

**T. Hasegawa GRI Standards Index**

Referenced GRI Standards

All from 2016 except for the following:

207: Tax 2019

303: Water and Effluents 2018

306: Waste 2020

403: Occupational Health and Safety 2018

SR2022 within the document refers to the Company's 2022 Sustainability Report.

Period covered by report for this GRI Standards Index report is the same as that of SR2022.

The reference URLs for the Corporate Governance Report are URLs on the site run by the Japan Exchange Group (JPX).

Click the URLs in this GRI Standards Index to be taken to the relevant page.

**Common Standards**

Number	Disclosure items	Related material
<b>102: General Disclosures</b>		
<b>Organizational profile</b>		
102-1	Name of the organization	HP: Company Overview ( <a href="https://www.t-hasegawa.co.jp/en/company/outline">https://www.t-hasegawa.co.jp/en/company/outline</a> )
102-2	Activities, brands, products, and services	HP: FOOD & DRINK ( <a href="https://www.t-hasegawa.co.jp/en/flavor">https://www.t-hasegawa.co.jp/en/flavor</a> ) HP: HOME & BEAUTY ( <a href="https://www.t-hasegawa.co.jp/en/fragrance">https://www.t-hasegawa.co.jp/en/fragrance</a> ) Products or services that are prohibited from sale in certain markets: None
102-3	Location of headquarters	HP: Company Overview ( <a href="https://www.t-hasegawa.co.jp/en/company/outline">https://www.t-hasegawa.co.jp/en/company/outline</a> )
102-4	Location of operations	HP: Domestic & Overseas Network ( <a href="https://www.t-hasegawa.co.jp/en/company/facilities">https://www.t-hasegawa.co.jp/en/company/facilities</a> )
102-5	Ownership and legal form	HP: Company Overview ( <a href="https://www.t-hasegawa.co.jp/en/company/outline">https://www.t-hasegawa.co.jp/en/company/outline</a> )
102-6	Markets served	Securities Report : Business Description ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=5">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=5</a> ) (Japanese language only) : Segment Information ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=90">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=90</a> ) (Japanese language only) T. Hasegawa Value Creation Story : #03 Current State ( <a href="https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=5">https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=5</a> )

Number	Disclosure items	Related material
102-7	Scale of the organization	Securities Report : Trends in Main Management Indicators, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=2">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=2</a> ) (Japanese language only) : Status of Employees ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=9">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=9</a> ) (Japanese language only) : Status of Accounting ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=58">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=58</a> ) (Japanese language only) : Status of Main Shareholders ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=32">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=32</a> ) (Japanese language only) HP: Domestic & Overseas Network ( <a href="https://www.t-hasegawa.co.jp/index.php/en/company/facilities">https://www.t-hasegawa.co.jp/index.php/en/company/facilities</a> ) T. Hasegawa Value Creation Story : #03 Current State ( <a href="https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=5">https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=5</a> )
102-8	Information on employees and other workers	Securities Report : Status of Employees ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=9">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=9</a> ) (Japanese language only) ESG Databook 2022 : P. 11 Human rights and labor-related data (Number of employees by employment type, region) T. Hasegawa Value Creation Story : #04 Source of Value Creation ( <a href="https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=6">https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=6</a> ) Significant changes in number of employees: None
102-9	Supply chain	SR2022 : P. 18 CSR Policy 1: Procurement>Basic approach>Correlation to stakeholders>Overview of T. Hasegawa Suppliers
102-10	Significant changes to the organization and its supply chain	We are aware of significant changes that are occurring among our domestic and overseas suppliers, but we do not disclose confidential information
102-11	Precautionary Principle or approach	SR2022 : P. 55 CSR Policy 5: Governance Fair Corporate Activities>Risk Management>Promotion structure, governance  We adopt a preventive approach by selecting priority risks that should be managed company-wide based on a comprehensive consideration of the degree of impact, possibility of occurrence, risk level, etc. T. Hasegawa embraces the Company Creed of having “A Foundation in Technology, “ and in order to contribute to the creation of an enriched society through flavors and fragrances, we have established and comply with the T. Hasegawa Corporate Code of Conduct, which is to be observed by every individual.
102-12	External initiatives	SR2022 : P. 13 Groups and initiatives we support and engage with HP: Sustainability Initiatives ( <a href="https://www.t-hasegawa.co.jp/en/sustainability/promotion_system">https://www.t-hasegawa.co.jp/en/sustainability/promotion_system</a> )

