

【Sustainability Report 2025】

Data Section (appendix)

— Reference information relevant to GRI Standards —

- Anti-corruption
- Anti-competitive behavior
- Materials
- Energy
- Water and effluents
- Emission
- Waste
- Supplier assessment (environmental)
- Employment
- Occupational health and safety
- Training and education
- Diversity and equal opportunity
- Human rights (child labor)
- Human rights (compulsory labor)
- Supplier assessment (social)
- Customer health and safety
- Compliance (environmental)
- Compliance (social)
- Product/process innovations (process)
- Product/process innovations (product)
- Safety and disaster readiness

— Scope of the report —

Non-consolidated: Bando Chemical Industries, Ltd.

Japan: Domestic subsidiaries and affiliates of Bando Chemical Industries, Ltd. (Consolidated)

Overseas: Overseas subsidiaries and affiliates of Bando Chemical Industries, Ltd. (Consolidated)

Material Issue	GRI Standards			Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
				Supplier	Manufacturing	Other	Overseas			
Anti-corruption	205	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. 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.	●				Seven people We required employees to be seconded to high-risk overseas affiliates to take a compliance training beforehand in which they received explanations on the bribery regulations in the relevant countries and were also told not to offer bribes and to consult legal division of the Company when in doubt.	Five people We required employees to be seconded to high-risk overseas affiliates to take a compliance training beforehand in which they received explanations on the bribery regulations in the relevant countries and were also told not to offer bribes and to consult legal division of the Company when in doubt.	Five people We required employees to be seconded to high-risk overseas affiliates to take a compliance training beforehand in which they received explanations on the bribery regulations in the relevant countries and were also told not to offer bribes and to consult legal division of the Company when in doubt.
	205-3	Confirmed incidents of corruption and actions taken								
			a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	● ● ●				None	None	None
				● ● ●				None	None	None
			c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	● ● ●				None	None	None
			d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	● ● ●				Not applicable	Not applicable	Not applicable
Anti-competitive behavior	206	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.	● ● ●				None	None	None
				● ● ●				Not applicable	Not applicable	Not applicable
Materials	301	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.	●				23,009t * Materials used included raw materials and other materials purchased from outside parties and part of components, and did not include packing materials (including metal components such as tensioner, spring, and shaft). — —	22,526t * Materials used included raw materials and other materials purchased from outside parties and part of components, and did not include packing materials (including metal components such as tensioner, spring, and shaft). — —	24,705t * Materials used included raw materials and other materials purchased from outside parties and part of components, and did not include packing materials (including metal components such as tensioner, spring, and shaft). — —
	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 materials								
			a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.							
Energy	302	302-1	Energy consumption within the organization							
			a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. 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.	● ● ●	● ● ●	● ● ●	● ●	217,171.22MWh 13,404.52MWh 106,825.59MWh — — — 2,514,000kWh *Electricity generated at Ashikaga Plant (BANDO eco moving Ashikaga solar power facility) is sold to electricity retailers through our group company using the FIT system for renewable energy. Not applicable Not applicable Not applicable 230,575.74MWh Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures	238,982.32MWh 12,104.00MWh 105,572.18MWh — — — 2,584,000kWh *Electricity generated at Ashikaga Plant (BANDO eco moving Ashikaga solar power facility) is sold to electricity retailers through our group company using the FIT system for renewable energy. Not applicable Not applicable Not applicable 251,086.32MWh Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures	217,600.65MWh 22,299.65MWh 106,994.97MWh — — — 2,434,000kWh *Electricity generated at Ashikaga Plant (BANDO eco moving Ashikaga solar power facility) is sold to electricity retailers through our group company using the FIT system for renewable energy. Not applicable Not applicable Not applicable 239,900.30MWh Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures

Material Issue	GRI Standards	Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
		Materiality	Materiality	Materiality	Materiality			
	<p>g. Source of the conversion factors used.</p>	●				Guidelines issued by Ministry of the Environment and Ministry of Economy, Trade and Industry “Manual for Calculating and Reporting Greenhouse Gas Emissions (Ver.4.8),” GHG Protocol	Guidelines issued by Ministry of the Environment and Ministry of Economy, Trade and Industry “Manual for Calculating and Reporting Greenhouse Gas Emissions (Ver.4.8),” GHG Protocol	Guidelines issued by Ministry of the Environment and Ministry of Economy, Trade and Industry “Manual for Calculating and Reporting Greenhouse Gas Emissions (Ver.4.8),” GHG Protocol
	<p>302-2 Energy consumption outside of the organization</p> <p>a. Energy consumption outside of the organization, in joules or multiples.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>c. Source of the conversion factors used.</p>							
	<p>302-3 Energy intensity</p> <p>a. Energy intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>							
	<p>302-4 Reduction of energy consumption</p> <p>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>							
	<p>302-5 Reductions in energy requirements of products and services</p> <p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>							
Water and effluents	<p>303 303-1 Interactions with water as a shared resource</p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged.</p> <p>b. Standards, methodologies, and assumptions used.</p> <p>c. How water-related impacts are addressed, including how the organization works with stakeholders, and how it engages with suppliers or customers.</p> <p>d. An explanation of the process for setting any water-related goals and targets and how they relate to public policy and the local context of each area with water stress.</p> <p>303-2 Management of water discharge-related impacts</p> <p>a. Minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <p>i. how standards for facilities operating in locations with no local discharge requirements were determined;</p> <p>ii. any internally developed water quality standards or guidelines;</p> <p>iii. any sector-specific standards considered;</p> <p>iv. whether the profile of the receiving waterbody was considered.</p> <p>303-3 Water withdrawal</p> <p>a. Total water withdrawal and a breakdown of this total by the following sources:</p> <p>i. surface water;</p> <p>ii. groundwater;</p> <p>iii. seawater;</p> <p>iv. produced water;</p> <p>v. third-party water.</p> <p>b. Total water withdrawal with water stress and a breakdown of this total by the following sources:</p> <p>i. surface water;</p> <p>ii. groundwater;</p> <p>iii. seawater;</p> <p>iv. produced water;</p> <p>v. third-party water.</p>	<p>● ● ●</p> <p>● ● ●</p> <p>● ● ●</p> <p>● ● ●</p> <p>● ● ●</p> <p>● ● ●</p> <p>● ● ●</p>	1,142.3ML	1,117.6ML	1,047.1ML			

