

## GRI Standard Content Index

The statement of use	Tokiwa Corporation will reported in accordance with the GRI Standards for the period from January 1, 2023 to December 31, 2023
The title of GRI I used	GRI1:Foundation 2021

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
GRI2:General Foundation 2021			
2-1	Organization details	Company/Group Overview	P.6
2-2	Entities included in the organization's sustainability reporting	Company/Group Overview	P.6
2-3	Reporting period, frequency and contact point	Editorial Policy Period covered	P.2
2-4	Restatements of information	Not applicable	—
2-5	External assurance	2022 CO <sub>2</sub> emission The third party Assurance Report	P.72
2-6	Activities, value chain and other business relationships	Tokiwa Value Chain Stakeholder Engagement	P.5 P.14
2-7	Employees	Promoting diversity, equity & inclusion APPENDIX: Number of employees by employment type	P.46-P.47 P.68
2-8	Workers who are not employees	APPENDIX: Number of employees by employment type	P.68
2-9	Governance structure and composition	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-10	Nomination and selection of the highest governance body	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-11	Chair of the highest governance body	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-13	Delegation of responsibility for managing impacts	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Structure Sustainability Promotion System	P.52 P.13
2-15	Conflicts of interest	Compliance Policy and Regulations Internal Reporting System	P.54 P.56
2-16	Communication of critical concerns	Compliance Policy and Regulations Internal Reporting System	P.54 P.56
2-17	Collective knowledge of the highest governance body	Training Policy for Directors and Executive Officers	P.53
2-18	Evaluation of the performance of the highest governance body	Assessing Board Effectiveness	P.53
2-19	Remuneration policies	—	—
2-20	Process to determine remuneration	—	—
2-21	Annual total compensation ratio	—	—
2-22	Statement on sustainable development strategy	Top message	P.3
2-23	Policy commitments	Human rights Prohibition of forced labour, human trafficking, and child labour TOKIWA Sustainability	P.39 P.40 P.8

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
2-24	Embedding policy commitments	Sustainability Promotion Structure	P.40 P.13
2-25	Processes to remediate negative impacts	QA Promotion System Internal Reporting System	P.38 P.55
2-26	Mechanisms for seeking advice and raising concerns	Internal Reporting System	P.55
2-27	Compliance with laws and regulations	Internal Reporting System (Not applicable in period covered)	P.55
2-28	Membership associations	External Evaluation, Initiative, Certification and Accreditation Stakeholder Engagement	P.12 P.14
2-29	Approach to stakeholder engagement	Stakeholder Engagement	P.14
2-30	Collective bargaining agreements	Human Rights Policy Dissemination of working conditions APPNDEIX : Labor union membership ratio, number of labour-management negotiations	P.39 P.48 P.71
GRI3 : Material Topics 2021			
3-1	'Process to determine material topics	Efforts to Address materiality	P.10
3-2	List of material topics	Efforts to Address materiality	P.10
3-3	Management of material topics	Efforts to Address materiality Sustainability Promotion System	P.10 P.13
GRI201:Economic Performance 2016			
201-1	Direct economic value generated and distributed	—	—
201-2	Financial implications and other risks and opportunities due to climate change	Decarbonisation Initiatives	P.26
201-3	Defined benefit plan obligations and other retirement plans	—	—
201-4	Financial assistance received from government	Not applicable	—
GRI202:Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	APPENDIX : Basic salary per employee (Male/female ratio)	P.71
202-2	Proportion of senior management hired from the local community	APPENDIX : Ratio of nationalities in senior management positions	P.68
GRI203:Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	Not applicable	—
203-2	Significant indirect economic impacts	Not applicable	—
GRI204:Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	Responsible supply chain	P.32

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
GRI205:Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	—	—
205-2	Communication and training about anti-corruption policies and procedures	Corporate governance Compliance Internal control system	P.51 P.54 P.56
205-3	Confirmed incidents of corruption and actions taken	Stakeholder Engagement Prohibit forced labor, human trafficking, and child labor Compliance	P.14 P.40 P.55
GRI206:Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly	Compliance Internal control system	P.55 P.56
GRI207:Tax 2019			
207-1	Approach to tax	Tax Compliance	P.55
207-2	Tax governance, control, and risk management	Tax Compliance	P.55
207-3	Stakeholder engagement and management of concerns related to tax	Tax Compliance	P.55
207-4	Country-by-country reporting	—	—
GRI301:Materials 2016			
301-1	Materials used by weight or volume	—	—
301-2	Recycled input materials used	—	—
301-3	Reclaimed products and their packaging materials	—	—
GRI302:Energy 2016			
302-1	Energy consumption within the organization	APPENDIX : Amount of energy used • Use of Renewable Energy	P.66
302-2	Energy consumption outside of the organization	—	—
302-3	Energy Intensity	APPENDIX : Amount of energy used	P.66
302-4	Reduction of energy consumption	APPENDIX : Amount of energy used	P.66
302-5	Reductions in energy requirements of products and services	Not applicable	—
GRI303:Water and Effluents 2018			
303-1	Interactions with water as a shared resource	Reduction of water consumption APPENDIX:City water and well water consumption	P.28 P.66
303-2	Management of water discharge-related impacts	Strict adherence to water quality standards through septic tank management	P.30
303-3	Water withdrawal	Reduction of water consumption APPENDIX:City water and well water consumption	P.28 P.66
303-4	Water discharge	—	—
303-5	Water consumption	—	—