Number	Disclosure items	Related material
102-13	Membership of associations	SR2022 : P. 13 Groups and initiatives we support and engage with HP: Sustainability Initiatives ( <a href="https://www.t-hasegawa.co.jp/en/sustainability/promotion_system">https://www.t-hasegawa.co.jp/en/sustainability/promotion_system</a> )
<b>Strategy</b>		
102-14	Statement from senior decision-maker	SR2022 : P. 3 Message from the President HP: Sustainability>Message from the President ( <a href="https://www.t-hasegawa.co.jp/en/sustainability/greeting">https://www.t-hasegawa.co.jp/en/sustainability/greeting</a> )
102-15	Key impacts, risks, and opportunities	Securities Report : Risks Related to Business, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=12">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=12</a> ) (Japanese language only) SR2022 : P. 11 T. Hasegawa Sustainability Promotion Structure>(3) Outlining KPI : P. 56 CSR Policy 5: Governance Fair Corporate Activities>Risk Management>Promotion structure, governance>Major risks
<b>Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behavior	SR2022 : P. 5 Our purpose : P. 15 T. Hasegawa Corporate Code of Conduct
102-17	Mechanisms for advice and concerns about ethics	SR2022 : P. 53 CSR Policy 5: Governance Fair Corporate Activities>Compliance>Promotion structure, governance Corporate Governance Report (as of December 22, 2021) : P. 12 1.Basic Approach to and Status of Internal Control System ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12</a> ) (Japanese language only) Basic Policy on Corporate Governance : Whistleblowing ( <a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=4">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=4</a> ) (Japanese language only)
<b>Governance</b>		
102-18	Governance structure	Corporate Governance Report (as of December 22, 2021) : P. 41 Matters Related to Body Composition, Organizational Management, etc. ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4</a> ) (Japanese language only) Securities Report : Status of Corporate Governance Report, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=37">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=37</a> ) (Japanese language only) SR2022 : P. 10 T. Hasegawa Sustainability Promotion Structure>(2) Creating a sustainability promotion system : P. 47 CSR Policy 5: Governance Fair Corporate Activities>Corporate Governance>Promotion structure, governance

Number	Disclosure items	Related material
102-19	Delegating authority	<p>SR2022</p> <ul style="list-style-type: none"> <li>: P. 10 T. Hasegawa Sustainability Promotion Structure&gt;(2) Creating a sustainability promotion system</li> <li>: P. 18 CSR Policy 1: Procurement&gt;Promotion structure, governance</li> <li>: P. 22 CSR Policy 2: Environment&gt;Promotion structure, governance</li> <li>: P. 31 CSR Policy 3: Human Rights and Labor&gt;Promotion structure, governance</li> <li>: P. 41 CSR Policy 4: Quality and Safety&gt;Promotion structure, governance</li> <li>: P. 47 CSR Policy 5: Governance Fair Corporate Activities&gt;Corporate Governance&gt;Promotion structure, governance</li> <li>: P. 53 CSR Policy 5: Governance Fair Corporate Activities&gt;Compliance&gt;Promotion structure, governance</li> <li>: P. 55 CSR Policy 5: Governance Fair Corporate Activities&gt;Risk Management&gt;Promotion structure, governance</li> <li>: P. 62 CSR Policy 6: Innovation &gt; Promotion structure, governance</li> </ul>
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>SR2022</p> <ul style="list-style-type: none"> <li>: P. 10 T. Hasegawa Sustainability Promotion Structure&gt;(2) Creating a sustainability promotion system</li> </ul> <p>The person responsible for sustainability at the Company is the President &amp; CEO. The President &amp; CEO is a member of the Board of Directors and is under the direct control of the highest governance body.</p>
102-21	Consulting stakeholders on economic, environmental, and social topics	<p>Basic Policy on Corporate Governance</p> <ul style="list-style-type: none"> <li>: P. 10 Policy on Constructive Dialogue with Shareholders (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=10">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=10</a>) (Japanese language only)</li> </ul> <p>SR2022</p> <ul style="list-style-type: none"> <li>: P. 12 Stakeholder Engagement</li> </ul>
102-22	Composition of the highest governance body and its committees	<p>Securities Report</p> <ul style="list-style-type: none"> <li>: Status of Officers (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42</a>) (Japanese language only)</li> </ul> <p>Corporate Governance Report (as of December 22, 2021)</p> <ul style="list-style-type: none"> <li>: P. 41 Matters Related to Body Composition, Organizational Management, etc. (<a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4</a>) (Japanese language only)</li> <li>: P. 15 Corporate governance structure (<a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=15">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=15</a>) (Japanese language only)</li> </ul> <p>SR2022</p> <ul style="list-style-type: none"> <li>: P. 48 CSR Policy 5: Governance Fair Corporate Activities&gt;Corporate Governance&gt;Promotion structure, governance&gt;Diversity of directors and corporate auditors</li> </ul>
102-23	Chair of the highest governance body	<p>Corporate Governance Report (as of December 22, 2021)</p> <ul style="list-style-type: none"> <li>: P. 41 Matters Related to Body Composition, Organizational Management, etc. (<a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=4</a>) (Japanese language only)</li> </ul> <p>Securities Report</p> <ul style="list-style-type: none"> <li>: Status of Officers (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42</a>) (Japanese language only)</li> </ul> <p>Notice of Convocation of the 60th Ordinary General Meeting of Shareholders</p> <ul style="list-style-type: none"> <li>: Proposal 1 Election of Eight Directors / Reasons for Selection of Director Candidates (<a href="https://www.t-hasegawa.co.jp/files/en/ir/Notice%20of%20Convocation%20of%20the%2060th%20Annual%20General%20Meeting%20of%20Shareholders.pdf#page=4">https://www.t-hasegawa.co.jp/files/en/ir/Notice%20of%20Convocation%20of%20the%2060th%20Annual%20General%20Meeting%20of%20Shareholders.pdf#page=4</a>)</li> </ul>

