

GRI 1: Foundation	
Statement of use	Daiwa House Industry Co., Ltd. reports in accordance with the GRI Standards for the period April 1, 2023 to March 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standards	We will comply with the applicable sector standards as soon as they are published.

Number	Disclosure Title	Requirements	Page Number (or Reason for Omission)
GRI 2: General Disclosures 2021			
2-1	Organizational details	The organization shall: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	Integrated Report 2023 / Corporate Data (P118)
2-2	Entities included in the organization's sustainability reporting	The organization shall: a. list all its entities included in its sustainability reporting; b. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	Sustainability Report 2024 / Reporting Organizations (P1) 85th Annual Securities Report April 2023-March 2024 / Status of affiliated companies (Japanese text only) (P9-10) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf
2-3	Reporting period, frequency and contact point	The organization shall: a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	Sustainability Report 2024 / Report Period, Issued (P1), For inquiries regarding this report (Back Cover)
2-4	Restatements of information	The organization shall: a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	No items apply.
2-5	External assurance	The organization shall: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: provide a link or reference to the external assurance report(s) or assurance statement(s); i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	Sustainability Report 2024 / Purpose of Publication (P1) Sustainability Report 2024 / Third-Party Assurance Report (P165-166)

2-6	Activities, value chain and other business relationships	<p>The organization shall:</p> <p>a. report the sector(s) in which it is active;</p> <p>b. describe its value chain, including:</p> <p>i. the organization's activities, products, services, and markets served;</p> <p>ii. the organization's supply chain;</p> <p>iii. the entities downstream from the organization and their activities;</p> <p>c. report other relevant business relationships;</p> <p>d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Environmental Action Plan (Endless Green Program) / Overall Environmental Action Plan (P7)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Developing and providing high quality, safe, and secure products / Quality assurance system flow (Housing) (P86)</p> <p>Integrated Report 2023 / Developing our Businesses / Business Overview (P42)</p> <p>85th Annual Securities Report April 2023-March 2024 / Business operations (Japanese text only) (P7-8) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p> <p>Group Companies https://www.daiwahouse.com/English/about/company/</p>
2-7	Employees	<p>The organization shall:</p> <p>a. report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b. report the total number of:</p> <p>i. permanent employees, and a breakdown by gender and by region;</p> <p>ii. temporary employees, and a breakdown by gender and by region;</p> <p>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</p> <p>iv. full-time employees, and a breakdown by gender and by region;</p> <p>v. part-time employees, and a breakdown by gender and by region;</p> <p>c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:</p> <p>i. in head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;</p> <p>d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;</p> <p>e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>	<p>Sustainability Report 2024 / Social Data Human capital / 2-1 Basic information (P156-157)</p>
2-8	Workers who are not employees	<p>The organization shall:</p> <p>a. report the total number of workers who are not employees and whose work is controlled by the organization and describe:</p> <p>i. the most common types of worker and their contractual relationship with the organization;</p> <p>ii. the type of work they perform;</p> <p>b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:</p> <p>i. in head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;</p> <p>c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.</p>	<p>85th Annual Securities Report April 2023-March 2024 / Number of employees [other, average number of temporary employees] (Japanese text only) (P1) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>

2-9	Governance structure and composition	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation. 	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Corporate governance system (P96)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure (P87-89)</p> <p>Corporate Governance System : https://www.daiwahouse.com/English/ir/governance/system.html</p>
2-10	Nomination and selection of the highest governance body	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization. 	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Selection of directors (P97), Selection of auditors and accounting auditors (P99)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Advisory Committees of Board of Directors (Board Committees) (P95)</p>
2-11	Chair of the highest governance body	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. 	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance (P96-97)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure (P88-96)</p>

2-12	Role of the highest governance body in overseeing the management of impacts	<p>The organization shall:</p> <p>a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;</p> <p>b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:</p> <p>i. whether and how the highest governance body engages with stakeholders to support these processes;</p> <p>ii. how the highest governance body considers the outcomes of these processes;</p> <p>c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Corporate governance system (P96), Supervision of the Board of Directors concerning SDGs and ESG (P98)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Environmental management organization (P10)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Management (P59)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing risk management system (P102)</p> <p>Daiwa House Group's Hopes for the Future (Purpose) (Japanese text only) https://www.daiwahouse.co.jp/sustainable/yume.html</p>
2-13	Delegation of responsibility for managing impacts	<p>The organization shall:</p> <p>a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:</p> <p>i. whether it has appointed any senior executives with responsibility for the management of impacts;</p> <p>ii. whether it has delegated responsibility for the management of impacts to other employees;</p> <p>b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Corporate governance system (P96), Supervision of the Board of Directors concerning SDGs and ESG (P98)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Environmental management organization (P10)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Management (P59)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing risk management system (P102)</p>
2-14	Role of the highest governance body in sustainability reporting	<p>The organization shall:</p> <p>a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;</p> <p>b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Supervision of the Board of Directors concerning SDGs and ESG (P98)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Advisory Committees of Board of Directors (Board Committees), Committees concerning operational execution (Management Committees) (P95-96)</p>

