

Appendix

GRI



ISO26000



UNGC



SASB



Editorial Policies



GRI content index

This page has been prepared in accordance with the GRI Standards: Core option.

1. Universal Standards

Items	Index	Location
GRI 2: General Disclosures		
1. The organization and its reporting practices		
2-1	Organizational details	② Corporate Data ② Sales & Support
2-2	Entities included in the organization's sustainability reporting	② Financial Report ② Sales & Support ② Download for Latest IR Documents
2-3	Reporting period, frequency and contact point	② Editorial Policies ② Contact Us
2-4	Restatements of information	-
2-5	External assurance	② Independent Verification of Environmental Data
2. Activities and workers		
2-6	Activities, value chain and other business relationships	② Corporate Data ② ROHM Group's Sustainability ② Supply Chain Overview ② Sales & Support ② ESG Data
2-7	Employees	② ESG Data
2-8	Workers who are not employees	-
3. Governance		
2-9	Governance structure and composition	② Corporate Governance System ② Sustainability Management System ② ROHM's Corporate Governance Policy ② Corporate Governance Report
2-10	Nomination and selection of the highest governance body	② Corporate Governance System ② Corporate Governance Report
2-11	Chair of the highest governance body	② ROHM's Corporate Governance Policy
2-12	Role of the highest governance body in overseeing the management of impacts	② ROHM's Corporate Governance Policy

Items	Index	Location
2-13	Delegation of responsibility for managing impacts	② Sustainability Management System ② ROHM's Corporate Governance Policy
2-14	Role of the highest governance body in sustainability reporting	② Sustainability Management System
2-15	Conflicts of interest	-
2-16	Communication of critical concerns	② Risk Management ② Business Foundation ② Corporate Governance Report
2-17	Collective knowledge of the highest governance body	② Remuneration ② Corporate Governance Report ② Financial Report
2-18	Evaluation of the performance of the highest governance body	② Remuneration policies ② Corporate Governance Report ② Remuneration
2-19	Remuneration policies	② Process to determine remuneration ② Annual total compensation ratio
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	② Sustainability Commitment
2-23	Policy commitments	② ROHM Group Business Conduct Guidelines
2-24	Embedding policy commitments	② Sustainability Management System
2-25	Processes to remediate negative impacts	② Compliance ② Human Rights
2-26	Mechanisms for seeking advice and raising concerns	② Compliance
2-27	Compliance with laws and regulations	② ESG Data
2-28	Membership associations	② Participation in Initiatives, External Evaluation
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	② ROHM Group's Sustainability ② Communication with Stakeholders ② Strengthening Employee Engagement ② Working Together with Suppliers
2-30	Collective bargaining agreements	② ESG Data

GRI content index

2. Topic-specific Standards - Economic

Items	Index	Location
GRI 201: Economic Performance		
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> ⌚ Financial Report ⌚ ROHM Group's Social Contribution ⌚ ESG Data
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> ⌚ Financial Report ⌚ The ROHM Group Environmental Vision 2050 ⌚ Disclosure Based on the TCFD Framework
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> ⌚ Financial Report
201-4	Financial assistance received from government	-
GRI 202: 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	-
GRI 203: Indirect Economic Impacts		
203-1	Infrastructure investments and services supported	<ul style="list-style-type: none"> ⌚ ROHM Group's Social Contribution
203-2	Significant indirect economic impacts	-
GRI 204: Procurement Practices		
204-1	Disclosure 204-1 Proportion of spending on local suppliers	<ul style="list-style-type: none"> ⌚ Working Together with Suppliers

Items	Index	Location
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	-
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> ⌚ Compliance ⌚ ROHM Group Business Conduct Guidelines ⌚ ESG Data
205-3	Confirmed incidents of corruption and actions taken	-
GRI 206: Anti-competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-
GRI 207: Tax		
207-1	Approach to tax	<ul style="list-style-type: none"> ⌚ Tax Policy
207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> ⌚ Tax Policy
207-3	Stakeholder engagement and management of concerns related to tax	-
207-4	Country-by-country reporting	-