Number	Disclosure items	Related material
102-24	Nominating and selecting the highest governance body	<p>Securities Report  Overview of Corporate Governance Report  (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=37">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=37</a>) (Japanese language only)  Corporate Governance Report (as of December 22, 2021)  : P. 15 Corporate governance structure  (<a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=15">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=15</a>) (Japanese language only)  Basic Policy on Corporate Governance  : P. 9 Independent Outside Directors  (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=9">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=9</a>) (Japanese language only)  : P. 12 Criteria for Determining Independence of Outside Officers  (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=12">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=12</a>) (Japanese language only)  SR2022  : P. 48 CSR Policy 5: Governance Fair Corporate Activities&gt;Corporate Governance&gt;Promotion structure, governance&gt;Diversity of directors and corporate auditors</p>
102-25	Conflicts of interest	<p>Securities Report  : Status of Officers  (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=42</a>) (Japanese language only)  : Status of Share Ownership  (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=54">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=54</a>) (Japanese language only)  : Information on Related Parties  (<a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=93">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=93</a>) (Japanese language only)</p>
102-26	Role of highest governance body in setting purpose, values, and strategy	<p>Basic Policy on Corporate Governance  : P. 6 Role and Responsibilities of Board of Directors and Delegation to Management  (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=6">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=6</a>) (Japanese language only)  SR2022  : P. 10 T. Hasegawa Sustainability Promotion Structure&gt;(2) Creating a sustainability promotion system</p>
102-27	Collective knowledge of highest governance body	<p>Basic Policy on Corporate Governance  : P. 6 Structure of Board of Directors' meetings  (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=6">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=6</a>) (Japanese language only)  : P. 10 Training of Directors and Corporate Auditors  (<a href="https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=10">https://ssl4.eir-parts.net/doc/4958/ir_material1/172106/00.pdf#page=10</a>) (Japanese language only)</p>
102-28	Evaluating the highest governance body's performance	<p>Corporate Governance Report (as of December 22, 2021)  : P. 2 Supplementary Principle 4-11-3: Prerequisites for ensuring the effectiveness of the Board of Directors and the Board of Auditors  (<a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=2">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=2</a>) (Japanese language only)  SR2022  : P. 11 T. Hasegawa Sustainability Promotion Structure&gt;(3) Outlining KPI  : P. 49 CSR Policy 5: Governance Fair Corporate Activities&gt;Corporate Governance&gt;Promotion structure, governance&gt;Board of Directors' efficacy evaluations</p>