2-15	Conflicts of interest	<p>The organization shall:</p> <p>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p> <p>b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:</p> <p>i. cross-board membership;</p> <p>ii. cross-shareholding with suppliers and other stakeholders;</p> <p>iii. existence of controlling shareholders;</p> <p>iv. related parties, their relationships, transactions, and outstanding balances.</p>	<p>Integrated Report 2023 / Governance / Cross-shareholdings policy (P100)</p> <p>Corporate governance report / Disclosure based on principles of the Corporate Governance Code / Principle 1.4 Cross-Shareholdings, Supplementary Principle 4.11.2</p> <p>Status of directors and kansayaku concurrently serving as executives at other listed companies (Japanese text only)</p> <p>https://www.daiwahouse.com/ir/governance/pdf/governance_report.pdf</p>
2-16	Communication of critical concerns	<p>The organization shall:</p> <p>a. describe whether and how critical concerns are communicated to the highest governance body;</p> <p>b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>	<p>Sustainability Report 2024 / Human rights management / Management (P59)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Corporate governance system (P96), Supervision of the Board of Directors concerning SDGs and ESG (P98)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Risk Management System (P102)</p> <p>Corporate governance report / Matters related to functions such as business execution, auditing and supervision, nominations, remuneration decisions, etc. (Overview of Current Corporate Governance System) (Japanese text only)</p> <p>https://www.daiwahouse.com/ir/governance/pdf/governance_report.pdf</p>
2-17	Collective knowledge of the highest governance body	<p>The organization shall:</p> <p>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Conducting study sessions by management (P105)</p> <p>Corporate governance report / Supplementary Principles 4-14 (2) Policy on training directors and auditors (Japanese text only)</p> <p>https://www.daiwahouse.com/ir/governance/pdf/governance_report.pdf</p>
2-18	Evaluation of the performance of the highest governance body	<p>The organization shall:</p> <p>a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;</p> <p>b. report whether the evaluations are independent or not, and the frequency of the evaluations;</p> <p>c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Evaluation of Board of Directors (P98)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Overview of effectiveness evaluation of Board of Directors (P99)</p> <p>Notice Concerning Outline of the Results of the Evaluation of the Effectiveness of Board of Directors</p> <p>https://www.daiwahouse.com/English/about/release/pdf/release_20230210e.pdf</p>

2-19	Remuneration policies	<p>The organization shall:</p> <p>a. describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <p>i. fixed pay and variable pay;</p> <p>ii. sign-on bonuses or recruitment incentive payments;</p> <p>iii. termination payments;</p> <p>iv. clawbacks;</p> <p>v. retirement benefits;</p> <p>b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Environmental management / Reflect achievements in environmental activities in business performance assessment (P11)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Corporate governance / Incentive system for medium- to long-term corporate value enhancement (P99-100)</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Remuneration policy, Environmental KPIs for performance-based remuneration of transfer-restricted stocks (P97-98)</p>
2-20	Process to determine remuneration	<p>The organization shall:</p> <p>a. describe the process for designing its remuneration policies and for determining remuneration, including:</p> <p>i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;</p> <p>ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;</p> <p>iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;</p> <p>b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</p>	<p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Remuneration policy (P97)</p> <p>85th Annual Securities Report April 2023-March 2024 / Director compensation (Japanese text only) https://www.daiwahouse.co.jp/ir/soukai/pdf/85_ketsugi.pdf</p>
2-21	Annual total compensation ratio	<p>The organization shall:</p> <p>a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual);</p> <p>b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual);</p> <p>c. report contextual information necessary to understand the data and how the data has been compiled.</p>	<p>(Reason for Omission) Information unavailable: Information regarding this item is unavailable at this moment. Employee salary and director compensation are disclosed below.</p> <p>Integrated Report 2023 / Governance / Management Structure / Optimization of management structure / Total amount of directors' remuneration, etc. (excluding outside directors) (P97)</p> <p>85th Annual Securities Report April 2023-March 2024 / Status of employee and director compensation (Japanese text only) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
2-22	Statement on sustainable development strategy	<p>The organization shall:</p> <p>a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p>	<p>85th Annual Securities Report April 2023-March 2024 / Message from the CEO (Japanese text only) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>

2-23	Policy commitments	<p>The organization shall:</p> <p>a. describe its policy commitments for responsible business conduct, including:</p> <p>i. the authoritative intergovernmental instruments that the commitments reference;</p> <p>ii. whether the commitments stipulate conducting due diligence;</p> <p>iii. whether the commitments stipulate applying the precautionary principle;</p> <p>iv. whether the commitments stipulate respecting human rights;</p> <p>b. describe its specific policy commitment to respect human rights, including:</p> <p>i. the internationally recognized human rights that the commitment covers;</p> <p>ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;</p> <p>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</p> <p>d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;</p> <p>e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships;</p> <p>f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Long-Term Environmental Vision (P4-6)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Prevention of chemical pollution (P53-57)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Basic policy on respect for human rights (P59)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) / Concept and Policy (P90)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites / Concept and Policy (P93)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Internal control (P101), Risk management (P102-105), Anti-corruption (P106-107)</p> <p>Company rules and policies related to sociality (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/social/esg_policy/</p> <p>The Daiwa House Group CSR Guidelines (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/csr/vision/</p>
2-24	Embedding policy commitments	<p>The organization shall:</p> <p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <p>i. how it allocates responsibility to implement the commitments across different levels within the organization;</p> <p>ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;</p> <p>iii. how it implements its commitments with and through its business relationships;</p> <p>iv. training that the organization provides on implementing the commitments.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Environmental Action Plan (Endless Green Program 2026) (P7-8)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Environmental management (P10-14), Supply chain management (Environment) (P15-17)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Prevention of chemical pollution (P53-57)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management (P59-63)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) (P90-92)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Internal control (P101), Risk management (P102-105), Anti-corruption (P106-107)</p> <p>Sustainability Report 2024 / Environmental Data Strengthening the foundation of environmental management / Environmental management, Supply chain management (Environment), Environmental education (P121-123)</p> <p>Sustainability Report 2024 / Social Data Human rights management / 1-3 Conditions of human rights awareness-raising training (P155)</p> <p>Sustainability Report 2024 / Social Data Manufacturing capital / 4-3 Health and safety education (P162)</p>

2-25	Processes to remediate negative impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. 	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management (P59-63)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Action taken with suppliers with marked ESG risks (P91)</p>
2-26	Mechanisms for seeking advice and raising concerns	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the mechanisms for individuals to: <ul style="list-style-type: none"> i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct. 	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Various whistleblowing systems (P61)</p> <p>Sustainability Report 2024 / Social Data Human rights management / 1-1The results of the whistleblowing system operation (P155)</p>
2-27	Compliance with laws and regulations	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: <ul style="list-style-type: none"> i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance. 	<p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Environmental management / Penalties for breach of environment laws and regulations (P12)</p> <p>Sustainability Report 2024 / Environmental Data Strengthening the foundation of environmental management / Environmental fines and penalties (P121)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Sanction measures due to a violation of law and litigation (including ESG-related issues) (P105)</p>
2-28	Membership associations	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role. 	<p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p>

