

## Comparative Table with GRI Standards

This report is prepared in reference to the GRI content index and in accordance with the Core option of the GRI Standards.

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## Comparative Table with ISO 26000

The following table is a list of activities of the Nippon Soda Group corresponding to the seven core subjects in ISO 26000: Guidance on social responsibility:

Core subjects	Issues	Activities
Organizational governance	Organizational governance	Top Commitment
		Business and CSR of the Nippon Soda Group
		Value Creation of the Nippon Soda Group
		CSR Management
		Governance/Compliance/Risk Management
Human rights	Due diligence	—
	Human rights risk situations	Respect for Human Rights
	Avoidance of complicity	Respect for Human Rights
		Strengthening Relationships with Our Business Partners (Efforts in Procurement)
	Resolving grievances	Code of Conduct
		Risk Management
	Discrimination and vulnerable groups	External Communication
		Respect for Human Rights
	Civil and political rights	Promotion of Diversity
Economic, social and cultural rights	Code of Conduct	
Fundamental principles and rights at work	Respect for Human Rights	
Labor practices	Employment and employment relationship	Respect for Human Rights
		Code of Conduct
	Conditions of work and social protection	Human Resources Development
		Promotion of Diversity
	Social dialogue	Promotion of Diversity
		Improvement of Employee Satisfaction
	Health and safety at work	Labor-management Relations and Improvement of Working Conditions
Employee Satisfaction Survey		
Human development and training in the workplace	Occupational Safety and Health	
	Process Safety & Disaster Prevention/BCP	
Environment	Prevention of pollution	Distribution Safety
		Special Section: Initiatives for the next generation
	Sustainable resource use	Nippon Soda Group's Human Resources Development
		Environmental Protection: Atmosphere and water area protection
Climate change mitigation and adaptation	ESG Data (Environment)	
	Environmental Protection: Effective use of resources and reduction of waste	
Protection of the environment, biodiversity and restoration of natural habitats	ESG Data (Environment)	
	Environmental Protection: Responses to climate change issues	
Fair operating practices	Anti-corruption	ESG Data (Environment)
	Responsible political involvement	Preservation of Biodiversity
		Compliance
	Fair competition	Code of Conduct
		Code of Conduct
	Promoting social responsibility in the value chain	Code of Conduct
		Efforts in Procurement
		Business and CSR of the Nippon Soda Group
Business Activities and Value Chains		
Occupational Safety and Health		
Respect for property rights	Process Safety & Disaster Prevention/BCP	
	Efforts in Procurement	
	Chemicals and Product Safety	
Consumer issues	Fair marketing, factual and unbiased information and fair contractual practices	Dialogue with Business Partners
		Dialogue with Investors, Analysts and Shareholders
	Protecting consumers' health and safety	Code of Conduct
		Communication with Customers
	Sustainable consumption	Distribution Safety and Quality Assurance
		Chemicals and Product Safety
		Special Section: Health Care—A healthy life supported by medicines
	Consumer service, support, and complaint and dispute resolution	Special Section: Agriculture—Efforts to achieve sustainable agriculture
Special Section: Environment—Achievement of the environmentally sound recycling of resources		
Consumer data protection and privacy	Consideration in Animal Experiments	
	Quality Assurance	
Access to essential services	Improve Customer Satisfaction	
Community involvement and development	Education and awareness	Chemicals and Product Safety
		Improve Customer Satisfaction
	Community involvement	Proper Management of Personal Information
		Improve Customer Satisfaction
	Employment creation and skills development	Special Section: Agriculture—Seminars on the proper use of agrochemicals
	Technology development and access	Improve Customer Satisfaction, Communication with Customers
Wealth and income creation	Harmonious Relationship with Local Communities	
Health	Dialogue with Local Communities	
Social investment	CSR Activities	