Number	Disclosure items	Related material
102-29	Identifying and managing economic, environmental, and social impacts	Securities Report : Status of Internal Control System ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=39">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=39</a> ) (Japanese language only) : Status of Risk Management System ( <a href="https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=41">https://ssl4.eir-parts.net/doc/4958/yuho_pdf/S100N4B4/00.pdf#page=41</a> ) (Japanese language only) Corporate Governance Report (as of December 22, 2021) : P. 12 Basic Approach to and Status of Internal Control System ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12</a> ) (Japanese language only) : P. 10 Status of Risk Management System ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=10">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=10</a> ) (Japanese language only) SR2022 : P. 10 T. Hasegawa Sustainability Promotion Structure>(2) Creating a sustainability promotion system : P. 12 Stakeholder Engagement : P. 55 CSR Policy 5: Governance Fair Corporate Activities>Risk Management>Promotion structure, governance
102-30	Effectiveness of risk management processes	Same as above
102-31	Review of economic, environmental, and social topics	SR2022 : P. 8 T. Hasegawa Sustainability Promotion Structure
102-32	Highest governance body's role in sustainability reporting	SR2022 : P. 2 Editorial Policy : P. 8 T. Hasegawa Sustainability Promotion Structure
102-33	Communicating critical concerns	Corporate Governance Report (as of December 22, 2021) : P. 12 Basic Approach to and Status of Internal Control System ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=12</a> ) (Japanese language only)

Number	Disclosure items	Related material
102-34	Nature and total number of critical concerns	Significant legal violations: None SR2022 : P. 53 CSR Policy 5: Governance Fair Corporate Activities>Compliance>Major initiatives in FY2021
102-35	Remuneration policies	Securities Report : Officer Compensation, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51</a> ) (Japanese language only) Corporate Governance Report (as of December 22, 2021) : P. 8 Director Compensation ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=8">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=8</a> ) (Japanese language only)
102-36	Process for determining remuneration	Securities Report : Officer Compensation, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51</a> ) (Japanese language only) Corporate Governance Report (as of December 22, 2021) : P. 8 Director Compensation ( <a href="https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=8">https://www2.jpx.co.jp/disc/49580/140120211206447077.pdf#page=8</a> ) (Japanese language only)
102-37	Stakeholders' involvement in remuneration	Securities Report : Officer Compensation, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=51</a> ) (Japanese language only) Notice of Convocation of the 60th Ordinary General Meeting of Shareholders : Resolutions ( <a href="https://www.t-hasegawa.co.jp/files/en/ir/Notice%20of%20Convocation%20of%20the%2060th%20Annual%20General%20Meeting%20of%20Shareholders.pdf">https://www.t-hasegawa.co.jp/files/en/ir/Notice%20of%20Convocation%20of%20the%2060th%20Annual%20General%20Meeting%20of%20Shareholders.pdf</a> )
102-38	Annual total compensation ratio	—
102-39	Percentage increase in annual total compensation ratio	—
<b>Stakeholder engagement</b>		
102-40	List of stakeholder groups	SR2022 : P. 12 Stakeholder Engagement
102-41	Collective bargaining agreements	ESG Databook 2022 : P. 17 Human rights and labor-related data (status of employee-employer relations, wages)
102-42	Identifying and selecting stakeholders	SR2022 : P. 12 Stakeholder Engagement

Number	Disclosure items	Related material
102-43	Approach to stakeholder engagement	Same as above
102-44	Key topics and concerns raised	None SR2022 : P. 53 CSR Policy 5: Governance Fair Corporate Activities>Compliance>Major initiatives in FY2021
<b>Reporting practices</b>		
102-45	Entities included in the consolidated financial statements	Securities Report : Business Description ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=5">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=5</a> ) (Japanese language only) : Status of Affiliates ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=8">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=8</a> ) (Japanese language only) SR2022 : P. 2 Editorial Policy ESG Databook 2022 (provides scope of each data calculation)
102-46	Defining report content and topic Boundaries	SR2022 : P. 2 Editorial Policy : P. 8 T. Hasegawa Sustainability Promotion Structure>(1) Creating the T. Hasegawa CSR Policy ESG Databook 2022 (provides scope of each data calculation)
102-47	List of material topics	SR2022 : P. 8 T. Hasegawa Sustainability Promotion Structure>(1) Creating the T. Hasegawa CSR Policy
102-48	Restatements of information	None
102-49	Changes in reporting	None
102-50	Reporting period	SR2022 : P. 2 Editorial Policy
102-51	Date of most recent report	Same as above
102-52	Reporting cycle	Same as above
102-53	Contact point for questions regarding the report	Same as above
102-54	Claims of reporting in accordance with the GRI Standards	—
102-55	GRI content index	This document
102-56	External assurance	—



