【Sustainability Report 2026】

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)

BANDO CHEMICAL INDUSTRIES, LTD.

Material Issue	GRI Standards			Boundary					Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
				Supplier	Non-consolidated	Japan	Overseas	Customer			
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.			●			Three 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.	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.
			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.								
		205-3	**Confirmed incidents of corruption and actions taken**								
			a. Total number and nature of confirmed incidents of corruption.		●	●	●		None	None	None
			b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.		●	●	●		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.		●	●	●		None	None	None
			b. Main outcomes of completed legal actions, including any decisions or judgments.		●	●	●		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:			●			23,369t * 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).	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).
			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 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.			●	●		236,856.35MWh	217,171.22MWh	238,982.32MWh
			b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.			●	●		23,547.39MWh	13,404.52MWh	12,104.00MWh
			c. In joules, watt-hours or multiples, the total:								
			i. electricity consumption			●	●		82,660.89MWh	106,825.59MWh	105,572.18MWh
			ii. heating consumption						—	—	—
			iii. cooling consumption						—	—	—
			iv. steam consumption						—	—	—
			d. In joules, watt-hours or multiples, the total:								
			i. electricity sold			●	●		2,316MWh *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.	2,514MWh *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.	2,584MWh *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.
			ii. heating sold			●			Not applicable	Not applicable	Not applicable
			iii. cooling sold			●			Not applicable	Not applicable	Not applicable
			iv. steam sold			●			Not applicable	Not applicable	Not applicable
			e. Total energy consumption within the organization, in joules or multiples.			●	●		340,748.39MWh	334,887.33MWh	354,074.50MWh
			f. Standards, methodologies, assumptions, and/or calculation tools used.			●			Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures	Act on the Rational Use of Energy ("Energy Conservation Act") and Act on Promotion of Global Warming Countermeasures
			g. Source of the conversion factors used.			●			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

Material Issue	GRI Standards	Boundary	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	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. 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. **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. 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.				
Water and effluents	**303 303-1 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. b. Standards, methodologies, and assumptions used. c. How water-related impacts are addressed, including how the organization works with stakeholders, and how it engages with suppliers or customers. 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. **303-2 Management of water discharge-related impacts** a. 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 and a breakdown of this total by the following sources:	● ● ●	1,026.2ML	1,142.3ML	1,117.6ML
	i. surface water;	● ● ●	0	0	0
	ii. groundwater;	● ● ●	533.8ML	589.9ML	592.8ML
	iii. seawater;	● ● ●	0	0	0
	iv. produced water;	● ● ●	0	0	0
	v. third-party water.	● ● ●	492.4ML	552.4ML	524.8ML
	b. Total water withdrawal with water stress and a breakdown of this total by the following sources: i. surface water; ii. groundwater; iii. seawater; iv. produced water; v. third-party water. c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b by the following categories: i. freshwater; ii. other water. d. Standards, methodologies, and assumptions used.				

