

## GRI Universal Standards 2021

Statement of use	TACHI-S has reported in accordance with the GRI Standards for the period Fiscal 2022 (April 1, 2022 to March 31, 2023).
GRI 1 used	GRI 1: Foundation 2021

Disclosure Name		Location and explanation
GRI 2:	General Disclosures 2021	
2-1	Organizational details	<a href="#">Corporate Information &gt; Corporate Overview</a>
		<a href="#">Corporate Information &gt; Global Network &gt; Japan</a>
2-2	Entities included in the organization's sustainability reporting	<a href="#">Investor Relations &gt; IR Library</a>
2-3	Reporting period, frequency and contact point	<a href="#">Sustainability &gt; ESG Report &gt; Editorial Policies</a>
		<a href="#">Sustainability &gt; ESG Report</a>
		<a href="#">Contact</a>
2-4	Restatements of information	-
2-5	External assurance	-
2-6	Activities, value chain, and other business relationships	<a href="#">Corporate Information &gt; Corporate Overview</a>
		<a href="#">Business and Product Information</a>
		<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>
2-7	Employees	-
2-8	Workers who are not employees	-
2-9	Governance structure and composition	<a href="#">Sustainability &gt; Governance &gt; Corporate Governance</a>
		<a href="#">Corporate Information &gt; Executive Officers</a>
2-10	Nomination and selection of the highest governance body	<a href="#">Sustainability&gt;Governance&gt;Corporate Governance&gt;Basic Policy on Corporate Governance</a>
2-11	Chair of the highest governance body	-
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Sustainability &gt; Top Message</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability &gt; TACHI-S ESG</a>
2-14	Role of the highest governance body in sustainability reporting	-
2-15	Conflicts of interest	<a href="#">Sustainability&gt;Governance&gt;Corporate Governance&gt;Basic Policy on Corporate Governance</a>
2-16	Communication of critical concerns	<a href="#">Sustainability &gt; Governance &gt; Corporate Governance</a> <a href="#">Our concept on Corporate Govern</a>
		<a href="#">Sustainability&gt;Governance&gt;Compliance &amp; Risk Management</a>
2-17	Collective knowledge of the highest governance body	-
2-18	Evaluation of the performance of the highest governance body	-
2-19	Remuneration policies	<a href="#">Sustainability &gt; Governance &gt; Corporate Governance</a> <a href="#">Our concept on Corporate Govern</a>
		<a href="#">Sustainability&gt;Governance&gt;Corporate Governance&gt;Basic Policy on Corporate Governance</a>

2-20	Process to determine remuneration	<a href="#">Investor Relations &gt; IR Library</a>
2-21	Annual total compensation ratio	-
2-22	Statement on sustainable development strategy	<a href="#">Sustainability &gt; Top Message</a>
2-23	Policy commitments	<a href="#">Corporate Information &gt; Corporate Philosophy</a>
		<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
2-24	Embedding policy commitments	-
2-25	Processes to remediate negative impacts	-
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Sustainability&gt;Governance&gt;Compliance &amp; Risk Management</a>
2-27	Compliance with laws and regulations	<a href="#">Sustainability &gt; Environment</a>
2-28	Membership associations	-
2-29	Approach to stakeholder engagement	-
2-30	Collective bargaining agreements	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>

GRI:3	Economic Performance 2016	Location and explanation
3-1	Process to determine material topics	<a href="#">Investor Relations &gt; IR Library &gt; Financial Result Presentations &gt; FY2021 Financial Results p.14~33</a>
3-2	List of material topics	<a href="#">Investor Relations &gt; IR Library &gt; Financial Result Presentations &gt; FY2021 Financial Results p.30</a>
3-3	Management of material topics	<a href="#">Sustainability &gt; Governance &gt; Corporate Governance</a> <a href="#">Our concept on Corporate Govern</a>
		<a href="#">Sustainability &gt; Environment</a>

GRI:201	Economic Performance 2016	Location and explanation
201-1	Direct economic value generated and distributed	<a href="#">Investor Relations&gt;IR Library&gt;Financial Highlights</a>
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Sustainability&gt;TCFD Information Disclosure</a>
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-

GRI:202	Market Presence 2016	Location and explanation
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	-

GRI:203	Indirect Economic Impacts 2016	Location and explanation
203-1	Infrastructure investments and services supported	-
203-2	Significant indirect economic impacts	-

<b>GRI:204</b>	<b>Procurement Practices 2016</b>	<b>Location and explanation</b>
204-1	Proportion of spending on local suppliers	-

<b>GRI 205:</b>	<b>Anti-corruption 2016</b>	<b>Location and explanation</b>
205-1	Operations assessed for risks related to corruption	-
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>
205-3	Confirmed incidents of corruption and actions taken	-

<b>GRI 206:</b>	<b>Anti-competitive Behavior 2016</b>	<b>Location and explanation</b>
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-

<b>GRI 207:</b>	<b>Tax 2019</b>	<b>Location and explanation</b>
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	-

<b>GRI 301:</b>	<b>Materials 2016</b>	<b>Location and explanation</b>
301-1	Materials used by weight or volume	-
301-2	Recycled input materials used	-
301-3	Reclaimed products and their packaging materials	-

<b>GRI 302:</b>	<b>Energy 2016</b>	<b>Location and explanation</b>
302-1	Energy consumption within the organization	-
302-2	Energy consumption outside of the organization	-
302-3	Energy intensity	-
302-4	Reduction of energy consumption	-
302-5	Reductions in energy requirements of products and services	-

