Editing Policy/Company Profile
	2-4	Revisions and corrections of information –
	2-5	External assurance SUSTAINABILITY REPORT 2024 P. 113: Independent Assurance Report Website Independent Assurance Report
2. Business activities and labor	2-6	Activities, value chain, other trading relationships SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 6-7) SUSTAINABILITY REPORT 2024 P. 9: Process of Value Creation BUSINESS REPORT 2024 P. 17-18: Purpose & Corporate Value Creation Website Philosophy/Vision/Model of Value Creation
	2-7	Employees SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 12-13) SUSTAINABILITY REPORT 2024 P. 107-112: ESG Data BUSINESS REPORT 2024 P. 57: Financial data Website ESG Data (Social data)
	2-8	Labor other than employees SUSTAINABILITY REPORT 2024 P. 110: ESG Data Website ESG Data (Social data)
3. Governance	2-9	Governance structure and composition SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 37-38) SUSTAINABILITY REPORT 2024 P. 13: Sustainability management promotion, P. 81: Corporate Governance, P112:ESG Data BUSINESS REPORT 2024 P. 52: Corporate governance Website Corporate governance

Items	Disclosures	Disclosure location
GRI 2: General Disclosure Matters (2021)		
3. Governance	2-10	Nominating and selecting the highest governance body SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 37-38) SUSTAINABILITY REPORT 2024 P. 81: Corporate Governance BUSINESS REPORT 2024 P. 53: Corporate governance Website Corporate governance
	2-11	Chair of the highest governance body SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 37) SUSTAINABILITY REPORT 2024 P. 81: Corporate Governance BUSINESS REPORT 2024 P. 53: Corporate governance Website Corporate governance
	2-12	Role of highest governance body in supervision of impact management SECURITIES REPORT/QUARTERLY SECURITIES REPORT (115TH SECURITIES REPORT, P. 37) SUSTAINABILITY REPORT 2024 P. 81: Corporate Governance BUSINESS REPORT 2024 P. 53: Corporate governance Website Corporate governance (Corporate governance report)
	2-13	Delegating responsibility of impact management SUSTAINABILITY REPORT 2024 P. 13: Sustainability management promotion, P. 30: Environmental Risk Management Website Sustainability promotion framework Website Environmental management (Environmental management promotion system)
	2-14	Highest governance body's role in sustainability reporting SUSTAINABILITY REPORT 2024 P. 13: Sustainability management promotion, P. 30: Environmental Risk Management Website Sustainability promotion framework Website Environmental management (Environmental management promotion system)
2-15	Conflicts of interest SUSTAINABILITY REPORT 2024 P. 81: Corporate Governance Website Corporate governance	

GRI Standards Table

Common standards

Items	Disclosures	Disclosure location
GRI 2: General Disclosure Matters (2021)		
3. Governance	2-16	Communicating critical concerns Securities Report/Quarterly securities report (115th Securities Report, P. 38-42) SUSTAINABILITY REPORT 2024 P. 84: Corporate Governance (Status of the risk management system), P. 85: Risk Management Website Corporate governance Website Risk management
	2-17	Collective knowledge of highest governance body SUSTAINABILITY REPORT 2024 P. 82: Corporate Governance (Areas where Directors are expected to excel in) BUSINESS REPORT 2024 P. 56: Corporate governance (Areas in which Directors are expected to excel) Website Corporate governance (Areas where Directors are expected to excel in)
	2-18	Evaluating the highest governance body's performance SUSTAINABILITY REPORT 2024 P. 84: Corporate Governance (Evaluation of the effectiveness of the Board of Directors) BUSINESS REPORT 2024 P. 47: External Directors' Roundtable Discussion, P. 54: Corporate governance (Evaluation of the effectiveness of the Board of Directors) Website Corporate governance (Corporate governance report)
	2-19	Remuneration policies Securities Report/Quarterly securities report (115th Securities Report, P. 55-57) SUSTAINABILITY REPORT 2024 P. 82-83: Corporate Governance (Remuneration, etc. for Directors) BUSINESS REPORT 2024 P. 53: Corporate governance (Remuneration, etc. for Directors) Website Corporate governance (Remuneration, etc. for Directors)
	2-20	Process for determining remuneration Securities Report/Quarterly securities report (115th Securities Report, P. 55-57) SUSTAINABILITY REPORT 2024 P. 82-83: Corporate Governance (Remuneration, etc. for Directors) BUSINESS REPORT 2024 P. 53: Corporate governance (Remuneration, etc. for Directors) Website Corporate governance (Remuneration, etc. for Directors)
	2-21	Annual total remuneration ratio -
	4. Strategies, policies, practices	2-22
2-23		Policy announcement SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives BUSINESS REPORT 2024 P. 17: Financial Strategy, P. 21: Competitive Advantage Website Climate change initiatives

