

EBARA Group GRI Standards Content Index

EBARA Corporation has reported the information cited in this GRI content index for the period January 1, 2024 to December 31, 2024 with reference to the GRI Standards.

Integrated Report 2025

Other Disclosures

GRI 2: General Disclosures 2021

1. The organization and its reporting practices

2-1	Organizational details	P. 121-122: Corporate Profile / Stock Information	Company Overview Regulatory Information (Articles of Incorporation) General Stock Information Global Network
2-2	Entities included in the organization's sustainability reporting	P. 6: Company References / Scope of Reporting	Editorial Policy and Guideline Reference Tables Annual Securities Report (Fiscal Year Ended December 31, 2024) P. 11-15
2-3	Reporting period, frequency and contact point	P. 6: Reporting Period / Japanese Publication Date	Editorial Policy and Guideline Reference Tables Inquiry about investor and public relations
2-4	Restatements of information		
2-5	External assurance	P. 26: Five Priority Areas and Progress in E-Plan 2025	We attained external verification of our Scope 1 & 2 GHG emissions

2. Activities and workers

2-6	Activities, value chain and other business relationships	P. 2: Expanding Business Domains P. 63-67: Upholding Global Responsibilities P. 68-89: Ebara's Business	Company Overview Supply Chain Management
2-7	Employees	P. 23: E-Plan 2025 Non-Financial Targets P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 30-31: The Relationship Between Our Vision for 2030 and Management Capital P. 117-118: 7-Year ESG Data	ESG Data, S- Social, Number of employees
2-8	Workers who are not employees		ESG Data, S- Social, Average number of temporary staff

3. Governance

2-9	Governance structure and composition	P. 97-98: Roles and Composition of the Board of Directors P. 99-111: Corporate Governance	Corporate Governance Basic Policy and Framework Role and Composition of the Board of Directors (Evaluation of the Effectiveness of the Board of Directors)
2-10	Nomination and selection of the highest governance body	P. 97-98: Roles and Composition of the Board of Directors P. 105-106: Nomination Committee	Basic Policy and Framework
2-11	Chair of the highest governance body	P. 97-98: Roles and Composition of the Board of Directors	Basic Policy and Framework

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2-12	Role of the highest governance body in overseeing the management of impacts	P. 9: E-Vision 2030 P. 10: Our Value Creation Story P. 97-98: Roles and Composition of the Board of Directors P. 99-111: Corporate Governance	Basic Policy and Framework Materiality Role and Composition of the Board of Directors (Evaluation of the Effectiveness of the Board of Directors)
2-13	Delegation of responsibility for managing impacts	P. 53-54: Risk Management P. 55: Compliance P. 56-62: Toward Sustainable Water, Air, and Environment P. 97-98: Roles and Composition of the Board of Directors P. 99-111: Corporate Governance	Basic Policy and Framework
2-14	Role of the highest governance body in sustainability reporting	P. 9: Five Material Issues (Materiality) P. 99-111: Corporate Governance	Materiality
2-15	Conflicts of interest		Basic Policy and Framework Cross-Shareholdings General Stock Information
2-16	Communication of critical concerns	P. 55: Compliance	Compliance
2-17	Collective knowledge of the highest governance body		Basic Policy and Framework
2-18	Evaluation of the performance of the highest governance body	P. 97-98: Roles and Composition of the Board of Directors P. 99-111: Corporate Governance	Role and Composition of the Board of Directors (Evaluation of the Effectiveness of the Board of Directors)
2-19	Remuneration policies	P. 107-109: Compensation Committee	Compensation for Directors and Executive Officers
2-20	Process to determine remuneration	P. 107-109: Compensation Committee	Compensation for Directors and Executive Officers Nomination Committee, Compensation Committee, and Audit Committee
2-21	Annual total compensation ratio	P. 107-109: Compensation Committee	Basic Policy and Framework ESG Data, S- Social, Average annual salary

4. Strategy, policies and practices

2-22	Statement on sustainable development strategy	P. 11-15: Message from the President	Sustainability Management
2-23	Policy commitments	P. 1: Ebara Group Business Ethics Framework P. 9: E-Vision 2030 P. 20-21: Medium-Term Management Plan E-Plan 2025 P. 55: Compliance P. 63-67: Upholding Global Responsibilities	The EBARA Way (Business Ethics Framework) Respecting Human Rights

