

GRI content index

Corporate Website
Integrated Report 2024

The 121st Period Annual Securities Report (Japanese Only)
People, Something New, Future vol.3(our PR magazine) (Japanese Only)

Standard		
GRI 1: Foundation	The statement of use	Dainichiseika Color & Chemicals Mfg. Co., Ltd. has reported the information cited in this GRI content index for the period April 1, 2023 through March 31, 2024, with reference to the GRI Standards.
	GRI 1 used	GRI 1: Foundation 2021
Standards	Disclosures	Corresponding Sections
GRI 2: General Disclosures 2021	1.The organization and its reporting practices	
	2-1	Organizational details
	2-2	Entities included in the organization's sustainability reporting
	2-3	Reporting period, frequency and contact point
	2-4	Restatements of information
	2-5	External assurance
	2. Activities and workers	
	2-6	Activities, value chain and other business relationships
	2-7	Employees
	2-8	Workers who are not employees
	3. Governance	
	2-9	Governance structure and composition
	2-10	Nomination and selection of the highest governance body
	2-11	Chair of the highest governance body
	2-12	Role of the highest governance body in overseeing the management of impacts
	2-13	Delegation of responsibility for managing impacts
	2-14	Role of the highest governance body in sustainability reporting
	2-15	Conflicts of interest
	2-16	Communication of critical concerns
	2-17	Collective knowledge of the highest governance body
	2-18	Evaluation of the performance of the highest governance body
	2-19	Remuneration policies

Standards	Disclosures	Corresponding Sections
GRI 2: General Disclosures 2021	2-20	Process to determine remuneration
	2-21	Annual total compensation ratio
	4. Strategy, policies and practices	
	2-22	Statement on sustainable development strategy
	2-23	Policy commitments
	2-24	Embedding policy commitments
	2-25	Processes to remediate negative impacts
	2-26	Mechanisms for seeking advice and raising concerns
	2-27	Compliance with laws and regulations
	2-28	Membership associations
	5. Stakeholder engagement	
	2-29	Approach to stakeholder engagement
	2-30	Collective bargaining agreements
GRI 3: Material Topics 2021	1. Guidance to determine material topics	
	2. Disclosures on material topics	
	3-1	Process to determine material topics
	3-2	List of material topics
200: Economic	GRI 201: Economic Performance 2016	
	201-1	Direct economic value generated and distributed

GRI content index

●... Corporate Website
●... Integrated Report 2024

●... The 121st Period Annual Securities Report (Japanese Only)
●... People, Something New, Future vol.3(our PR magazine) (Japanese Only)

Standards	Disclosures		Corresponding Sections
200: Economic	201-2	Financial implications and other risks and opportunities due to climate change	● P40-42 ——— CSR and ESG Materiality P45-46 ——— Initiatives for TCFD Recommendations P47-48 ——— Preserving Biodiversity ● P29-33 ——— Business Risks
	201-3	Defined benefit plan obligations and other retirement plans	● P53 ——— Employee benefits ● P111-114 ——— Retirement and Pension Plans
	201-4	Financial assistance received from government	● P47-48 ——— Information on the Company
	GRI 202: Market Presence 2016		
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	● P78 ——— Human resource data
	202-2	Proportion of senior management hired from the local community	—
	GRI 203: Indirect Economic Impacts 2016		
	203-1	Infrastructure investments and services supported	● P20 ——— New Three-Year Medium-Term Management Plan: TRANSFORMATION for TOMORROW (Medium-term capital investment plan <FYE March 2025 to FYE March 2027>) P41-42 ——— CSR and ESG activity evaluation and targets for the next fiscal year (Stakeholder communication) P.73 ——— Dialogue with Stakeholders
	203-2	Significant indirect economic impacts	● P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations P47-48 ——— Preserving Biodiversity
	GRI 204: Procurement Practices 2016		
	204-1	Proportion of spending on local suppliers	● Purchasing Policy CSR Procurement Guidelines ● P58 ——— Supplier Relations
	GRI 205: Anti-corruption 2016		
	205-1	Operations assessed for risks related to corruption	● P.71 ——— Compliance
	205-2	Communication and training about anti-corruption policies and procedures	● P.71 ——— Compliance ● Compliance (Japanese Only)
	205-3	Confirmed incidents of corruption and actions taken	● P.71 ——— Compliance
	GRI 206: Anti-competitive Behavior 2016		
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	● P.71 ——— Compliance
	GRI 207: Tax 2019		
	207-1	Approach to tax	● P.71 ——— Compliance ● Compliance (Japanese Only)
	207-2	Tax governance, control, and risk management	● P59-70 ——— Corporate Governance P.71 ——— Compliance
	207-3	Stakeholder engagement and management of concerns related to tax	● P.71 ——— Compliance
	207-4	Country-by-country reporting	—
300: Environmental	GRI 301: Materials 2016		
	301-1	Materials used by weight or volume	● P43-44 ——— Environmental Management P.76 ——— Non-Financial Data
	301-2	Recycled input materials used	● P43-44 ——— Environmental Management P.76 ——— Non-Financial Data
	301-3	Reclaimed products and their packaging materials	—
	GRI 302: Energy 2016		
	302-1	Energy consumption within the organization	● P43-44 ——— Environmental Management P.46 ——— Initiatives for TCFD Recommendations (Indicators, targets, and progress) ● P.14-15 ——— ESG management initiatives
	302-2	Energy consumption outside of the organization	—
	302-3	Energy intensity	● P43-44 ——— Environmental Management
	302-4	Reduction of energy consumption	● P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations
	302-5	Reductions in energy requirements of products and services	● P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations
	GRI 303: Water and Effluents 2018		
	303-1	Interactions with water as a shared resource	● P44 ——— Environmental Management (Water consumption) P.76 ——— Non-Financial Data
	303-2	Management of water discharge-related impacts	● P.46 ——— Initiatives for TCFD Recommendations (Dealing with water risks and making effective use of water resources) P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives)

