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The LINTEC Group refers to the GRI Sustainability Reporting Standards.

The following indicates the correspondence between the GRI Standards and our fiscal 2023 activity report with links to the pages.

Declaration of use	The report by [the LINTEC Group] covers the period [from April 2023 to March 2024], [referring] to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable sector standard	

General Disclosures

GRI 2: General Disclosures 2021

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
1. The organization and its reporting practices			
2-1	Organizational details	<ul style="list-style-type: none"> > Corporate Profile > Domestic Network (Japanese version only) > Group Companies in Japan (Japanese version only) > Global Network (Japanese version only) 	
2-2	Entities included in the organization's sustainability reporting	> Reporting Policy	
2-3	Reporting period, frequency and contact point	> Reporting Policy	
2-4	Restatements of information		N/A
2-5	External assurance	> Third-Party Verification	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> > Securities Report Part 1, Section 1, 3 [Descriptions of Business] (Japanese version only) > Value Chain and Stakeholders > Environmental Report > Environmental Management 	
2-7	Employees	> Social Report > Together with Employees (Human Rights / Employment)	
2-8	Workers who are not employees		
3. Governance			
2-9	Governance structure and composition	<ul style="list-style-type: none"> > Corporate Governance > Corporate Officers > Sustainability Promotion System 	
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> > Corporate Governance > Corporate Governance Report (Japanese version only) > Securities Report Part 1, Section 4, 4(1) Overview of Corporate Governance (Japanese version only) 	



Criteria		Disclosure	Reference / Reason(s) for Omission(s)
2-11	Chair of the highest governance body	> Corporate Governance Report (Japanese version only) > Securities Report (Japanese version only)	
2-12	Role of the highest governance body in overseeing the management of impacts	> Corporate Governance	
2-13	Delegation of responsibility for managing impacts	> Corporate Governance > Sustainability Promotion System	
2-14	Role of the highest governance body in sustainability reporting	> Corporate Governance > Sustainability Promotion System	
2-15	Conflicts of interest	> Corporate Governance Report (Japanese version only)	
2-16	Communication of critical concerns	> Corporate Governance > Sustainability Promotion System	
2-17	Collective knowledge of the highest governance body	> Corporate Governance Report (Japanese version only) > Sustainability Promotion System	
2-18	Evaluation of the performance of the highest governance body	> Corporate Governance	
2-19	Remuneration policies	> Corporate Governance > Securities Report (Japanese version only)	
2-20	Process to determine remuneration	> Corporate Governance > Securities Report (Japanese version only)	
2-21	Annual total compensation ratio		
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	> Message from the President (Sustainability site) > Message from the President (Investor Relations site)	
2-23	Policy commitments	> Corporate Policies	
2-24	Embedding policy commitments	> Environmental Report > Social Report > Governance Report	
2-25	Processes to remediate negative impacts	> Initiatives for Reduction of CO ₂ Emissions > Governance Report > Compliance	
2-26	Mechanisms for seeking advice and raising concerns	> Governance Report > Compliance	
2-27	Compliance with laws and regulations	> Governance Report > Compliance > Environmental Report > Environmental Management	
2-28	Membership associations	Japan Paper Association Association of Japan Window Film Manufacturers FINAT	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	> Value Chain and Stakeholders	
2-30	Collective bargaining agreements	> Social Report > Together with Employees (Human Rights / Employment)	



GRI 3: Material Topics 2021

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
1. Guidance to determine material topics 2. Disclosures on material topics			
3-1	Process to determine material topics	> Materiality and KPI of the LINTEC Group	
3-2	List of material topics	> Materiality and KPI of the LINTEC Group	
3-3	Management of material topics	> Materiality and KPI of the LINTEC Group > Environmental Report > Social Report > Governance Report	

Economic Standard Series

Economic Performance 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
201-1	Direct economic value generated and distributed	> Financial Data > Social Data Book > Breakdown of Community Support Expenses (Result)	
201-2	Financial implications and other risks and opportunities due to climate change	> Environmental Data Book > Information Disclosure Based on TCFD Recommendations	
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report (Japanese version only)	
201-4	Financial assistance received from government		N/A