3

Material Issue	GRI Standards	Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
		Entity	Materiality	Ownership	Control			
	305-2 Energy indirect (Scope 2) GHG emissions							
	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	●	●	●		49,009.88t-CO ₂	52,133.37t-CO ₂	48,177.86t-CO ₂
	b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent.	●	●	●		40,440.87t-CO ₂	46,157.17t-CO ₂	42,031.19t-CO ₂
	c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	●	●	●		CO ₂	CO ₂	CO ₂
	d. Base year for the calculation, if applicable, including:	●	●	●		2013	2013	2013
	i. the rationale for choosing it;	●	●	●		Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol
	ii. emissions in the base year;	●	●	●		22.626t-CO ₂ (market standard)	22.626t-CO ₂ (market standard)	22.626t-CO ₂ (market standard)
	iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	●	●	●		—	—	—
	e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	●	●	●		Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures, GHG Protocol
	f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	●	●	●		Financial control	Financial control	Financial control
	g. Standards, methodologies, assumptions, and/or calculation tools used.	●	●	●		CO ₂ emissions in the base year is the sum of domestic non-consolidated emissions, but those in the reporting year is the sum of domestic non-consolidated emissions and emissions of domestic/overseas consolidated subsidiaries.	CO ₂ emissions in the base year is the sum of domestic non-consolidated emissions, but those in the reporting year is the sum of domestic non-consolidated emissions and emissions of domestic/overseas consolidated subsidiaries.	CO ₂ emissions in the base year is the sum of domestic non-consolidated emissions, but those in the reporting year is the sum of domestic non-consolidated emissions and emissions of domestic/overseas consolidated subsidiaries.
	305-3 Other indirect (Scope 3) GHG emissions							
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent.	●	●	●	●	79,019t-CO ₂	78,662t-CO ₂	
	b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	●	●	●	●	CO ₂	CO ₂	
	c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent.							
	d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.							
	e. Base year for the calculation, if applicable, including:							
	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.							
	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.							
	305-4 GHG emissions intensity							
	a. GHG emissions intensity ratio for the organization.							
	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.							
	305-5 Reduction of GHG emissions							
	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent.							
	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).							
	e. Standards, methodologies, assumptions, and/or calculation tools used.							
	305-6 Emissions of ozone-depleting substances (ODS)							
	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.							
	b. Substances included in the calculation.							
	c. Source of the emission factors used.							
	d. Standards, methodologies, assumptions, and/or calculation tools used.							

Material Issue		GRI Standards	Boundary					Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result	
			Reporting Entity	Value Chain	Other Stakeholders	Geography	Time Period				
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOx ii. SOx iii. Persistent organic pollutants (POP) 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 b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.									
Waste	306	306-1 Waste generation and significant waste-related impacts a. Significant waste-related impacts i. the inputs, activities, and outputs that lead to these impacts; ii. impacts related to waste generated in the organization's activities or in the value chain. 306-2 Management of significant waste-related impacts a. Preventing waste generation and managing the impacts from waste generated in the value chain. b. If the waste is managed by a third party, the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data. 306-3 Waste generated a. Total weight of waste generated and a breakdown by composition of the waste. b. Information necessary to understand the data and how the data have been compiled. 306-4 Waste diverted from disposal a. Total weight of waste diverted from disposal and a breakdown by composition of the waste. b. Total weight of hazardous waste diverted from disposal and a breakdown by the following recovery operations: i. preparation for reuse; ii. recycling; iii. other recovery operations. c. Total weight of non-hazardous waste diverted from disposal and a breakdown by the following recovery operations: i. preparation for reuse; ii. recycling; iii. other recovery operations. d. For each recovery operation listed in 306-4-b and 306-4-c, the total weight of waste diverted from disposal: i. onsite; ii. offsite. e. Information necessary to understand the data and how the data have been compiled. 306-5 Waste directed to disposal a. Total weight of waste directed to disposal and a breakdown by composition of the waste. b. Total weight of hazardous waste directed to disposal and a breakdown by the following disposal operations: i. incineration (with energy recovery); ii. incineration (without energy recovery); iii. landfilling; iv. other. c. Total weight of non-hazardous waste directed to disposal and a breakdown by the following disposal operations: i. incineration (with energy recovery); ii. incineration (without energy recovery); iii. landfilling; iv. other. d. For each disposal operation listed in 306-5-b and 306-5-c, the total weight of waste directed to disposal: i. onsite; ii. offsite. e. Information necessary to understand the data and how the data have been compiled.									

