

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages	Core
GRI 102: General Disclosures				
1. Organizational profile				
102-1	Name of the organization	a. Name of the organization	Shin-Etsu Chemical TOP > Company > Company Profile	○
102-2	Activities, brands, products, and services	a. A description of the organization's activities	Shin-Etsu Chemical TOP > Company > Company Profile	○
		b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets		
102-3	Location of headquarters	a. Location of the organization's headquarters	Shin-Etsu Chemical TOP > Company > Company Profile	○
102-4	Location of operations	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report	Shin-Etsu Chemical TOP > Company > Major Bases of Operation / Worldwide Network	
102-5	Ownership and legal form	a. Nature of ownership and legal form	Shin-Etsu Chemical TOP > Company > Company Profile	○
102-6	Markets served	a. Markets served, including:	Shin-Etsu Chemical TOP > Company > Company Profile	○
		i. geographic locations where products and services are offered;		
		ii. sectors served;		
		iii. types of customers and beneficiaries		
102-7	Scale of the organization	a. Scale of the organization, including:	ESG Data > Respect for human rights, the development of human resources and the promotion of diversity	○
		i. total number of employees;		
		ii. total number of operations;		
		iii. net sales (for private sector organizations) or net revenues (for public sector organizations);		
		iv. total capitalization (for private sector organizations) broken down in terms of debt and equity;		
		v. quantity of products or services provided		
102-8	Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender	ESG Data > Respect for human rights, the development of human resources and the promotion of diversity	○
		b. Total number of employees by employment contract (permanent and temporary), by region		
		c. Total number of employees by employment type (full-time and part-time), by gender		
		d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees		
		e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries)		
		f. An explanation of how the data have been compiled, including any assumptions made		
102-9	Supply chain	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services	Key ESG Issues > Promoting CSR procurement and the diversification of supply sources	○
102-10	Significant changes to the organization and its supply chain	a. Significant changes to the organization's size, structure, ownership, or supply chain, including:	Shin-Etsu Chemical TOP > Company > Company History	○
		i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;		
		ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);		
		iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination		
102-11	Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach	Key ESG Issues > Risks and Opportunities	○
102-12	External initiatives	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses	About This Site	○
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations	About This Site	○
2. Strategy				
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability	Top Message	○

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102-15	Key impacts, risks, and opportunities	a. A description of key impacts, risks, and opportunities	Key ESG Issues > Risks and Opportunities Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)		
3. Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior	Management > Shin-Etsu Group Business Principle / Basic ESG Policy	○	
102-17	Mechanisms for advice and concerns about ethics	a. A description of internal and external mechanisms for:	Key ESG Issues > The foundation of all activities: legal compliance, fair corporate activities		
		i. seeking advice about ethical and lawful behavior, and organizational integrity;			
		ii. reporting concerns about unethical or unlawful behavior, and organizational integrity			
4. Governance					
102-18	Governance structure	a. Governance structure of the organization, including committees of the highest governance body	Management > Corporate Governance > Corporate Governance System	○	
		b. Committees responsible for decision-making on economic, environmental, and social topics			
102-19	Delegating authority	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees	—		
102-20	Executive-level responsibility for economic, environmental, and social topics	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics	Management > Shin-Etsu Group Business Principle / Basic ESG Policy > ESG Promotion Structure		
		b. Whether post holders report directly to the highest governance body	Shin-Etsu Chemical TOP > Corporate Information > Organization > Board of Directors		
102-21	Consulting stakeholders on economic, environmental, and social topics	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics	Management > Shin-Etsu Group Business Principle / Basic ESG Policy > ESG Promotion Structure		
		b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body	Key ESG Issues > Accurate and timely information disclosure and communication with stakeholders > Communication with Stakeholders		
102-22	Composition of the highest governance body and its committees	a. Composition of the highest governance body and its committees by:	Management > Corporate Governance > Corporate Governance System		
		i. executive or non-executive;			
		ii. independence;			
		iii. tenure on the governance body;			
		iv. number of each individual's other significant positions and commitments, and the nature of the commitments;			
		v. gender;			
		vi. membership of under-represented social groups;			Management > Corporate Governance > Corporate Governance Report
		vii. competencies relating to economic, environmental, and social topics;			
viii. stakeholder representation					
102-23	Chair of the highest governance body	a. Whether the chair of the highest governance body is also an executive officer in the organization	Management > Corporate Governance > Corporate Governance Report		
		b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement			