Market Presence 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	> Fiscal 2025 Recruitment Information (Japanese version only)	
202-2	Proportion of senior management hired from the local community	> Social Report > Together with Employees (Human Rights / Employment)	

Procurement Practices 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
204-1	Proportion of spending on local suppliers		



Anti-corruption 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
205-1	Operations assessed for risks related to corruption		
205-2	Communication and training about anticorruption policies and procedures	> Governance Report > Compliance	
205-3	Confirmed incidents of corruption and actions taken		

Anti-competitive Behavior 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		N/A

Tax 2019

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
1. Topic management disclosures			
207-1	Approach to tax	> Governance Report > Compliance	
207-2	Tax governance, control, and risk management	> Governance Report > Compliance	
207-3	Stakeholder engagement and management of concerns related to tax	> Governance Report > Compliance	
2. Topic disclosures			
207-4	Country-by-country reporting	> Governance Report > Compliance	



Environment Standard Series

Materials 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
301-1	Materials used by weight or volume	> Environmental Report > Environmental Management	
301-2	Recycled input materials used	> Environmental Report > Environmental Management > Environmental Report > Realization of a Recycling-oriented Society	
301-3	Reclaimed products and their packaging materials	> Environmental Report > Environmental Management > Environmental Report > Realization of a Recycling-oriented Society	

Energy 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
302-1	Energy consumption within the organization	> Environmental Report > Climate Change Mitigation and Adaptation > Environmental Report > Environmental Management	
302-2	Energy consumption outside of the organization	> Environmental Report > Climate Change Mitigation and Adaptation	
302-3	Energy intensity	> Environmental Report > Climate Change Mitigation and Adaptation	
302-4	Reduction of energy consumption	> Environmental Report > Climate Change Mitigation and Adaptation	
302-5	Reductions in energy requirements of products and services		

Water and Effluents 2018

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
303-1	Interactions with water as a shared resource	> Environmental Report > Environmental Management > Environmental Report > Co-existence with Nature	
303-2	Management of water discharge-related impacts	> Environmental Report > Co-existence with Nature	
303-3	Water withdrawal	> Environmental Report > Environmental Management > Environmental Report > Co-existence with Nature	
303-4	Water discharge	> Environmental Report > Environmental Management > Environmental Report > Co-existence with Nature	
303-5	Water consumption		



Biodiversity 2016

	Criteria	Disclosure	Reference / Reason(s) for Omission(s)
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	> Environmental Report > Co-existence with Nature > Social Data Book > LINTEC Group's CSR Activities	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		

Emissions 2016

	Criteria	Disclosure	Reference / Reason(s) for Omission(s)
305-1	Direct (Scope 1) GHG emissions	> Environmental Report > Environmental Management > Environmental Report > Climate Change Mitigation and Adaptation	
305-2	Energy indirect (Scope 2) GHG emissions	> Environmental Report > Environmental Management > Environmental Report > Climate Change Mitigation and Adaptation	
305-3	Other indirect (Scope 3) GHG emissions	> Environmental Report > Climate Change Mitigation and Adaptation	
305-4	GHG emissions intensity		
305-5	Reduction of GHG emissions	> Environmental Report > Climate Change Mitigation and Adaptation	
305-6	Emissions of ozone-depleting substances (ODS)		Not procured as a raw material
305-7	Nitrogen oxides (NOx), sulfur oxides (Sox), and other significant air emissions	> Environmental Report > Environmental Management	



Waste 2020

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
306-1	Waste generation and significant waste-related impacts	> Environmental Report > Realization of a Recycling-oriented Society	
306-2	Management of significant waste-related impacts	> Environmental Report > Realization of a Recycling-oriented Society	
306-3	Waste generated	> Environmental Report > Realization of a Recycling-oriented Society > Environmental Report > Environmental Management	
306-4	Waste diverted from disposal	> Environmental Report > Realization of a Recycling-oriented Society > Environmental Report > Environmental Management	
306-5	Waste directed to disposal	> Environmental Report > Realization of a Recycling-oriented Society > Environmental Report > Environmental Management	