GRI content index

2. Topic-specific Standards - Environmental

Items	Index	Location
GRI 301: Materials		
301-1	Materials used by weight or volume	-
301-2	Recycled input materials used	-
301-3	Reclaimed products and their packaging materials	-
GRI 302: Energy		
302-1	Energy consumption within the organization	<input checked="" type="radio"/> Reduction of Energy Consumption <input checked="" type="radio"/> ESG Data
302-2	Energy consumption outside of the organization	<input checked="" type="radio"/> Reduction of Energy Consumption <input checked="" type="radio"/> Reduction of GHG Emissions <input checked="" type="radio"/> Achievements and Future Plans for Renewable Energy Installations
302-3	Energy intensity	<input checked="" type="radio"/> ESG Data
302-4	Reduction of energy consumption	<input checked="" type="radio"/> ESG Data <input checked="" type="radio"/> Reduction of Energy Consumption
302-5	Reductions in energy requirements of products and services	<input checked="" type="radio"/> Reduction of GHG Emissions <input checked="" type="radio"/> Reduction of Energy Consumption <input checked="" type="radio"/> Achievements and Future Plans for Renewable Energy Installations
GRI 303: Water and Effluents		
303-1	Interactions with water as a shared resource	-
303-2	Management of water discharge related impacts	-
303-3	Water withdrawal	<input checked="" type="radio"/> ESG Data
303-4	Water discharge	<input checked="" type="radio"/> ESG Data
303-5	Water consumption	<input checked="" type="radio"/> ESG Data
GRI 304: Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-

Items	Index	Location
304-2	Significant impacts of activities, products, and services on biodiversity	<input checked="" type="radio"/> Biodiversity Conservation
304-3	Habitats protected or restored	<input checked="" type="radio"/> Biodiversity Conservation <input checked="" type="radio"/> Certification for Biodiversity Conservation
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	<input checked="" type="radio"/> ESG Data
305-2	Energy indirect (Scope 2) GHG emissions	<input checked="" type="radio"/> ESG Data
305-3	Other indirect (Scope 3) GHG emissions	<input checked="" type="radio"/> ESG Data
305-4	GHG emissions intensity	<input checked="" type="radio"/> Reduction of GHG Emissions
305-5	Reduction of GHG emissions	<input checked="" type="radio"/> Reduction of GHG Emissions
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<input checked="" type="radio"/> ESG Data
GRI 306: Waste		
306-1	Waste generation and significant waste-related impacts	-
306-2	Management of significant waste-related impacts	<input checked="" type="radio"/> Waste Management
306-3	Waste generated	<input checked="" type="radio"/> ESG Data
306-4	Waste diverted from disposal	<input checked="" type="radio"/> ESG Data
306-5	Waste directed to disposal	<input checked="" type="radio"/> ESG Data
GRI 308: Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	<input checked="" type="radio"/> Working Together with Suppliers
308-2	Negative environmental impacts in the supply chain and actions taken	<input checked="" type="radio"/> Working Together with Suppliers

GRI content index

2. Topic-specific Standards - Social

Items	Index	Location
GRI 401: Employment		
401-1	New employee hires and employee turnover	⌚ ESG Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	⌚ ESG Data
GRI 402: Labor/Management Relations		
402-1	Minimum notice periods regarding operational changes	-
GRI 403: Occupational Health and Safety		
403-1	Occupational health and safety management system	⌚ Ensuring the Health and Safety of Employees
403-2	Hazard identification, risk assessment, and incident investigation	⌚ Ensuring the Health and Safety of Employees
403-3	Occupational health services	⌚ Ensuring the Health and Safety of Employees
403-4	Worker participation, consultation, and communication on occupational health and safety	⌚ Ensuring the Health and Safety of Employees
403-5	Worker training on occupational health and safety	⌚ Ensuring the Health and Safety of Employees
403-6	Promotion of worker health	⌚ Ensuring the Health and Safety of Employees
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	⌚ Ensuring the Health and Safety of Employees
403-8	Workers covered by an occupational health and safety management system	-
403-9	Work-related injuries	
403-10	Work-related ill health	⌚ Ensuring the Health and Safety of Employees
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	
404-2	Programs for upgrading employee skills and transition assistance programs	⌚ ESG Data ⌚ Human Capital Development
404-3	Percentage of employees receiving regular performance and career development reviews	⌚ Strengthening Employee Engagement