2-29	Approach to stakeholder engagement	<p>The organization shall:</p> <p>a. describe its approach to engaging with stakeholders, including:</p> <p>i. the categories of stakeholders it engages with, and how they are identified;</p> <p>ii. the purpose of the stakeholder engagement;</p> <p>iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Strengthening the foundation of environmental management / Eco communication (P18-19)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Stakeholder engagement in applying human rights due diligence (P62)</p> <p>Sustainability Report 2024 / Implementation Report Society / Social capital / Improvement of customer relations (P80-81)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p> <p>Sustainability Report 2024 / Social Data Human rights management / 1-4 Engagement with key stakeholders concerning human rights issues (P156)</p> <p>The Daiwa House Group's stakeholders (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/social/communication_policy/index.html</p>
2-30	Collective bargaining agreements	<p>The organization shall:</p> <p>a. report the percentage of total employees covered by collective bargaining agreements;</p> <p>b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Generating new value, DE&I (Diversity, Equity & Inclusion) / Percentage of all employees covered by collective bargaining agreements and agreement details (P75)</p>

Number	Disclosure Title	Requirements	Page Number (or Reason for Omission)
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	<p>The organization shall:</p> <p>a. describe the process it has followed to determine its material topics, including:</p> <p>i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</p> <p>ii. how it has prioritized the impacts for reporting based on their significance;</p> <p>b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</p>	Road to 2055 and Materiality (Japanese text only) https://www.daiwahouse.co.jp/sustainable/csr/midterm_plan/materiality.html?page=fro_m_header
3-2	List of material topics	<p>The organization shall:</p> <p>a. list its material topics;</p> <p>b. report changes to the list of material topics compared to the previous reporting period.</p>	Road to 2055 and Materiality (Japanese text only) https://www.daiwahouse.co.jp/sustainable/csr/midterm_plan/materiality.html?page=fro_m_header
Material Topics			
Globalization			
3-3	Management of material topics	<p>The organization shall:</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Challenge ZERO Deforestation / Conducting procurement of timber surveys at our suppliers (P35)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Closed-loop resource sourcing and conservation of aquatic environments (Greater durability and waste reduction) / Challenge ZERO Water-Associated Risks / Water risk evaluation at suppliers' factories (P52)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management (P59-63)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) (P90-92)</p> <p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Investment Management Guidelines for overseas operations (P104)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p>

201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	<p>The reporting organization shall report the following information:</p> <p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</p> <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	<p>85th Annual Securities Report April 2023-March 2024 / Key Performance Indicators, Consolidated financial statements (Japanese text only)</p> <p>https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
201-2	Financial implications and other risks and opportunities due to climate change	<p>The reporting organization shall report the following information:</p> <p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / General / Expand environmental contribution business (P9)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Mitigating and adapting to climate change (P20-32)</p> <p>Sustainability Report 2024 / Environmental Data Flow of materials imparting environmental load (P153), Environmental accounting (P154)</p> <p>Sustainability Report 2024 / Environmental Data Expansion of sales of environmental contribution businesses (P121)</p>
201-3	Defined benefit plan obligations and other retirement plans	<p>The reporting organization shall report the following information:</p> <p>a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities.</p> <p>b. If a separate fund exists to pay the plan's pension liabilities:</p> <p>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</p> <p>ii. the basis on which that estimate has been arrived at;</p> <p>iii. when that estimate was made.</p> <p>c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>d. Percentage of salary contributed by employee or employer.</p> <p>e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</p>	<p>85th Annual Securities Report April 2023-March 2024 / Consolidated financial statements, Defined benefit system (Japanese text only)</p> <p>https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>

201-4	Financial assistance received from government	<p>The reporting organization shall report the following information:</p> <p>a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <ul style="list-style-type: none"> i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. <p>b. The information in 201-4-a by country.</p> <p>c. Whether, and the extent to which, any government is present in the shareholding structure.</p>	<p>(Reason for Omission)</p> <p>Confidentiality constraints: Although total amounts are not disclosed due to confidentiality constraints, participation in government demonstration projects and other ventures is disclosed.</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment / Major programs the Group participates in (P110)</p>
203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	<p>The reporting organization shall report the following information:</p> <p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Environmental management / Logistics center fully equipped with a nursery, cafeteria, and more (P13)</p> <p>Sustainability Report 2024 / Implementation Report Society / Social capital / Socially inclusive community development (P77-79)</p> <p>Sustainability Report 2024 / Implementation Report Society / Social capital / Dialogue and coexistence with local communities (P82-83)</p> <p>Sustainability Report 2024 / Social Data Social capital / 3 Achievements related to community co-creation activities (FY2023) (P161)</p> <p>Results of social contribution (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/social/esg/contribution/index.html</p> <p>Endless and Heart Donations Program (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/social/contribution/funds/index.html</p> <p>Miraimachi Sengen (Futuretown Declarations) (Japanese text only) : https://www.daiwahouse.co.jp/sustainable/social/contribution/miraimachi/</p>
203-2	Significant indirect economic impacts	<p>The reporting organization shall report the following information:</p> <p>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p> <p>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Social capital / Socially inclusive community development (P77-79)</p>
308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of new suppliers that were screened using environmental criteria.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) / Management (P90)</p>

