

Contents	Highlights	Zeon's CSR	Corporate Governance	Environment	Labor Practices
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GRI Content Index

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

- **Integrated Report**
URL http://www.zeon.co.jp/csr_e/report.html
- **IR Library**
URL http://www.zeon.co.jp/ir_e/library/index.html
- **Corporate Governance Report**
URL <http://www.zeon.co.jp/content/200324423.pdf>

GRI Standard	Disclosure	Published format or item and page number (Corporate Report items are in blue, CSR Report items are in red)
GRI 101: Foundation 2016		
General Disclosures		
GRI 102: General Disclosures 2016		
Organizational profile		
102-1	Name of the organization	Company Profile (11)
102-2	Activities, brands, products, and services	Business Overview (15)
102-3	Location of headquarters	Company Profile (11)
102-4	Location of operations	Business Overview (15)
102-5	Ownership and legal form	Company Profile (11)
102-6	Markets served	Company Profile (11)
102-7	Scale of the organization	Company Profile (11)
102-8	Information on employees and other workers	Company Profile (11) , Labor Practices (43) , Employment and Diversity (43)
102-9	Supply chain	—
102-10	Significant changes to the organization and its supply chain	—
102-11	Precautionary Principle or approach	—
102-12	External initiatives	Signatory to the United Nations Global Compact (59) , Chemical Product Safety Information (33)
102-13	Membership of associations	—
Strategy		
102-14	Statement from senior decision-maker	Interview with the President (24)
102-15	Key impacts, risks, and opportunities	CSR Implementation Plan (39) , CSR Implementation Plan (12-16)
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	Message (2) , Zeon's CSR (38) , CSR Policy (8)
102-17	Mechanisms for advice and concerns about ethics	Risk Management (34)
Governance		
102-18	Governance structure	Corporate Governance (33) , Corporate Governance (18) , Corporate Governance Report
102-19	Delegating authority	—
102-20	Executive-level responsibility for economic, environmental, and social topics	Zeon's CSR (38)
102-21	Consulting stakeholders on economic, environmental, and social topics	Corporate Governance (33) , Corporate Governance Report
102-22	Composition of the highest governance body and its committees	Corporate Governance (34) , Corporate Governance Report
102-23	Chair of the highest governance body	Corporate Governance Report
102-24	Nominating and selecting the highest governance body	Corporate Governance (33) , Corporate Governance Report
102-25	Conflicts of interest	Corporate Governance Report
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Report
102-27	Collective knowledge of highest governance body	Corporate Governance Report
102-28	Evaluating the highest governance body's performance	Corporate Governance Report
102-29	Identifying and managing economic, environmental, and social impacts	Corporate Governance Report
102-30	Effectiveness of risk management processes	Corporate Governance Report
102-31	Review of economic, environmental, and social topics	Corporate Governance (34) , Corporate Governance Report
102-32	Highest governance body's role in sustainability reporting	—
102-33	Communicating critical concerns	—
102-34	Nature and total number of critical concerns	—
102-35	Remuneration policies	Corporate Governance (34) , Corporate Governance Report
102-36	Process for determining remuneration	Corporate Governance (34) , Corporate Governance Report
102-37	Stakeholders involvement in remuneration	—
102-38	Annual total compensation ratio	—
102-39	Percentage increase in annual total compensation ratio	—
Stakeholder engagement		
102-40	List of stakeholder groups	—
102-41	Collective bargaining agreements	—
102-42	Identifying and selecting stakeholders	—
102-43	Approach to stakeholder engagement	—
102-44	Key topics and concerns raised	—

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Reporting practice		
102-45	Entities included in the consolidated financial statements	IR Library
102-46	Defining report content and topic Boundaries	Editorial Policy (1)
102-47	List of material topics	CSR Implementation Plan (12-16)
102-48	Restatements of information	—
102-49	Changes in reporting	—
102-50	Reporting period	Editorial Policy (3)
102-51	Date of most recent report	—
102-52	Reporting cycle	—
102-53	Contact point for questions regarding the report	Editorial Policy (3) , Back cover
102-54	Claims of reporting in accordance with the GRI Standards	—
102-55	GRI content index	—
102-56	External assurance	—

GRI Standard	Disclosure	
GRI 200 Economic Standard Series		
Economic Performance		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	IR Library, Company Profile (12)
201-2	Financial implications and other risks and opportunities due to climate change	—
201-3	Defined benefit plan obligations and other retirement plans	—
201-4	Financial assistance received from government	—
Market Presence		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
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 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—
Procurement Practices		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Fair Operating Practices (42)
103-3	Evaluation of the management approach	—
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—
Anti-corruption		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Fair Operating Practices (42)
103-3	Evaluation of the management approach	—
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	—
205-3	Confirmed incidents of corruption and actions taken	—
Anti-competitive Behavior		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Fair Operating Practices (42)
103-3	Evaluation of the management approach	—
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—
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 related to tax	—
207-4	Country-by-country reporting	—