Number	Disclosure items	Related material
<b>103: Management Approach</b>		
103-1	Explanation of the material topic and its Boundary	SR2022 : P. 2 Editorial Policy : P. 8 T. Hasegawa Sustainability Promotion Structure>(1) Creating the T. Hasegawa CSR Policy : P. 12 Stakeholder Engagement T. Hasegawa Value Creation Story : #06 Value Creation Process / Coexistence with the Environment and Society ( <a href="https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=8">https://www.t-hasegawa.co.jp/files/en/sustainability/en_hasegawa_group_value_creation_story.pdf#page=8</a> )
103-2	The management approach and its components	SR2022 : P. 8 T. Hasegawa Sustainability Promotion Structure : P. 12 Stakeholder Engagement : P. 13 Groups and initiatives we support and engage with : P. 53 CSR Policy 5: Governance Fair Corporate Activities>Compliance>Promotion structure, governance
103-3	Evaluation of the management approach	SR2022 : P. 8 T. Hasegawa Sustainability Promotion Structure
<b>Standard by item</b>		
Number	Disclosure items	Related material
<b>Economics</b>		
<b>201: Economic Performance</b>		
201-1	Direct economic value generated and distributed	Securities Report : Status of Accounting ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=58">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=58</a> ) (Japanese language only)
201-2	Financial implications and other risks and opportunities due to climate change	Securities Report : Risks Related to Business, etc. ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=12">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=12</a> ) (Japanese language only) SR2022 : P. 25 CSR Policy 2: Environment>Risks & opportunities, strategy & responses>TCFD initiatives : P. 56 CSR Policy 5: Governance Fair Corporate Activities>Risk Management>Promotion structure, governance>Major risks
201-3	Defined benefit plan obligations and other retirement plans	Securities Report : Retirement Benefits ( <a href="https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=81">https://ssl4.eir-parts.net/doc/4958/yo_ho_pdf/S100N4B4/00.pdf#page=81</a> ) (Japanese language only)
201-4	Financial assistance received from government	None
<b>202: Market Presence</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	ESG Databook 2022 : P. 18 Human rights and labor-related data (status of employee-employer relations, wages)

Number	Disclosure items	Related material
202-2	Proportion of senior management hired from the local community	ESG Databook 2022 : P. 16 Human rights and labor-related data (hiring of women, local employees)
<b>203: Indirect Economic Impacts</b>		
203-1	Infrastructure investments and services supported	None
203-2	Significant indirect economic impacts	—
<b>204: Procurement Practices</b>		
204-1	Proportion of spending on local suppliers	—
<b>205: Anti-corruption</b>		
205-1	Operations assessed for risks related to corruption	None
205-2	Communication and training about anti-corruption policies and procedures	We have established the T.Hasegawa Policy on Bribery and Corruption and are reinforcing awareness among all officers and employees.
205-3	Confirmed incidents of corruption and actions taken	None
<b>206: Anti-competitive Behavior</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None
<b>207: Tax 2019</b>		
207-1	Approach to tax	SR2022 : P. 52 CSR Policy 5: Governance Fair Corporate Activities>Compliance>Basic approach>Drafting tax policy : P. 55 CSR Policy 5: Governance Fair Corporate Activities>Risk Management>Promotion structure, governance
207-2	Tax governance, control, and risk management	Same as above
207-3	Stakeholder engagement and management of concerns related to tax	Same as above Approach to tax policy (tax system) advocacy activities: Nothing to note
207-4	Country-by-country reporting	—
<b>Environment</b>		
<b>301: Materials</b>		
301-1	Materials used by weight or volume	ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021)  Non-renewable and renewable raw materials used: Not disclosed as it contains confidential business information
301-2	Recycled input materials used	Not disclosed as it contains confidential business information
301-3	Reclaimed products and their packaging materials	Not disclosed as it contains confidential business information