Material Issue	GRI Standards			Boundary				Fiscal 2024 Result	Fiscal 2023 Result				Fiscal 2022 Result																																																																		
				Supplier	Material	Location	Customer																																																																								
Supplier assessment (environmental)	308	308-1	New suppliers that were screened using environmental criteria	●				100% (3 company)				100% (4 company)				100% (1 company)																																																															
		308-2	Negative environmental impacts in the supply chain and actions taken					205 companies (Japan and overseas) ※Coverage ratio (Japan): 97.1% (based on purchase amount)				205 companies (Japan and overseas)				205 companies (Japan and overseas)																																																															
			a. Number of suppliers assessed for environmental impacts.					No suppliers identified as having significant negative environmental impacts				No suppliers identified as having significant negative environmental impacts				No suppliers identified as having significant negative environmental impacts																																																															
			b. Number of suppliers identified as having significant actual and potential negative environmental impacts.					Not applicable				Not applicable				Not applicable																																																															
			c. Significant actual and potential negative environmental impacts identified in the supply chain.					Not applicable				Not applicable				Not applicable																																																															
			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.					Not applicable				Not applicable				Not applicable																																																															
		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.	Not applicable				Not applicable				Not applicable																																																																				
Employment	401	401-1	New employee hires and employee turnover	●				No. of full-time employees (non-consolidated)																																																																							
			a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.					<table><tr><th>Fiscal year</th><th colspan="3">Fiscal 2024 (As of March 31, 2025)</th><th colspan="3">Fiscal 2023 (As of March 31, 2024)</th><th colspan="3">Fiscal 2022 (As of March 31, 2023)</th></tr><tr><th></th><th>Male</th><th>Female</th><th>Total</th><th>Male</th><th>Female</th><th>Total</th><th>Male</th><th>Female</th><th>Total</th></tr><tr><td>Under 30 years old</td><td>179</td><td>37</td><td>216</td><td>158</td><td>33</td><td>191</td><td>152</td><td>28</td><td>180</td></tr><tr><td>Between 30 to 50 years old</td><td>685</td><td>43</td><td>728</td><td>717</td><td>38</td><td>755</td><td>731</td><td>37</td><td>768</td></tr><tr><td>Over 50 years old</td><td>288</td><td>22</td><td>310</td><td>268</td><td>23</td><td>291</td><td>272</td><td>23</td><td>295</td></tr><tr><td>Total</td><td>1,152</td><td>102</td><td>1,254</td><td>1,143</td><td>94</td><td>1,237</td><td>1,155</td><td>88</td><td>1,243</td></tr></table>												Fiscal year	Fiscal 2024 (As of March 31, 2025)			Fiscal 2023 (As of March 31, 2024)			Fiscal 2022 (As of March 31, 2023)				Male	Female	Total	Male	Female	Total	Male	Female	Total	Under 30 years old	179	37	216	158	33	191	152	28	180	Between 30 to 50 years old	685	43	728	717	38	755	731	37	768	Over 50 years old	288	22	310	268	23	291	272	23	295	Total	1,152	102	1,254	1,143	94	1,237	1,155	88	1,243
	Fiscal year	Fiscal 2024 (As of March 31, 2025)						Fiscal 2023 (As of March 31, 2024)			Fiscal 2022 (As of March 31, 2023)																																																																				
		Male	Female					Total	Male	Female	Total	Male	Female	Total																																																																	
	Under 30 years old	179	37					216	158	33	191	152	28	180																																																																	
	Between 30 to 50 years old	685	43					728	717	38	755	731	37	768																																																																	
	Over 50 years old	288	22					310	268	23	291	272	23	295																																																																	
	Total	1,152	102					1,254	1,143	94	1,237	1,155	88	1,243																																																																	
			b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.					<table><tr><th>Fiscal year</th><th colspan="3">Fiscal 2024 (April 1, 2024 – March 31, 2025)</th><th colspan="3">Fiscal 2023 (April 1, 2023 – March 31, 2024)</th><th colspan="3">Fiscal 2022 (April 1, 2022 – March 31, 2023)</th></tr><tr><th></th><th>Male</th><th>Female</th><th>Total</th><th>Male</th><th>Female</th><th>Total</th><th>Male</th><th>Female</th><th>Total</th></tr><tr><td>Under 30 years old</td><td>42</td><td>8</td><td>50</td><td>32</td><td>8</td><td>40</td><td>18</td><td>7</td><td>25</td></tr><tr><td>Between 30 to 50 years old</td><td>15</td><td>2</td><td>17</td><td>4</td><td>1</td><td>5</td><td>2</td><td>1</td><td>3</td></tr><tr><td>Over 50 years old</td><td>2</td><td>0</td><td>2</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>59</td><td>10</td><td>69</td><td>36</td><td>9</td><td>45</td><td>20</td><td>8</td><td>28</td></tr></table>												Fiscal year	Fiscal 2024 (April 1, 2024 – March 31, 2025)			Fiscal 2023 (April 1, 2023 – March 31, 2024)			Fiscal 2022 (April 1, 2022 – March 31, 2023)				Male	Female	Total	Male	Female	Total	Male	Female	Total	Under 30 years old	42	8	50	32	8	40	18	7	25	Between 30 to 50 years old	15	2	17	4	1	5	2	1	3	Over 50 years old	2	0	2	0	0	0	0	0	0	Total	59	10	69	36	9	45	20	8	28
	Fiscal year	Fiscal 2024 (April 1, 2024 – March 31, 2025)						Fiscal 2023 (April 1, 2023 – March 31, 2024)			Fiscal 2022 (April 1, 2022 – March 31, 2023)																																																																				
		Male	Female					Total	Male	Female	Total	Male	Female	Total																																																																	
	Under 30 years old	42	8					50	32	8	40	18	7	25																																																																	
	Between 30 to 50 years old	15	2					17	4	1	5	2	1	3																																																																	
	Over 50 years old	2	0					2	0	0	0	0	0	0																																																																	
	Total	59	10					69	36	9	45	20	8	28																																																																	
			Original) Total number of employees					1,305 (Male: 1,184 Female: 121)																																																																							
			Original) Average service years					16.1 years (Male: 16.5 years Female: 12.1 years)																																																																							
		Original) Percentage of female managers	4.7%																																																																												
		Original) Percentage of employees with disabilities	2.35%																																																																												
	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:																																																																													
		i. life insurance;																																																																													
		ii. health care;																																																																													
		iii. disability and invalidity coverage;																																																																													
		iv. parental leave;																																																																													
		v. retirement provision;																																																																													
		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.																																																																													
		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.																																																																													
		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.																																																																													