Supplier Environmental Assessment 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
308-1	New suppliers that were screened using environmental criteria		
308-2	Negative environmental impacts in the supply chain and actions taken	> Social Report > Cooperating with Suppliers	



Social Standards Series

Employment 2016

	Criteria	Disclosure	Reference / Reason(s) for Omission(s)
401-1	New employee hires and employee turn over	> Social Report > Together with Employees (Human Rights / Employment)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	> Social Report > Together with Employees (Human Resource Development)	
401-3	Parental leave	> Social Report > Together with Employees (Human Rights / Employment)	

Labor / Management Relations 2016

	Criteria	Disclosure	Reference / Reason(s) for Omission(s)
402-1	Minimum notice periods regarding operational changes	> Social Report > Together with Employees (Human Rights / Employment)	

Occupational Health and Safety 2018

	Criteria	Disclosure	Reference / Reason(s) for Omission(s)
403-1	Occupational health and safety management system	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-2	Hazard identification, risk assessment, and incident investigation	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-3	Occupational health services	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-4	Worker participation, consultation, and communication on occupational health and safety	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-5	Worker training on occupational health and safety	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-6	Promotion of worker health	> Social Report > Together with Employees (Human Rights / Employment)	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-8	Workers covered by an occupational health and safety management system	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-9	Work-related injuries	> Social Report > Together with Employees (Safety and Disaster Prevention)	
403-10	Work-related ill health	> Social Report > Together with Employees (Safety and Disaster Prevention)	



Training and Education 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
404-1	Average hours of training per year per employee	> Social Report > Together with Employees (Human Resource Development)	
404-2	Programs for upgrading employee skills and transition assistance programs	> Social Report > Together with Employees (Human Resource Development)	
404-3	Percentage of employees receiving regular performance and career development reviews	> Social Report > Together with Employees (Human Resource Development)	

Diversity and Equal Opportunity 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
405-1	Diversity of governance bodies and employees	> Governance Report > Corporate Governance > Social Report > Together with Employees (Human Rights / Employment)	
405-2	Ratio of basic salary and remuneration of women to men	> Securities Report (Japanese version only)	

Non-discrimination 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
406-1	Incidents of discrimination and corrective actions taken	> Governance Report > Compliance	

Freedom of Association and Collective Bargaining 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	> Social Report > Cooperating with Suppliers	

Child Labor 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
408-1	Operations and suppliers at significant risk for incidents of child labor	> Social Report > Cooperating with Suppliers > Governance Report > Compliance	



Forced or Compulsory Labor 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Social Report > Cooperating with Suppliers > Governance Report > Compliance	

Human Rights Assessment 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
412-1	Operations that have been subject to human rights reviews or impact assessments	> Governance Report > Compliance	
412-2	Employee training on human rights policies or procedures	> Governance Report > Compliance	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		

Local Communities 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
413-1	Operations with local community engagement, impact assessments, and development programs	> Social Report > Cooperating with Suppliers > Communicating with Stakeholders	
413-2	Operations with significant actual and potential negative impact on local communities		

Supplier Social Assessment 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
414-1	New suppliers that were screened using social criteria		
414-2	Negative social impacts in the supply chain and actions taken	> Social Report > Together with Local Communities	

Public Policy 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
415-1	Political contributions		N/A



Customer Health and Safety 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
416-1	Assessment of the health and safety impacts of product and service categories	> Social Report > Providing Value to Customers > Environmental Report > Management of Environmentally Hazardous Substances	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		

Marketing and Labeling 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
417-1	Requirements for product and service information and labeling	> Social Report > Providing Value to Customers	
417-2	Incidents of non-compliance concerning product and service information and labeling		
417-3	Incidents of non-compliance concerning marketing communications		

Customer Privacy 2016

Criteria		Disclosure	Reference / Reason(s) for Omission(s)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		