308-2	Negative environmental impacts in the supply chain and actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Number of suppliers assessed for environmental impacts.</p> <p>b. Number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Management / Strengthening the foundation of environmental management / Supply chain management (Environment) (P15-17)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Challenge ZERO Deforestation / Management (P35)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Response to the Taskforce on Nature-related Financial Disclosures (TNFD) / Management Process for Main Risks (P44)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Challenge ZERO Water-Associated Risks / Efforts in managing water risks throughout the supply chain (P51)</p> <p>Sustainability Report 2024 / Environmental Data Harmony with the natural environment / Challenge ZERO Deforestation / Eco-friendly timber procurement (P141)</p> <p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Implementation rate of water risk surveys by principal suppliers (P150)</p>
406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Management (P59)</p> <p>Sustainability Report 2024 / Social Data Human rights management / 1-2 Number of disciplinary cases for human rights violations (harassment) (P155)</p>
408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>The reporting organization shall report the following information:</p> <p>a. Operations and suppliers considered to have significant risk for incidents of:</p> <p>i. child labor;</p> <p>ii. young workers exposed to hazardous work.</p> <p>b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Letter of consent on the Supply Chain Sustainability Guidelines and implementing self-checks (P60)</p> <p>No child labor were reported in business partner self-checks.</p>

409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>The reporting organization shall report the following information:</p> <p>a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. <p>b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.</p>	Sustainability Report 2024 / Implementation Report Society / Human rights management / Human rights risk assessment of business partners (P62)
411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	<p>The reporting organization shall report the following information:</p> <p>a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	<p>(Reason for Omission)</p> <p>Information unavailable/incomplete: Data for this item cannot be compiled at this time.</p> <p>If our annual CSR Procurement of Timber Survey identifies procurement from regions with a high risk of indigenous rights violations, we request the relevant supplier to make improvements.</p>
414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of new suppliers that were screened using social criteria.</p>	Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) / Management (P90)
414-2	Negative social impacts in the supply chain and actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Number of suppliers assessed for social impacts.</p> <p>b. Number of suppliers identified as having significant actual and potential negative social impacts.</p> <p>c. Significant actual and potential negative social impacts identified in the supply chain.</p> <p>d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Challenge ZERO Deforestation / Conducting procurement of timber surveys at our suppliers (P35), Reducing C-ranked timber by planning for improvement (P36)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Human rights risk assessment of business partners (P62)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) / Management (P90-91)</p> <p>Sustainability Report 2024 / Social Data Manufacturing capital / 4-1 Supply Chain Sustainability Guidelines Agreement collection rate/Self-check response rate, 4-2 Results of questionnaire survey for business partners (P162)</p>

Local Community Regeneration			
3-3	Management of material topics	<p>The organization shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organization's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	<p>Sustainability Report 2024 / Implementation Report Society / Social capital / Socially inclusive community development (P77-79), Dialogue and coexistence with local communities (P82-83)</p> <p>Sustainability Report 2024 / Social Data Social capital / 3 Achievements related to community co-creation activities (FY2023) (P161)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115) Miraimachi Sengen (Futuretown Declarations) (Japanese text only) https://www.daiwahouse.co.jp/sustainable/social/contribution/miraimachi/</p>
413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: <ol style="list-style-type: none"> social impact assessments, including gender impact assessments, based on participatory processes; environmental impact assessments and ongoing monitoring; public disclosure of results of environmental and social impact assessments; local community development programs based on local communities' needs; stakeholder engagement plans based on stakeholder mapping; broad based local community consultation committees and processes that include vulnerable groups; works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; formal local community grievance processes. 	<p>Sustainability Report 2024 / Implementation Report Society / Social capital / Socially inclusive community development (P77-79), Dialogue and coexistence with local communities (P82-83)</p> <p>Sustainability Report 2024 / Social Data Social capital / 3 Achievements related to community co-creation activities (FY2023) (P161)</p> <p>Miraimachi Sengen (Futuretown Declarations) (Japanese text only) https://www.daiwahouse.co.jp/sustainable/social/contribution/miraimachi/</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> Operations with significant actual and potential negative impacts on local communities, including: <ol style="list-style-type: none"> the location of the operations; the significant actual and potential negative impacts of operations. 	<p>(Reason for Omission) Not applicable: No items apply.</p>

Circular Economy and Carbon Neutrality			
3-3	Management of material topics	<p>The organization shall:</p> <ol style="list-style-type: none"> describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; describe its policies or commitments regarding the material topic; describe actions taken to manage the topic and related impacts, including: <ol style="list-style-type: none"> actions to prevent or mitigate potential negative impacts; actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; actions to manage actual and potential positive impacts; report the following information about tracking the effectiveness of the actions taken: <ol style="list-style-type: none"> processes used to track the effectiveness of the actions; goals, targets, and indicators used to evaluate progress; the effectiveness of the actions, including progress toward the goals and targets; lessons learned and how these have been incorporated into the organization's operational policies and procedures; describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	<p>Sustainability Report 2024 / Implementation Report Environment / Management (P10-14)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Mitigating and adapting to climate change (P20-32)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Closed-loop resource sourcing and conservation of aquatic environments (P46-52)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p>
301: Materials 2016			
301-1	Materials used by weight or volume	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: <ol style="list-style-type: none"> non-renewable materials used; renewable materials used. 	<p>Sustainability Report 2024 / Environmental Data Harmony with the natural environment / Volume of timber procured (P141)</p> <p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Materials (P145)</p> <p>Sustainability Report 2024 / Environmental Data Flow of materials imparting environmental load (P153)</p>
301-2	Recycled input materials used	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> Percentage of recycled input materials used to manufacture the organization's primary products and services. 	<p>(Reason for Omission) Information unavailable/incomplete: Data for this item cannot be compiled at this time.</p>
301-3	Reclaimed products and their packaging materials	<p>The reporting organization shall report the following information:</p> <ol style="list-style-type: none"> Percentage of reclaimed products and their packaging materials for each product category. How the data for this disclosure have been collected. 	<p>(Reason for Omission) Information unavailable/incomplete: Data for this item cannot be compiled at this time.</p>

302: Energy 2016			
302-1	Energy consumption within the organization	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used. 	<p>Sustainability Report 2024 / Environmental Data Real estate portfolio (P124)</p> <p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / Challenge ZERO for CO₂ in business activities (P131-136)</p> <p>Sustainability Report 2024 / Environmental Data Flow of materials imparting environmental load, Environmental accounting (P153-154)</p> <p>Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p>
302-2	Energy consumption outside of the organization	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used. 	<p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / GHG emissions in our value chain / Scope 1, 2 & 3 GHG emissions (P138-139)</p> <p>Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p> <p>*Energy consumption is converted into and disclosed as GHG emission.</p>
302-3	Energy intensity	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both. 	<p>Sustainability Report 2024 / Environmental Data Real estate portfolio (P124)</p> <p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / Energy consumption (P132)</p>
302-4	Reduction of energy consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / Energy consumption, Electricity consumption (P132-133)</p> <p>Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p>