Material Issue	GRI Standards		Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
			Entity	Materiality	Customer	Supplier			
Occupational health and safety	403	403-1 Occupational health and safety management system							
		a. Implementation of occupational health and safety management system.	●	●			Implemented (JISHA method OSHMS, ISO45001)	Implemented (JISHA method OSHMS, ISO45001)	Implemented (JISHA method OSHMS, ISO45001)
		i. the system has been implemented because of legal requirements (a list of the requirements);							
		ii. the system has been implemented based on official risk management or management system standards/guidelines (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.	●	●			Production facilities	Production facilities	Production facilities
		403-2 Hazard identification, risk assessment, and incident investigation							
		a. The processes used to identify hazards, assess risks, and minimize risks, including:	●	●	●		We established risk assessment procedures and conduct risk assessment of new equipment at the time of installation. For existing equipment, we also identify and evaluate risks, implement measures, reevaluates risks after implementing measures and share residual risks in accordance with the annual plan.	We established risk assessment procedures and conduct risk assessment of new equipment at the time of installation. For existing equipment, we also identify and evaluate risks, implement measures, reevaluates risks after implementing measures and share residual risks in accordance with the annual plan.	We established risk assessment procedures, and identify and evaluate risks, implement measures, reevaluate risks after implementing measures and share residual risks in accordance with the annual plan.
		i. how the organization ensures the quality of these processes;							
		ii. how the occupational health and safety management system is evaluated and continually improved.							
		b. The processes for workers to report work-related hazards and hazardous situations.	●	●	●		We have systems to receive reporting from workers such as the near miss proposal system and the improvement proposal system. All business facilities hold Health and Safety Committee meetings to hear workers' opinions.	We have systems to receive reporting from workers such as the near miss proposal system and the improvement proposal system. All business facilities hold Health and Safety Committee meetings to hear workers' opinions.	We have systems to receive reporting from workers such as the near miss proposal system and the improvement proposal system. All business facilities hold Health and Safety Committee meetings to hear workers' opinions.
		c. The policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and how workers are protected against reprisals.	●	●	●		We advocate "safety first" in the Group's Health and Safety Policy and implement safety measures for high-risk works.	We advocate "safety first" in the Group's Health and Safety Policy and implement safety measures for high-risk works.	We advocate "safety first" in the Group's Health and Safety Policy and implement safety measures for high-risk works.
		d. The processes used to investigate work-related incidents.	●	●	●		An Emergency Health and Safety Committee meeting is held after an accident to investigate the nature and cause and consider measures. Incident information is reported to the Safety and Environmental Promotion Department and shared among the entire Group to prevent similar incidents from occurring.	An Emergency Health and Safety Committee meeting is held after an accident to investigate the nature and cause and consider measures. Incident information is reported to the Safety and Environmental Promotion Department and shared among the entire Group to prevent similar incidents from occurring.	An Emergency Health and Safety Committee meeting is held after an accident to investigate the nature and cause and consider measures. Incident information is reported to the Safety and Environmental Promotion Department and shared among the entire Group to prevent similar incidents from occurring.
		403-3 Occupational health services							
		a. Occupational health services that contribute to identification and elimination of hazards and how the organization facilitates workers' access to them.	●	●	●		Each business facility is staffed with an industrial doctor to provide health and safety advice and necessary treatment. Each business facility is also staffed with a personnel with adequate education to be in charge of the operation and management of occupational health and safety.	Each business facility is staffed with an industrial doctor to provide health and safety advice and necessary treatment. Each business facility is also staffed with a personnel with adequate education to be in charge of the operation and management of occupational health and safety.	Each business facility is staffed with an industrial doctor to provide health and safety advice and necessary treatment. Each business facility is also staffed with a personnel with adequate education to be in charge of the operation and management of occupational health and safety.
		403-4 Worker participation, consultation, and communication on occupational health and safety							
		a. 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.	●	●	●		The processes are implemented in locations that have not obtained occupational health and safety management system certifications. All business facilities hold health and safety committee meetings on a monthly basis with the workers' representative participating as a committee member.	The processes are implemented in locations that have not obtained occupational health and safety management system certifications. All business facilities hold health and safety committee meetings on a monthly basis with the workers' representative participating as a committee member.	The processes are implemented in locations that have not obtained occupational health and safety management system certifications. All business facilities hold health and safety committee meetings on a monthly basis with the workers' representative participating as a committee member.
		b. Responsible person of the health and safety committees, and its meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	●	●	●		The minutes of the health and safety committee meetings held in each business facility are shared among employees by posting them on a bulletin board, etc.	The minutes of the health and safety committee meetings held in each business facility are shared among employees by posting them on a bulletin board, etc.	The minutes of the health and safety committee meetings held in each business facility are shared among employees by posting them on a bulletin board, etc.
		403-5 Worker training on occupational health and safety							
		a. Worker training on occupational safety and health (for employees and for non-employees such as temporary workers and contractors)	●	●	●		We provide the health and safety education and the safety education relating to hazardous work when accepting new workers. The health and safety education is provided to employees as well as non-employees including temporary workers.	We provide the health and safety education and the safety education relating to hazardous work when accepting new workers. The health and safety education is provided to employees as well as non-employees including temporary workers.	We provide the health and safety education and the safety education relating to hazardous work when accepting new workers. The health and safety education is provided to employees as well as non-employees including temporary workers.
		403-6 Promotion of worker health							
		a. How the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	●	●	●		We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.	We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.	We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.
		b. A description of voluntary health promotion services and programs offered to workers and how the organization facilitates workers' access to these services and programs.	●	●	●		We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.	We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.	We provide physical checkups in accordance with laws and regulations of the relevant countries. The results are shared with employees to recommend additional checkups and provide advice on health enhancement.
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships							
		a. 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.	●	●	●		We provide in-plant health and safety rules and hazard information to subcontractors and check their necessary qualifications.	We provide in-plant health and safety rules and hazard information to subcontractors and check their necessary qualifications.	We provide in-plant health and safety rules and hazard information to subcontractors and check their necessary qualifications.