Items	Disclosures	Disclosure location
GRI 2: General Disclosure Matters (2021)		
4. Strategies, policies, practices	2-24	Practices of policy announcement SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives BUSINESS REPORT 2024 P. 21: Competitive Advantage Website Climate change initiatives
	2-25	Corrective process of negative impacts -
	2-26	Mechanisms for seeking advice and raising concerns SUSTAINABILITY REPORT 2024 P. 85: Risk Management, P. 87: Compliance Website Risk management, Compliance
	2-27	Compliance with laws and regulations SUSTAINABILITY REPORT 2024 P. 85: Risk Management BUSINESS REPORT 2024 P. 51: Compliance Website Compliance
	2-28	Associations with memberships SUSTAINABILITY REPORT 2024 P. 23: Stakeholder Engagement Website Stakeholder Engagement
5. Stakeholder engagement	2-29	Approach to stakeholder engagement SUSTAINABILITY REPORT 2024 P. 23: Stakeholder Engagement Website Stakeholder Engagement
	2-30	Labor agreement Securities Report/Quarterly securities report (115th Securities Report, P. 12)
GRI 3: Material Topics (2021)		
	3-1	Process for determining material topics SUSTAINABILITY REPORT 2024 P. 15: Identification and Review of Materiality Website Materiality
	3-2	List of material topics SUSTAINABILITY REPORT 2024 P. 15: Identification and Review of Materiality, P. 17: Materiality & KPIs BUSINESS REPORT 2024 P. 38: Materiality Website Materiality
	3-3	Management of material topics SUSTAINABILITY REPORT 2024 P. 13: Sustainability management promotion Website Sustainability promotion framework

GRI Standards Table

Sector standards

Items	Disclosures	Disclosure location
GRI 11: Petroleum/Gas (2021)		
11-1	Greenhouse gas (GHG) emissions	SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives, P. 105: ESG Data (Environmental data) Website Climate change initiatives (TCFD), ESG Data (Environmental data)
11-2	Climate-related adaptation, resilience, and transition	SUSTAINABILITY REPORT 2024 P. 31: Response to Climate Change, P. 55: Stable Supply of Energy/Electricity, P. 59: Disaster Prevention Measures Website Response to climate change, Stable supply of energy/electricity, Disaster prevention measures
11-3	Emissions	SUSTAINABILITY REPORT 2024 P. 47: Prevention of Environmental Pollution (Management of chemicals and contaminants) Website Prevention of environmental pollution (Management of chemicals and contaminants), ESG Data (Environmental data)
11-4	Biodiversity	SUSTAINABILITY REPORT 2024 P. 52: Biodiversity Conservation (Activities to protect and nurture the forests around water collection sites), P. 73: Local Communities (Activities to protect and nurture the forests around water collection sites) Website Biodiversity conservation
11-5	Waste	SUSTAINABILITY REPORT 2024 P. 47: Prevention of Environmental Pollution (Management of chemicals and contaminants), P. 106: ESG Data (Environmental data) Website Environmental risk management (Management of chemicals and contaminants), ESG Data (Environmental data)
11-6	Water and wastewater	SUSTAINABILITY REPORT 2024 P. 51: Water Security, P. 106: ESG Data (Environmental data) Website Water security, ESG Data (Environmental data)
11-7	Closure and rehabilitation	–
11-8	Preservation of assets and management of critical incidents	SUSTAINABILITY REPORT 2024 P. 85: Risk Management Website Risk management

Items	Disclosures	Disclosure location
GRI 11: Petroleum/Gas (2021)		
11-9	Occupational health and safety	SUSTAINABILITY REPORT 2024 P. 65: KENKO Investment for Health, P. 107: ESG Data (Social data) BUSINESS REPORT 2024 P. 45: KENKO Investment for Health Website KENKO Investment for Health, ESG Data (Social data)
11-10	Employment practices	SUSTAINABILITY REPORT 2024 P. 63: Respect for Human Rights, P. 65: KENKO Investment for Health, P. 69: Diversity, Equity & Inclusion Website Diversity, equity & inclusion, KENKO Investment for Health
11-11	Non-discrimination and equal opportunity	SUSTAINABILITY REPORT 2024 P. 63: Respect for Human Rights, P. 69: Diversity, Equity & Inclusion, P. 107-111: ESG Data (Social data) Website Respect for human rights, Diversity, equity & inclusion
11-12	Forced and compulsory labor and modern slavery	SUSTAINABILITY REPORT 2024 P. 63: Respect for Human Rights Website Respect for human rights
11-13	Freedom of association and collective bargaining	Securities Report/Quarterly securities report (115th Securities Report, P. 12) SUSTAINABILITY REPORT 2024 P. 24: Communication with employees / Communication methods and means, P. 65: KENKO Investment for Health, P. 63: Respect for Human Rights, P. 103: ESG Data (Social data) BUSINESS REPORT 2024 P. 45: KENKO Investment for Health Website KENKO Investment for Health, ESG Data (Social data)
11-14	Economic impacts	SUSTAINABILITY REPORT 2024 P. 9: Process of Value Creation BUSINESS REPORT 2024 P. 17-18: Purpose & Corporate Value Creation, P. 21: Competitive Advantage