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GRI Standard	Disclosure	
GRI 300 Environmental Standards Series		
Materials		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Environmental Philosophy and Safety Philosophy (21)
103-2	The management approach and its components	Environmental and Safety Management (23)
103-3	Evaluation of the management approach	Environmental and Safety Management (23), Targets and Results (27)
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	Overview of Environmental Impacts (26)
Energy		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Environmental Philosophy and Safety Philosophy (21)
103-2	The management approach and its components	Environmental and Safety Management (23)
103-3	Evaluation of the management approach	Environmental and Safety Management (23), Targets and Results (27)
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	Overview of Environmental Impacts (26), Greenhouse Gas Emission Reductions and Energy Conservation (29)
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	Greenhouse Gas Emission Reductions and Energy Conservation (29)
302-4	Reduction of energy consumption	Greenhouse Gas Emission Reductions and Energy Conservation (29)
302-5	Reductions in energy requirements of products and services	—
Water and Effluents		
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	—
303-2	Management of water discharge-related impacts	—
303-3	Water withdrawal	—
303-4	Water discharge	—
303-5	Water consumption	Greenhouse Gas Emission Reductions and Energy Conservation (29)
Biodiversity		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
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 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Environmental Philosophy and Safety Philosophy (21)
103-2	The management approach and its components	Environmental and Safety Management (23)
103-3	Evaluation of the management approach	Environmental and Safety Management (23), Targets and Results (27)
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Environment (41), Greenhouse Gas Emission Reductions and Energy Conservation (29)
305-2	Energy indirect (Scope 2) GHG emissions	—
305-3	Other indirect (Scope 3) GHG emissions	—
305-4	GHG emissions intensity	Environment (41), Greenhouse Gas Emission Reductions and Energy Conservation (29)
305-5	Reduction of GHG emissions	Greenhouse Gas Emission Reductions and Energy Conservation (29)
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Chemical Substances Management (30), Air, Water, and Waste Materials (32)
GRI 306: Waste		
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	Environmental Philosophy and Safety Philosophy (21)
306-2	Management of significant waste-related impacts	Environmental and Safety Management (23)
306-3	Waste generated	Overview of Environmental Impacts (26), Chemical Substances Management (30)
306-4	Waste diverted from disposal	Overview of Environmental Impacts (26), Chemical Substances Management (30)
306-5	Waste directed to disposal	Air, Water, and Waste Materials (33), Overview of Environmental Impacts (26), Chemical Substances Management (30)
Environmental Compliance		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
GRI 307: Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	—
Supplier Environmental Assessment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	—
103-3	Evaluation of the management approach	—
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	—

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GRI Standard	Disclosure	
GRI 400 Social Standards Series		
Employment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Employment and Diversity (37)
103-3	Evaluation of the management approach	—
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Employment and Diversity (37)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	Creating Working Environments That Protect Health (44, 45)
Labor/Management Relations		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Creating Working Environments That Protect Health (45, 46)
103-3	Evaluation of the management approach	—
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-2	Hazard identification, risk assessment, and incident investigation	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-3	Occupational health services	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-4	Worker participation, consultation, and communication on occupational health and safety	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-5	Worker training on occupational health and safety	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-6	Promotion of worker health	Labor Practices (44), Environmental and Safety Education (24-25), Occupational Safety (47), Safety and Accident Prevention (48-49)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Labor Practices (44)
403-8	Workers covered by an occupational health and safety management system	—
403-9	Work-related injuries	Occupational Safety (47)
403-10	Work-related ill health	—
Training and Education		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	HR Development (39-41)
103-3	Evaluation of the management approach	—
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	HR Development (39, 40)
404-3	Percentage of employees receiving regular performance and career development reviews	—
Diversity and Equal Opportunity		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Labor Practices (43), Employment and Diversity (37), Human Resources System (42)
103-3	Evaluation of the management approach	—
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	—
405-2	Ratio of basic salary and remuneration of women to men	—
Non-discrimination		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Human Rights (42), Human Rights (58-59)
103-3	Evaluation of the management approach	—
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	—
Freedom of Association and Collective Bargaining		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Creating Working Environments That Protect Health (45)
103-3	Evaluation of the management approach	—
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	—
Child Labor		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Human Rights (42)
103-3	Evaluation of the management approach	—
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	—
Forced or Compulsory Labor		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	—
103-2	The management approach and its components	Human Rights (42)
103-3	Evaluation of the management approach	—
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—

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Security Practices			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		—
103-3	Evaluation of the management approach		—
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures		—
Rights of Indigenous Peoples			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		—
103-3	Evaluation of the management approach		—
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples		—
Human Rights Assessment			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Human Rights (42), Human Rights (58-59)
103-3	Evaluation of the management approach		—
GRI 412: Human Rights Assessment 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments		—
412-2	Employee training on human rights policies or procedures		Human Rights (58)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		—
Local Communities			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Community (45), Community (60)
103-3	Evaluation of the management approach		—
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs		—
413-2	Operations with significant actual and potential negative impacts on local communities		—
Supplier Social Assessment			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Fair Operating Practices (42), Protecting Human Rights in the Supply Chain (59)
103-3	Evaluation of the management approach		—
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria		—
414-2	Negative social impacts in the supply chain and actions taken		—
Public Policy			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		—
103-3	Evaluation of the management approach		—
GRI 415: Public Policy 2016			
415-1	Political contributions		—
Customer Health and Safety			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Chemical Product Safety Information (33)
103-3	Evaluation of the management approach		—
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories		Quality Assurance (55-57)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		—
Marketing and Labeling			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Chemical Product Safety Information (33), Fair and Appropriate Information Disclosure (53)
103-3	Evaluation of the management approach		—
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling		Chemical Product Safety Information (33)
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 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		—
103-3	Evaluation of the management approach		—
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		—
Socioeconomic Compliance			
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary		—
103-2	The management approach and its components		Compliance (51)
103-3	Evaluation of the management approach		Compliance (51)
GRI 419: Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area		—