

# Scope of Data Coverage and List of Indicators Assured by an Independent Assurance Provider

The list below shows the scope of coverage of the sustainability performance data presented in this report (*Sustainability Report 2024 PDF*) and enumerates the sustainability performance indicators that have been assured by KPMG AZSA Sustainability Co., Ltd., an independent assurance provider.

## Scope of Performance Data and a List of the Performance Indicators Assured by an Independent Assurance Provider


① TOPPAN Holdings Inc.

② 13 domestic subsidiaries with production facilities under the control of either TOPPAN Inc. or its business divisions

③ 21 other domestic Group companies or domestic subsidiaries with production facilities under the control of these Group companies

④ 39 overseas Group subsidiaries with production facilities<sup>\*6</sup>

**74 companies and subsidiaries in total**

Every indicator assured by an independent assurance provider on the preceding pages is marked with an assurance stamp .

| Page   | Category  |   | Performance Data  | Assurance   | Entities | Scope |       |
|--|---|---|---|---|----------|-------|-------|
| P. 21  | Social  | Companywide Materiality: Targets and Results    | Elimination of Gender Disparities                                 | Percentage of eligible male employees taking childcare leave      | ○        | 1     | *1    |
| P. 48  |   | Diversity & Inclusion                           | Support Systems for Employees with Children                       |   |          |       |       |
| P. 29  |   | Human Rights                                    | Labor Rights  | Gender Pay Gap  | ○        | 1     | ①     |
| P. 42  |   | Human Assets                                    | Information on Employees  | No. of Employees  | ○        | 4     | *2    |
| P. 48  |   | Diversity & Inclusion                           | Support Systems for Employees with Children                       | Percentage of Eligible Employees Taking Childcare Leave           | ○        | 1     | *1    |
| P. 50  |   | Diversity & Inclusion                           | Empowering Women  | No. of female managerial staff                                    | ○        | 1     | *1    |
| P. 56  |   | Employee Health & Safety / Work-Life Balance    | Data on Occupational Accidents                                    | Deaths from occupational accidents; Frequency rate; Severity rate | ○        | 59    | *3    |
| P. 94  | Environment   | Environmental Policy                            | Scope 1 & 2 greenhouse gas (GHG) emissions; Scope 3 GHG emissions | ○   | 225      | *4    |       |
|  |   |   | Renewable-derived Energy: Amount and Ratio                        | -   | 74       | ① - ④ |       |
| Final Landfill Waste Disposal                  |   |   | ○   | 74  | ① - ④    |       |       |
| Waste Plastic Material Recycling Rate          |   |   | -   | 74  | ① - ④    |       |       |
| Quantifying Environmental Impact based on LIME |   |   | Environmental Impact and Environmental Efficiency                 | -   | 74       | ① - ④ |       |
|  |   | Types of Environmental Impact by Business Field | -   | 74  | ① - ④    |       |       |
| P. 95  |   | Environmental Management                        | Environmental Management Systems                                  | Results of Environmental Education                                | -        | 14    | ①, ②  |
| P. 110   |   |   |   | ISO 14001 environmental management system certification           | -        | 74    | ① - ④ |
| P. 113   |   | Contributing to Decarbonization                 | Greenhouse Gas Emissions  | Scope 1 & 2 greenhouse gas (GHG) emissions; Scope 3 GHG emissions | ○        | 225   | *4    |
|  |   |   |   | Scope 1, 2, 3 Greenhouse Gas Emissions                            | ○        | 225   | *4    |
| Greenhouse gas emissions                       | Percentages of Greenhouse Gas Emissions by Type (in tons of CO <sub>2</sub> equivalent)   |   | ○   | 225   | *4       |       |       |
|  | Percentages of Greenhouse Gas Emissions by Source (in tons of CO <sub>2</sub> equivalent) |   | ○   | 225   | *4       |       |       |
|  | Calculated Level of Fluorocarbon Leakage  |   | -   | 74  | ① - ④    |       |       |
|  | Values and results of environmental targets for fiscal 2023                               |   | ○   | 74  | ① - ④    |       |       |
|  | Values and evaluation of environmental targets for fiscal 2023                            |   | -   | 74  | ① - ④    |       |       |