Material Issue	GRI Standards	Boundary				Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
		Supplier	Non-consolidated	Japan	Overseas	Customer			
	303-4 Water discharge							
	a. Total water discharge and a breakdown of this total by the following types of destination:		●	●	●		311.2ML	293.5ML	269.9ML
	i. surface water;		●	●	●		241.1ML	215.9ML	219.2ML
	ii. groundwater;		●	●	●		—	—	—
	iii. seawater;		●	●	●		—	—	—
	iv. produced water;		●	●	●		—	—	—
	v. third-party water.		●	●	●		70.2ML	77.5ML	50.6ML
	b. A breakdown of total water discharge by the following categories:		●	●	●		311.2ML	293.5ML	269.9ML
	i. freshwater;								
	ii. other water.								
	c. Total water discharge to all areas with water stress and a breakdown of this total by the following categories:								
	i. freshwater;								
	ii. other water.								
	d. Priority substances of concern for which discharges are treated, including:								
	i. definitions, international standards and criteria for substances of concern;		●	●	●		All plants conduct water quality tests on a regular basis in accordance with laws and regulations. In particular, domestic plants (Nankai Plant, Kakogawa Plant, and Ashikaga Plant) continuously monitored certain critical items related to the water discharged to rivers after purification.	All plants conduct water quality tests on a regular basis in accordance with laws and regulations. In particular, domestic plants (Nankai Plant, Kakogawa Plant, and Ashikaga Plant) and production bases in the U.S. continuously monitored certain critical items related to the water discharged to rivers after purification.	All plants conduct water quality tests on a regular basis in accordance with laws and regulations. In particular, domestic plants (Nankai Plant, Kakogawa Plant, and Ashikaga Plant) and production bases in the U.S. continuously monitored certain critical items related to the water discharged to rivers after purification.
	ii. the approach for setting discharge limits for priority substances of concern;								
	iii. number of incidents of non-compliance with discharge limits.		●	●	●		None	None	None
	e. Standards, methodologies, and assumptions used								
	303-5 Water consumption								
	a. Total water consumption.								
	b. Total water consumption with water stress.								
	c. Change in water storage, if water storage has been identified as having a significant water-related impact.								
	d. Standards, methodologies, and assumptions used.								
Emission	**305 305-1 Direct (Scope 1) GHG emissions**								
	a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent.		●	●	●		42,272.92t-CO_2	41,725.02t-CO_2	45,666.08t-CO_2
	b. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all.		●	●	●		CO_2	CO_2	CO_2
	c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent.		●	●	●		Not applicable	Not applicable	Not applicable
	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;		●	●	●		32,077t-CO_2	32,077t-CO_2	32,077t-CO_2
	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.

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	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.		●	●	●		45,907.56t-CO_2	49,009.88t-CO_2	52,133.37t-CO_2
	b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent.		●	●	●		38,957.91t-CO_2	40,440.87t-CO_2	46,157.17t-CO_2
	c. If available, the gases included in the calculation; whether CO_2, CH_4, N_2O, 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.	●	●	●	●	●	376,991t-CO_2 ※GHG emissions for all applicable categories are calculated on a consolidated basis.	79,019t-CO_2 ※Of the applicable categories, GHG emissions for Categories 1,3,4,5,6,7,9, and 10 are calculated on a non-consolidated basis.	78,662t-CO_2 ※Of the applicable categories, GHG emissions for Categories 1,3,4,5,6,7,9, and 10 are calculated on a non-consolidated basis.
	b. If available, the gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all.	●	●	●	●	●	CO_2	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_2O, 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_2O, 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: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	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)			●			85.06t	90.82t	84.90t
	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.			●			4,702.5t	5,083.1t	5,575.1t
	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.			●			Not applicable	Not applicable	Not applicable
	b. Total weight of hazardous waste diverted from disposal and a breakdown by the following recovery operations:			●			Not applicable	Not applicable	Not applicable
	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;			●			Not applicable	Not applicable	Not applicable
	ii. recycling;			●			1,563.05t	1,484.49t	1,797.27t
	iii. other recovery operations.			●			Not applicable	Not applicable	Not applicable
	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:			●			Not applicable	Not applicable	Not applicable
	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);			●			3,120.7t	3,592.6t	3,776.6t
	ii. incineration (without energy recovery);			●			Not applicable	Not applicable	Not applicable
	iii. landfilling;			●			18.7t	6.0t	1.2t
	iv. other.			●			Not applicable	Not applicable	Not applicable
	d. For each disposal operation listed in 306-5-b and 306-5-c, the total weight of waste directed to disposal:								
	i. onsite;			●			Not applicable	Not applicable	Not applicable
	ii. offsite.			●			3,139.4t	3,598.6t	3,777.8t
	e. Information necessary to understand the data and how the data have been compiled.								