Number	Disclosure items	Related material
<b>302: Energy</b>		
302-1	Energy consumption within the organization	ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 5 Environmental data (energy use, CO <sub>2</sub> emissions)  Heating consumption, cooling consumption, steam consumption, electricity sold, heating sold, cooling sold and steam sold: None
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	ESG Databook 2022 : P. 5 Environmental data (energy use, CO <sub>2</sub> emissions)
302-4	Reduction of energy consumption	SR2022 : P. 26 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Energy use ESG Databook 2022 : P. 5 Environmental data (energy use, CO <sub>2</sub> emissions)
302-5	Reductions in energy requirements of products and services	Information is difficult to obtain (Due to the production process, individual calculations are currently difficult)
<b>303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Water use : P. 28 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Wastewater treatment : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 7 Environmental data (air pollution, water resources)
303-2	Management of water discharge-related impacts	SR2022 : P. 28 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Wastewater treatment
303-3	Water withdrawal	ESG Databook 2022 : P. 7 Environmental data (air pollution, water resources)  Total water withdrawal from all areas associated with sea water, produced water, third-party water and water stress: None

Number	Disclosure items	Related material
303-4	Water discharge	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Water use : P. 28 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Wastewater treatment : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 7 Environmental data (air pollution, water resources)  Waste water discharged to areas associated with water stress: None
303-5	Water consumption	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Water use ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 7 Environmental data (air pollution, water resources)
<b>304: Biodiversity</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	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—

Number	Disclosure items	Related material
<b>305: Emissions</b>		
305-1	Direct (Scope 1) GHG emissions	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>CO2 emissions : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 5 Environmental data (energy use, CO2 emissions)  Biological CO2 emissions: None
305-2	Energy indirect (Scope 2) GHG emissions	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>CO2 emissions : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 5 Environmental data (energy use, CO2 emissions)
305-3	Other indirect (Scope 3) GHG emissions	ESG Databook 2022 : P. 6 Environmental data (energy use, CO <sub>2</sub> emissions)  Biological CO <sub>2</sub> emissions: None
305-4	GHG emissions intensity	ESG Databook 2022 : P. 5 Environmental data (energy use, CO <sub>2</sub> emissions)
305-5	Reduction of GHG emissions	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>CO2 emissions : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 5, 6 Environmental data (energy use, CO2 emissions)
305-6	Emissions of ozone-depleting substances (ODS)	None
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	SR2022 : P. 29 CSR Policy 2: Environment>Major initiatives in FY2021>(3) Environmental targets and results ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 7 Environmental data (air pollution, water resources)

Number	Disclosure items	Related material
306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Effective use of waste ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 8 Environmental data (summary of waste produced along the value chain)
306-2	Management of significant waste-related impacts	SR2022 : P. 22 CSR Policy 2: Environment>Promotion structure, governance : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Effective use of waste ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 8 Environmental data (summary of waste produced along the value chain) : P. 9 Environmental data (waste)
306-3	Waste generated	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Effective use of waste ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 8 Environmental data (summary of waste produced along the value chain) : P. 9 Environmental data (waste)
306-4	Waste diverted from disposal	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Effective use of waste ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 8 Environmental data (summary of waste produced along the value chain) : P. 9 Environmental data (waste)
306-5	Waste directed to disposal	SR2022 : P. 27 CSR Policy 2: Environment>Major initiatives in FY2021>(2) Initiatives towards mitigating environmental load>Effective use of waste ESG Databook 2022 : P. 2 Environmental Data (Environmental Impact of Business Activities: FY2021) : P. 8 Environmental data (summary of waste produced along the value chain) : P. 9 Environmental data (waste)

Number	Disclosure items	Related material
<b>307: Environmental Compliance</b>		
307-1	Non-compliance with environmental laws and regulations	None
<b>308: Supplier Environmental Assessment</b>		
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	—
<b>Society</b>		
<b>401: Employment</b>		
401-1	New employee hires and employee turnover	ESG Databook 2022 : P. 14 Human rights and labor-related data (status of hiring, retention, turnover)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR2022 : P. 36 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>Fair treatment and evaluation of non-full-time employees
401-3	Parental leave	ESG Databook 2022 : P. 19 Human rights and labor-related data (childcare support)
<b>402: Labor/Management Relations</b>		
402-1	Minimum notice periods regarding operational changes	As a general rule, in case of a transfer requiring the employee to move, the employee is notified at least one month in advance.

