

# GRI content index

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| Statement of use | ELECOM Group has reported the information cited in this GRI content index for the period 1 April 2025 - 31 March 2026 with reference to the GRI Standards. |
| GRI 1 used       | GRI 1: Foundation 2021                                                                                                                                     |

| No.      | DISCLOSURE                                                                  | LOCATION                                                                              |
|----------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>2</b> | <b>General Disclosures 2021</b>                                             |                                                                                       |
| 2-1      | Organizational details                                                      | Company overview                                                                      |
| 2-2      | Entities included in the organization's sustainability reporting            | Sustainability Report                                                                 |
| 2-3      | Reporting period, frequency and contact point                               | Sustainability Report                                                                 |
| 2-4      | Restatements of information                                                 | <a href="#">ESG Data Book [A change in disclosure from the previous fiscal year:]</a> |
| 2-5      | External assurance                                                          |                                                                                       |
| 2-6      | Activities, value chain and other business relationships                    | ELECOM Group                                                                          |
| 2-7      | Employees                                                                   | <a href="#">ESG Data Book [Composition of employees by type of employment]</a>        |
| 2-8      | Workers who are not employees                                               | <a href="#">ESG Data Book [Composition of employees by type of employment]</a>        |
| 2-9      | Governance structure and composition                                        | Corporate governance framework                                                        |
| 2-10     | Nomination and selection of the highest governance body                     | Policies and procedures regarding appointment and dismissal of Executive Directors    |
| 2-11     | Chair of the highest governance body                                        | Roles of the Board of Directors                                                       |
| 2-12     | Role of the highest governance body in overseeing the management of impacts | Sustainability implementation structure                                               |
| 2-13     | Delegation of responsibility for managing impacts                           | Sustainability implementation structure                                               |
| 2-14     | Role of the highest governance body in sustainability reporting             | Sustainability implementation structure                                               |
| 2-15     | Conflicts of interest                                                       | <a href="#">▶Annual Securities Report [(ii) Corporate governance system]</a>          |
| 2-16     | Communication of critical concerns                                          | Corporate ethics and compliance initiatives                                           |
| 2-17     | Collective knowledge of the highest governance body                         |                                                                                       |
| 2-18     | Evaluation of the performance of the highest governance body                | Assessments regarding Board of Director effectiveness                                 |
| 2-19     | Remuneration policies                                                       | Remuneration, etc. of Executive Directors and Audit & Supervisory Board Members       |
| 2-20     | Process to determine remuneration                                           | Remuneration, etc. of Executive Directors and Audit & Supervisory Board Members       |
| 2-21     | Annual total compensation ratio                                             |                                                                                       |
| 2-22     | Statement on sustainable development strategy                               | ELECOM Group's Value Creation Process                                                 |
| 2-23     | Policy commitments                                                          | Human rights                                                                          |
| 2-24     | Embedding policy commitments                                                | Human rights initiatives within the ELECOM Group                                      |
| 2-25     | Processes to remediate negative impacts                                     |                                                                                       |
| 2-26     | Mechanisms for seeking advice and raising concerns                          | Internal reporting point                                                              |
| 2-27     | Compliance with laws and regulations                                        | Corporate ethics and compliance initiatives                                           |
| 2-28     | Membership associations                                                     | Involvement in external initiatives                                                   |
| 2-29     | Approach to stakeholder engagement                                          | Relationships with Stakeholders                                                       |
| 2-30     | Collective bargaining agreements                                            | Relationship with labor union                                                         |
| <b>3</b> | <b>Material Topics 2021</b>                                                 |                                                                                       |
| 3-1      | Process to determine material topics                                        | ELECOM Group's Materialities                                                          |
| 3-2      | List of material topics                                                     | ELECOM Group's Materialities                                                          |
| 3-3      | Management of material topics                                               | ELECOM Group's Materialities                                                          |