302-5	Reductions in energy requirements of products and services	<p>The reporting organization shall report the following information:</p> <p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / Challenge ZERO for CO₂ in community development / GHG emissions derived from use of products (P125)</p> <p>Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p> <p>*Energy consumption is converted into and disclosed as GHG emission.</p>
303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	<p>The reporting organization shall report the following information:</p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Closed-loop resource sourcing and conservation of aquatic environments (Greater durability and waste reduction) (P46-48, P51-52)</p> <p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Challenge ZERO Water-Associated Risks (P148-150)</p> <p>Sustainability Report 2024 / Environmental Data Flow of materials imparting environmental load (P153)</p>
303-2	Management of water discharge-related impacts	<p>The reporting organization shall report the following information:</p> <p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <p>i. how standards for facilities operating in locations with no local discharge requirements were determined;</p> <p>ii. any internally developed water quality standards or guidelines;</p> <p>iii. any sector-specific standards considered;</p> <p>iv. whether the profile of the receiving waterbody was considered.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Prevention of chemical pollution / Preventing air pollution and water pollution (P56)</p>

303-3	Water withdrawal	<p>The reporting organization shall report the following information:</p> <p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Challenge ZERO Water-Associated / RisksWater consumption (P148)</p>
303-4	Water discharge	<p>The reporting organization shall report the following information:</p> <p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; ii. the approach for setting discharge limits for priority substances of concern; iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Challenge ZERO Water-Associated Risks / Drainage discharge (P149)</p>

303-5	Water consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total water consumption from all areas in megaliters. b. Total water consumption from all areas with water stress in megaliters. c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact. d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors. 	<p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Challenge ZERO Water-Associated Risks / Water consumption, Drainage discharge (P148-149)</p>
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent. b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / GHG emissions (P131, 138-139) Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p>
305-2	Energy indirect (Scope 2) GHG emissions	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent. c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. d. Base year for the calculation, if applicable, including: <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Sustainability Report 2024 / Environmental Data Mitigating and adapting to climate change / GHG emissions (P131, 138-139) Sustainability Report 2024 / Environmental Data Calculation and Reporting of Environmental Data (P117)</p>

305-3	Other indirect (Scope 3) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Sustainability Report 2024 /</p> <p>Environmental Data Mitigating and adapting to climate change /</p> <p>GHG emissions in our value chain / Scope 1, 2 & 3 GHG emissions (P138-139)</p> <p>Sustainability Report 2024 /</p> <p>Environmental Data Calculation and Reporting of Environmental Data (P117)</p>
305-4	GHG emissions intensity	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	<p>Sustainability Report 2024 /</p> <p>Environmental Data Mitigating and adapting to climate change /</p> <p>GHG emissions (P131, 138-139)</p> <p>Sustainability Report 2024 /</p> <p>Environmental Data Calculation and Reporting of Environmental Data (P117)</p>
305-5	Reduction of GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Sustainability Report 2024 /</p> <p>Environmental Data Mitigating and adapting to climate change /</p> <p>Contribution to GHG reduction (P128-129)</p> <p>Sustainability Report 2024 /</p> <p>Environmental Data Calculation and Reporting of Environmental Data (P117)</p>
305-6	Emissions of ozone-depleting substances (ODS)	<p>The reporting organization shall report the following information:</p> <p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>(Reason for Omission)</p> <p>The Daiwa House Group does not produce, import, or export fluorocarbons, and other substances, so they are excluded from the target.</p> <p>We properly dispose of hazardous wastes such as fluorocarbons in accordance with the law.</p>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>The reporting organization shall report the following information:</p> <p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <ol style="list-style-type: none"> NOx Sox Persistent organic pollutants (POP) Volatile organic compounds (VOC) Hazardous air pollutants (HAP) Particulate matter (PM) Other standard categories of air emissions identified in relevant regulations <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>Sustainability Report 2024 /</p> <p>Environmental Data Mitigating and adapting to climate change /</p> <p>Prevention of chemical pollution (P151-152)</p> <p>Sustainability Report 2024 /</p> <p>Environmental Data Calculation and Reporting of Environmental Data (P117)</p> <p>*Outside the scope of the Circular Economy and Carbon Neutrality materiality management items</p>

306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	<p>The reporting organization shall report the following information:</p> <p>a. For the organization's significant actual and potential waste-related impacts, a description of:</p> <ul style="list-style-type: none"> i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain. 	<p>Sustainability Report 2024 / Implementation Report Environment / Closed-loop resource sourcing and conservation of aquatic environments (Greater durability and waste reduction) (P46-50) Sustainability Report 2024 / Environmental Data Flow of materials imparting environmental load (P153)</p>
306-2	Management of significant wasterelated impacts	<p>The reporting organization shall report the following information:</p> <p>a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> <p>b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p> <p>c. The processes used to collect and monitor waste-related data.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Closed-loop resource sourcing and conservation of aquatic environments (Greater durability and waste reduction) (P46-50)</p>
306-3	Waste generated	<p>The reporting organization shall report the following information:</p> <p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Construction waste emissions, Recycling rates (P146-147)</p>
306-4	Waste diverted from disposal	<p>The reporting organization shall report the following information:</p> <p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ul style="list-style-type: none"> i. onsite; ii. offsite. <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Construction waste emissions, Recycling rates (P146-147)</p>

306-5	Waste directed to disposal	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled. 	Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Construction waste emissions, Recycling rates (P146-147)
Digital Transformation			
3-3	Management of material topics	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Developing and providing high quality, safe, and secure products (P85-89) Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)