Items	Index	Location
GRI 405: Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	⌚ Diversity Development ⌚ ESG Data
405-2	Ratio of basic salary and remuneration of women to men	⌚ ESG Data
GRI 406: Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	⌚ Human Rights
GRI 407: Freedom of Association and Collective Bargaining		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-
GRI 408: Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	⌚ Prevention of Child Labor and Forced Labor
GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	⌚ Prevention of Child Labor and Forced Labor
GRI 410: Security Practices		
410-1	Security personnel trained in human rights policies or procedures	
GRI 411: Rights of Indigenous Peoples		
411-1	Incidents of violations involving rights of indigenous peoples	-
GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	
413-2	Operations with significant actual and potential negative impacts on local communities	⌚ ROHM Group's Social Contribution -

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2. Topic-specific Standards - Social

Items	Index	Location
GRI 414: Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	⌚ Working Together with Suppliers ⌚ Working Together with Suppliers
414-2	Negative social impacts in the supply chain and actions taken	⌚ CSR Procurement Self-Assessment ⌚ CSR Procurement Audits
GRI 415: Public Policy		
415-1	Political contributions	⌚ ESG Data
GRI 416: Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product and service categories	⌚ Approach to Quality
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	⌚ ESG Data
GRI 417: Marketing and Labeling		
417-1	Requirements for product and service information and labeling	⌚ Development of Eco-Friendly Products
417-2	Incidents of non-compliance concerning product and service information and labeling	⌚ ESG Data
417-3	Incidents of non-compliance concerning marketing communications	⌚ ESG Data
GRI 418: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	⌚ ESG Data

ISO26000

Core Subjects	Issues	Sustainability Website
Organizational governance	1. Organizational governance	⑩ Sustainability Management
		⑩ Corporate Governance
		⑩ Compliance
Human rights	1. Due diligence 2. Human rights risk situations 3. Avoidance of complicity 4. Resolving grievances 5. Discrimination and vulnerable groups 6. Civil and political rights 7. Economic, social, and cultural rights 8. Fundamental principles and rights at work	⑩ Sustainability Management ⑩ Labor Management System ⑩ Supply Chain Management ⑩ Compliance ⑩ Human Rights
Labour practices	1. Employment and employment relationships 2. Conditions of work and social protection 3. Social dialogue 4. Health and safety at work 5. Human development and training in the workplaces	⑩ Sustainability Management ⑩ Labor Management System
The environment	1. Prevention of pollution 2. Sustainable resource use 3. Climate change mitigation and adaptation 4. Protection of the environment, biodiversity and restoration of natural habitats	⑩ ROHM's CSV ⑩ Environmental Management ⑩ ROHM Group's Social Contribution

Core Subjects	Issues	Sustainability Website
Fair operating practices	1. Anti-corruption 2. Responsible political involvement 3. Fair competition 4. Promoting social responsibility in the value chain 5. Respect for property rightsP50	⑩ Supply Chain Management ⑩ Corporate Governance ⑩ Compliance
Consumer issues	1. Fair marketing, factual and unbiased information and fair contractual practices 2. Protecting consumers' health and safety 3. Sustainable consumption 4. Consumer service, support, and complaint and dispute resolution 5. Consumer data protection and privacy 6. Access to essential services 7. Education and awareness	⑩ Supply Chain Management ⑩ Compliance ⑩ Information Security
Community involvement and development	1. Community involvement 2. Education and culture 3. Employment creation and skills development 4. Technology development and access 5. Wealth and income creation 6. Health 7. Social investment	⑩ ROHM Group's Social Contribution

UNGC10

ROHM Group joined the membership of UN Global Compact in May 2011 and continuing to support the 10 principles.

This table compares ROHM Group's CSR activities with the Ten Principles of the Global Compact advocated by the United Nations.