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
GRI304:Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not applicable	—
304-2	Significant impacts of activities, products,and services on biodiversity	Not applicable	—
304-3	Habitats protected or restored	Not applicable	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable	—
GRI305:Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Reduction of CO2 emissions from energy consumption APPENDIX : CO2 emissions	P.26 P.65
305-2	Energy indirect (Scope 2) GHG emissions	Reduction of CO2 emissions from energy consumption APPENDIX : CO2 emissions	P.26 P.65
305-3	Other indirect (Scope 3) GHG emissions	Understanding indirect CO2 emissions (Scope 3) in the value chain APPENDIX : CO2 emissions	P.28 P.65
305-4	GHG emissions intensity	APPENDIX : CO2 emissions	P.65
305-5	Reduction of GHG emissions	Efforts to Address materiality Reducing the burden on the environment APPENDIX : CO2 emissions	P.10 P.26-P.27 P.65
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	—	—
GRI 306:Waste 2020			
306-1	Waste generation and significant waste-related impacts	—	—
306-2	Management of significant waste-related impacts	—	—
306-3	Waste generated	APPENDIX : Amount of waste	P.66
306-4	Waste diverted from disposal	—	—
306-5	Waste directed to disposal	APPENDIX : Amount of waste	P.66
GRI306:Emission and Waste 2016			
306-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	—	—
GRI308: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	—	—
GRI401:Employment 2016			
401-1	New employee hires and employee turnover	APPENDIX : Number of new hires (full-time employees) •	P.69
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	APPENDIX : Welfare benefits for open-ended and fixed-term employment	P.71
401-3	Childcare leave	APPENDIX : Childcare leave	P.70

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
GRI402:Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	Dissemination of working conditions	P.48
GRI403:Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	ISO45001certification	P.43
403-2	Hazard identification, risk assessment, and incident investigation	—	—
403-3	Occupational health services	Health and safety	P.42
403-4	Worker participation, consultation, and communication	Health and safety	P.42
403-5	Worker training on occupational health and safety	Health and safety	P.45
403-6	Promotion of worker health	Human rights Health and safety	P.39 P.44
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health & safety Management Initiatives	P.42-P.43
403-8	Workers covered by an occupational health and safety management system	Health & safety Management Initiatives	P.42-P.45
403-9	Work-related injuries	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.43 P.70
403-10	Work-related ill health	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.43-P.44 P.70
GRI404:Training and Education 2016			
404-1	Average hours of training per year per employee	Human Resource Development APPENDIX : Training time per person (h)	P.41 P.70
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development	P.41
404-3	Percentage of employees receiving regular performance and career development review	APPENDIX : Percentage of people conducting performance evaluation	P.70
GRI405:Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Promoting Diversity, Equity & Inclusion APPENDIX : Number of employees, age composition, female ratio	P.46-P.47 P.67
405-2	Ratio of basic salary and remuneration of women to men	APPENDIX : Basic salary per employee (Male/female ratio)	P.71
GRI406:Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	Human rights Internal Reporting System	P.39 P.55
GRI407: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	Human rights Responsible supply chain APPENDIX : Labor union membership ratio, Number of labour-management negotiations	P.39 P.32 P.71
GRI408:Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	Human rights Responsible supply chain	P.39 P.32
GRI409:Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights Responsible supply chain	P.39 P.32
GRI410:Security Practices 2016			

GRI Standard	Disclosures	References/Reason for omission	Sustainability Report2024
410-1	Security Personnel trained in human rights and procedures	Not applicable	—
GRI411:Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable	—
GRI413:Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement	P.14
413-2	Operations with significant actual and potential negative impacts on local communities	—	—
GRI414: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	Responsible supply chain	P.32
GRI415:Public Policy 2016			
415-1	Political contributions	Not applicable	—
GRI416:Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Monozukuri manufacturing safe products	P.37-P.38
416-2	Incidents of non-compliance concerning the health and safety impacts of products	We do not currently disclose the information required due to including customer information	—
GRI417:Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	Monozukuri manufacturing safe products	P.37-P.38
417-2	Incidents of non-compliance concerning product and service information and labelling	We do not currently disclose the information required. (not distributor )	—
417-3	Incidents of non-compliance concerning marketing communications	We do not currently disclose the information required. (not distributor)	—
GRI418:Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information security	P.59