Material Issue	GRI Standards	Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
		Entity	Materiality	Site	Customer			
	403-8 Workers covered by an occupational health and safety management system a. Implementation of an occupational health and safety management system based on legal requirements and/or recognized standards/ guidelines: 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; ii. the number and percentage of all employees and workers who are not employees but is controlled by the organization, who are covered by such a system that has been internally audited; 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. b. Description of workers excluded from the above. c. Data collection methods and assumptions.	● ● ● ● ● ● ● ● ●	We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications. No employees are excluded. They are stipulated in the health and safety manuals and procedures.	We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications. No employees are excluded. They are stipulated in the health and safety manuals and procedures.	We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications. No employees are excluded. They are stipulated in the health and safety manuals and procedures.			
	403-9 Work-related injuries a. For all employees: i. the number and rate of fatalities as a result of work-related injury; ii. the number and rate of high-consequence work-related injuries (excluding fatalities); iii. the number and rate of recordable work-related injuries; iv. the main types of work-related injury; v. the number of hours worked. b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: i. the number and rate of fatalities as a result of work-related injury; ii. the number and rate of high-consequence work-related injuries (excluding fatalities); iii. the number and rate of recordable work-related injuries; iv. the main types of work-related injury; v. the number of hours worked. c. The work-related hazards that pose a risk of high-consequence injury, including: i. how these hazards have been determined; ii. hazards that have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards. d. Any actions taken or underway to eliminate other hazards. e. The rates calculated based on 200,000 or 1,000,000 hours worked. f. Description of workers excluded from the above. g. Data collection methods and assumptions. 403-10 Work-related ill health a. For all employees: 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. hazards that have caused or contributed to cases of ill health during the reporting period. iii. actions taken or underway to eliminate these hazards. d. Description of workers excluded from the above. e. Data collection methods and assumptions.	● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ● ●	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) No material incidents Rate of frequency of work-related injuries resulted in lost time: 0.14 (non-consolidated) Severity rate: 0.010 (non-consolidated) Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) None They are stipulated in the risk assessment procedures. Rate of frequency of work-related injuries resulted in lost time: 0.14 (per 1 million hours) (non-consolidated) Deaths as a result of work-related ill health: 0 0 Identification through risk assessment and work environment measurement	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) No material incidents Rate of frequency of work-related injuries resulted in lost time: 0.00 (non-consolidated) Severity rate: 0.000 (non-consolidated) Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) None They are stipulated in the risk assessment procedures. Rate of frequency of work-related injuries resulted in lost time: 0.00 (per 1 million hours) (non-consolidated) Deaths as a result of work-related ill health: 0 0 Identification through risk assessment and work environment measurement	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) No material incidents Rate of frequency of work-related injuries resulted in lost time: 0.29 (non-consolidated) Severity rate: 0.029 (non-consolidated) Deaths in the course of employment: 0 (non-consolidated, domestic, overseas) None They are stipulated in the risk assessment procedures. Rate of frequency of work-related injuries resulted in lost time: 0.29 (per 1 million hours) (non-consolidated) Deaths as a result of work-related ill health: 0 0 Identification through risk assessment and work environment measurement			