Items	Principles	Sustainability Website
Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human right Principle 2: make sure that they are not complicit in human rights abuses	② Sustainability Management ② Labor Management System ② Supply Chain Management ② Risk Management ② Human Rights ② ROHM Group's Social Contribution
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining Principle 4: the elimination of all forms of forced and compulsory labour Principle 5: the effective abolition of child labour Principle 6: the elimination of discrimination in respect of employment and occupation	② Sustainability Management ② Labor Management System ② Supply Chain Management ② Human Rights
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges Principle 8: undertake initiatives to promote greater environmental responsibility Principle 9: encourage the development and diffusion of environmentally friendly technologies	② ROHM's CSV ② Environmental Management ② Supply Chain Management
Anti-Corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	② Compliance

Comparative Table with SASB Standards

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Unit of Measure	Progress/Disclosure Location
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions and (2) Amount of total emissions from perfluorinated compounds	Metric tons (t) CO ₂ -e	(1)CO2: 35,869 t (2)Greenhouse gases: 129,362 t *Scope of calculation is the total of ROHM Group. ② ROHM Group Major ESG Data
	TS-SC-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions,emissions reduction targets, and an analysis of performance against those targets		② The ROHM Group Environmental Vision 2050 ② 2030 Medium-term Environmental Targets and Single-year Results
Energy Management in Manufacturing	TC-SC-130a.1	(1)Total energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	Gigajoules (GJ), Percentage (%)	(1) Total energy consumed: ② ROHM Group Major ESG Data (2) Percentage of grid electricity:- (3) Percentage of renewable energy:45.5%
Water Management	TC-SC-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m ³), Percentage (%)	② ROHM Group Major ESG Data (1)11,410 (1000m ³) (2)1,571 (1000m ³) 5 out of 24 sites were analyzed as having high water stress 17% (Analysis using WRI Aqueduct as a tool)

Topic	Code	Accounting Metric	Unit of Measure	Progress/Disclosure Location
Waste Management	TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	Metric tons (t), Percentage (%)	Total Waste Volume:2,806 t Rate of waste recycling:99.9% ② ROHM Group Major ESG Data
Employee Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of employees to human health hazards	n/a	② Ensuring the Health and Safety of Employees
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Reporting currency	Not applicable ② GRI 403: Occupational Health and Safety
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	Percentage (%)	(1)15,770 people (2)69.8% ② ROHM Group Major ESG Data
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Percentage (%)	-
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	Various, by Product category	There are no applicable products for the processor of the system. For PMICs used in processors, we have a full lineup of products, but their effectiveness varies by product.

Comparative Table with SASB Standards

Sustainability Disclosure Topics & Accounting Metrics

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/Disclosure Location
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	n/a	<p> Supply Chain Management</p> <p> ROHM Group SCM Guidelines Rev.12 (202504)</p> <p> Control Standard of Chemical Substances in Products Rev.004</p>
Intellectual Property Protection & Competitive Behavior	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	JPY	¥0 (FY2024)

Activity Metrics

CODE	ACTIVITY METRIC	UNIT OF MEASURE	Progress/Disclosure Location
TC-SC-000.A	Total production	Metric tons (t)	-
TC-SC-000.B	Percentage of production from owned facilities	%	-

Editorial Policies

Reporting Period

In principle, information displayed is from FY2024 (April 1, 2024 to March 31, 2025).

Reporting Organizations

ROHM Co., Ltd. and all companies of the ROHM Group (affiliated companies in Japan and abroad)

Boundary of the Report

- GRI Standards
- ISO26000
- SASB
- RBA Code of Conduct
- TCFD Framework

Relationship with Other Reports

Sustainability Information

④ ROHM Group Sustainability Website
Comprehensive report detailing ROHM Group's sustainability activities

④ ROHM Group Integrated Report
Report on non-financial information that needs to be addressed to enhance ROHM's corporate value

Financial Results and Financial Information

In addition to legally required reports, ROHM publishes Annual Financial Reports and other documents that are available on its website.

- ④ Corporate information
- ④ Investor relations

Revision History

Revised Sections

October 2, 2025

- [P.152] Working Together with Suppliers CSR Procurement Audits
 - Correction of the Audit Results for FY2022
- [P.167] Corporate Governance Members and Number of Meetings Held for Individual Organizations
 - Correction of the "Number of times held in FY2024" for "Sustainability Management Committee"
- [P.178] Tax Policy ROHM Group Tax Data by Country and Region for FY2024
 - Correction of the amounts for "Revenues," "Profit (Loss) before Income Tax" and "Income Tax Paid (on Cash Basis)" in the "Japan" row
 - Correction of the amounts for "Revenues," "Profit (Loss) before Income Tax," "Income Tax Paid (on Cash Basis)" in the "Subtotal" and "Total" rows due to the abovementioned corrections