Number	Disclosure items	Related material
403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	SR2022 : P. 37 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>Occupational safety and health initiatives SR2022 : P. 40 CSR Policy 4: Quality and Safety>Basic approach>SDGs that lead to contributions
403-2	Hazard identification, risk assessment, and incident investigation	SR2022 : P. 37 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>System for identification of hazards, risk assessment, and investigation of accidents
403-3	Occupational health services	—
403-4	Worker participation, consultation, and communication on occupational health and safety	SR2022 : P. 37 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>Occupational safety and health initiatives : P. 37 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>System for employees to report danger
403-5	Worker training on occupational health and safety	SR2022 : P. 38 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Risks, opportunities & strategy>Strategy>Training for employees on safety and health
403-6	Promotion of worker health	SR2022 : P. 39 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Major initiatives of FY2021>Occupational safety and health initiatives
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—
403-8	Workers covered by an occupational health and safety management system	—
403-9	Work-related injuries	ESG Databook 2022 : P. 20 Human rights and labor-related data (safety and hygiene, overwork prevention)
403-10	Work-related ill health	ESG Databook 2022 : P. 20 Human rights and labor-related data (safety and hygiene, overwork prevention)



Number	Disclosure items	Related material
<b>404: Training and Education</b>		
404-1	Average hours of training per year per employee	—
404-2	Programs for upgrading employee skills and transition assistance programs	SR2022 : P. 32 CSR Policy 3: Human Rights and Labor>Human Resources Development>Risks, opportunities & strategy>Education System : P. 33 CSR Policy 3: Human Rights and Labor>Human Resources Development>Major initiatives of FY2021
404-3	Percentage of employees receiving regular performance and career development reviews	—
<b>405: Diversity and Equal Opportunity</b>		
405-1	Diversity of governance bodies and employees	Securities Report : Status of Officers ( <a href="https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=42">https://ssl4.eir-parts.net/doc/4958/yocho_pdf/S100N4B4/00.pdf#page=42</a> ) (Japanese language only) ESG Databook 2022 : P. 12 Human rights and labor-related data (Number of male/female employees) : P. 22 Governance-related data
405-2	Ratio of basic salary and remuneration of women to men	—
<b>406: Non-discrimination</b>		
406-1	Incidents of discrimination and corrective actions taken	None SR2022 : P. 38 CSR Policy 3: Human Rights and Labor>Creating Safe and Fulfilling Workplaces>Major initiatives of FY2021>Initiatives for risks related to human rights
<b>407: Freedom of Association and Collective Bargaining</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—
<b>408: Child Labor</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	—
<b>409: Forced or Compulsory Labor</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—

Number	Disclosure items	Related material
<b>410: Security Practices</b>		
410-1	Security personnel trained in human rights policies or procedures	—
<b>411: Rights of Indigenous Peoples</b>		
411-1	Incidents of violations involving rights of indigenous peoples	—
<b>412: Human Rights Assessments</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>413: Local Communities</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	SR2022 : P. 64 CSR Policy 6: Innovation > Major initiatives in FY2021 > Social contributions through the flavor and fragrance business HP: “Harumeki Foundation” ( <a href="https://www.t-hasegawa.co.jp/en/sustainability/social/planting">https://www.t-hasegawa.co.jp/en/sustainability/social/planting</a> )
413-2	Operations with significant actual and potential negative impacts on local communities	—
<b>414: Supplier Social Assessment</b>		
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	—
<b>415: Public Policy</b>		
415-1	Political contributions	None

Number	Disclosure items	Related material
<b>416: Customer Health and Safety</b>		
416-1	Assessment of the health and safety impacts of product and service categories	Percentage of important product and service categories that are performing health and safety impact assessments to make improvements: 100%  SR2022 : P. 40 CSR Policy 4: Quality and Safety>Basic approach>SDGs that lead to contributions : P. 42 CSR Policy 4: Quality and Safety>Promotion structure, governance>Quality Control from Raw Materials to Products : P. 42 CSR Policy 4: Quality and Safety>Promotion structure, governance>Quality Control from Raw Materials to Products>Quality Control Center
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None
<b>417: Marketing and Labeling</b>		
417-1	Requirements for product and service information and labeling	Percentage of important product and service categories that are subject to organizational procedures and are assessed for procedural compliance: 100%  SR2022 : P. 41 CSR Policy 4: Quality and Safety>Promotion structure, governance>Communication with Customers  For food products (for Japan), information on allergens is provided on the product label.
417-2	Incidents of non-compliance concerning product and service information and labeling	None
417-3	Incidents of non-compliance concerning marketing communications	None
<b>418: Customer Privacy</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None
<b>419: Socioeconomic Compliance</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	None