418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>The reporting organization shall report the following information:</p> <p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <p>i. complaints received from outside parties and substantiated by the organization;</p> <p>ii. complaints from regulatory bodies.</p> <p>b. Total number of identified leaks, thefts, or losses of customer data.</p> <p>c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p>	Sustainability Report 2024 / Implementation Report Governance / Risk management / Measures to protect privacy (P105)
DE&I			
3-3	Management of material topics	<p>The organization shall:</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Securing and developing human resources linked to business strategies, Nurturing a psychologically sound organizational culture, Generating new value, DE&I (Diversity, Equity & Inclusion) / Concept and Policy (P66)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p>
401: Employment 2016			
401-1	New employee hires and employee turnover	<p>The reporting organization shall report the following information:</p> <p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	Sustainability Report 2024 / Social Data Human capital / 2-1 Basic Information (P156-157)

401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	<p>The reporting organization shall report the following information:</p> <p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation.</p> <p>These include, as a minimum:</p> <ul style="list-style-type: none"> i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. <p>b. The definition used for 'significant locations of operation'.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Generating new value, DE&I (Diversity, Equity & Inclusion) / Achieving equal pay for equal work and a guaranteed living wage (P75)</p> <p>Sustainability Report 2024 / Social Data Human capital / 2-6 Indicators related to wages and allowances (P160)</p>
401-3	Parental leave	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender. 	<p>Sustainability Report 2024 / Social Data Human capital / 2-2 Diversity indicators (P158)</p> <p>85th Annual Securities Report April 2023-March 2024 / 3. Human Rights and Diversity Initiatives / (2) Metrics and targets / Promoting men's participation in housework and childcare(P29) (Japanese text only) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
404: Training and Education 2016			
404-1	Average hours of training per year per employee	<p>The reporting organization shall report the following information:</p> <p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> i. gender; ii. employee category. 	<p>85th Annual Securities Report April 2023-March 2024 3. Human Rights and Diversity Initiatives / (2) Metrics and targets / Educational programs for human resource development (Japanese text only) (P27-28) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. 	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Securing and developing human resources linked to business strategies (P66-68)</p> <p>Sustainability Report 2024 / Social Data Human capital / 2-4 Investments in human resources development (P160)</p> <p>85th Annual Securities Report April 2023-March 2024 / 3. Human Rights and Diversity Initiatives / (2) Metrics and targets / Educational programs for human resource development (Japanese text only) (P27-28) https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
404-3	Percentage of employees receiving regular performance and career development reviews	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Securing and developing human resources linked to business strategies / Nurturing human resources through workplace practice (P66-67)</p>

405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	<p>Sustainability Report 2024 / Social Data Human capital / 2-1 Basic Information, 2-2 Diversity indicators (P156-158)</p> <p>Notice of the 85th Ordinary General Meeting of Shareholders / Election of Thirteen (13) Directors (P8-14)</p> <p>https://www.daiwahouse.co.jp/ir/soukai/pdf/85_syousyu.pdf</p> <p>85th Annual Securities Report April 2023-March 2024 / (4) Percentage of women in management positions, percentage of men taking childcare leave, and wage difference between men and women (Japanese text only)</p> <p>https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
405-2	Ratio of basic salary and remuneration of women to men	<p>The reporting organization shall report the following information:</p> <p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	<p>Sustainability Report 2024 / Social Data Human capital / 2-6 Classifications of allowance provision to domestic employees / Gender pay gap (P160)</p> <p>85th Annual Securities Report April 2023-March 2024 / (4) Percentage of women in management positions, percentage of men taking childcare leave, and wage difference between men and women (Japanese text only)</p> <p>https://www.daiwahouse.co.jp/ir/shouken/pdf/85yuuhou.pdf</p>
Governance			
3-3	Management of material topics	<p>The organization shall:</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	<p>Sustainability Report 2024 / Implementation Report Governance (P96-107)</p> <p>Sustainability Report 2024 / Cooperating with Third Parties and Their Assessment (P109-115)</p>

205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	The reporting organization shall report the following information: a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	Sustainability Report 2024 / Implementation Report Governance / Anti-corruption (P106-107)
205-2	Communication and training about anti-corruption policies and procedures	The reporting organization shall report the following information: a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region. b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region. c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	Sustainability Report 2024 / Implementation Report Governance / Anti-corruption (P106-107)
205-3	Confirmed incidents of corruption and actions taken	The reporting organization shall report the following information: a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	Sustainability Report 2024 / Implementation Report Governance / Anti-corruption (P106-107)
206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The reporting organization shall report the following information: a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgements.	Sustainability Report 2024 / Implementation Report Governance / Risk management / Sanction measures due to a violation of law and litigation (including ESG-related issues) (P105)
416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	The reporting organization shall report the following information: a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Developing and providing high quality, safe, and secure products / Quality Assurance System, Conducting self-inspections of building quality, Employee education aimed at improving construction quality (P86-87)

416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>Sustainability Report 2024 /</p> <p>Implementation Report Society /</p> <p>Developing and providing high quality, safe, and secure products /</p> <p>Conducting self-inspections of building quality (P87)</p>
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	<p>The reporting organization shall report the following information:</p> <p>a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:</p> <p>i. The sourcing of components of the product or service;</p> <p>ii. Content, particularly with regard to substances that might produce an environmental or social impact;</p> <p>iii. Safe use of the product or service;</p> <p>iv. Disposal of the product and environmental or social impacts;</p> <p>v. Other (explain).</p> <p>b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p>	<p>Sustainability Report 2024 /</p> <p>Implementation Report Environment /</p> <p>Mitigating and adapting to climate change /</p> <p>Challenge ZERO for CO₂ in community development (P22-23)</p> <p>Sustainability Report 2024 /</p> <p>Implementation Report Environment / Harmony with the natural environment /</p> <p>Challenge ZERO Harm to Biodiversity (P37-39)</p> <p>Sustainability Report 2024 /</p> <p>Implementation Report Society / Social capital /</p> <p>Improvement of customer relations / Providing product information (P81)</p> <p>Sustainability Report 2024 /</p> <p>Implementation Report Society / Manufacturing capital /</p> <p>Developing and providing high quality, safe, and secure products /</p> <p>Quality Assurance System (P86),</p> <p>Conducting self-inspections of building quality (P87)</p> <p>Sustainability Report 2024 /</p> <p>Implementation Report Governance / Risk management /</p> <p>Voluntary restrictions in marketing and communications (P105)</p>
417-2	Incidents of non-compliance concerning product and service information and labeling	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>(Reason for Omission)</p> <p>Not applicable: No items apply.</p>