Material Issue	GRI Standards			Boundary					Fiscal 2024 Result												Fiscal 2023 Result												Fiscal 2022 Result											
				Entity	Materiality	Scope	Other	Comment																																				
Training and education	404	404-1	Average hours of training per year per employee	●	●	●	Training list(Fiscal 2022-2024)																																					
			a. Average hours of training that the organization's employees have undertaken during the reporting period, by:				Training name	No. of attendees						No. of days						Category																								
																				Gender						Age group																		
	i. gender;	Male			Female			Under 30 years old				Over 30 years old Under 50 years old				Over 50 years old																												
	ii. employee category.	Fiscal year	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022																		
		New employees training (manufacturing)	16	14	7	5	4	4	14	14	7	2	0	0	14	14	7	0	0	0	0	0	0	0	0	0																		
		New employees training (sales)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
	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.	New employees training (administrative)	1	2	1	8	4	4	0	1	0	1	1	1	2	1	0	0	0	0	0	0	0	0	0																	
				New employees training (technical)	2	1	2	8	6	6	2	1	2	0	0	0	2	1	2	0	0	0	0	0	0	0	0																	
				New hire trainings (overall)	31	23	24	11	11	11	21	14	18	10	9	6	31	23	24	0	0	0	0	0	0	0	0	0																
New employees functional training (technical)				16	14	11	104	111	108	13	9	9	3	5	2	16	14	11	0	0	0	0	0	0	0	0	0																	
New employees functional training (sales)				9	5	5	231	225	223	7	4	3	2	1	2	9	5	5	0	0	0	0	0	0	0	0	0																	
Third-year training				22	21	25	2	2	2	17	19	17	5	2	8	19	21	25	3	0	0	0	0	0	0	0	0																	
Training for new G3 level staff				20	27	17	2	3	2	10	24	16	10	3	1	6	1	7	14	26	10	0	0	0	0	0	0																	
Training for new leaders				37	31	30	2	3	2	31	30	27	6	1	3	0	0	0	37	27	28	0	4	2																				
Training for new management staff				36	26	24	2	3	2	33	24	19	3	2	5	0	0	0	31	24	19	5	2	5																				
Training for evaluators				24	24	22	1	1	1	21	22	18	3	2	4	0	0	0	21	23	17	3	1	5																				
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.	Management training	21	21	5	2	2	4	21	19	5	0	2	0	0	0	15	12	0	6	9	5																					
			Accounting training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
			Training for profitability management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
			Manufacturing training (intermediate)	19	15	19	7	7	7	19	15	19	0	0	0	1	4	2	18	9	17	0	2	0																				
			Chief training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
			Correspondence education	190	188	206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
			Other training	308	416	140	132	290.5	180	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																	
			*Other training includes functional training such as "Manufacturing School," "Bando Sales and Marketing School," and "Bando Institute of Technology."																																									
			Diversity and equal opportunity	405	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: Members of the Board of Directors:																																		
						i. Gender;				Gender						Male			Female																									
Fiscal year	2024	2023								2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022													
ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	Age group	Under 30 years old		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																		
	Under 30 years old	0%		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%																		
iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	Over 50 years old	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%																		
	Total	100%		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%																		
405-2	Ratio of basic salary and remuneration of women to men	b. Percentage of employees per employee category in each of the following diversity categories:		Reference (No. of persons)																																								
				Gender																																								
				Fiscal year						Male			Female																															
			2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022																		
			Age group	Under 30 years old	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																	
			30-50 years old	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																		
			Over 50 years old	8	8	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																	
			Total	8	8	8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																	
			b. Percentage of employees per employee category in each of the following diversity categories:																																									
			Gender						Male			Female																																
Fiscal year						Executive			Full-time employees			Contract employees			Subtotal			Executive			Full-time employees			Contract employees			Subtotal			Total														
2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022												
Age group	Under 30 years old	0%	0%	0%	16%	14%	13%	14%	15%	16%	15%	13%	13%	0%	0%	0%	36%	35%	32%	8%	6%	5%	17%	15%	12%	15%	14%	14%																
30-50 years old	0%	0%	0%	59%	63%	63%	23%	27%	32%	53%	57%	58%	0%	0%	0%	42%	40%	42%	37%	41%	43%	38%	41%	43%	51%	54%	55%																	
Over 50 years old	100%	100%	100%	25%	23%	24%	63%	58%	52%	32%	30%	29%	100%	100%	100%	22%	25%	26%	56%	53%	52%	45%	44%	45%	34%	32%	31%																	
Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%												
Reference (No. of persons)																																												
Gender																																												
Fiscal year						Male			Female																																			
2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022												
Age group	Under 30 years old	0	0	0	179	158	152	29	31	31	208	189	183	0	0	0	37	33	28	15	12	11	52	45	39	260	234	223																
30-50 years old	0	0	0	685	717	731	48	56	64	733	773	795	0	0	0	43	38	37	73	82	91	116	120	128	849	893	923																	
Over 50 years old	18	17	17	288	268	272	129	119	102	435	404	391	1	1	1	22	23	23	112	105	110	135	129	134	570	533	525																	
Total	18	17	17	1,152	1,143	1,155	206	206	197	1,376	1,366	1,369	1	1	1	102	94	88	200	199	212	303	294	301	1,679	1,660	1,670																	
b. The definition used for "significant locations of operation".																																												