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
Supplier assessment (environmental)	308 **308-1 New suppliers that were screened using environmental criteria**								
	a. Percentage of new suppliers that were screened using environmental criteria.	●					100% (1 company)	100% (3 company)	100% (4 company)
	308-2 Negative environmental impacts in the supply chain and actions taken								
	a. Number of suppliers assessed for environmental impacts.	●					297 companies (non-consolidated, domestic, overseas) Percentage of purchases from suppliers assessed for environmental impacts relative to total supplier purchases on a non-consolidated basis: 96.4% (non-consolidated)	202 companies (non-consolidated, domestic, overseas) Percentage of purchases from suppliers assessed for environmental impacts relative to total supplier purchases on a non-consolidated basis: 97.1% (non-consolidated)	202 companies (non-consolidated, domestic, overseas)
	b. Number of suppliers identified as having significant actual and potential negative 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
	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**								
	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.		●						
	b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		●						
	Original) Total number of employees		●				1,329 (Male: 1,199 Female: 130)	1,305 (Male: 1,184 Female: 121)	1,287 (Male: 1,173 Female: 114)
	Original) Average service years		●				15.9 years (Male: 16.4 years Female: 11.6 years)	16.1 years (Male: 16.5 years Female: 12.1 years)	16.1 years (Male: 16.4 years Female: 13.3 years)
	Original) Percentage of female managers		●				4.1%	4.7%	4.9%
	Original) Percentage of employees with disabilities		●				2.35%	2.35%	2.37%
	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.	●					Male 96 Female 17	Male 100 Female 14	Male 84 Female 10
	b. Total number of employees that took parental leave, by gender.	●					Male 8 Female 11	Male 13 Female 5	Male 9 Female 2
	c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.	●					Male 9 Female 4	Male 13 Female 3	Male 9 Female 4
	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.	●					Male 9 Female 4	Male 13 Female 3	Male 8 Female 2
	e. Return to work and retention rates of employees that took parental leave, by gender.	●					Male 100% Female 100%	Male 100% Female 100%	Male 100% Female 100%

No. of full-time employees (non-consolidated)

Fiscal year	Fiscal 2025 (As of March 31, 2026)			Fiscal 2024 (As of March 31, 2025)			Fiscal 2023 (As of March 31, 2024)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Under 30 years old	199	39	238	179	37	216	158	33	191
Between 30 to 50 years old	653	43	696	685	43	728	717	38	755
Over 50 years old	313	22	335	288	22	310	268	23	291
Total	1,165	104	1,269	1,152	102	1,254	1,143	94	1,237

No. of new full-time employees (non-consolidated)

Fiscal year	Fiscal 2025 (April 1, 2025 – March 31, 2026)			Fiscal 2024 (April 1, 2024 – March 31, 2025)			Fiscal 2023 (April 1, 2023 – March 31, 2024)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Under 30 years old	38	9	47	42	8	50	32	8	40
Between 30 to 50 years old	17	6	23	15	2	17	4	1	5
Over 50 years old	2	1	3	2	0	2	0	0	0
Total	57	16	73	59	10	69	36	9	45

No. of employee turnover (non-consolidated)

Fiscal year	Fiscal 2025 (April 1, 2025 – March 31, 2026)			Fiscal 2024 (April 1, 2024 – March 31, 2025)			Fiscal 2023 (April 1, 2023 – March 31, 2024)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Under 30 years old	10	0	10	8	3	11	8	2	10
Between 30 to 50 years old	11	1	12	11	1	12	8	4	12
Over 50 years old	13	1	14	17	0	17	12	0	12
Total	34	2	36	36	4	40	28	6	34

＊Number of voluntary retirements and retirements (excluding re-employment)