417-3	Incidents of non-compliance concerning marketing communications	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>(Reason for Omission)</p> <p>Not applicable: No items apply.</p>
Non-Material Topics			
101: Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss	<p>The organization shall:</p> <p>a. describe its policies or commitments to halt and reverse biodiversity loss, and how these are informed by the 2050 Goals and 2030 Targets in the Kunming-Montreal Global Biodiversity Framework;</p> <p>b. report the extent to which these policies or commitments apply to the organization's activities and to its business relationships;</p> <p>c. report the goals and targets to halt and reverse biodiversity loss, whether they are informed by scientific consensus, the base year, and the indicators used to evaluate progress.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Long-Term Environmental Vision (P4-6)</p> <p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) (P33-45)</p> <p>Sustainability Report 2024 / Environmental Data Harmony with the natural environment (P140-143)</p>
101-2	Management of biodiversity impacts	<p>The organization shall:</p> <p>a. report how it applies the mitigation hierarchy by describing:</p> <p>i. actions taken to avoid negative impacts on biodiversity;</p> <p>ii. actions taken to minimize negative impacts on biodiversity that were not avoided;</p> <p>iii. actions taken to restore and rehabilitate affected ecosystems, including the goals of the restoration and rehabilitation, and how stakeholders are engaged throughout the restoration and rehabilitation actions;</p> <p>iv. actions taken to offset residual negative impacts on biodiversity;</p> <p>v. transformative actions taken and additional conservation actions taken;</p> <p>b. with reference to 101-2-a-iii, report for each site with the most significant impacts on biodiversity:</p> <p>i. the size in hectares of the area under restoration or rehabilitation;</p> <p>ii. the size in hectares of the area restored or rehabilitated;</p> <p>c. with reference to 101-2-a-iv, report for each offset:</p> <p>i. the goals;</p> <p>ii. the geographic location;</p> <p>iii. whether and how principles of good offset practices are met;</p> <p>iv. whether and how the offset is certified or verified by a third party;</p> <p>d. list which of its sites with the most significant impacts on biodiversity have a biodiversity management plan and explain why the other sites do not have a management plan;</p> <p>e. describe how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity and climate change impacts;</p> <p>f. describe how it ensures that the actions taken to manage its impacts on biodiversity avoid and minimize negative impacts and maximize positive impacts for stakeholders.</p>	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) (P37-45)</p> <p>Sustainability Report 2024 / Environmental Data Harmony with the natural environment / Eco-friendly surface area of green spaces, Biodiversity assessments for Daiwa House Group sites (P142-143)</p>

101-3	Access and benefit-sharing	<p>The organization shall:</p> <ul style="list-style-type: none"> a. describe the process to ensure compliance with access and benefit-sharing regulations and measures; b. describe voluntary actions taken to advance access and benefit-sharing that are additional to legal obligations or when there are no regulations and measures. 	—
101-4	Identification of biodiversity impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. explain how it has determined which of its sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity. 	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Response to the Taskforce on Nature-related Financial Disclosures (TNFD) / Risk Identification Process (P40)</p>
101-5	Locations with biodiversity impacts	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report the location and size in hectares of its sites with the most significant impacts on biodiversity; b. for each site reported under 101-5-a, report whether it is in or near an ecologically sensitive area, the distance to these areas, and whether these are: <ul style="list-style-type: none"> i. areas of biodiversity importance; ii. areas of high ecosystem integrity; iii. areas of rapid decline in ecosystem integrity; iv. areas of high physical water risks; v. areas important for the delivery of ecosystem service benefits to Indigenous Peoples, local communities, and other stakeholders; c. report the activities that take place in each site reported under 101-5-a; d. report the products and services in its supply chain with the most significant impacts on biodiversity and the countries or jurisdictions where the activities associated with these products and services take place. 	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Status of the Group's facilities (P39) Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Response to the Taskforce on Nature-related Financial Disclosures (TNFD) / Management Process for Main Risks (P44) Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Supply chain management (Society) / Response to rights of indigenous people (P92)</p>
101-6	Direct drivers of biodiversity loss	<p>The organization shall:</p> <ul style="list-style-type: none"> a. for each site reported under 101-5-a where its activities lead or could lead to land and sea use change, report: <ul style="list-style-type: none"> i. the size in hectares of natural ecosystem converted since a cut-off or reference date, the cut-off date or reference date, and the type of ecosystem before and after conversion; ii. the size in hectares of natural ecosystem converted since a cut-off or reference date, the cut-off date or reference date, and the type of ecosystem before and after conversion; b. for each site reported under 101-5-a where its activities lead or could lead to the exploitation of natural resources, report: <ul style="list-style-type: none"> i. for each wild species harvested, the quantity, the type, and extinction risk; ii. water withdrawal and water consumption in megaliters; c. for each site reported under 101-5-a where its activities lead or could lead to pollution, report the quantity and the type of each pollutant generated; d. for each site reported under 101-5-a where its activities lead or could lead to the introduction of invasive alien species, describe how invasive alien species are or may be introduced; e. for each product and service in its supply chain reported under 101-5-d, report the information required under 101-6-a, 101-6-b, 101-6-c, and 101-6-d, with a breakdown by country or jurisdiction; f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used. 	<p>Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Ongoing monitoring surveys (P37-38), Main approach (P39) Sustainability Report 2024 / Environmental Data Closed-loop resource sourcing and conservation of aquatic environments / Water Usage in Water Stress Areas (Water Intake) (P150)</p>