## Economy

|            |                                                                                |                                                                                        |
|------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| <b>201</b> | <b>Economic Performance 2016</b>                                               |                                                                                        |
| 201-1      | Direct economic value generated and distributed                                | Distribution of financial value to stakeholders                                        |
| 201-2      | Financial implications and other risks and opportunities due to climate change | Responses to climate change (Information disclosure based on the TCFD recommendations) |
| 201-3      | Defined benefit plan obligations and other retirement plans                    |                                                                                        |
| 201-4      | Financial assistance received from government                                  | Initiatives for contribution to healthcare                                             |
| <b>202</b> | <b>Market Presence 2016</b>                                                    |                                                                                        |
| 202-1      | Ratios of standard entry level wage by gender compared to local minimum wage   |                                                                                        |
| 202-2      | Proportion of senior management hired from the local community                 | Hiring of employees of different nationalities                                         |
| <b>203</b> | <b>Indirect Economic Impacts 2016</b>                                          |                                                                                        |
| 203-1      | Infrastructure investments and services supported                              | Initiatives for regenerating natural environments                                      |
| 203-2      | Significant indirect economic impacts                                          | Initiatives for contribution to healthcare                                             |
| <b>204</b> | <b>Procurement Practices 2016</b>                                              |                                                                                        |
| 204-1      | Proportion of spending on local suppliers                                      |                                                                                        |
| <b>205</b> | <b>Anti-corruption 2016</b>                                                    |                                                                                        |
| 205-1      | Operations assessed for risks related to corruption                            |                                                                                        |
| 205-2      | Communication and training about anti-corruption policies and procedures       | Anti-corruption initiatives                                                            |
| 205-3      | Confirmed incidents of corruption and actions taken                            | <a href="#">ESG Data Book [Compliance]</a>                                             |

| No.   | DISCLOSURE                                                                      | LOCATION                                   |
|-------|---------------------------------------------------------------------------------|--------------------------------------------|
| 206   | Anti-competitive Behavior 2016                                                  |                                            |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices |                                            |
| 207   | Tax 2019                                                                        |                                            |
| 207-1 | Approach to tax                                                                 | Tax transparency                           |
| 207-2 | Tax governance, control, and risk management                                    | Tax transparency                           |
| 207-3 | Stakeholder engagement and management of concerns related to tax                | Tax transparency                           |
| 207-4 | Country-by-country reporting                                                    | <a href="#">ESG Data Book [Taxes paid]</a> |