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102-24	Nominating and selecting the highest governance body	a. Nomination and selection processes for the highest governance body and its committees	Corporate Governance > Corporate Governance Report	
		b. Criteria used for nominating and selecting highest governance body members, including whether and how:		
		i. stakeholders (including shareholders) are involved;		
		ii. diversity is considered;		
		iii. independence is considered;		
		iv. expertise and experience relating to economic, environmental, and social topics are considered		
102-25	Conflicts of interest	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed	Management > Corporate Governance > Internal Control System and Operational Audit	
		b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:		
		i. Cross-board membership;	Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)	
		ii. Cross-shareholding with suppliers and other stakeholders;		
		iii. Existence of controlling shareholder;		
		iv. Related party disclosures		
102-26	Role of highest governance body in setting purpose, values, and strategy	a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics	Top Message	
			Management > Shin-Etsu Group Business Principle / Basic ESG Policy	
102-27	Collective knowledge of highest governance body	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics	—	
102-28	Evaluating the highest governance body's performance	a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics	Management > Corporate Governance > Officers' Remuneration Committee	
		b. Whether such evaluation is independent or not, and its frequency		
		c. Whether such evaluation is a self-assessment	Management > Corporate Governance > Corporate Governance Report	
		d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice		
102-29	Identifying and managing economic, environmental, and social impacts	a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	
		b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities	Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)	
102-30	Effectiveness of risk management processes	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics	—	
102-31	Review of economic, environmental, and social topics	a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities	Management > Shin-Etsu Group Business Principle / Basic ESG Policy > ESG Promotion Structure	
102-32	Highest governance body's role in sustainability reporting	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered	—	
102-33	Communicating critical concerns	a. Process for communicating critical concerns to the highest governance body	Management > Corporate Governance	
			Key ESG Issues > The foundation of all activities: legal compliance, fair corporate activities	
102-34	Nature and total number of critical concerns	a. Total number and nature of critical concerns that were communicated to the highest governance body	—	
		b. Mechanism(s) used to address and resolve critical concerns		

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102-35	Remuneration policies	a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:	Management > Corporate Governance > Officers' Remuneration Committee Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)	
		i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;		
		ii. Sign-on bonuses or recruitment incentive payments;		
		iii. Termination payments;		
		iv. Clawbacks;		
		v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees		
		b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics		
102-36	Process for determining remuneration	a. Process for determining remuneration	Management > Corporate Governance > Officers' Remuneration Committee	
		b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management	Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)	
		c. Any other relationships that the remuneration consultants have with the organization		
102-37	Stakeholders' involvement in remuneration	a. How stakeholders' views are sought and taken into account regarding remuneration	Management > Corporate Governance > Officers' Remuneration Committee	
		b. If applicable, the results of votes on remuneration policies and proposals		
102-38	Annual total compensation ratio	a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country	—	
102-39	Percentage increase in annual total compensation ratio	a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country	—	
5. Stakeholder engagement				
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organization	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	○
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements	—	○
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	○
102-43	Approach to stakeholder engagement	a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	○
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement, including:	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	○
		i. how the organization has responded to those key topics and concerns, including through its reporting;		
		ii. the stakeholder groups that raised each of the key topics and concerns		
6. Reporting practice				
102-45	Entities included in the consolidated financial statements	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents	Shin-Etsu Chemical TOP > Investors > IR Library > Annual Securities Report FY2020 (only Japanese available)	○
		b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report		
102-46	Defining report content and topic Boundaries	a. An explanation of the process for defining the report content and the topic Boundaries	Top Message	○
		b. An explanation of how the organization has implemented the Reporting Principles for defining report content	Shin-Etsu Group Key ESG Issues > Specifying Key ESG Issues	
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content	Top Message	○
			Shin-Etsu Group Key ESG Issues	
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements	NA	○
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries	NA	○
102-50	Reporting period	a. Reporting period for the information provided	About This Site	○
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report	About This Site	○