<b>GRI 303:</b>	<b>Water and Effluents 2018</b>	<b>Location and explanation</b>
303-1	Interactions with water as a shared resource	-
303-2	Management of water discharge-related impacts	<a href="#">Sustainability&gt;Environment</a>
303-3	Water withdrawal	<a href="#">Sustainability&gt;Environment</a>
303-4	Water discharge	-
303-5	Water consumption	-

<b>GRI 304:</b>	<b>Biodiversity 2016</b>	<b>Location and explanation</b>
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	<a href="#">Sustainability&gt;Environment</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by	-

<b>GRI 305:</b>	<b>Emissions 2016</b>	<b>Location and explanation</b>
305-1	Direct (Scope 1) GHG emissions	<a href="#">Sustainability&gt;Environment</a>
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Sustainability&gt;Environment</a>
305-3	Other indirect (Scope 3) GHG emissions	-
305-4	GHG emissions intensity	<a href="#">Sustainability&gt;Environment</a>
305-5	Reduction of GHG emissions	<a href="#">Sustainability&gt;Environment</a>
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx) , sulfur oxides (SOx) , and other significant air emissions	-

<b>GRI 306:</b>	<b>Waste 2020</b>	<b>Location and explanation</b>
306-1	Waste generation and significant waste-related impacts	-
306-2	Management of significant waste-related impacts	-
306-3	Waste generated	<a href="#">Sustainability&gt;Environment</a>
306-4	Waste diverted from disposal	-
306-5	Waste directed to disposal	-

<b>GRI 308:</b>	<b>Supplier Environmental Assessment 2016</b>	<b>Location and explanation</b>
308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>

<b>GRI 401:</b>	<b>Employment 2016</b>	<b>Location and explanation</b>
401-1	New employee hires and employee turnover	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
401-3	Parental leave	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>

<b>GRI 402:</b>	<b>Labor/Management Relations 2016</b>	<b>Location and explanation</b>
402-1	Minimum notice periods regarding operational changes	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>

<b>GRI 403:</b>	<b>Occupational Health and Safety 2018</b>	<b>Location and explanation</b>
403-1	Occupational health and safety management system	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-2	Occupational health services	-
403-3	Workers with high incidence or high risk of diseases related to their occupation	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-5	Worker training on occupational health and safety	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-6	Promotion of worker health	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-8	Workers covered by an occupational health and safety management system	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-9	Work-related injuries	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
403-10	Work-related ill health	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>

<b>GRI 404:</b>	<b>Training and Education 2016</b>	<b>Location and explanation</b>
404-1	Average hours of training per year per employee	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
404-3	Percentage of employees receiving regular performance and career	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>

<b>GRI 405:</b>	<b>Diversity and Equal Opportunity</b>	<b>Location and explanation</b>
405-1	Diversity of governance bodies and employees	<a href="#">Sustainability&gt;Social&gt;Relationship with Employees</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Investor Relations&gt;IR Library&gt;Financial Highlights</a>

<b>GRI 406:</b>	<b>Non-discrimination 2016</b>	<b>Location and explanation</b>
406-1	Incidents of discrimination and corrective actions taken	-

<b>GRI 407:</b>	<b>Freedom of Association and Collective Bargaining 2016</b>	<b>Location and explanation</b>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>

<b>GRI 408:</b>	<b>Child Labor 2016</b>	<b>Location and explanation</b>
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>

<b>GRI 409:</b>	<b>Forced or Compulsory Labor 2016</b>	<b>Location and explanation</b>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>

<b>GRI 410:</b>	<b>Security Practices 2016</b>	<b>Location and explanation</b>
410-1	Security personnel trained in human rights policies or procedures	-

<b>GRI 411:</b>	<b>Rights of Indigenous Peoples 2016</b>	<b>Location and explanation</b>
411-1	Incidents of violations involving rights of indigenous peoples	-

<b>GRI 412:</b>	<b>Human Rights Assessment 2016</b>	<b>Location and explanation</b>
412-1	Operations that have been subject to human rights reviews or impact assessments	-
412-2	Employee training on human rights policies or procedures	-
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-

<b>GRI 413:</b>	<b>Local Communities 2016</b>	<b>Location and explanation</b>
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Sustainability&gt;Social&gt;Relationship with Local Communities</a>
413-2	Operations with significant actual and potential negative impacts on local communities	-

<b>GRI 414:</b>	<b>Supplier Social Assessment 2016</b>	<b>Location and explanation</b>
414-1	New suppliers that were screened using social criteria	-
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Sustainability&gt;Social&gt;Initiatives for Supply Chain</a>

<b>GRI 415:</b>	<b>Public Policy 2016</b>	<b>Location and explanation</b>
415-1	Political contributions	-

<b>GRI 416:</b>	<b>Customer Health and Safety 2016</b>	<b>Location and explanation</b>
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Sustainability&gt;Social&gt;Relationship with Customers</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-

<b>GRI 417:</b>	<b>Marketing and Labeling 2016</b>	<b>Location and explanation</b>
417-1	Requirements for product and service information and labeling	-
417-2	Incidents of non-compliance concerning product and service information and labeling	-
417-3	Incidents of non-compliance concerning marketing communications	-

<b>GRI 418:</b>	<b>Customer Privacy 2016</b>	<b>Location and explanation</b>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-

<b>GRI 419:</b>	<b>Socioeconomic Compliance 2016</b>	<b>Location and explanation</b>
419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">Sustainability&gt;Governance&gt;Compliance &amp; Risk Management</a>