## Environment

|       |                                                                                                                                           |                                                                                                                    |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 301   | Materials 2016                                                                                                                            |                                                                                                                    |
| 301-1 | Materials used by weight or volume                                                                                                        |                                                                                                                    |
| 301-2 | Recycled input materials used                                                                                                             |                                                                                                                    |
| 301-3 | Reclaimed products and their packaging materials                                                                                          | Transition to a circular economy                                                                                   |
| 302   | Energy 2016                                                                                                                               |                                                                                                                    |
| 302-1 | Energy consumption within the organization                                                                                                | <a href="#">ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO<sub>2</sub> emissions]</a> |
| 302-2 | Energy consumption outside of the organization                                                                                            |                                                                                                                    |
| 302-3 | Energy intensity                                                                                                                          |                                                                                                                    |
| 302-4 | Reduction of energy consumption                                                                                                           | Efficient use of resources and energy                                                                              |
| 302-5 | Reductions in energy requirements of products and services                                                                                | THINK ECOLOGY                                                                                                      |
| 303   | Water and Effluents 2018                                                                                                                  |                                                                                                                    |
| 303-1 | Interactions with water as a shared resource                                                                                              | Impact assessment on natural capital and water                                                                     |
| 303-2 | Management of water discharge-related impacts                                                                                             |                                                                                                                    |
| 303-3 | Water withdrawal                                                                                                                          | <a href="#">ESG Data Book [Water withdrawal/discharge]</a>                                                         |
| 303-4 | Water discharge                                                                                                                           | <a href="#">ESG Data Book [Water withdrawal/discharge]</a>                                                         |
| 303-5 | Water consumption                                                                                                                         | <a href="#">ESG Data Book [Water withdrawal/discharge]</a>                                                         |
| 304   | Biodiversity 2016                                                                                                                         |                                                                                                                    |
| 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Biodiversity conservation                                                                                          |
| 304-2 | Significant impacts of activities, products and services on biodiversity                                                                  | Assessment of nature-related dependencies and impacts arising from business activities                             |
| 304-3 | Habitats protected or restored                                                                                                            | Restoration of Maruyama Senmaida Rice Terraces                                                                     |
| 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations                                |                                                                                                                    |
| 305   | Emissions 2016                                                                                                                            |                                                                                                                    |
| 305-1 | Direct (Scope 1) GHG emissions                                                                                                            | <a href="#">ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO<sub>2</sub> emissions]</a> |
| 305-2 | Energy indirect (Scope 2) GHG emissions                                                                                                   | <a href="#">ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO<sub>2</sub> emissions]</a> |
| 305-3 | Other indirect (Scope 3) GHG emissions                                                                                                    | <a href="#">ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO<sub>2</sub> emissions]</a> |
| 305-4 | GHG emissions intensity                                                                                                                   | <a href="#">ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO<sub>2</sub> emissions]</a> |
| 305-5 | Reduction of GHG emissions                                                                                                                | Amount of electricity, gas, and gasoline consumed, and CO <sub>2</sub> emitted, by the ELECOM Group                |
| 305-6 | Emissions of ozone-depleting substances (ODS)                                                                                             |                                                                                                                    |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions                                                           |                                                                                                                    |
| 306   | Waste 2020                                                                                                                                |                                                                                                                    |
| 306-1 | Waste generation and significant waste-related impacts                                                                                    | Waste management                                                                                                   |
| 306-2 | Management of significant waste-related impacts                                                                                           | Waste management                                                                                                   |
| 306-3 | Waste generated                                                                                                                           | <a href="#">ESG Data Book [Waste]</a>                                                                              |
| 306-4 | Waste diverted from disposal                                                                                                              | <a href="#">ESG Data Book [Waste]</a>                                                                              |
| 306-5 | Waste directed to disposal                                                                                                                | <a href="#">ESG Data Book [Waste]</a>                                                                              |
| 308   | Supplier Environmental Assessment 2016                                                                                                    |                                                                                                                    |
| 308-1 | New suppliers that were screened using environmental criteria                                                                             | Responsible procurement initiatives                                                                                |
| 308-2 | Negative environmental impacts in the supply chain and actions taken                                                                      | Responsible procurement initiatives                                                                                |