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages	Core
102-52	Reporting cycle	a. Reporting cycle	About This Site	○
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents	Shin-Etsu Chemical Sustainability Site Questionnaire	○
102-54	Claims of reporting in accordance with the GRI Standards	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either:	About This Site	○
		i. <i>'This report has been prepared in accordance with the GRI Standards: Core option'</i> ;	GRI Standards Content Index	
		ii. <i>'This report has been prepared in accordance with the GRI Standards: Comprehensive option'</i> .		
102-55	GRI content index	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report	GRI Standards Content Index	○
		b. For each disclosure, the content index shall include:		
		i. the number of the disclosure (for disclosures covered by the GRI Standards);		
		ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials;		
		iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made		
102-56	External assurance	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report	Responsible Care Audit of the Report (only Japanese available)	○
		b. If the report has been externally assured:		
		i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;		
		ii. The relationship between the organization and the assurance provider;		
		iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report		
GRI 103: Management Approach				
103-1	Explanation of the material topic and its Boundary	a. An explanation of why the topic is material.	Top Message	○
		b. The Boundary for the material topic, which includes a description of:		
		i. where the impacts occur;	Shin-Etsu Group Key ESG Issues	
		ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.		
c. Any specific limitation regarding the topic Boundary.				
103-2	The management approach and its components	a. An explanation of how the organization manages the topic.	Shin-Etsu Group Key ESG Issues	○
		b. A statement of the purpose of the management approach.		
		c. A description of the following, if the management approach includes that component:		
		i. Policies		
		ii. Commitments	Management > Shin-Etsu Group Business Principle / Basic ESG Policy > ESG Promotion Structure	
		iii. Goals and targets		
		iv. Responsibilities		
		v. Resources		
vi. Grievance mechanisms				
vii. Specific actions, such as processes, projects, programs and initiatives				