GRI Standards Table

Sector standards

Items	Disclosures	Disclosure location
GRI 11: Petroleum/Gas (2021)		
11-15	Local communities	SUSTAINABILITY REPORT 2024 P. 23: Stakeholder Engagement, P. 73: Local Communities Website Stakeholder Engagement, Local communities
11-16	Land and resource rights	–
11-17	Rights of indigenous peoples	SUSTAINABILITY REPORT 2024 P. 63: Respect for Human Rights Website Respect for human rights
11-18	Disputes and public safety	SUSTAINABILITY REPORT 2024 P. 85: Risk Management Website Risk management
11-19	Anti-competitive behavior	SUSTAINABILITY REPORT 2024 P. 87-92: Compliance BUSINESS REPORT 2024 P. 51: Compliance Website Compliance
11-20	Anti-corruption	SUSTAINABILITY REPORT 2024 P. 87-92: Compliance BUSINESS REPORT 2024 P. 51: Compliance Website Compliance
11-21	Payment to government	–
11-22	Public policy	–

Standards for each item

Items	Disclosures	Disclosure location
Economic		
Economic Performance (2016)	201-1	Direct economic value generated and distributed Securities Report/Quarterly securities report (115th Securities Report, P. 2-3, 36) BUSINESS REPORT 2024 P. 57: Financial data
	201-2	Financial implications and other risks and opportunities due to climate change SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives (TCFD) Website Climate change initiatives (TCFD)
	201-3	Defined benefit plan obligations and other retirement plans Securities Report/Quarterly securities report (115th Securities Report, P. 94-95)
	201-4	Financial assistance received from public government –
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 –
Indirect Economic Impacts (2016)	203-1	Infrastructure investments and services supported SUSTAINABILITY REPORT 2024 P. 55: Stable Supply of Energy/Electricity, P. 73: Local Communities Website Stable supply of energy/electricity, Local communities
	203-2	Significant indirect economic impacts –
Procurement Practices (2016)	204-1	Proportion of spending on local suppliers –

GRI Standards Table

Standards for each item

Items	Disclosures	Disclosure location
Economic		
Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption SUSTAINABILITY REPORT 2024 P. 87-92: Compliance (Prevention of bribery) Website Compliance (Prevention of bribery)
	205-2	Communication and training about anti-corruption policies and procedures SUSTAINABILITY REPORT 2024 P. 87-92: Compliance (Prevention of bribery) Website Compliance (Prevention of bribery)
	205-3	Confirmed incidents of corruption and actions taken –
Anti-competitive Behavior (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices –
Taxes (2019)	207-1	Approach to tax SUSTAINABILITY REPORT 2024 P. 91: Compliance (Tax policy) Website Compliance (Tax policy)
	207-2	Tax governance, control, and risk management SUSTAINABILITY REPORT 2024 P. 91: Compliance (Tax policy) Website Compliance (Tax policy)
	207-3	Stakeholder engagement and management of concerns related to tax SUSTAINABILITY REPORT 2024 P. 91: Compliance (Tax policy) Website Compliance (Tax policy)
	207-4	Country-by-country reporting –