Standards	Disclosures		Corresponding Sections
300: Environmental	303-3	Water withdrawal	● P44 ——— Environmental Management (Water consumption) P.46 ——— Initiatives for TCFD Recommendations (Dealing with water risks and making effective use of water resources) P.76 ——— Non-Financial Data
	303-4	Water discharge	● P44 ——— Environmental Management (Effluent volume) P.46 ——— Initiatives for TCFD Recommendations (Dealing with water risks and making effective use of water resources) P.76 ——— Non-Financial Data
	303-5	Water consumption	● P44 ——— Environmental Management (Effluent volume) P.76 ——— Non-Financial Data
	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	● P47-48 ——— Preserving Biodiversity
	304-2	Significant impacts of activities, products and services on biodiversity	● P47-48 ——— Preserving Biodiversity
	304-3	Habitats protected or restored	● Initiatives for biodiversity (TNFD) (Japanese Only)
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	● Initiatives for biodiversity (TNFD) (Japanese Only)
	GRI 305: Emissions 2016		
	305-1	Direct (Scope 1) GHG emissions	● P.44 ——— Environmental Management (Effluent volume) P45-46 ——— Initiatives for TCFD Recommendations
	305-2	Energy indirect (Scope 2) GHG emissions	● P.44 ——— Environmental Management (Effluent volume) P45-46 ——— Initiatives for TCFD Recommendations
	305-3	Other indirect (Scope 3) GHG emissions	● P.44 ——— Environmental Management (Effluent volume) P45-46 ——— Initiatives for TCFD Recommendations
	305-4	GHG emissions intensity	● P.44 ——— Environmental Management (Effluent volume) P45-46 ——— Initiatives for TCFD Recommendations
	305-5	Reduction of GHG emissions	● P.44 ——— Environmental Management (Effluent volume) P45-46 ——— Initiatives for TCFD Recommendations
	305-6	Emissions of ozone-depleting substances (ODS)	● P.76 ——— Non-Financial Data (CFC leakage <CO ₂ equivalent>)
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	● P.76 ——— Non-Financial Data (Nitrogen oxide <NO _{xSulfur oxide <SO_x}
	GRI 306: Waste 2020		
	306-1	Waste generation and significant waste-related impacts	● P41-42 ——— CSR and ESG activity evaluation and targets for the next fiscal year (Circular economy promotion) P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives, Total waste <hazardous + non-hazardous>)
	306-2	Management of significant waste-related impacts	● P41-42 ——— CSR and ESG activity evaluation and targets for the next fiscal year (Circular economy promotion) P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives, Total waste <hazardous + non-hazardous>)
	306-3	Waste generated	● P41-42 ——— CSR and ESG activity evaluation and targets for the next fiscal year (Circular economy promotion) P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives, Total waste <hazardous + non-hazardous>)
	306-4	Waste diverted from disposal	● P41-42 ——— CSR and ESG activity evaluation and targets for the next fiscal year (Circular economy promotion) P43-44 ——— Environmental Management P45-46 ——— Initiatives for TCFD Recommendations P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives, Total waste <hazardous + non-hazardous>)
	306-5	Waste directed to disposal	● P.77 ——— Non-Financial Data (Targets and results of major waste management initiatives, Total waste <hazardous + non-hazardous>)
	GRI 307: Environmental Compliance 2016		
	307-1	Non-compliance with environmental laws and regulations	● P.43 ——— Environmental Management (Promotion system)
	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	● Purchasing Policy ● P58 ——— Supplier Relations

GRI content index

Corporate Website
Integrated Report 2024

The 121st Period Annual Securities Report (Japanese Only)
People, Something New, Future vol.3(our PR magazine) (Japanese Only)

