Contents Introduction Management Message Management Social (S) Environment (E) Governance (G) Recognition/Assurance

TOPPAN Group Outline | Recognition | Boundary of Data Coverage and List of Indicators Assured by an Independent Assurance Provider | Independent Assurance Report | GRI Content Index

Global Reporting Initiative Content Index

Statement of use	TOPPAN Holdings Inc. has reported in accordance with the GRI Standards for the fiscal year 2024 (from April 1, 2024 to March 31, 2025).
Title of GRI 1 used	GRI 1: Foundation 2021

	Organizational details Entities included in the	PP. 178-179: TOPPAN Group Outline
	Entities included in the	
1	organization's sustainability reporting	P. 3: Editorial Policy
	Reporting period, frequency and contact point	PP. 3-4: Editorial Policy
	Restatements of information	P. 23: Building a Human Asset Development Program P. 48: Japan Consolidated: Employees by Age-group P. 50: Overseas Consolidated: No. of Recruits PP. 51-52: Overseas Consolidated:
2-4		Employees by Age-group P. 53: Consolidated Total: Employees by Age-group P. 73: Data on Occupational Accidents
		P. 128: Fuel Efficiency of Outsourced Cargo Vehicles
		P. 147: Capital Investment for Environmental Conservation
2-5	External assurance	PP. 183-185: Boundary of Data Coverage and List of Indicators Assured by an Independent Assurance Provider
		PP. 186-187: Independent Assurance Report
	Activities, value chain and other business relationships	P. 76: Designating Significant Business Partners / Supply Chain Overview / No. of Significant Business Partners P. 179: Business Outline
2-7	Employees	PP. 46-53: TOPPAN Group Employee- related Data
	Workers who are not employees	P. 46: No. of Employees (Four TOPPAN Group companies) (Fiscal 2024)
	Governance structure and composition	PP. 149-153: Governance (Promotion Structure)
	Nomination and selection of the highest governance body	PP. 150-151: Advisory Committee for the Nomination and Remuneration of Directors
	Chair of the highest governance body	PP. 152-153: Directors and Audit & Supervisory Board Members at TOPPAN Holdings Inc.
2-12	Role of the highest governance body in overseeing the management of impacts	PP. 11-13: Governance PP. 149-151: Governance (Promotion Structure)

2-13	Delegation of responsibility for managing impacts	PP. 11-13: Governance
2-14	Role of the highest governance body in sustainability reporting	-
2-15	Conflicts of interest	P. 151: About External Officers
2-16	Communication of critical concerns	P. 29: Risk Management P. 151: Internal Audit Structure PP. 156-162: Risk Management P. 169: Internal Reporting System
2-17	Collective knowledge of the highest governance body	PP. 11-13: Governance
2-18	Evaluation of the performance of the highest governance body	P. 153: Evaluation of Board Effectiveness
2-19	Remuneration policies	PP. 153-155: Remuneration of Officers
2-20	Process to determine remuneration	PP. 150-151: Advisory Committee for the Nomination and Remuneration of Directors PP. 153-155: Remuneration of Officers
2-21	Annual total compensation ratio	-
2-22	Statement on sustainable development strategy	P. 6: Management Message
2-23	Policy commitments	P. 5: The TOPPAN Group's Purpose & Values P. 32: Basic Approach P. 74: Basic Approach
2-24	Embedding policy commitments	PP. 8-9: Approach to Sustainability PP. 33-35: Human Rights Due Diligence P. 37: Human Rights Training and Harassment Prevention PP. 75-80: Strategy and Measures P. 167: Compliance Training P. 168: Training for Compliance with Transaction-related Legislation
2-25	Processes to remediate negative impacts	P. 32: Promotion Framework PP. 33-37: Strategy and Measures PP. 75-80: Strategy and Measures P. 139: Approach to Environmental Compliance P. 169: Internal Reporting System
2-26	Mechanisms for seeking advice and raising concerns	P. 25: Boosting Mutual Trust with Business Partners P. 35: Grievance Mechanism P. 37: Human Rights Training and Harassment Prevention P. 79: Promotion of Compliance in Ordering Departments P. 139: Handling Inquiries and Complaints P. 169: Internal Reporting System

2-27	Compliance with laws and regulations	P. 140: Fiscal 2024 Results P. 167: Compliance in Fiscal 2024
2-28	Membership associations	P. 93: Fostering AI Talent PP. 121-122: Participation in Initiatives and Collaboration with External Parties P. 123: Reducing Greenhouse Gas Emissions
2-29	Approach to stakeholder engagement	PP. 25-28: Engagement
2-30	Collective bargaining agreements	P. 35: Labor-Management Initiatives for Human Rights P. 67: Facilitating Labor-Management Partnership