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103-3	Evaluation of the management approach	a. An explanation of how the organization evaluates the management approach, including:	Shin-Etsu Group Key ESG Issues	○
		i. the mechanisms for evaluating the effectiveness of the management approach;	Management > Shin-Etsu Group Business Principle/Basic ESG Policy > ESG Promotion Structure	
		ii. the results of the evaluation of the management approach;		
		iii. any related adjustments to the management approach.	ESG Data	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 201: Economic Performance			
201-1	Direct economic value generated and distributed	a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:	Responsible Care Audit of the Report (only Japanese available)
		i. Direct economic value generated: revenues;	
		ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;	
		iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.	
		b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	
201-2	Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:	Shin-Etsu Group and Climate Change
		i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Environmental Accounting
		a. Markets served, including:	
		iii. the financial implications of the risk or opportunity before action is taken;	
		iv. the methods used to manage the risk or opportunity;	Responsible Care Audit of the Report (only Japanese available)
	v. the methods used to manage the risk or opportunity;		
201-3	Defined benefit plan obligations and other retirement plans	a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities	NA
		b. If a separate fund exists to pay the plan's pension liabilities:	
		i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;	
		ii. the basis on which that estimate has been arrived at;	
		iii. when that estimate was made.	
		c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.	
		d. Percentage of salary contributed by employee or employer.	
	e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.		
201-4	Financial assistance received from government	a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities	NA
		i. tax relief and tax credits;	
		ii. subsidies;	
		iii. investment grants, research and development grants, and other relevant types of grant;	
		iv. awards;	
		v. royalty holidays;	
		vi. financial assistance from Export Credit Agencies (ECAs);	
		vii. financial incentives;	
		viii. other financial benefits received or receivable from any government for any operation.	
		b. The information in 201-4-a by country	
		c. Whether, and the extent to which, any government is present in the shareholding structure	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage	—
		b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage	
		c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used	
		d. The definition used for 'significant locations of operation'	
202-2	Proportion of senior management hired from the local community	a. Percentage of senior management at significant locations of operation that are hired from the local community	—
		b. The definition used for 'senior management'	
		c. The organization's geographical definition of 'local'	
		d. The definition used for 'significant locations of operation'	
GRI 203: Indirect Economic Impacts			
203-1	Infrastructure investments and services supported	a. Extent of development of significant infrastructure investments and services supported	—
		b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.	
		c. Whether these investments and services are commercial, in-kind, or pro bono engagements	
203-2	Significant indirect economic impacts	a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts	—
		b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas	
GRI 204: Procurement Practices			
204-1	Proportion of spending on local suppliers	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally)	—
		b. The organization's geographical definition of 'local'	
		c. The definition used for 'significant locations of operation'	
GRI 205: Anti-corruption			
205-1	Operations assessed for risks related to corruption	a. Total number and percentage of operations assessed for risks related to corruption	—
		b. Significant risks related to corruption identified through the risk assessment	
205-2	Communication and training about anti-corruption policies and procedures	a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region	Key ESG Issues > The foundation of all activities: legal compliance, fair corporate activities > Initiatives Aimed at Preventing Corruption
		b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region	
		c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations	
		d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region	
		e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region	

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205-3	Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption	ESG Data > The foundation of all activities: legal compliance, fair corporate activities
		b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	
		c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	
		d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases	
GRI 206: Anti-competitive Behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant	—
		b. Main outcomes of completed legal actions, including any decisions or judgments	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 301: Materials			
301-1	Materials used by weight or volume	a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:	—
		i. non-renewable materials used;	
		ii. renewable materials used.	
301-2	Recycled input materials used	a. Percentage of recycled input materials used to manufacture the organization's primary products and services	—
301-3	Reclaimed products and their packaging mater	a. Percentage of reclaimed products and their packaging materials for each product category	—
		b. How the data for this disclosure have been collected	
GRI 302: Energy			
302-1	Energy consumption within the organization	a. Markets served, including:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change Environmental Data
		b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used	
		c. In joules, watt-hours or multiples, the total:	
		i. electricity consumption	
		ii. heating consumption	
		iii. cooling consumption	
		iv. steam consumption	
		d. In joules, watt-hours or multiples, the total:	
		i. electricity sold	
		ii. heating sold	
		iii. cooling sold	
		iv. steam sold	
		e. Total energy consumption within the organization, in joules or multiples	
f. Standards, methodologies, assumptions, and/or calculation tools used			
g. Source of the conversion factors used			
302-2	Energy consumption outside of the organization	a. Energy consumption outside of the organization, in joules or multiples	—
		b. Standards, methodologies, assumptions, and/or calculation tools used	
		c. Source of the conversion factors used	
302-3	Energy intensity	a. Energy intensity ratio for the organization	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change Environmental Data
		b. Organization-specific metric (the denominator) chosen to calculate the ratio	
		c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all	
		d. Whether the ratio uses energy consumption within the organization, outside of it, or both	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
302-4	Reduction of energy consumption	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change Environmental Data
		b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all	
		c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it	
		d. Standards, methodologies, assumptions, and/or calculation tools used	
302-5	Reductions in energy requirements of products and services	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.	—
		b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it	
		c. Standards, methodologies, assumptions, and/or calculation tools used	
GRI 303: Water			
303-1	Interactions with water as a shared resource	a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).	Shin-Etsu Group Key ESG Issues > Risks and Opportunities Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact ESG Data > Energy-saving, resource-saving and the reduction of the environmental impact
		b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.	
		c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.	
		d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.	
303-2	Management of water discharge-related impacts	a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:	—
		i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered.	
303-3	Water withdrawal	a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact
		i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water.	
		b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:	
		i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.	
		c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:	Environmental Data
		i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids).	
		d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <p>i. Geographic location;</p> <p>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</p> <p>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</p> <p>iv. Type of operation (office, manufacturing or production, or extractive);</p> <p>v. Size of operational site in km2 (or another unit, if appropriate);</p> <p>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</p> <p>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)</p>	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Biodiversity/Pollutant Countermeasures
304-2	Significant impacts of activities, products, and services on biodiversity	<p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <p>i. Construction or use of manufacturing plants, mines, and transport infrastructure;</p> <p>ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</p> <p>iii. Introduction of invasive species, pests, and pathogens;</p> <p>iv. Reduction of species;</p> <p>v. Habitat conversion;</p> <p>vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level)</p> <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <p>i. Species affected;</p> <p>ii. Extent of areas impacted;</p> <p>iii. Duration of impacts;</p> <p>iv. Reversibility or irreversibility of the impacts</p>	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Biodiversity/Pollutant Countermeasures
304-3	Habitats protected or restored	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures</p> <p>c. Status of each area based on its condition at the close of the reporting period</p> <p>d. Standards, methodologies, and assumptions used</p>	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>a. IUTotal number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <p>i. Critically endangered</p> <p>ii. Endangered</p> <p>iii. Vulnerable</p> <p>iv. Near threatened</p> <p>v. Least concern</p>	