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
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, reevaluate 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, reevaluate 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, 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: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	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:		●	●	●		We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications.	We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications.	We prepared and introduced the health and safety manuals and procedures at business facilities that have not obtained health and safety management system certifications.
	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.		●	●	●		No employees are excluded.	No employees are excluded.	No employees are excluded.
	c. Data collection methods and assumptions.		●	●	●		They are stipulated in the health and safety manuals and procedures.	They are stipulated in the health and safety manuals and procedures.	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;		●	●	●		Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)
	ii. the number and rate of high-consequence work-related injuries (excluding fatalities);		●	●	●		No material incidents	No material incidents	No material incidents
	iii. the number and rate of recordable work-related injuries;		●				Rate of frequency of work-related injuries resulted in lost time: 0.00 (non-consolidated) Severity rate: 0.000 (non-consolidated)	Rate of frequency of work-related injuries resulted in lost time: 0.14 (non-consolidated) Severity rate: 0.010 (non-consolidated)	Rate of frequency of work-related injuries resulted in lost time: 0.00 (non-consolidated) Severity rate: 0.000 (non-consolidated)
	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;		●	●	●		Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)	Deaths in the course of employment: 0 (non-consolidated, domestic, overseas)
	ii. the number and rate of high-consequence work-related injuries (excluding fatalities);		●	●	●		None	None	None
	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;		●	●	●		They are stipulated in the risk assessment procedures.	They are stipulated in the risk assessment procedures.	They are stipulated in the risk assessment procedures.
	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.		●				Rate of frequency of work-related injuries resulted in lost time: 0.00 (per 1 million hours) (non-consolidated)	Rate of frequency of work-related injuries resulted in lost time: 0.14 (per 1 million hours) (non-consolidated)	Rate of frequency of work-related injuries resulted in lost time: 0.00 (per 1 million hours) (non-consolidated)
	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;		●	●	●		Deaths as a result of work-related ill health: 0	Deaths as a result of work-related ill health: 0	Deaths as a result of work-related ill health: 0
	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;		●	●	●		0	0	0
	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;		●	●	●		Identification through risk assessment and work environment measurement	Identification through risk assessment and work environment measurement	Identification through risk assessment and work environment measurement
	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.								

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
Training and education	404 404-1 **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. 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.		●				Training list (Fiscal 2023–2025)		
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: 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'.		●				a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: Members of the Board of Directors		

Training list (Fiscal 2023–2025)

Training name	No. of attendees			No. of days			Category														
							Gender						Age group								
							Male			Female			Under 30 years old			Over 30 years old Under 50 years old			Over 50 years old		
Fiscal year	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023
New employees training (manufacturing)	12	16	14	5	5	4	12	14	14	0	2	0	12	14	14	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
New employees training (administrative)	2	1	2	5	8	4	0	0	1	2	1	1	2	1	2	0	0	0	0	0	0
New employees training (technical)	3	2	1	5	8	6	2	2	1	1	0	0	3	2	1	0	0	0	0	0	0
New hire trainings (overall)	29	31	23	12	11	11	26	21	14	3	10	9	29	31	23	0	0	0	0	0	0
New employees functional training (technical)	18	16	14	103	104	111	15	13	9	3	3	5	18	16	14	0	0	0	0	0	0
New employees functional training (sales)	9	9	5	235	231	225	9	7	4	0	2	1	9	9	5	0	0	0	0	0	0
Third-year training	30	22	21	2	2	2	21	17	19	9	5	2	26	19	21	4	3	0	0	0	0
Training for new G3 level staff	18	20	27	2	2	3	14	10	24	4	10	3	14	6	1	4	14	26	0	0	0
Training for new leaders	31	37	31	2	2	3	30	31	30	1	6	1	0	0	0	29	37	27	2	0	4
Training for new management staff	35	36	26	2	2	3.5	35	33	24	0	3	2	0	0	0	25	31	24	10	5	2
Training for evaluators	34	24	24	1	1	1	34	21	22	0	3	2	0	0	0	25	21	23	9	3	1
Management training	26	21	21	2	2	2	23	21	19	3	0	2	0	0	0	15	15	12	13	6	9
Accounting training	44	0	0	2	0	0	36	0	0	8	0	0	15	0	0	25	0	0	4	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
Manufacturing training (intermediate)	9	19	15	7	7	7	8	19	15	1	0	0	0	1	4	7	18	9	2	0	2
Chief training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Correspondence education	174	190	188	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other training	415	308	416	250	132	290.5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

*Other training includes functional training such as "Manufacturing School," "Bando Sales and Marketing School," and "Bando Institute of Technology."