| No.            | DISCLOSURE                                                                                                     | LOCATION                                                                                                                                                                                       |
|----------------|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Society</b> |                                                                                                                |                                                                                                                                                                                                |
| 401            | Employment 2016                                                                                                |                                                                                                                                                                                                |
| 401-1          | New employee hires and employee turnover                                                                       | <a href="#">ESG Data Book [Number of hires/employee turnover]</a>                                                                                                                              |
| 401-2          | Benefits provided to full-time employees that are not provided to temporary or part-time employees             |                                                                                                                                                                                                |
| 401-3          | Parental leave                                                                                                 | <a href="#">ESG Data Book [Use of childcare leave system]</a>                                                                                                                                  |
| 402            | Labor/Management Relations 2016                                                                                |                                                                                                                                                                                                |
| 402-1          | Minimum notice periods regarding operational changes                                                           |                                                                                                                                                                                                |
| 403            | Occupational Health and Safety 2018                                                                            |                                                                                                                                                                                                |
| 403-1          | Occupational health and safety management system                                                               |                                                                                                                                                                                                |
| 403-2          | Hazard identification, risk assessment, and incident investigation                                             | Occupational health and safety implementation structure                                                                                                                                        |
| 403-3          | Occupational health services                                                                                   | Health and safety initiatives                                                                                                                                                                  |
| 403-4          | Worker participation, consultation, and communication on occupational health and safety                        | Occupational health and safety implementation structure                                                                                                                                        |
| 403-5          | Worker training on occupational health and safety                                                              | Health and safety initiatives                                                                                                                                                                  |
| 403-6          | Promotion of worker health                                                                                     | Health and safety initiatives                                                                                                                                                                  |
| 403-7          | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships  |                                                                                                                                                                                                |
| 403-8          | Workers covered by an occupational health and safety management system                                         |                                                                                                                                                                                                |
| 403-9          | Work-related injuries                                                                                          | <a href="#">ESG Data Book [Occurrences of occupational accidents]</a>                                                                                                                          |
| 403-10         | Work-related ill health                                                                                        | <a href="#">ESG Data Book [Occurrences of occupational accidents]</a>                                                                                                                          |
| 404            | Training and Education 2016                                                                                    |                                                                                                                                                                                                |
| 404-1          | Average hours of training per year per employee                                                                | <a href="#">ESG Data Book [Results of training]</a>                                                                                                                                            |
| 404-2          | Programs for upgrading employee skills and transition assistance programs                                      | Human resources development                                                                                                                                                                    |
| 404-3          | Percentage of employees receiving regular performance and career development reviews                           |                                                                                                                                                                                                |
| 405            | Diversity and Equal Opportunity 2016                                                                           |                                                                                                                                                                                                |
| 405-1          | Diversity of governance bodies and employees                                                                   | ESG Data Book<br><a href="#">[Composition of non-Japanese national employees]</a><br><a href="#">[Promotion of female participation]</a><br><a href="#">[Diversity of Executive Directors]</a> |
| 405-2          | Ratio of basic salary and remuneration of women to men                                                         | <a href="#">ESG Data Book [Promotion of female participation]</a>                                                                                                                              |
| 406            | Non-discrimination 2016                                                                                        |                                                                                                                                                                                                |
| 406-1          | Incidents of discrimination and corrective actions taken                                                       |                                                                                                                                                                                                |
| 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 |                                                                                                                                                                                                |
| 408            | Child Labor 2016                                                                                               |                                                                                                                                                                                                |
| 408-1          | Operations and suppliers at significant risk for incidents of child labor                                      | Responsible procurement initiatives                                                                                                                                                            |
| 409            | Forced or Compulsory Labor 2016                                                                                |                                                                                                                                                                                                |
| 409-1          | Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | Responsible procurement initiatives                                                                                                                                                            |
| 410            | Security Practices 2016                                                                                        |                                                                                                                                                                                                |
| 410-1          | Security personnel trained in human rights policies or procedures                                              |                                                                                                                                                                                                |
| 411            | Rights of Indigenous Peoples 2016                                                                              |                                                                                                                                                                                                |
| 411-1          | Incidents of violations involving rights of indigenous peoples                                                 |                                                                                                                                                                                                |
| 413            | Local Communities 2016                                                                                         |                                                                                                                                                                                                |
| 413-1          | Operations with local community engagement, impact assessments, and development programs                       | Initiatives for local communities                                                                                                                                                              |
| 413-2          | Operations with significant actual and potential negative impacts on local communities                         |                                                                                                                                                                                                |
| 414            | Supplier Social Assessment 2016                                                                                |                                                                                                                                                                                                |
| 414-1          | New suppliers that were screened using social criteria                                                         | Responsible procurement initiatives                                                                                                                                                            |
| 414-2          | Negative social impacts in the supply chain and actions taken                                                  | Responsible procurement initiatives                                                                                                                                                            |
| 415            | Public Policy 2016                                                                                             |                                                                                                                                                                                                |
| 415-1          | Political contributions                                                                                        | <a href="#">ESG Data Book [Political contributions]</a>                                                                                                                                        |
| 416            | Customer Health and Safety 2016                                                                                |                                                                                                                                                                                                |
| 416-1          | Assessment of the health and safety impacts of product and service categories                                  |                                                                                                                                                                                                |
| 416-2          | Incidents of non-compliance concerning the health and safety impacts of products and services                  | Number of product liability (PL) issues                                                                                                                                                        |
| 417            | Marketing and Labeling 2016                                                                                    |                                                                                                                                                                                                |
| 417-1          | Requirements for product and service information and labeling                                                  | THINK ECOLOGY                                                                                                                                                                                  |
| 417-2          | Incidents of non-compliance concerning product and service information and labeling                            |                                                                                                                                                                                                |
| 417-3          | Incidents of non-compliance concerning marketing communications                                                |                                                                                                                                                                                                |
| 418            | Customer Privacy 2016                                                                                          |                                                                                                                                                                                                |
| 1              | Substantiated complaints concerning breaches of customer privacy and losses of customer data                   |                                                                                                                                                                                                |