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2-24	Embedding policy commitments	P. 1: Ebara Group Business Ethics Framework P. 6: Stakeholder Engagement P. 55: Compliance P. 63-67: Upholding Global Responsibilities P. 91-94: Dialogue with Stakeholders by the Chairman of the Board of Directors and the Chairperson of the Nomination Committee P. 99-111: Corporate Governance P. 120: IR Communication	The EBARA Way (Business Ethics Framework) Respecting Human Rights Compliance Stakeholder Communication
2-25	Processes to remediate negative impacts	P. 55: Compliance P. 56-62: Toward Sustainable Water, Air, and Environment P. 63-67: Upholding Global Responsibilities	Respecting Human Rights Compliance Supply Chain Management
2-26	Mechanisms for seeking advice and raising concerns	P. 55: Compliance	Compliance
2-27	Compliance with laws and regulations	P. 11-15: Message from the President P. 65: Initiatives in Response to the Recommendations of the Japan Fair Trade Commission	ESG Data
2-28	Membership associations	P. 119: External Evaluations P. 120: IR Communication	Participation in external initiatives
5. Stakeholder Engagement			
2-29	Approach to stakeholder engagement	P. 6: Stakeholder Engagement P. 63-67: Upholding Global Responsibilities P. 91-94: Dialogue with Stakeholders by the Chairman of the Board of Directors and the Chairperson of the Nomination Committee P. 120: IR Communication	Stakeholder Communication
2-30	Collective bargaining agreements		ESG Data, S- Social Annual Securities Report (Fiscal Year Ended December 31, 2024) P. 18

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GRI 3: Material Topics 2021

3-1	Process to determine material topics	P. 9: E-Vision 2030 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs	5 Material Issues 1. Contribute to the creation of a sustainable society 2. Elevate standards of living and support abundant lifestyles for all 3. Conduct comprehensive environmental management 4. Promote working environments that encourage challenge 5: Enhance corporate governance
3-2	List of material topics	P. 9: E-Vision 2030 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs	
3-3	Management of material topics	P. 9: E-Vision 2030 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs	

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Topic Standards				
Economic Performance				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	P. 22: E-Plan 2025 Financial Targets P. 23: E-Plan 2025 Non-Financial Targets P. 24-26: Five Priority Areas and Progress in E-Plan 2025 P. 32-36: Message from the CFO P. 113-114: 10-Year Financial Summary P. 117-118: 7-Year ESG Data	Financial Highlights ESG Data, S-Social Social Contribution Carry out activities to support art, culture, and sports
	201-2	Financial implications and other risks and opportunities due to climate change	P. 56-62: Toward Sustainable Water, Air, and Environment	Climate-related Disclosures (TCFD Recommendations)
	201-3	Defined benefit plan obligations and other retirement plans		Annual Securities Report (Fiscal Year Ended December 31, 2024) P. 150
	201-4	Financial assistance received from government		
Market Presence				
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage		
	202-2	Proportion of senior management hired from the local community		ESG Data, S- Social
Indirect Economic Impacts				
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	P. 56-62: Toward Sustainable Water, Air, and Environment	Social Contribution
Anti-corruption				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption		Anti-Corruption
	205-2	Communication and training about anti-corruption policies and procedures	P. 55: Compliance	Anti-Corruption
	205-3	Confirmed incidents of corruption and actions taken		ESG Data, G- Governance Anti-Corruption
Anti-competitive Behavior				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		ESG Data, G- Governance Anti-Corruption
Tax				
GRI 207: Tax 2019	207-1	Approach to tax		EBARA Group Tax Policy
	207-2	Tax governance, control, and risk management		
	207-3	Stakeholder engagement and management of concerns related to tax		
	207-4	Country-by-country reporting		

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Materials				
GRI 301: Materials 2016	301-1	Materials used by weight or volume		Environmental Data
	301-2	Recycled input materials used		
	301-3	Reclaimed products and their packaging materials		
Energy				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	P. 56-62: Toward Sustainable Water, Air, and Environment P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	302-2	Energy consumption outside of the organization		
	302-3	Energy intensity	We are pursuing reductions of total emissions.	
	302-4	Reduction of energy consumption	P. 56-62: Toward Sustainable Water, Air, and Environment	Environmental Targets
	302-5	Reductions in energy requirements of products and services	P. 23: E-Plan 2025 Non-Financial Targets P. 24-26: Five Priority Areas and Progress in E-Plan 2025	
Water and Effluents				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	P. 9: E-Vision 2030 P. 10: Our Value Creation Story P. 16: Cycle of Developing Core Technologies and Encouraging Business Synergy P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 75-77: Infrastructure Company	Environmental Management, Survey on Regional Water Stress
	303-2	Management of water discharge-related impacts		Environmental Data
	303-3	Water withdrawal	P. 23: E-Plan 2025 Non-Financial Targets P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	303-4	Water discharge		Environmental Data ESG Data, E- Environmental
	303-5	Water consumption	P. 23: E-Plan 2025 Non-Financial Targets P. 117-118: 7-Year ESG Data	Environmental Data
Biodiversity				
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	304-2	Significant impacts of activities, products and services on biodiversity		
	304-3	Habitats protected or restored		EBARA Group Biodiversity Guidelines Social Contribution
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		