Standards	Disclosures	Corresponding Sections
400: Social	GRI 401: Employment 2016	
	401-1	New employee hires and employee turnover ● P.78 Human resource data
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees —
	401-3	Parental leave ● P.78 Human resource data
	GRI 402: Labor/Management Relations 2016	
	402-1	Minimum notice periods regarding operational changes ● P.53 Labor-management council
	GRI 403: Occupational Health and Safety 2018	
	403-1	Occupational health and safety management system ● P.39 Our Thinking on CSR and ESG (Promotion system) P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.53 Comfortable work environment P.57 Occupational health and safety
	403-2	Hazard identification, risk assessment, and incident investigation ● P.39 Our Thinking on CSR and ESG (Promotion system) P.40 CSR and ESG Materiality P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.53 Comfortable work environment P.57 Occupational health and safety P.72 Risk Management
	403-3	Occupational health services ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.57 Occupational health and safety
	403-4	Worker participation, consultation, and communication on occupational health and safety ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.53 Labor-management council P.57 Occupational health and safety
	403-5	Worker training on occupational health and safety ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.53 Labor-management council P.57 Occupational health and safety
	403-6	Promotion of worker health ● Health Management (Japanese Only) Health Management Policy ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.55-56 Health management P.57 Occupational health and safety
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.57 Occupational health and safety
	403-8	Workers covered by an occupational health and safety management system ● P.39 Our Thinking on CSR and ESG (Promotion system) P.40 CSR and ESG Materiality P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.53 Comfortable work environment P.57 Occupational health and safety P.72 Risk Management
	403-9	Work-related injuries ● P.57 Occupational health and safety P.77 Non-Financial Data (Social)
	403-10	Work-related ill health ● P.57 Occupational health and safety P.77 Non-Financial Data (Social)
	GRI 404: Training and Education 2016	
	404-1	Average hours of training per year per employee ● P.53 Training system ● Human Assets Development and Utilization (Japanese Only)
	404-2	Programs for upgrading employee skills and transition assistance programs ● P.53-54 Human asset development and utilization, Diversity & inclusion ● Human Asset Development and Utilization (Japanese Only)
	404-3	Percentage of employees receiving regular performance and career development reviews ● P.52-53 Human asset development and utilization
	GRI 405: Diversity and Equal Opportunity 2016	
	405-1	Diversity of governance bodies and employees ● Corporate Governance (Corporate Governance Report) (Japanese Only) ● P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.52-57 Employee Relations P.59-70 Corporate Governance P.78 Human resource data
	405-2	Ratio of basic salary and remuneration of women to men ● P.78 Human resource data *No difference between men and women in the system
	GRI 406: Non-discrimination 2016	
	406-1	Incidents of discrimination and corrective actions taken There were no applicable cases in the current fiscal year.
	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 —

Standards	Disclosures	Corresponding Sections
400: Social	GRI 408: Child Labor 2016	
	408-1	Operations and suppliers at significant risk for incidents of child labor ● Human Rights Policy CSR Procurement Guidelines ● P.58 Supplier Relations P.74 Dialogue with Stakeholders (TOPICS Initiatives for respecting human rights)
	GRI 409: Forced or Compulsory Labor 2016	
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor ● Human Rights Policy CSR Procurement Guidelines ● P.58 Supplier Relations P.74 Dialogue with Stakeholders (TOPICS Initiatives for respecting human rights)
	GRI 410: Security Practices 2016	
	410-1	Security personnel trained in human rights policies or procedures Not applicable
	GRI 411: Rights of Indigenous Peoples 2016	
	411-1	Incidents of violations involving rights of indigenous peoples Not applicable
	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 Not applicable
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening —
	GRI 413: Local Communities 2016	
	413-1	Operations with local community engagement, impact assessments, and development programs ● P.40 CSR and ESG Materiality P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.45-46 Initiatives for TCFD Recommendations
	413-2	Operations with significant actual and potential negative impacts on local communities —
	GRI 414: Supplier Social Assessment 2016	
	414-1	New suppliers that were screened using social criteria ● CSR Procurement Guidelines ● P.58 Supplier Relations
	414-2	Negative social impacts in the supply chain and actions taken ● CSR Procurement Guidelines Multi-stakeholder Policy (Declaration of Partnership Building) ● P.58 Supplier Relations
	GRI 415: Public Policy 2016	
	415-1	Political contributions ● P.73-74 Dialogue with Stakeholders
	GRI 416: Customer Health and Safety 2016	
	416-1	Assessment of the health and safety impacts of product and service categories ● Quality Policy ● P.50 Customer Relations
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services ● Quality Policy ● P.50 Customer Relations
	GRI 417: Marketing and Labeling 2016	
	417-1	Requirements for product and service information and labeling ● P.27-32 Segment Information, Strategy and KPI P.40 CSR and ESG Materiality P.41-42 CSR and ESG activity evaluation and targets for the next fiscal year P.43-44 Environmental Management P.58 Supplier Relations
	417-2	Incidents of non-compliance concerning product and service information and labeling ● Quality Policy ● P.50 Customer Relations P.71 Compliance
	417-3	Incidents of non-compliance concerning marketing communications ● P.71 Compliance
	GRI 418: Customer Privacy 2016	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data There were no customer privacy invasion complaints. ● P.40 CSR and ESG Materiality P.72 Risk Management
	GRI 419: Socioeconomic Compliance 2016	
	419-1	Non-compliance with laws and regulations in the social and economic area ● P.59-70 Corporate Governance P.71 Compliance P.72 Risk Management