Members of the Board of Directors

Gender		Male			Female		
Fiscal year		2025	2024	2023	2025	2024	2023
Age group	Under 30 years old	0%	0%	0%	0%	0%	0%
	30–50 years old	0%	0%	0%	0%	0%	0%
	Over 50 years old	100%	100%	100%	100%	100%	100%
Total		100%	100%	100%	100%	100%	100%

Reference (No. of persons)

Gender		Male			Female		
Fiscal year		2025	2024	2023	2025	2024	2023
Age group	Under 30 years old	0	0	0	0	0	0
	30–50 years old	0	0	0	0	0	0
	Over 50 years old	8	8	8	1	1	1
Total		8	8	8	1	1	1

b. Percentage of employees per employee category in each of the following diversity categories:

Gender		Male												Female										Total		
		Executive			Full-time employees			Contract employees			Subtotal			Executive			Full-time employees			Contract employees			Subtotal				
Fiscal year		2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023
Age group	Under 30 years old	0%	0%	0%	17%	16%	14%	16%	14%	15%	17%	15%	13%	0%	0%	0%	38%	36%	35%	7%	8%	6%	17%	17%	15%	17%	15%	14%
	30–50 years old	0%	0%	0%	56%	59%	63%	20%	23%	27%	50%	53%	57%	0%	0%	0%	41%	42%	40%	38%	37%	41%	39%	38%	41%	48%	51%	54%
	Over 50 years old	100%	100%	100%	27%	25%	23%	63%	63%	58%	34%	32%	30%	100%	100%	100%	21%	22%	25%	56%	56%	53%	44%	45%	44%	36%	34%	32%
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%

Reference (No. of persons)

Gender		Male												Female										Total		
		Executive			Full-time employees			Contract employees			Subtotal			Executive			Full-time employees			Contract employees			Subtotal				
Fiscal year		2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023	2025	2024	2023
Age group	Under 30 years old	0	0	0	199	179	158	37	29	31	236	208	189	0	0	0	39	37	33	13	15	12	52	52	45	288	260	234
	30–50 years old	0	0	0	653	685	717	46	48	56	699	733	773	0	0	0	43	43	38	74	73	82	117	116	120	816	849	893
	Over 50 years old	18	18	17	313	288	268	144	129	119	475	435	404	1	1	1	22	22	23	110	112	105	133	135	129	608	570	533
Total		18	18	17	1,165	1,152	1,143	227	206	206	1,410	1,376	1,366	1	1	1	104	102	94	197	200	199	302	303	294	1,712	1,679	1,660