GRI 3: Material Topics 2021		
3-1	Process to determine material topics	PP. 14-15: Selecting the Material Issues / Selection Criteria / Selection Process
3-2	List of material topics	P. 15: Materiality at the TOPPAN Group
3-3	Management of material topics	PP. 17-24: Initiatives and Accomplishments Related to Materiality

GRI 20	1: Economic Performance 2016	
201-1	Direct economic value generated and distributed	P. 179: Business Outline
201-2	Financial implications and other risks and opportunities due to climate change	PP. 107-114: Strategy P. 147: Environmental Accounting
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
GRI 20	2: Market Presence 2016	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-
202-2	Proportion of senior management hired from the local community	-
GRI 20	3: Indirect Economic Impacts 20)16
		PP. 18-20: Business Materiality: Targets and Results
203-1	Infrastructure investments and services supported	P. 115: Use Cases and Examples of Business Opportunities for the TOPPAN Group
		P. 131: Pro-biodiversity Products and Services
203-2	Significant indirect economic impacts	-

188 Sustainability Report 2025 <

Recognition/Assurance Contents Introduction Management Message Management Social (S) Environment (E) $Governance\left(G\right)$

TOPPAN Group Outline | Recognition | Boundary of Data Coverage and List of Indicators Assured by an Independent Assurance Provider | Independent Assurance Report | GRI Content Index | SASB Content Index

GRI 20	4: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	-		
GRI 20	GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	P. 168: Anti-Corruption Initiatives		
205-2	Communication and training about anti-corruption policies and procedures	P. 167: Compliance Training P. 168: Anti-Corruption Initiatives		
205-3	Confirmed incidents of corruption and actions taken	N/A		
GRI 20	6: Anti-competitive Behavior 201	6		
206-1	Legal actions for anticompetitive behavior, anti-trust, and monopoly practices	-		
GRI 20	7: Tax 2019			
207-1	Approach to tax	P. 177: Tax Governance		
207-2	Tax governance, control, and risk management	P. 177: Tax Governance		
207-3	Stakeholder engagement and management of concerns related to tax	-		
207-4	Country-by-country reporting	-		

GRI 301: Materials 2016					
301-1	Materials used by weight or volume	P. 136: Material Input P. 146: Environmental Performance Data			
		P. 129: Sustainable Raw Material Procurement			
301-2	Recycled input materials used	P. 133: Activities			
		P. 136: Waste Recycling / Waste Plastic Material Recycling Rate			
301-3	Reclaimed products and their packaging materials	-			
GRI 302	GRI 302: Energy 2016				
	Energy consumption within the organization	P. 102: Renewable-derived Energy: Amount and Ratio			
302-1		P. 128: Energy Consumption			
		P. 146: Environmental Performance Data			
302-2	Energy consumption outside of the organization	-			
302-3	Energy intensity	-			
302-4	Reduction of energy	P. 128: Energy Consumption			
302-4	consumption	P. 147: Environmental Conservation Benefit			
302-5	Reductions in energy requirements of products and services	PP. 142-143: Environmentally Friendly Products			

GRI 303	: Water and Effluents 2018	
		P. 22: TOPIC: Optimal Water Use
		PP. 107-114: Strategy
303-1	Interactions with water as a shared resource	PP. 134-135: Water Efficiency Managemen Programs
		PP. 139-140: Pollution Control
		PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis)
303-2	Management of water discharge-related impacts	P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate- related Issues
		PP. 134-135: Water Efficiency Managemen Programs PP. 139-140: Pollution Control
303-3	Water withdrawal	P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate- related Issues
		P. 136: Water Withdrawal
		P. 146: Environmental Performance Data
303-4	Water discharge	P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate- related Issues
303-4	Water discharge	P. 136: Effluent Discharge
		P. 146: Environmental Performance Data
303-5	Water consumption	P. 146: Environmental Performance Data
GRI 304	: Biodiversity 2016	
0112 00 .		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity	P. 112: TOPPAN Package Products (TPP) Gunma Center (Japan)
	and areas of high biodiversity value outside protected areas	P. 130: Consideration of Land-use
		P. 80: Forest Conservation Activities and Sustainable Paper Procurement
	Significant impacts of	
304-2	Significant impacts of activities, products, and services on biodiversity	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of
304-2	activities, products, and	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP
304-2	activities, products, and	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis)
	activities, products, and services on biodiversity	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis) PP. 129-131: Biodiversity
304-3	activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis) PP. 129-131: Biodiversity
304-3 304-4 GRI 305	activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by operations Emissions 2016 Direct (Scope 1) GHG	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis) PP. 129-131: Biodiversity
304-3	activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by operations Emissions 2016	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis) PP. 129-131: Biodiversity P. 130: Consideration of Land-use - PP. 125-127: Data on Greenhouse Gas
304-3 304-4 GRI 305	activities, products, and services on biodiversity Habitats protected or restored IUCN Red List species and national conservation list species with habitats in areas affected by operations Emissions 2016 Direct (Scope 1) GHG	Sustainable Paper Procurement P. 107: A. Environmental Value Chain of the TOPPAN Group PP. 110-114: D. Overview and Results of Analysis of Dependencies and Impacts on Natural Capital and Biodiversity (LEAP Analysis) PP. 129-131: Biodiversity P. 130: Consideration of Land-use

		P. 100: Transition Plan for Carbon Neutrality by 2050
305-3	Other indirect (Scope 3) GHG emissions	P. 102: Scope 3 Greenhouse Gas Emissions
		PP. 125-127: Data on Greenhouse Gas Emissions
305-4	GHG emissions intensity	P. 126: Details of the Scope 1, 2, and 3 Categories
		P. 21: Environmentally Friendly & Sustainable Production (Contributing to Decarbonization)
		P. 22: TOPIC: Contributing to Decarbonization
305-5	Reduction of GHG emissions	P. 102: Scope 1 & 2 Greenhouse Gas Emissions / Scope 3 Greenhouse Gas Emissions
		P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate- related Issues
		PP. 125-127: Data on Greenhouse Gas Emissions
305-6	Emissions of ozone-depleting substances (ODS)	P. 127: Calculated Level of Fluorocarbon Leakage (Fiscal 2024)
205.5	Nitrogen oxides (NOx), sulfur	P. 127: Percentages of Greenhouse Gas Emissions by Type
305-7	oxides (SOx), and other significant air emissions	P. 138: Associated Data
		P. 146: Environmental Performance Data
CBI 306	T4T . 0000	
GIG 500	: Waste 2020	
	Waste generation and	P. 113: 4) Downstream (countries where our products are deployed) Locate & Evaluate Analysis Methods and Results
306-1		our products are deployed) Locate &
	Waste generation and significant waste-related	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-
	Waste generation and significant waste-related	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to
	Waste generation and significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results Pp. 133-136: Building of a Recyclingoriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long- Term Environmental Targets for Fiscal
306-1	Waste generation and significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030
306-1	Waste generation and significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-
306-1	Waste generation and significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results Pp. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-related Issues
306-1	Waste generation and significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-related Issues PP. 118-120: Environmental Management PP. 133-136: Building of a Recycling-
306-1	Waste generation and significant waste-related impacts Management of significant waste-related impacts	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium-and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets P. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-related Issues PP. 118-120: Environmental Management PP. 133-136: Building of a Recycling-oriented Society P. 135: Discharge and Treatment of
306-2	Waste generation and significant waste-related impacts Management of significant waste-related impacts Waste generated	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets FP. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-related Issues PP. 118-120: Environmental Management PP. 133-136: Building of a Recycling-oriented Society P. 135: Discharge and Treatment of Hazardous and Non-hazardous Waste P. 135: Discharge and Treatment of
306-2	Waste generation and significant waste-related impacts Management of significant waste-related impacts Waste generated	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets FP. 117: List of Metrics and Targets for Nature-related Issues, Including Climate-related Issues PP. 118-120: Environmental Management PP. 133-136: Building of a Recycling-oriented Society P. 135: Discharge and Treatment of Hazardous and Non-hazardous Waste P. 136: Waste Recycling P. 136: Waste Recycling P. 102: Final Landfill Waste Disposal
306-2	Waste generation and significant waste-related impacts Management of significant waste-related impacts Waste generated	our products are deployed) Locate & Evaluate Analysis Methods and Results PP. 133-136: Building of a Recycling-oriented Society P. 21: Environmentally Friendly & Sustainable Production (Contributing to Resource Circulation) P. 98: TOPPAN Group Medium- and-Long-Term Environmental Targets for Fiscal 2030 P. 101: Single-year Environmental Targets For Nature-related Issues, Including Climate-related Issues PP. 118-120: Environmental Management PP. 133-136: Building of a Recycling-oriented Society P. 135: Discharge and Treatment of Hazardous and Non-hazardous Waste P. 136: Waste Recycling

189 Sustainability Report 2025 <



Recognition/Assurance Contents Introduction Management Message Management Social (S) Environment (E) $Governance\left(G\right)$

TOPPAN Group Outline | Recognition | Boundary of Data Coverage and List of Indicators Assured by an Independent Assurance Provider | Independent Assurance Report | GRI Content Index | SASB Content Index

GRI 308	: Supplier Environmental Assess	sment 2016
308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	PP. 75-78: Efforts to Ensure Compliance with the TOPPAN Group Sustainable Procurement Guidelines
GRI 401	: Employment 2016	
401-1	New employee hires and employee turnover	PP. 46-47, PP. 50-51, P. 53: TOPPAN Group Employee-related Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	P. 61: Supporting Employees with Children
GRI 402	: Labor/Management Relations :	2016
402-1	Minimum notice periods regarding operational changes	-
GRI 403	: Occupational Health and Safet	y 2018
403-1	Occupational health and safety management system	P. 67: Promotion Framework
403-2	Hazard identification, risk assessment, and incident investigation	P. 34: Human Rights Due Diligence Results
403-3	Occupational health services	PP. 69-70: Measures for Mental Healthcare
403-4	Worker participation, consultation, and communication on occupational health and safety	P. 67: Facilitating Labor-Management Partnership
403-5	Worker training on occupational health and safety	P. 35: Occupational Safety and Health PP. 68-69: Occupational Safety and Health PP. 69-70: Measures for Mental Healthcare
		P. 24: Employee Health & Job Satisfaction (Employee Well-being)
403-6	Promotion of worker health	P. 67: Basic Approach / Promotion Framework PP. 69-70: Measures for Mental Healthcare
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	PP. 74-78: Supply Chain Management
403-8	Workers covered by an occupational health and safety management system	P. 35: Labor-Management Initiatives for Human Rights PP. 68-69: Occupational Safety and Health
403-9	Work-related injuries	P. 73: Data on Occupational Accidents
403-10	Work-related ill health	P. 24: Employee Health & Job Satisfaction (Employee Well-being) PP. 69-70: Measures for Mental Healthcare
GRI 404	: Training and Education 2016	
404-1	Average hours of training per year per employee	P. 59: Human Asset Development Expenditure (TOPPAN Inc.)

404-2	Programs for upgrading employee skills and transition assistance programs	PP. 54-59: Human Resource Development
404-3	Percentage of employees receiving regular performance and career development	P. 44: Supporting Employee Career Development P. 54: Basic Approach
CDI 405	reviews	
GRI 405	: Diversity and Equal Opportuni	-
405-1	Diversity of governance bodies and employees	PP. 46-53: TOPPAN Group Employee- related Data PP. 152-153: Directors and Audit & Supervisory Board Members at TOPPAN Holdings Inc.
405-2	Ratio of basic salary and remuneration of women to men	P. 36: Paying Appropriate Wages
GRI 406	: Non-discrimination 2016	
406-1	Incidents of discrimination and corrective actions taken	P. 34: Human Rights Due Diligence Results
GRI 407	: Freedom of Association and Co	ollective Bargaining 2016
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-
GRI 408	: Child Labor 2016	
408-1	Operations and suppliers at significant risk for incidents of child labor	-
GRI 409	: Forced or Compulsory Labor 2	016
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-
GRI 410	: Security Practices 2016	
410-1	Security personnel trained in human rights policies or procedures	-
GRI 411	: Rights of Indigenous Peoples 2	016
411-1	Incidents of violations involving rights of indigenous peoples	-
GRI 413	: Local Communities 2016	
413-1	Operations with local community engagement, impact assessments, and development programs	P. 94: Social Contribution Activities Website: https://www.holdings.toppan. com/en/sustainability/social/local.html
413-2	Operations with significant actual and potential negative impacts on local communities	-
GRI 414	: Supplier Social Assessment 20	16
414-1	New suppliers that were screened using social criteria	PP. 75-78: Efforts to Ensure Compliance with the TOPPAN Group Sustainable Procurement Guidelines
414-2	Negative social impacts in the supply chain and actions taken	PP. 75-78: Efforts to Ensure Compliance with the TOPPAN Group Sustainable Procurement Guidelines

GRI 415: Public Policy 2016		
415-1	Political contributions	P. 168: Political Contributions and Other Expenditures
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	PP. 65-66: Universal Design
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	N/A
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	PP. 65-66: Universal Design P. 145: CFP and Carbon Offsetting Initiatives
417-2	Incidents of non-compliance concerning product and service information and labeling	N/A
417-3	Incidents of non-compliance concerning marketing communications	N/A
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A

190 Sustainability Report 2025 <