Items	Disclosures	Disclosure location
Environmental		
Raw Materials (2016)	301-1	Materials used by weight or volume –
	301-2	Recycled input materials used SUSTAINABILITY REPORT 2024 P. 49-50: Advancing Resource Circularity Website Advancing resource circularity
	301-3	Reclaimed products and their packaging materials –
Energy (2016)	302-1	Energy consumption within the organization SUSTAINABILITY REPORT 2024 P. 39-40: Response to Climate Change (Initiatives of operating companies), ESG Data (Environmental data, P. 97) Website Response to climate change (Initiatives of operating companies)
	302-2	Energy consumption outside of the organization SUSTAINABILITY REPORT 2024 P. 37-38: Response to Climate Change (Controlling customer CO ₂ emissions) Website Response to climate change (Controlling customer CO ₂ emissions)
	302-3	Energy intensity –
	302-4	Reduction of energy consumption SUSTAINABILITY REPORT 2024 P. 39-40: Response to Climate Change, ESG Data (Environmental data, P. 105) Website Response to climate change (Initiatives of operating companies), ESG Data
	302-5	Reductions in energy requirements of products and services –
Water (2018)	303-1	Interactions with water as a shared resource SUSTAINABILITY REPORT 2024 P. 51: Water Security Website Water security
	303-2	Management of water discharge-related impacts SUSTAINABILITY REPORT 2024 P. 51: Water Security Website Water security
	303-3	Water withdrawal –
	303-4	Water discharge SUSTAINABILITY REPORT 2024 ESG Data (Environmental data, P. 106) Website ESG Data
	303-5	Water consumption SUSTAINABILITY REPORT 2024 ESG Data (Environmental data, P. 106) Website ESG Data

GRI Standards Table

Standards for each item

Items	Disclosures	Disclosure location
Environmental		
Biodiversity (2016)	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas SUSTAINABILITY REPORT 2024 P. 52: Biodiversity Conservation (Activities to protect and nurture the forests around water collection sites), P. 73: Local Communities (Activities to protect and nurture the forests around water collection sites) Website Biodiversity conservation
	304-2	Significant impacts of activities, products, and services on biodiversity –
	304-3	Habitats protected or restored SUSTAINABILITY REPORT 2024 P. 52: Biodiversity Conservation (Activities to protect and nurture the forests around water collection sites), P. 73: Local Communities (Activities to protect and nurture the forests around water collection sites) Website Biodiversity conservation
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations –
Emissions (2016)	305-1	Direct (Scope 1) GHG emissions SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives, ESG Data (Environmental data, P. 105) Website Climate change initiatives (TCFD), ESG Data
	305-2	Indirect (Scope 2) GHG emissions SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives, ESG Data (Environmental data, P. 105) Website Climate change initiatives (TCFD), ESG Data
	305-3	Other indirect (Scope 3) GHG emissions SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives, ESG Data (Environmental data, P. 105) Website Climate change initiatives (TCFD), ESG Data

Items	Disclosures	Disclosure location
Environmental		
Emissions (2016)	305-4	GHG emissions intensity –
	305-5	Reduction of GHG emissions SUSTAINABILITY REPORT 2024 P. 31: Climate Change Initiatives, ESG Data (Environmental data, P. 105) Website Climate change initiatives (TCFD), ESG Data (Environmental data)
	305-6	Emissions of ozone-depleting substances (ODS) –
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions SUSTAINABILITY REPORT 2024 P. 47: Prevention of Environmental Pollution Website Prevention of environmental pollution
Waste (2020)	306-1	Waste generation and significant waste-related impacts SUSTAINABILITY REPORT 2024 P. 47: Prevention of Environmental Pollution, ESG Data (Environmental data, P. 98) Website Prevention of environmental pollution, ESG Data (Environmental data)
	306-2	Management of significant waste-related impacts SUSTAINABILITY REPORT 2024 P. 47: Prevention of Environmental Pollution, ESG Data (Environmental data, P. 98) Website Prevention of environmental pollution, ESG Data (Environmental data)
	306-3	Waste generated SUSTAINABILITY REPORT 2024 ESG Data (Environmental data, P. 106) Website ESG Data (Environmental data)
	306-4	Waste diverted from disposal –
	306-5	Waste directed to disposal SUSTAINABILITY REPORT 2024 ESG Data (Environmental data, P. 106) Website ESG Data (Environmental data)
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 SUSTAINABILITY REPORT 2024 P. 35: Environmental Impact of the Value Chain Website Environmental impact of the value chain