Material Issue	GRI Standards			Boundary					Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
				Supplier	Non-consolidated	Japan	Overseas	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;		●				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. (None)	No operations or suppliers identified as having significant risk of child labor. (None)
			ii. young workers exposed to hazardous work.		●				None	None	None
			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;		●				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）	None（No operations or suppliers identified as having significant risk of child labor）
			ii. countries or geographic areas with operations and suppliers considered at risk.		●				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）	None（No operations or suppliers identified as having significant risk of child labor）
			c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.		●				We conducted enlightenment activities through a Sustainability survey and reviewed and amended the Procurement Guidelines (amended in September 2025)	We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in August 2024)	We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in January 2024)
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;		●				No operations or suppliers identified as having significant risk of forced or compulsory labor.	No operations or suppliers identified as having significant risk of forced or compulsory labor.	No operations or suppliers identified as having significant risk of forced or compulsory labor.
			ii. countries or geographic areas with operations and suppliers considered at risk.		●				None（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.）	None（No operations or suppliers identified as having significant risk of forced or compulsory labor.）
			b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.		●				We conducted enlightenment activities through a Sustainability survey and reviewed and amended the Procurement Guidelines (amended in September 2025)	We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in August 2024)	We conducted enlightenment activities through a CSR survey and reviewed and amended the CSR Procurement Guidelines (amended in January 2024)
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% (1 company)	100% (3 company)	100% (4 company)
		414-2	**Negative social impacts in the supply chain and actions taken**								
			a. Number of suppliers assessed for social impacts.		●				297 companies (non-consolidated, domestic, overseas) Percentage of purchases from suppliers assessed for social impacts relative to total supplier purchases on a non-consolidated basis: 96.4% (non-consolidated)	202 companies (non-consolidated, domestic, overseas) Percentage of purchases from suppliers assessed for social impacts relative to total supplier purchases on a non-consolidated basis: 97.1% (non-consolidated)	202 companies (non-consolidated, domestic, overseas)
			b. Number of suppliers identified as having significant actual and potential negative social impacts.		●				No suppliers identified as having significant negative social impacts.	No suppliers identified as having significant negative social impacts.	No suppliers identified as having significant negative social impacts.
			c. Significant actual and potential negative social impacts identified in the supply chain.		●				Not applicable	Not applicable	Not applicable
			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.		●				Not applicable	Not applicable	Not applicable
			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.		●				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;		●	●	●		None	None	None
			ii. incidents of non-compliance with regulations resulting in a warning;		●	●	●		None	None	None
			iii. incidents of non-compliance with voluntary codes.		●	●	●		None	None	None
			b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.		●	●	●		No defects or complaints that could directly affect customers' health and safety were identified.	No defects or complaints that could directly affect customers' health and safety were identified.	No defects or complaints that could directly affect customers' health and safety were identified.

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
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;			●	●	●	Not applicable	Not applicable	Not applicable
	ii. total number of non-monetary sanctions;			●	●	●	Not applicable	Not applicable	Not applicable
	iii. cases brought through dispute resolution mechanisms.			●	●	●	Not applicable	Not applicable	Not applicable
	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 identified	Not identified	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;			●	●	●	¥0	¥0	¥0
	ii. total number of non-monetary sanctions;			●	●	●	None	None	None
	iii. cases brought through dispute resolution mechanisms.			●	●	●	None	None	None
	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 identified	Not identified	Not identified
	c. The context against which significant fines and non-monetary sanctions were incurred.			●	●	●	Not applicable	Not applicable	Not applicable
Product/process innovations (process)	Examples of environmental load reduced by new manufacturing methods (if available for disclosure)			●			Promoted the development of elemental technologies for achieving unmanned and autonomous operation on the model lines for "Bando Dream Factory."	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.
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. 63% of the total Marketed 0 eco moving products, our original environmentally-friendly label Marketed 12 environmentally-friendly products	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: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	Business facilities that acquired ISO9001 certification (including non-production facilities)		●	●	●		【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. Fukuibelt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando USA, Inc.* Bando Jungkong Ltd. Bando (Shanghai) Management Co., 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.* *Non-production facilities	【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. Fukuibelt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando USA, Inc.* Bando Jungkong Ltd. Bando (Shanghai) Management Co., 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.* *Non-production facilities	【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. Fukuibelt Industries, Ltd. (Self-declaration of conformity) 【Consolidated overseas affiliates】 Bando USA, Inc. Bando Jungkong Ltd. Bando (Shanghai) Management Co., 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.* *Non-production facilities
	Business facilities that acquired IATF16949 certification		●	●	●		【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. 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. 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. Bando Belt Manufacturing (Turkey), Inc.
	Business facilities that acquired ISO13485 certification		●	●			【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimedic MMT Co., Ltd.	【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimedic MMT Co., Ltd.	【Domestic business facility】 Medical Device Promotion Department of New Businesses Promotion Center 【Consolidated domestic affiliate】 Aimedic MMT Co., Ltd.
	Number and percentage of business facilities that acquired quality management system certifications (either ISO9001, ISO13485, or IATF16949)			●			Domestic business facilities: 4 100% (4/4) Consolidated domestic/overseas affiliates: 10 91% (10 /11) (consolidated domestic/overseas affiliates' production facilities)	Domestic business facilities: 4 100% (4/4) Consolidated domestic/overseas affiliates: 10 91% (10 /11) (consolidated domestic/overseas affiliates' production facilities)	Domestic business facilities: 4 100% (4/4) Consolidated domestic/overseas affiliates: 10 83% (10 /12) (consolidated domestic/overseas affiliates' production facilities)
	Business facilities that acquired ISO14001 certification		●	●	●		【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	【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	【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
	Number and percentage of business facilities that acquired environmental management system certifications (ISO14001)		●	●	●		14 business facilities 88% (14/16) (consolidated group production facilities)	14 business facilities 88% (14/16) (consolidated group production facilities)	15 business facilities 88% (15/17) (consolidated group production facilities)
	OSHMS certification			●			【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
	Business facilities that acquired ISO45001 certification				●		【Consolidated overseas affiliates】 Bando Korea Co., Ltd. Bando Belt (Tianjin) Co., Ltd. Bando Manufacturing (Thailand) Ltd. Bando (India) Pvt. Ltd. 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. 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. Bando Belt Manufacturing (Turkey), Inc.
	Number and percentage of business facilities that acquired occupational health and safety management system certifications (either ISO45001, or OSHMS certification)		●	●	●		9 business facilities 56% (9/16) (consolidated group production facilities)	9 business facilities 56% (9/16) (consolidated group production facilities)	9 business facilities 53% (9/17) (consolidated group production facilities)

