

## GRI Standard Content Index

The statement of use	Tokiwa Corporation will be reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024		
The title of GRI I used	GRI1:Foundation 2021		
GRI Standard	Disclosures	References/Reason for omission	Sustainability Report 2025
GRI2:General Foundation 2021			
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#### GRI206:Anti-competitive Behavior 2016

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#### GRI302:Energy 2016

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#### GRI303:Water and Effluents 2018

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303-5	Water consumption	—	—

#### 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

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305-3	Other indirect (Scope 3) GHG emissions	Understanding indirect CO <sub>2</sub> emissions (Scope 3) in the value chain APPENDIX : CO2 emissions	P.27 P.66
305-4	GHG emissions intensity	APPENDIX : CO2 emissions	P.66
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.66
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NO <sub>X</sub> ), sulfur oxides (SO <sub>X</sub> ), 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.67
306-4	Waste diverted from disposal	—	—
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#### GRI306:Emission and Waste 2016

306-7	Nitrogen oxides (NO <sub>X</sub> ), sulfur oxides (SO <sub>X</sub> ), and other significant air emissions	—	—
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#### 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.70
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#### GRI402:Labor/Management Relations 2016

402-1	Minimum notice periods regarding operational changes	Dissemination of working conditions	P.49
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#### GRI403:Occupational Health and Safety 2018

403-1	Occupational health and safety management system	ISO45001certification	P.44
403-2	Hazard identification, risk assessment, and incident investigation	—	—
403-3	Occupational health services	Health and safety	P.43
403-4	Worker participation, consultation, and communication	Health and safety	P.43
403-5	Worker training on occupational health and safety	Health and safety	P.46
403-6	Promotion of worker health	Human rights Health and safety	P.40 P.44
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health & safety Management Initiatives	P.43-P.44
403-8	Workers covered by an occupational health and safety management system	Health & safety Management Initiatives	P.43-P.46
403-9	Work-related injuries	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.44 P.71
403-10	Work-related ill health	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.44 P.71

#### 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.42 P.71
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development	P.42
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#### 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.47-P.48 P.68
405-2	Ratio of basic salary and remuneration of women to men	APPENDIX : Basic salary per employee (Male/female ratio)	P.72

#### GRI406:Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	Human rights Internal Reporting System	P.40 P.56
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#### 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.40 P.33 P.72
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#### GRI408:Child Labor 2016

408-1	Operations and suppliers at significant risk for incidents of child labor	Human rights Responsible supply chain	P.40 P.33
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#### 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.40 P.33
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#### GRI410:Security Practices 2016

410-1	Security Personnel trained in human rights and procedures	Not applicable	—
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GRI411:Rights of Indigenous Peoples 2016

411-1	Incidents of violations involving rights of indigenous peoples	Not applicable	—
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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.33

GRI415:Public Policy 2016

415-1	Political contributions	Not applicable	—
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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.38-P.39
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.38-P.39
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.60
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