Material Issue	GRI Standards		Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
			Supplier	Manufacturing	Other	Customer			
Human rights (child labor)	408	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: 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.				No operations or suppliers identified as having significant risk of child labor. (None) None None (No operations or suppliers identified as having significant risk of child labor) None (No operations or suppliers identified as having significant risk of child labor) We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in August 2024)	No operations or suppliers identified as having significant risk of child labor. (None) None None (No operations or suppliers identified as having significant risk of child labor) None (No operations or suppliers identified as having significant risk of child labor) We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in January 2024)	No operations or suppliers identified as having significant risk of child labor. (None) None None None Conducted a survey through a questionnaire
Human rights (compulsory labor)	409	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: 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.				No operations or suppliers identified as having significant risk of forced or compulsory labor. None (No operations or suppliers identified as having significant risk of forced or compulsory labor.) We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in August 2024)	No operations or suppliers identified as having significant risk of forced or compulsory labor. None (No operations or suppliers identified as having significant risk of forced or compulsory labor.) We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in January 2024)	No operations or suppliers identified as having significant risk of forced or compulsory labor. None Conducted a survey through a questionnaire
Supplier assessment (social)	414	414-1	New suppliers that were screened using social criteria						
			a. Percentage of new suppliers that were screened using social criteria.				100% (3 company)	100% (4 company)	100% (1 company)
		414-2	Negative social impacts in the supply chain and actions taken						
			a. Number of suppliers assessed for social impacts. 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.				205 companies (Japan and overseas) ※Coverage ratio (Japan): 97.1% (based on purchase amount) No suppliers identified as having significant negative social impacts. Not applicable Not applicable Not applicable	205 companies (Japan and overseas) No suppliers identified as having significant negative social impacts. Not applicable Not applicable Not applicable	205 companies (Japan and overseas) No suppliers identified as having significant negative social impacts. Not applicable Not applicable Not applicable
Customer health and safety	416	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.						
		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: 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.				None None None No defects or complaints that could directly affect customers' health and safety were identified.	None None None No defects or complaints that could directly affect customers' health and safety were identified.	None None None No defects or complaints that could directly affect customers' health and safety were identified.

Material Issue	GRI Standards	Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
		Supplier	Manufacturing	Other	Customer			
Compliance (environmental)	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: 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.	● ● ●	● ● ●	● ● ●	● ● ●	Not applicable Not applicable Not applicable Not identified	Not applicable Not applicable Not applicable Not identified	Not applicable Not applicable Not applicable Not identified
Compliance (social)	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: 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. c. The context against which significant fines and non-monetary sanctions were incurred.	● ● ●	● ● ●	● ● ●	● ● ●	¥0 None None Not identified Not applicable	¥0 None None Not identified Not applicable	¥0 None None Not identified Not applicable
Product/process innovations (process)	Examples of environmental load reduced by new manufacturing methods (if available for disclosure)	●				Advanced the development of elemental technologies for processes that aim for unmanned and autonomous operation minimizing human intervention and selected model lines for "Bando Dream Factory" at each factory.	Started initiatives to identify and develop elemental technologies for smart manufacturing methods of target products.	With a new design of the industrial toothed belt process at Wakayama Plant, we reduced material loss by approx. 40%, reduced energy consumption by 40%, doubled labor productivity, and improved capital productivity by 1.5 times compared to the conventional line. Started preparation for mass production. Environmentally-friendly products: Approx. 15% of the total Marketed 1 eco moving products, our original environmentally-friendly label Marketed 17 environmentally-friendly products
Product/process innovations (product)	Ratio of environmentally-friendly products and products with fewer hazardous substances to total new launched products. Develop products having impacts on solving social issues.	●				Environmentally-friendly products: Approx. 71.8% of the total Marketed 5 eco moving products, our original environmentally-friendly label Marketed 23 environmentally-friendly products	Environmentally-friendly products: Approx. 66% of the total Marketed 4 eco moving products, our original environmentally-friendly label Marketed 56 environmentally-friendly products	
Safety and disaster readiness	303 303-4 Significant spills	● ● ●				Stated in 303-4	Stated in 303-4	Stated in 303-4

