

Contents	Zeon's Sustainability	Environment	Human Rights/CSR Procurement	Human Resources	GRI Content Index
Occupational Health and Safety	Quality Assurance	Community	Corporate Governance	ESG Data	United Nations Global Compact Index

GRI Content Index

This report uses GRI Standards as reference.
The following reports also include disclosures.

- Integrated Report/IR Library
<https://www.zeon.co.jp/en/ir/library/>
- Corporate Governance Report (Japanese version only)
<https://www.zeon.co.jp/news/assets/pdf/220705.pdf>

Statement of use	Zeon Corporation has reported the information cited in this GRI content index for the period [April 1, 2021–March 31, 2022] with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Published format or item and page number (Integrated Report items are in blue, Sustainability Report items are in red)
General Disclosures		
GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	Company Profile (9)
2-2	Entities included in the organization's sustainability reporting	Editorial Policy (3)
2-3	Reporting period, frequency and contact point	Editorial Policy (3)
2-4	Restatements of information	—
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	—
2-7	Employees	ESG Data (57)
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	Corporate Governance Report, Corporate Governance (50)
2-10	Nomination and selection of the highest governance body	Corporate Governance Report, Corporate Governance (56)
2-11	Chair of the highest governance body	Corporate Governance Report
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management (7), Risk Management (52)
2-13	Delegation of responsibility for managing impacts	Sustainability Management (7), Risk Management (52)
2-14	Role of the highest governance body in sustainability reporting	Sustainability Management (7)
2-15	Conflicts of interest	Corporate Governance Report
2-16	Communication of critical concerns	Corporate Governance Report
2-17	Collective knowledge of the highest governance body	Corporate Governance Report
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report
2-19	Remuneration policies	Corporate Governance Report, Corporate Governance (57)
2-20	Process to determine remuneration	Corporate Governance Report, Corporate Governance (57)
2-21	Annual total compensation ratio	Corporate Governance Report, Corporate Governance (57)
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Zeon's Sustainability (6)
2-23	Policy commitments	Zeon's Sustainability (6)
2-24	Embedding policy commitments	Zeon's Sustainability (6)
2-25	Processes to remediate negative impacts	—
2-26	Mechanisms for seeking advice and raising concerns	—
2-27	Compliance with laws and regulations	Compliance (53)
2-28	Membership associations	Becoming a Signatory to the United Nations Global Compact and Participating in Subcommittee Activities (25)
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	—
2-30	Collective bargaining agreements	Labor Agreements and Communication between Labor and Management (35)

GRI Standard	Disclosure	
Material Topics		
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	—
3-2	List of material topics	—
3-3	Management of material topics	—

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GRI Standard	Disclosure	
GRI 200 Economic Standard Series		
Economic Performance		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Financial and Non-financial Highlights (10, 13)
201-2	Financial implications and other risks and opportunities due to climate change	TCFD (49)
201-3	Defined benefit plan obligations and other retirement plans	—
201-4	Financial assistance received from government	—
Market Presence		
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	—
Indirect Economic Impacts		
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—
Procurement Practices		
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—
Anti-corruption		
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	Compliance (53)
205-3	Confirmed incidents of corruption and actions taken	—
Anti-competitive Behavior		
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance (53)
Tax		
GRI 207: Tax 2019		
207-1	Approach to tax	—
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns	—
207-4	Country-by-country reporting	—

GRI Standard	Disclosure	
GRI 300 Environmental Standards Series		
Materials		
GRI 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	—
Energy		
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	Overview of Environmental Impacts (16), ESG Data (55)
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	ESG Data (55)
302-4	Reduction of energy consumption	Climate Change (18)
302-5	Reductions in energy requirements of products and services	Climate Change (18)
Water and Effluents		
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	Air, Water, and Waste Materials (20)
303-2	Management of water discharge-related impacts	Air, Water, and Waste Materials (20)
303-3	Water withdrawal	Overview of Environmental Impacts (16), ESG Data (55)
303-4	Water discharge	Overview of Environmental Impacts (16), Air, Water, and Waste Materials (21), ESG Data (55)
303-5	Water consumption	Overview of Environmental Impacts (16), ESG Data (55)