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 305: Emissions			
305-1	Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Environment Management
		b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	
		c. Biogenic CO2 emissions in metric tons of CO2 equivalent	
		d. Base year for the calculation, if applicable, including:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		i. the rationale for choosing it;	
		ii. emissions in the base year;	
		iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	Environmental Data
		e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	
		f. Consolidation approach for emissions; whether equity share, financial control, or operational control	
g. Standards, methodologies, assumptions, and/or calculation tools			
305-2	Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Environment Management
		b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent	
		c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	
		d. Base year for the calculation, if applicable, including:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		i. the rationale for choosing it;	
		ii. emissions in the base year;	
		iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	Environmental Data
		e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	
		f. Consolidation approach for emissions; whether equity share, financial control, or operational control	
g. Standards, methodologies, assumptions, and/or calculation tools used			
305-3	Other indirect (Scope 3) GHG emissions	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all	
		c. Biogenic CO2 emissions in metric tons of CO2 equivalent	
		d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		e. Base year for the calculation, if applicable, including:	
		i. the rationale for choosing it;	
		ii. emissions in the base year;	Environmental Data
		iii. the context for any significant changes in emissions that triggered recalculations of base year emissions	
		f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	
g. Standards, methodologies, assumptions, and/or calculation tools used			

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages
305-4	GHG emissions intensity	a. GHG emissions intensity ratio for the organization	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		b. Organization-specific metric (the denominator) chosen to calculate the ratio	
		c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3)	
		d. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	Environmental Data
305-5	Reduction of GHG emissions	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	
		c. Base year or baseline, including the rationale for choosing it	
		d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	Environmental Data
		e. Standards, methodologies, assumptions, and/or calculation tools used	
305-6	Emissions of ozone-depleting substances (ODS)	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent	Environmental Data
		b. Substances included in the calculation	
		c. Source of the emission factors used	
		d. Standards, methodologies, assumptions, and/or calculation tools used	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	a. Significant air emissions, in kilograms or multiples, for each of the following:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Response to Climate Change
		i. NO _x	
		ii. SO _x	
		iii. Persistent organic pollutants (POP)	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Biodiversity/Pollutant Countermeasures
		iv. Volatile organic compounds (VOC)	
		v. Hazardous air pollutants (HAP)	
		vi. Particulate matter (PM)	
		vii. Other standard categories of air emissions identified in relevant regulations	ESG Data > Energy-saving, resource-saving and the reduction of the environmental impact
		b. Source of the emission factors used	Environmental Data
		c. Standards, methodologies, assumptions, and/or calculation tools used	
GRI 306: Effluents and Waste			
306-1	Water discharge by quality and destination	a. Total volume of planned and unplanned water discharges by:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Environment Management
		i. destination;	
		ii. quality of the water, including treatment method;	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact > Biodiversity/Pollutant Countermeasures
		iii. whether the water was reused by another organization.	
b. Standards, methodologies, and assumptions used	Environmental Data		

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
306-2	Waste by type and disposal method	a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact
		i. Reuse	
		ii. Recycling	
		iii. Composting	
		iv. Recovery, including energy recovery	
		v. Incineration (mass burn)	
		vi. Deep well injection	
		vii. Landfill	
		viii. On-site storage	
		ix. Other (to be specified by the organization)	
		b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:	
		i. Reuse	
		ii. Recycling	
		iii. Composting	
		iv. Recovery, including energy recovery	
		v. Incineration (mass burn)	
		vi. Deep well injection	
		vii. Landfill	
		viii. On-site storage	
		ix. Other (to be specified by the organization)	
c. How the waste disposal method has been determined:	Environmental Data		
i. Disposed of directly by the organization, or otherwise directly confirmed			
ii. Information provided by the waste disposal contractor			
iii. Organizational defaults of the waste disposal contractor			
306-3	Significant spills	a. Total number and total volume of recorded significant spills	Key ESG Issues > Energy-saving, resource-saving and the reduction of the environmental impact
		b. The following additional information for each spill that was reported in the organization's financial statements:	
		i. Location of spill;	
		ii. Volume of spill;	
		iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	
		c. Impacts of significant spills	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
306-4	Transport of hazardous waste	a. Total weight for each of the following:	—
		i. Hazardous waste transported	
		ii. Hazardous waste imported	
		iii. Hazardous waste exported	
		iv. Hazardous waste treated	
		b. Percentage of hazardous waste shipped internationally	
		c. Standards, methodologies, and assumptions us	
306-5	Water bodies affected by water discharges and/or runoff	a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:	—
		i. the size of the water body and related habitat;	
		ii. whether the water body and related habitat is designated as a nationally or internationally protected area;	
		iii. the biodiversity value, such as total number of protected species	
GRI 307: Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:	ESG Data > Energy-saving, resource-saving and the reduction of the environmental impact
		i. total monetary value of significant fines;	
		ii. total number of non-monetary sanctions;	
		iii. cases brought through dispute resolution mechanisms.	
		b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient	
GRI 308: Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	a. Percentage of new suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions tak	a. Number of suppliers assessed for environmental impacts	Key ESG Issues > Promoting CSR procurement and the diversification of supply sources > Promoting CSR procurement
		b. Number of suppliers identified as having significant actual and potential negative environmental impacts	
		c. Significant actual and potential negative environmental impacts identified in the supply chain	
		d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment	
		e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 401: Employment			
401-1	New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region	ESG Data > Respect for human rights, the development of human resources and the promotion of diversity
		b. Total number and rate of employee turnover during the reporting period, by age group, gender and region	Shin-Etsu Chemical TOP > Recruit-Employment Opportunities > FAQ (only Japanese available)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:	Key ESG Issues > Respect for human rights, the development of human resources and the promotion of diversity > Creating a comfortable working environment
		i. life insurance;	
		ii. health care;	
		iii. disability and invalidity coverage;	
		iv. parental leave;	
		a. Markets served, including:	
		vi. stock ownership;	
		vii. others.	
b. The definition used for 'significant locations of operation'			
401-3	Parental leave	a. Total number of employees that were entitled to parental leave, by gender	Key ESG Issues > Respect for human rights, the development of human resources and the promotion of diversity > Creating a comfortable working environment
		b. Total number of employees that took parental leave, by gender	
		c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender	ESG Data > Respect for human rights, the development of human resources and the promotion of diversity
		d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender	
		e. Return to work and retention rates of employees that took parental leave, by gender	
GRI 402: Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them	
		b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements	
GRI 403: Occupational Health and Safety			
403-1	Occupational health and safety management system	The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:	Key ESG Issues > Employees and contractor health and safety
		a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:	
		i. the system has been implemented because of legal requirements and, if so, a list of the requirements;	
		ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.	
b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.			

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
403-2	Hazard identification, risk assessment, and incident investigation	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <p>i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;</p> <p>ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</p> <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	Key ESG Issues > Employees and contractor health and safety
403-3	Occupational health services	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	Key ESG Issues > Employees and contractor health and safety > Occupational Safety Management
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	Key ESG Issues > Employees and contractor health and safety > Health Considerations
403-5	Worker training on occupational health and safety	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	Key ESG Issues > Employees and contractor health and safety > Education and Drills
403-6	Promotion of worker health	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p>	Key ESG Issues > Employees and contractor health and safety > Health Considerations

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	—
403-8	Workers covered by an occupational health and safety management system	<p>a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <p>i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;</p> <p>ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;</p> <p>iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.</p> <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	—
403-9	Work-related injuries	<p>a. For all employees:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <p>i. how these hazards have been determined;</p> <p>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</p> <p>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	ESG Data > Employees and contractor health and safety

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
403-10	Work-related ill health	a. For all employees:	ESG Data > The foundation of all activities: legal compliance, fair corporate activities
		i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health.	
		b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:	
		i. The number of fatalities as a result of work-related ill health; ii. The number of cases of recordable work-related ill health; iii. The main types of work-related ill health.	
		c. The work-related hazards that pose a risk of ill health, including:	
		i. how these hazards have been determined; ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	
		d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	
		e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. a. For all employees:	
GRI 404: Training and Education			
404-1	Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by:	—
		i. gender;	
		ii. employee category	
404-2	Programs for upgrading employee skills and transition assistance programs	a. Type and scope of programs implemented and assistance provided to upgrade employee skills	Key ESG Issues > Respect for human rights, the development of human resources and the promotion of diversity > Human resource development
		b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	
404-3	Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period	—
GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:	ESG Data > Respect for human rights, the development of human resources and the promotion of diversity
		i. Gender;	
		ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	
		iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)	
		b. Percentage of employees per employee category in each of the following diversity categories:	
		i. Gender;	
		ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	
iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)			
405-2	Ratio of basic salary and remuneration of women to men	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation	—
		b. The definition used for 'significant locations of operation'	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the reporting period	
		b. Status of the incidents and actions taken with reference to the following:	
		i. Incident reviewed by the organization;	
		ii. Remediation plans being implemented;	
		iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;	
iv. Incident no longer subject to action.			
GRI 407: Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:	Shin-Etsu Group Key ESG Issues > Risks and Opportunities
		i. type of operation (such as manufacturing plant) and supplier;	
		ii. countries or geographic areas with operations and suppliers considered at risk.	
		b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining	
GRI 408: Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor	a. Operations and suppliers considered to have significant risk for incidents of:	Shin-Etsu Group Key ESG Issues > Risks and Opportunities
		i. child labor;	
		ii. young workers exposed to hazardous work.	
		b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:	
		i. type of operation (such as manufacturing plant) and supplier;	
		ii. countries or geographic areas with operations and suppliers considered at risk.	
c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor			
GRI 409: Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:	Shin-Etsu Group Key ESG Issues > Risks and Opportunities
		i. type of operation (such as manufacturing plant) and supplier;	
		ii. countries or geographic areas with operations and suppliers considered at risk	
		b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor	
GRI 410: Security Practices			
410-1	Security personnel trained in human rights policies or procedures	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security	
		b. Whether training requirements also apply to third-party organizations providing security personnel	