| Page         | Category                                 |  | Performance Data  | Assurance | Entities    | Scope                      |
|--------------|--|--|---|-----------|-------------|----------------------------|
| P. 116       | Contributing to Decarbonization          | Energy Consumption                     | Energy consumption  | ○         | 74          | ① - ④                      |
|              |  |  | Consumption of electricity, natural gas, and kerosene   | -         | 74          | ① - ④                      |
|              |  |  | Renewable-derived Energy: Amount and Ratio  | -         | 74          | ① - ④                      |
|              |  |  | Fuel Efficiency of Outsourced Cargo Vehicles  | -         | 1           | Toppan Logistics Co., Ltd. |
| P. 117       | Biodiversity                             | Sustainable Raw Material Procurement   | ECO-GREEN purchasing  | -         | 14          | ①, ②                       |
| P. 120       |  | Forest Management Certification        | FSC® and PEFC Certification   | -         | 74          | ① - ④                      |
| P. 121       | Building of a Recycling-oriented Society |  | Discharge and Treatment of Hazardous and Non-hazardous Waste  | -         | 74          | ① - ④                      |
| P. 123       |  |  | Results and evaluation of plastic waste discharge based on the Japanese legislation on plastic circulation <sup>*7</sup>                    | -         | 18          | ①, ②+4                     |
|              |  |  | Fiscal 2023 environmental target and result for final landfill waste disposal   | ○         | 74          | ① - ④                      |
|              |  |  | Fiscal 2023 environmental target and result for the waste plastic material recycling rate   | -         | 74          | ① - ④                      |
|              |  |  | Fiscal 2023 environmental targets and results for the optimal use of water  | -         | 74          | ① - ④                      |
|              |  |  | Achievement rates and evaluation for the fiscal 2023 environmental targets and results  | -         | 74          | ① - ④                      |
| P. 124       |  |  | Material Input  | ○         | 74          | ① - ④                      |
|              |  |  | Final Landfill Waste Disposal; Waste Recycling  | ○         | 74          | ① - ④                      |
|              |  |  | Waste Plastic Material Recycling Rate   | -         | 74          | ① - ④                      |
|              |  |  | Water consumption (water withdrawal; effluent discharge)  | ○         | 74          | ① - ④                      |
| P. 126       | Control of Chemical Substances           |  | VOC Emissions into the Atmosphere   | ○         | 35          | ① - ③                      |
|              |  |  | Chemical Substances Designated under the PRTR Law of Japan  | -         | 35          | ① - ③                      |
| P. 128       | Pollution Control                        |  | Excessive level relative to applicable legal standards; Complaint; Case   | -         | 19          | ① - ③                      |
|              |  |  | No. of Internal Environmental Audits and Issues in Need of Improvement  | -         | 15          | ① - ③                      |
|              |  |  | Remedying Soil and Groundwater Pollution  | -         | 19          | ① - ③                      |
| P. 129       | Environmental Data                       | Environmental Performance Data         | Major Types of Environmental Burden (excluding waste treatment such as material recycling, thermal recovery, and simple incineration)       | ○         | 74          | ① - ④ <sup>*5</sup>        |
|              |  |  | Major Types of Environmental Burden (associated with waste treatment such as material recycling, thermal recovery, and simple incineration) | -         | 74          | ① - ④                      |
| P. 130       |  | Environmental Accounting               | Capital Investment for Environmental Conservation   | -         | 74          | ① - ④                      |
|              |  |  | Environmental Conservation Benefit  | -         | 74          | ① - ④                      |
| PP. 131, 132 |  | Environmentally Friendly Products      |   | -         | 14          | ①, ②                       |
| P. 133       |  | Green Procurement and Green Purchasing | JFPI Green Procurement Standards for Paper and Level of Fulfillment   | -         | 9 suppliers | -                          |
|              |  |  | JFPI Green Procurement Standards for Ink and Level of Fulfillment   | -         | 4 suppliers | -                          |
|              |  |  | In-house Green Purchasing Standards and Levels of Fulfillment   | -         | 14          | ①, ②                       |

\*1 TOPPAN Inc.

\*2 TOPPAN Holdings Inc., TOPPAN Inc., TOPPAN Edge Inc., TOPPAN Digital Inc.

\*3 13 domestic subsidiaries under the control either of TOPPAN Inc. or its business divisions; 46 Group companies in Japan

\*4 All Group entities consolidated for accounting purposes

\*5 CO<sub>2</sub> emissions are calculated for 225 companies.

PRTR data and the VOC emissions into the atmosphere are calculated for 35 companies.

\*6 Two Group sites in Russia are excluded due to an inability to collect data.

\*7 Results and evaluation of the discharge of plastic industrial waste (including plastics used in products) and the plastic circulation measures based on the Plastic Resource Circulation Act of Japan