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Emissions				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	P. 23: E-Plan 2025 Non-Financial Targets P. 24-26: Five Priority Areas and Progress in E-Plan 2025 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 56-62: Toward Sustainable Water, Air, and Environment P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	305-2	Energy indirect (Scope 2) GHG emissions	P. 23: E-Plan 2025 Non-Financial Targets P. 24-26: Five Priority Areas and Progress in E-Plan 2025 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 56-62: Toward Sustainable Water, Air, and Environment P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	305-3	Other indirect (Scope 3) GHG emissions	P. 9: E-Vision 2030 P. 10: Our Value Creation Story P. 24-26: Five Priority Areas and Progress in E-Plan 2025 P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 56-62: Toward Sustainable Water, Air, and Environment P. 117-118: 7-Year ESG Data	
	305-4	GHG emissions intensity	We are pursuing reductions of total emissions.	
	305-5	Reduction of GHG emissions	P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 56-62: Toward Sustainable Water, Air, and Environment	Environmental Targets
	305-6	Emissions of ozone-depleting substances (ODS)		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	Waste			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	P. 2: Expanding Business Domains P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs P. 56-62: Toward Sustainable Water, Air, and Environment P. 78-80: Environmental Solutions Company P. 84-87: New Businesses Hydrogen-related Business P. 117-118: 7-Year ESG Data	Environmental Data ESG Data, E- Environmental
	306-2	Management of significant waste-related impacts	P. 56-62: Toward Sustainable Water, Air, and Environment	Environmental Data
	306-3	Waste generated		
	306-4	Waste diverted from disposal		ESG Data, E- Environmental
	306-5	Waste directed to disposal		

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Supplier Environmental Assessment				
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		Green Procurement
	308-2	Negative environmental impacts in the supply chain and actions taken	P. 63-67: Upholding Global Responsibilities	Supply Chain Management
Employment				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		ESG Data, S- Social
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		
	401-3	Parental leave	P. 23: E-Plan 2025 Non-Financial Targets P. 27-28: E-Vision 2030 and E-Plan 2025 Non-Financial Targets and KPIs	Promoting Diversity Equity & Inclusion (DE&I) ESG Data, S- Social Labor practices
Labor/Management Relations				
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes		
Occupational Health and Safety				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		Occupational Safety
	403-2	Hazard identification, risk assessment, and incident investigation	P. 23: E-Plan 2025 Non-Financial Targets P. 117-118: 7-Year ESG Data	
	403-3	Occupational health services	P. 24-26: Five Priority Areas and Progress in E-Plan 2025 P. 39-44: Human Resources Strategy P. 63-67: Upholding Global Responsibilities	
	403-4	Worker participation, consultation, and communication on occupational health and safety		
	403-5	Worker training on occupational health and safety		Health Management
	403-6	Promotion of worker health	P. 39-44: Human Resources Strategy P. 119: External Evaluations	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Occupational Safety
	403-8	Workers covered by an occupational health and safety management system		Occupational Safety, Metrics and Targets ESG Data, S- Social, Occupational Health and Safety
	403-9	Work-related injuries		
	403-10	Work-related ill health		

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Training and Education				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	P. 117-118: 7-Year ESG Data	ESG Data, S- Social
	404-2	Programs for upgrading employee skills and transition assistance programs	P. 39-44: Human Resources Strategy	Human Resource Development Promoting Diversity Equity & Inclusion (DE&I)
	404-3	Percentage of employees receiving regular performance and career development reviews		Fair treatment and evaluation
Diversity and Equal Opportunity				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	P. 20-21: Medium-Term Management Plan E-Plan 2025 P. 30-31: The Relationship Between Our Vision for 2030 and Management Capital P. 39-44: Human Resources Strategy P. 97-98: Roles and Composition of the Board of Directors P. 99-111: Corporate Governance	Promoting Diversity Equity & Inclusion (DE&I) ESG Data, S- Social, G-Governance
	405-2	Ratio of basic salary and remuneration of women to men		ESG Data, S- Social
Non-discrimination				
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	None confirmed	
Freedom of Association and Collective Bargaining				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Labor Relations
				Respecting Human Rights
				Supply Chain Management
Child Labor				
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor		Respecting Human Rights
				Supply Chain Management
Forced or Compulsory Labor				
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		Respecting Human Rights
				Supply Chain Management
Local Communities				
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs		Social Contribution
	413-2	Operations with significant actual and potential negative impacts on local communities		
Supplier Social Assessment				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria		Supply Chain Management
	414-2	Negative social impacts in the supply chain and actions taken	P. 63-67: Upholding Global Responsibilities	

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Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions		ESG Data, S- Social, Community Contributions, Political expenditures
Customer Health and Safety				
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories		
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		
Customer Privacy				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None confirmed	