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Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 411: Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period	—
		b. Status of the incidents and actions taken with reference to the following:	
		i. Incident reviewed by the organization;	
		ii. Remediation plans being implemented;	
		iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;	
iv. Incident no longer subject to action.			
GRI 412: Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	Key ESG Issues > Respect for human rights, the development of human resources and the promotion of diversity > Respect for human rights
412-2	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Key ESG Issues > Respect for human rights, the development of human resources and the promotion of diversity > Respect for human rights
		b. The definition used for 'significant investment agreements'	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	—
		b. The definition used for 'significant investment agreements'.	
GRI 413: Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:	—
		i. social impact assessments, including gender impact assessments, based on participatory processes;	
		ii. environmental impact assessments and ongoing monitoring;	
		iii. public disclosure of results of environmental and social impact assessments;	
		iv. local community development programs based on local communities' needs;	
		v. stakeholder engagement plans based on stakeholder mapping;	
		vi. broad based local community consultation committees and processes that include vulnerable groups;	
		vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;	
viii. formal local community grievance processes.			
413-2	Operations with significant actual and potential negative impacts on local communities	a. Operations with significant actual and potential negative impacts on local communities, including:	—
		i. the location of the operations;	
		ii. the significant actual and potential negative impacts of operations.	
GRI 414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	a. Percentage of new suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	a. Number of suppliers assessed for social impacts	Shin-Etsu Group Key ESG Issues > Risks and Opportunities
		b. Number of suppliers identified as having significant actual and potential negative social impacts	
		c. Significant actual and potential negative social impacts identified in the supply chain	
		d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	
		e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why	

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 415: Public Policy			
415-1	Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary	ESG Data > Corporate Governance
		b. If applicable, how the monetary value of in-kind contributions was estimated	
GRI 416: Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	Key ESG Issues > Product quality improvements and product safety control
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:	NA
		i. incidents of non-compliance with regulations resulting in a fine or penalty;	
		ii. incidents of non-compliance with regulations resulting in a warning;	
		iii. incidents of non-compliance with voluntary codes.	
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient	
GRI 417: Marketing and Labeling			
417-1	Requirements for product and service information and labeling	a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:	Key ESG Issues > Product quality improvements and product safety control
		i. The sourcing of components of the product or service;	
		ii. Content, particularly with regard to substances that might produce an environmental or social impact;	
		iii. Safe use of the product or service;	
		iv. Disposal of the product and environmental or social impacts;	
		v. Other (explain)	
		b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures	
417-2	Incidents of non-compliance concerning product and service information and labeling	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:	NA
		i. incidents of non-compliance with regulations resulting in a fine or penalty;	
		ii. incidents of non-compliance with regulations resulting in a warning;	
		iii. incidents of non-compliance with voluntary codes.	
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	
417-3	Incidents of non-compliance concerning marketing communications	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:	NA
		i. incidents of non-compliance with regulations resulting in a fine or penalty;	
		ii. incidents of non-compliance with regulations resulting in a warning;	
		iii. incidents of non-compliance with voluntary codes.	
		b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient	

GRI Standards Content Index

Standard	Disclosure	Reporting requirements	Corresponding Web Pages
GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:	NA
		i. complaints received from outside parties and substantiated by the organization;	
		ii. complaints from regulatory bodies.	
		b. Total number of identified leaks, thefts, or losses of customer data	
		c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient	
GRI 419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:	ESG Data > The foundation of all activities: legal compliance, fair corporate activities
		i. total monetary value of significant fines;	
		ii. total number of non-monetary sanctions;	
		iii. cases brought through dispute resolution mechanisms.	
		b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient	
		c. The context against which significant fines and non-monetary sanctions were incurred	