Material Issue	GRI Standards	Boundary: Supplier	Boundary: Non-consolidated	Boundary: Japan	Boundary: Overseas	Boundary: Customer	Fiscal 2025 Result	Fiscal 2024 Result	Fiscal 2023 Result
	List of non-consolidated business reporting boundary facilities		●				【Production facilities】 Head office (including the New Businesses Promotion Center) Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant	【Production facilities】 Head office (including the New Businesses Promotion Center) Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant	【Production facilities】 Head office (including the New Businesses Promotion Center) Ashikaga Plant Wakayama Plant Nankai Plant Kakogawa Plant
	List of domestic companies within the reporting boundary			●			【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 Aimedic MMT Co., Ltd. BL Autotec, Ltd. Fukuibelt Industries, Ltd.	【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 Aimedic MMT Co., Ltd. BL Autotec, Ltd. Fukuibelt Industries, Ltd.	【Sales, fabrication, and service】 Bando Industrial Components & Services, Ltd. Bando Elastomer Co., Ltd. Bando Trading Co., Ltd. Bando Kosan Co., Ltd. 【Production】 Aimedic MMT Co., Ltd. BL Autotec, Ltd. Fukuibelt Industries, Ltd.
	List of overseas companies within the reporting boundary				●		【Production】 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. Bando Belt Manufacturing (Turkey), Inc 【Non-production】 Bando USA, Inc. Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd. Bando Europe GmbH Bando Iberica, S.A.	【Production】 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. Bando Belt Manufacturing (Turkey), Inc 【Non-production】 Bando USA, Inc.* Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd. Bando Europe GmbH Bando Iberica, S.A. *Bando USA, Inc. discontinued production on March 31, 2025	【Production】 Bando USA, 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. Bando Belt Manufacturing (Turkey), Inc 【Non-production】 Bando (Shanghai) Management Co., Ltd. Bando Siix Ltd. Bando (Singapore) Pte. Ltd. Bando Europe GmbH Bando Iberica, S.A.