101-7	Changes to the state of biodiversity	<p>The organization shall:</p> <p>a. for each site reported under 101-5-a, report the following information on affected or potentially affected ecosystems:</p> <ul style="list-style-type: none"> i. the ecosystem type for the base year; ii. the ecosystem size in hectares for the base year; iii. the ecosystem condition for the base year and the current reporting period; <p>b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.</p>	Sustainability Report 2024 / Implementation Report Environment / Harmony with the natural environment (Preservation of biodiversity) / Ongoing monitoring surveys (P37-38), Main approach (P39)
101-8	Ecosystem services	<p>The organization shall:</p> <p>a. for each site reported under 101-5-a, list the ecosystem services and beneficiaries affected or potentially affected by the organization's activities;</p> <p>b. explain how the ecosystem services and beneficiaries are or could be affected by the organization's activities.</p>	—
202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<p>The reporting organization shall report the following information:</p> <p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p>d. The definition used for 'significant locations of operation'.</p>	Sustainability Report 2024 / Implementation Report Society / Human capital / Generating new value, DE&I (Diversity, Equity & Inclusion) / Achieving equal pay for equal work and a guaranteed living wage (P75)
202-2	Proportion of senior management hired from the local community	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>b. The definition used for 'senior management'.</p> <p>c. The organization's geographical definition of 'local'.</p> <p>d. The definition used for 'significant locations of operation'.</p>	—
204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>b. The organization's geographical definition of 'local'.</p> <p>c. The definition used for 'significant locations of operation'.</p>	—

207: Tax 2019			
207-1	Approach to tax	<p>The reporting organization shall report the following information:</p> <p>a. A description of the approach to tax, including:</p> <ul style="list-style-type: none"> i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization. 	Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing policy and regarding taxation (P103)
207-2	Tax governance, control, and risk management	<p>The reporting organization shall report the following information:</p> <p>a. A description of the tax governance and control framework, including:</p> <ul style="list-style-type: none"> i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. <p>b. A description of the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax.</p> <p>c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).</p>	Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing policy and regarding taxation (P103)
207-3	Stakeholder engagement and management of concerns related to tax	<p>The reporting organization shall report the following information:</p> <p>a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:</p> <ul style="list-style-type: none"> i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders. 	Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing policy and regarding taxation (P103)

207-4	Country-by-country reporting	<p>The reporting organization shall report the following information:</p> <p>a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</p> <p>b. For each tax jurisdiction reported in Disclosure 207-4-a:</p> <p>i. Names of the resident entities;</p> <p>ii. Primary activities of the organization;</p> <p>iii. Number of employees, and the basis of calculation of this number;</p> <p>iv. Revenues from third-party sales;</p> <p>v. Revenues from intra-group transactions with other tax jurisdictions;</p> <p>vi. Profit/loss before tax;</p> <p>vii. Tangible assets other than cash and cash equivalents;</p> <p>viii. Corporate income tax paid on a cash basis;</p> <p>ix. Corporate income tax accrued on profit/loss;</p> <p>x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.</p> <p>c. The time period covered by the information reported in Disclosure 207-4.</p>	<p>Sustainability Report 2024 / Implementation Report Governance / Risk management / Establishing policy and regarding taxation (P103) 85th Annual Securities Report April 2023-March 2024 (Japanese text only) https://www.daiwahouse.com/ir/shouken/pdf/84yuuhou.pdf</p>
402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	<p>The reporting organization shall report the following information:</p> <p>a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture / Notice to employees regarding changes with significant impact (P70)</p>
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <p>i. the system has been implemented because of legal requirements and, if so, a list of the requirements;</p> <p>ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.</p> <p>b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>

403-2	Hazard identification, risk assessment, and incident investigation	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <p>i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;</p> <p>ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</p> <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management / Whistleblowing systems (P61)</p> <p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture (P69-72)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>
403-3	Occupational health services	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture (P69-72)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture / Promotion of health management (P71)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>
403-5	Worker training on occupational health and safety	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture (P69-72)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>

403-6	Promotion of worker health	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture (P69-72)</p> <p>Sustainability Report 2024 / Social Data Human capital / 2-3 Health management (P159)</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>The reporting organization shall report the following information:</p> <p>a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human rights management / System for human rights awareness-raising (P59-60)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>
403-8	Workers covered by an occupational health and safety management system	<p>The reporting organization shall report the following information:</p> <p>a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <p>i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;</p> <p>ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;</p> <p>iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.</p> <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Nurturing a psychologically sound organizational culture (P69-72)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites (P93-94)</p>

403-9	Work-related injuries	<p>The reporting organization shall report the following information:</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Sustainability Report 2024 / Social Data Manufacturing capital / 4-4 Number of construction site industrial accidents (P162)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites / Number of construction site industrial accidents and their countermeasures (P94)</p>
403-10	Work-related ill health	<p>The reporting organization shall report the following information:</p> <p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health. <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Sustainability Report 2024 / Social Data Manufacturing capital / 4-4 Number of construction site industrial accidents (P162)</p> <p>Sustainability Report 2024 / Implementation Report Society / Manufacturing capital / Enforce safety/security at construction sites / Number of construction site industrial accidents and their countermeasures (P94)</p>

407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The reporting organization shall report the following information:</p> <p>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</p>	<p>Sustainability Report 2024 / Implementation Report Society / Human capital / Generating new value, DE&I (Diversity, Equity & Inclusion) / Percentage of all employees covered by collective bargaining agreements and agreement details (P75)</p> <p>While we currently have no company-specific labor unions, we respect fundamental labor rights including "collective bargaining" and "freedom of association" for all employees. No human rights violations were reported in business partner self-checks.</p>
410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p>b. Whether training requirements also apply to third-party organizations providing security personnel.</p>	<p>(Reason for Omission) Information unavailable/incomplete: Data for this item cannot be compiled at this time.</p> <p>In 2023 there were no reported human rights violations by armed security staff at our business partners.</p>
415: Public Policy 2016			
415-1	Political contributions	<p>The reporting organization shall report the following information:</p> <p>a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.</p> <p>b. If applicable, how the monetary value of in-kind contributions was estimated.</p>	—