Material Issue	GRI Standards	Boundary				Fiscal 2024 Result	Fiscal 2023 Result	Fiscal 2022 Result
		Supplier	Manufacturing facilities	Other	Overseas			
	Number of business facilities that acquired ISO9001		● ● ●			【Domestic business facilities】 Industrial Products Division, Advanced Elastomer Products Division, New Businesses Promotion Center 【Consolidated domestic affiliates】 Bando Industrial Components & Services, Ltd. BL Autotec, Ltd. Fukui Belt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH Bando Iberica, S.A.	【Domestic business facilities】 Industrial Products Division, Advanced Elastomer Products Division, New Businesses Promotion Center 【Consolidated domestic affiliates】 Bando Industrial Components & Services, Ltd. BL Autotec, Ltd. Fukui Belt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando USA, Inc. Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH Bando Iberica, S.A.	【Domestic business facilities】 Industrial Products Division, Advanced Elastomer Products Division, New Businesses Promotion Center 【Consolidated domestic affiliates】 Bando Industrial Components & Services, Ltd. BL Autotec, Ltd. Fukui Belt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando USA, Inc. Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH Bando Iberica, S.A.
	Number of business facilities that acquired IATF16949		● ● ●			【Domestic business facilities】 Automotive Parts Division, Advanced Elastomer Products Division 【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando (India) Pvt. Ltd. (Delhi) Bando Belt Manufacturing (Turkey), Inc.	【Domestic business facilities】 Automotive Parts Division, Advanced Elastomer Products Division 【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando (India) Pvt. Ltd. (Delhi) Bando Belt Manufacturing (Turkey), Inc.	【Domestic business facilities】 Automotive Parts Division, Advanced Elastomer Products Division 【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando (India) Pvt. Ltd. (Delhi) Bando Belt Manufacturing (Turkey), Inc.
	Number of business facilities that acquired ISO13485		● ●			【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimeic MMT	【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimeic MMT	【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimeic MMT
	Number of business facilities that acquired ISO14001 certification		● ● ●			14 business facilities 【Domestic business facilities】 Head office, Ashikaga Plant, Kakogawa Plant, Nankai Plant, Wakayama Plant 【Consolidated domestic affiliate】 BL Autotec, Ltd. 【Consolidated overseas affiliate】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH	15 business facilities 【Domestic business facilities】 Head office, Ashikaga Plant, Kakogawa Plant, Nankai Plant, Wakayama Plant 【Consolidated domestic affiliate】 BL Autotec, Ltd. 【Consolidated overseas affiliate】 Bando USA, Inc. Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH	15 business facilities 【Domestic business facilities】 Head office, Ashikaga Plant, Kakogawa Plant, Nankai Plant, Wakayama Plant 【Consolidated domestic affiliate】 BL Autotec, Ltd. 【Consolidated overseas affiliates】 Bando USA, Inc. Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. Bando Belt Manufacturing (Turkey), Inc. Bando Europe GmbH
	Percentage of business facilities that acquired ISO14001 certification		● ● ●			ISO14001 88% (14/16) (consolidated group production facilities)	ISO14001 88% (15/17) (consolidated group production facilities)	ISO14001 88% (15/17) (consolidated group production facilities)
	Number of OSHMS certifications		●			【Domestic plants】 Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant	【Domestic plants】 Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant	【Domestic plants】 Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant
	Number of business facilities that acquired ISO45001		●			【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando Belt Manufacturing (Turkey), Inc.	【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando Belt Manufacturing (Turkey), Inc.	【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. (Bengaluru) Bando Belt Manufacturing (Turkey), Inc.
	List of domestic companies subject to the survey		●			【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 BL Autotec, Ltd. Fukui Belt Industries, Ltd. Aimeic MMT	【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 BL Autotec, Ltd. Fukui Belt Industries, Ltd. Aimeic MMT	【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 BL Autotec, Ltd. Fukui Belt Industries, Ltd. Aimeic MMT
	List of overseas companies subject to the survey		●			【Production】 Bando Belt Manufacturing (Turkey), Inc. Bando Korea Co., Ltd. Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. 【Non-production】 Bando USA, Inc.* Bando Europe GmbH Bando Iberica, S.A. Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd. *Bando USA, Inc. discontinued production on March 31, 2025	【Production】 Bando USA, Inc. Bando Belt Manufacturing (Turkey), Inc. Bando Korea Co., Ltd. Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. 【Non-production】 Bando Europe GmbH Bando Iberica, S.A. Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd.	【Production】 Bando USA, Inc. Bando Belt Manufacturing (Turkey), Inc. Bando Korea Co., Ltd. Bando Jungkong Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Dongguan) Co., Ltd. Bando Manufacturing (Vietnam) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. 【Non-production】 Bando Europe GmbH Bando Iberica, S.A. Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd.