

General Disclosure		Topics in GRI Standards	Applicable Topics	Pages	URL
GRI 1: Foundation					
3. Reporting in accordance with the GRI Standards			Integrated Report	1	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=2
GRI 2: General					
1. The organization and its reporting practices	2-1	Organizational details	HP: Company Overview	—	https://www.kansai.com/company/company_profile/
	2-2	Entities included in the organization's sustainability reporting	Annual Security Report (Japanese)	8,9	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=8
	2-3	Reporting period, frequency and contact point	Integrated Report	1	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=2
	2-4	Restatements of information			
	2-5	External assurance	Annual Security Report (Japanese)	136-143	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=136
2. Activities and workers	2-6	Activities, value chain and other business relationships	HP: Our Business Integrated Report HP: Product Information Site	— 4 —	https://www.kansai.com/company/business/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=3 https://www.kansai.com/products/
	2-7	Employees	ESG Data	—	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf
3. Governance	2-8	Workers who are not employees			
	2-9	Governance structure and composition	HP: Governance Integrated Report Annual Security Report (Japanese)	— 48-50 50-55	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=50
	2-10	Nomination and selection of the highest governance body	HP: Governance Integrated Report Annual Security Report (Japanese)	— 49 50-55	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=50
	2-11	Chair of the highest governance body	HP: Governance Integrated Report Annual Security Report (Japanese)	— 49 50-55	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=50
	2-12	Role of the highest governance body in overseeing the management of impacts	HP: Message from the President HP: Governance Integrated Report	— — 48	https://www.kansai.com/company/message/ https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26
	2-13	Delegation of responsibility for managing impacts	HP: Governance Integrated Report Annual Security Report (Japanese)	— 48 50-55	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=50
	2-14	Role of the highest governance body in sustainability reporting	Integrated Report	48,56	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26
	2-15	Conflicts of interest	Annual Security Report (Japanese)	61-63	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=61
	2-16	Communication of critical concerns	HP: Governance Integrated Report	— 48,53	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26
	2-17	Collective knowledge of the highest governance body	HP: Governance Integrated Report	— 49	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=26
	2-18	Evaluation of the performance of the highest governance body	HP: Governance Integrated Report	— 50	https://www.kansai.com/sustainability/governance/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=27
	2-19	Remuneration policies	Integrated Report Annual Security Report (Japanese)	51 67-71	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=52 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=67
	2-20	Process to determine remuneration	Integrated Report Annual Security Report (Japanese)	51 67-71	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=52 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=67
	2-21	Annual total compensation ratio	Integrated Report Annual Security Report (Japanese)	51 67-71	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=52 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=67
4. Strategy, policies and practices	2-22	Statement on sustainable development strategy	HP: Message from the President Integrated Report Annual Security Report (Japanese)	— 55 13-20	https://www.kansai.com/company/message/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=56 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=136
	2-23	Policy commitments	HP: Governance HP: MVV Integrated Report Annual Security Report (Japanese)	— — 3 11	https://www.kansai.com/sustainability/governance/ https://www.kansai.com/company/philosophy/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=3 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=11
	2-24	Embedding policy commitments	Integrated Report Annual Security Report (Japanese)	23-25 12	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=24 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=12
	2-25	Processes to remediate negative impacts	Integrated Report	26-33	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=14
	2-26	Mechanisms for seeking advice and raising concerns	Integrated Report Annual Security Report (Japanese)	54 52-53	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=52
	2-27	Compliance with laws and regulations	HP: Compliance HP: Risk Management Integrated Report Annual Security Report (Japanese)	— — 54 50-55	https://www.kansai.com/sustainability/governance/compliance/ https://www.kansai.com/sustainability/governance/risk-management/ https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28 https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=50
	2-28	Membership associations	HP: Reduction in Environmental Impact	—	https://www.kansai.com/sustainability/environment/environmental-load/
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	Integrated Report	31,32,47	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=32
	2-30	Collective bargaining agreements	HP: Dialogue with Shareholders and Investors HP: Human Rights	— —	https://www.kansai.com/sustainability/governance/shareholders-investors/ https://www.kansai.com/sustainability/social/humanrights/
GRI 3: General Disclosures					
2. Disclosures on material topics	3-1	Process to determine material topics	HP: Materiality and KPI	—	https://www.kansai.com/sustainability/materiality/
	3-2	List of material topics	Integrated Report	24	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=25
	3-3	Management of material topics	Integrated Report HP: Governance	48 —	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=49 https://www.kansai.com/sustainability/governance/
Economic Topics					
GRI201: Economic Performance	201-1	Direct economic value generated and distributed	Annual Security Report (Japanese) Integrated Report	2 —	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=2 https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=31
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Security Report (Japanese) Integrated Report	21,22 56	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=21 https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=29
	201-3	Defined benefit plan obligations and other retirement plans	ESG Data	—	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf
	201-4	Financial assistance from government	Annual Security Report (Japanese)	104-106	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=104
GRI202: Market Presence	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	Integrated Report	22	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=12
GRI203: Indirect Economic Impacts	203-1	Infrastructure investments and services supported			
	203-2	Significant indirect economic impacts			
GRI204: Procurement Practices	204-1	Proportion of spending on local suppliers			
GRI205: Anti-corruption	205-1	Operations assessed for risks related to corruption			
	205-2	Communication and training about corruption policies and procedures	Integrated Report	54	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28
	205-3	Confirmed incidents of corruption and actions taken	Integrated Report ESG Data	54 —	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28 https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf
GRI206: Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
GRI207: Tax	207-1	Approach to tax	Annual Security Report (Japanese)	28	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=28
	207-2	Tax governance, control, and risk management	Annual Security Report (Japanese)	28	https://ssl4.eir-parts.net/doc/4613/yuhio_pdf/S100YHKQ/00.pdf#page=28
	207-3	Stakeholder engagement and management of concerns related to tax	HP: Dialogue with Shareholders and Investors	—	https://www.kansai.com/sustainability/governance/shareholders-investors/
	207-4	Country-by-country reporting			
Environmental Topics					
GRI301: Materials	301-1	Materials used by weight or volume			
	301-2	Recycled input materials used			
	301-3	Reclaimed products and their packaging material			
GRI302: Energy	302-1	Energy consumption within the organization	ESG Data Integrated Report	— 22	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=12
	302-2	Energy consumption outside of the organization□			
	302-3	Energy intensity	ESG Data	—	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf
	302-4	Reduction of energy consumption	ESG Data	—	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf
	302-5	Reductions in energy requirements of products and services			
GRI 303: Water and Effluents	303-1	Interactions with water as a shared resource	ESG Data Integrated Report	— 57	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=30
			CDP Corporate Questionnaire 2025	261	https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_E.pdf#page=261
	303-2	Management of water discharge related impacts	CDP Corporate Questionnaire 2025	276	https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_E.pdf#page=276
	303-3	Water withdrawal	CDP Corporate Questionnaire 2025	270	https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_E.pdf#page=270
	303-4	Water discharge	ESG Data CDP Corporate Questionnaire 2025	— 273	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_E.pdf https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_E.pdf#page=273

	303-5	Water consumption	CDP Corporate Questionnaire 2025	266	https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_F.pdf#page=266
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss			
	101-2	Management of biodiversity impacts	Integrated Report	57, 58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=30
	101-3	Access and benefit-sharing			
	101-4	Identification of biodiversity impacts			
	101-5	Locations with biodiversity impacts	Integrated Report	57, 58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=30
	101-6	Direct drivers of biodiversity loss	Integrated Report	57, 58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=30
	101-7	Changes to the state of biodiversity	Integrated Report	57, 58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=30
	101-8	Ecosystem services			
GRI305: Emissions	305-1	Direct (Scope 1) GHG emissions	ESG Data Integrated Report CDP Corporate Questionnaire 2025	– 22 149	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=12 https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_F.pdf#page=149
	305-2	Energy indirect (Scope 2) GHG emissions	ESG Data Integrated Report CDP Corporate Questionnaire 2025	– 22 150	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=12 https://asset.kansai.com/uploads/2025/12/KansaiPaint_CDP_2025_F.pdf#page=150
	305-3	Other indirect (Scope 3) GHG emissions	ESG Data Integrated Report	– 55	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=29
	305-4	GHG emissions intensity	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	305-5	Reduction of GHG emissions	HP: Climate Change	–	https://www.kansai.com/sustainability/environment/climate-change/
	305-6	Emissions of ozone-depleting substances (ODS)	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
GRI306: Waste	306-1	Waste generation and significant waste-related impacts	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	306-2	Management of significant waste related impacts	ESG Data Integrated Report	– 58	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=36
	306-3	Waste generated	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	306-4	Waste diverted from disposal			
	306-5	Waste directed to disposal	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	308-1	New suppliers that were screened using environmental criteria	HP: Green Procurement	–	https://www.kansai.com/sustainability/environment/green-procurement/
GRI308: Supplier Environmental Assessment	308-2	Negative environmental impacts in the supply chain and actions taken	HP: Green Procurement	–	https://www.kansai.com/sustainability/environment/green-procurement/
Social Topics					
GRI401: Employment	401-1	New employee hires and employee turnover	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-			
	401-3	Parental leave	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
GRI402: Labor/Management	402-1	Minimum notice periods regarding operational changes			
GRI403: Occupational Health and Safety	403-1	Occupational health and safety management system	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-2	Hazard identification, risk assessment, and incident investigation	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-3	Occupational health services			
	403-4	Worker participation, consultation, and communication on occupational health and	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-5	Worker training on occupational health and safety	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-6	Promotion of worker health	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
	403-8	Workers covered by an occupational health and safety management system	HP: Occupational safety and health	–	https://www.kansai.com/sustainability/social/occupational-safety/
	403-9	Work-related injuries	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
	403-10	Work-related ill health	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
GRI404: Training and Education	404-1	Average hours of training per year per employee			
	404-2	Programs for upgrading employee skills and transition assistance programs	Integrated Report	31, 32	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=17
	404-3	Percentage of employees receiving regular performance and career development reviews			
GRI405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employee□	HP : Diversity and Inclusion HP : Diversity (Japanese)	– –	https://www.kansai.com/sustainability/social/diversity-inclusion/ https://www.kansai.co.jp/recruit/environment/diversity/
	405-2	Ratio of basic salary and remuneration of women to men	Annual Security Report (Japanese)	10	https://ssl4.eir-parts.net/doc/4613/yuhp_pdf/S100YHKQ/00.pdf#page=10
GRI406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken			
GRI407: Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the freedom of association and collective bargaining may be at risk	HP: Human Rights	–	https://www.kansai.com/sustainability/social/humanrights/
GRI408: Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor			
GRI409: Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			
GRI410: Security Practice	410-1	Security personnel trained in human rights policies or procedures			
GRI411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples			
GRI413: Local Communities	413-1	Operations with local community engagement, impact assessments, and	Integrated Report	47	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=29
	413-2	Operations with significant actual and potential negative impacts on local			
GRI414: Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	Integrated Report	55-58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=29
	414-2	Negative social impacts in the supply chain and actions take	Integrated Report	55-58	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=29
GRI415: Public Policy	415-1	Political contributions	ESG Data	–	https://asset.kansai.com/uploads/2026/07/ESG-Data2026_F.pdf
GRI416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	Integrated Report	53	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28
	416-2	Incidents of non-compliance concerning the health and safety impacts and services			
GRI417: Marketing and Labeling	417-1	Requirements for product and service information and labeling	Integrated Report	54	https://asset.kansai.com/uploads/2026/05/Kansai-Paint-Integrated-Report2026-F.pdf#page=28
	417-2	Incidents of non-compliance concerning product and service information and labeling			
	417-3	Incidents of non-compliance concerning marketing communications			
GRI418: Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			