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Biodiversity		
GRI 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	—
304-2	Significant impacts of activities, products, and services on biodiversity	—
304-3	Habitats protected or restored	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
Emissions		
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Overview of Environmental Impacts (16), Climate Change (18), ESG Data (55)
305-2	Energy indirect (Scope 2) GHG emissions	Overview of Environmental Impacts (16), Climate Change (18), ESG Data (55)
305-3	Other indirect (Scope 3) GHG emissions	—
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	Climate Change (18)
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air, Water, and Waste Materials (20)
Waste		
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	Overview of Environmental Impacts (16), Air, Water, and Waste Materials (21), ESG Data (55)
306-2	Management of significant waste-related impacts	Air, Water, and Waste Materials (21)
306-3	Waste generated	Air, Water, and Waste Materials (21), ESG Data (55)
306-4	Waste diverted from disposal	Air, Water, and Waste Materials (21), ESG Data (55)
306-5	Waste directed to disposal	Air, Water, and Waste Materials (21), ESG Data (55)
Supplier Environmental Assessment		
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	CSR Procurement (26)
308-2	Negative environmental impacts in the supply chain and actions taken	CSR Procurement (26)

GRI Standard	Disclosure	
GRI 400 Social Standards Series		
Employment		
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Diverse Human Resources (30), ESG Data (57)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	Specific Initiatives to Realize Well-being and Freedom (34), ESG Data (57)
Labor/Management Relations		
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	Labor Agreements and Communication between Labor and Management (35)
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Occupational Health and Safety (39)
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety (39)
403-3	Occupational health services	Health and Productivity Management Promotion (32)
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Productivity Management Promotion (33)
403-5	Worker training on occupational health and safety	Health and Productivity Management Promotion (34), Occupational Health and Safety (39)
403-6	Promotion of worker health	Health and Productivity Management Promotion (32), Occupational Health and Safety (39)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety (39)
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety (39)
403-9	Work-related injuries	Occupational Health and Safety (39), ESG Data (56)
403-10	Work-related ill health	Occupational Health and Safety (39), ESG Data (56)
Training and Education		
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	—
404-2	Programs for upgrading employee skills and transition assistance programs	Reformation of the Personnel System (36), Organizational and Human Resources Development (37)
404-3	Percentage of employees receiving regular performance and career development reviews	—

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Diversity and Equal Opportunity			
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees		Human Resources (28, 30), ESG Data (57)
405-2	Ratio of basic salary and remuneration of women to men		—
Non-discrimination			
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken		Upholding Positive Working Environments by Protecting Human Rights and Prohibiting Discrimination (24)
Freedom of Association and Collective Bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Upholding Positive Working Environments by Protecting Human Rights and Prohibiting Discrimination (24), Labor Agreements and Communication between Labor and Management (35)
Child Labor			
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor		Upholding Positive Working Environments by Protecting Human Rights and Prohibiting Discrimination (24)
Forced or Compulsory Labor			
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		Upholding Positive Working Environments by Protecting Human Rights and Prohibiting Discrimination (24)
Security Practices			
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures		—
Rights of Indigenous Peoples			
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples		Upholding Positive Working Environments by Protecting Human Rights and Prohibiting Discrimination (24)
Human Rights Assessment			
Local Communities			
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs		Community (46)
413-2	Operations with significant actual and potential negative impacts on local communities		Community (46)
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria		CSR Procurement (26)
414-2	Negative social impacts in the supply chain and actions taken		CSR Procurement (26)
Public Policy			
GRI 415: Public Policy 2016			
415-1	Political contributions		—
Customer Health and Safety			
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories		Chemical Product Safety Information (22)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		—
Marketing and Labeling			
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling		Chemical Product Safety Information (22)
417-2	Incidents of non-compliance concerning product and service information and labeling		—
417-3	Incidents of non-compliance concerning marketing communications		—
Customer Privacy			
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		Compliance (53)
Socioeconomic Compliance			
GRI 419: Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area		Compliance (53)