GRI Standards Table

Standards for each item

Items	Disclosures	Disclosure location
Social		
Employment (2016)	401-1	New employee hires and employee turnover SUSTAINABILITY REPORT 2024 ESG Data (Social data, P. 109-110) Website ESG Data (Social data)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees -
	401-3	Parental leave SUSTAINABILITY REPORT 2024 P. 69-71: Diversity, Equity & Inclusion, ESG Data (Social data, P. 109) Website Diversity, equity & inclusion, ESG Data (Social data)
Labor Relations (2016)	402-1	Minimum notice periods regarding operational changes -
Occupational Health and Safety (2018)	403-1	Occupational health and safety management system SUSTAINABILITY REPORT 2024 P. 67: Occupational Health and Safety, ESG Data (Social data, P. 111) Website KENKO Investment for Health, ESG Data (Social data)
	403-2	Hazard identification, risk assessment, and incident investigation SUSTAINABILITY REPORT 2024 P. 59-60: Disaster Prevention Measures, P. 67: Occupational Health and Safety, P. 85-86: Risk Management, ESG Data (Social data, P. 111) BUSINESS REPORT 2024 P. 43: Enhancement of safety and disaster response measures, P. 44: KENKO Investment for Health Website Disaster prevention measures, KENKO Investment for Health, Risk management, ESG Data (Social data)
	403-3	Occupational health services SUSTAINABILITY REPORT 2024 P. 67: Occupational Health and Safety BUSINESS REPORT 2024 P. 44: KENKO Investment for Health Website KENKO Investment for Health
	403-4	Worker participation, consultation, and communication on occupational health and safety SUSTAINABILITY REPORT 2024 ESG Data (Social data, P. 111) Website ESG Data (Social data)

Items	Disclosures	Disclosure location
Social		
Occupational Health and Safety (2018)	403-5	Worker training on occupational health and safety SUSTAINABILITY REPORT 2024 P. 67: Occupational Health and Safety, P. 72 Training system, ESG Data (Social data, P. 111) BUSINESS REPORT 2024 P. 44: KENKO Investment for Health Website KENKO Investment for Health, ESG Data (Social data)
	403-6	Promotion of worker health SUSTAINABILITY REPORT 2024 P. 67: Occupational Health and Safety, ESG Data (Social data, P. 111) BUSINESS REPORT 2024 P. 44: KENKO Investment for Health Website KENKO Investment for Health, ESG Data (Social data)
	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 SUSTAINABILITY REPORT 2024 P. 67: Occupational Health and Safety, ESG Data (Social data, P. 107, 111) BUSINESS REPORT 2024 P. 44: KENKO Investment for Health Website KENKO Investment for Health, ESG Data (Social data)
	403-9	Work-related injuries SUSTAINABILITY REPORT 2024 ESG Data (Social data, P. 111) Website ESG Data (Social data)
	403-10	Work-related ill health -
Education and Training (2016)	404-1	Average hours of training per year per employee SUSTAINABILITY REPORT 2024 ESG Data (Social data, P. 111)
	404-2	Programs for upgrading employee skills and transition assistance programs SUSTAINABILITY REPORT 2024 P. 72: Human Capital Development Website Human resource development
	404-3	Proportion of employees receiving regular performance and career development reviews -

GRI Standards Table

Standards for each item

Items	Disclosures	Disclosure location
Social		
Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees SUSTAINABILITY REPORT 2024 P. 69-71: Diversity, Equity & Inclusion, ESG Data (Social data, P. 100) BUSINESS REPORT 2024 P. 44: GCIDO Message Website Diversity, equity & inclusion, ESG Data (Social data)
	405-2	Ratio of basic salary and remuneration of women to men Securities Report/Quarterly securities report (115th Securities Report, P. 12-13)
No Discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken –
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 –
Child Labor (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor –
Forced or Compulsory Labor (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor –
Security Practices (2016)	410-1	Security personnel trained in human rights policies or procedures –
Rights of Indigenous Peoples (2016)	411-1	Incidents of violations involving rights of indigenous peoples –
Human Rights Assessment (2016)	412-1	Operations that have been subject to human rights reviews or impact assessments –
	412-2	Employee training on human rights policies or procedures SUSTAINABILITY REPORT 2024 P. 23-24: Stakeholder Engagement, P. 73: Local Communities BUSINESS REPORT 2024 P. 41-42: Revitalization of local communities / Contribution to society Website Stakeholder Engagement, Local communities
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening –

Items	Disclosures	Disclosure location
Social		
Local Communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs SUSTAINABILITY REPORT 2024 P. 23-24: Stakeholder Engagement, P. 73: Local Communities BUSINESS REPORT 2024 P. 41-42: Contribution to local communities Website Stakeholder Engagement, Local communities
	413-2	Operations with significant actual and potential negative impacts on local communities –
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 –
Public Policy (2016)	415-1	Political contributions –
Customer Health and Safety (2016)	416-1	Assessments of the health and safety impacts of product and service categories SUSTAINABILITY REPORT 2024 P. 57-58: Safety Assurance and Quality Control for Customers Website Safety assurance and quality control for customers
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services –
Marketing and Labeling (2016)	417-1	Requirements for product and service information and labeling –
	417-2	Incidents of non-compliance concerning product and service information and labeling –
	417-3	Incidents of non-compliance concerning marketing communications –
Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data –
Socioeconomic Compliance (2016)	419-1	Non-compliance with laws and regulations in the social and economic area –