

**Nippon Paint Holdings "Integrated Report 2023" CHEMICALS Sustainability Accounting Standard**

Nippon Paint Holdings "Integrated Report 2023" refers to CHEMICALS Sustainability Accounting Standard.

This content index shows the pages of the Integrated Report in which the disclosures specified in the Sustainability Accounting Standard are reported. Note that the relevant page numbers are mentioned even when the content required by the Sustainability Accounting Standard is not completely covered.

SUSTAINABILITY DISCLOSURE TOPICS			Applicable Topics in Integrated Report 2023	Page number (s)
TOPIC	ACCOUNTING METRIC	CODE		
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	Value Creation Achievements (Financial and Non-Financial Highlights)>Non-Financial Highlights Environmental Strategy>Climate Change Key Non-Financial Data	48 66-68 131
	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	Environmental Strategy>Climate Change	66-68
Air Quality	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	—	—
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	RT-CH-130a.1	Environmental Strategy>Climate Change Key Non-Financial Data	66-68 131
			Value Creation Achievements (Financial and Non-Financial Highlights)>Non-Financial Highlights Environmental Strategy>Resources and Environment Key Non-Financial Data	48 69-70 131
Water Management	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	Value Creation Achievements (Financial and Non-Financial Highlights)>Non-Financial Highlights Environmental Strategy>Resources and Environment Key Non-Financial Data	48 69-70 131
	Number of incidents of non-compliance associated with water quality permits, standards and regulations	RT-CH-140a.2	—	—
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Environmental Strategy>Resources and Environment	69-70
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Environmental Strategy>Resources and Environment Key Non-Financial Data	69-70 131
			Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	Safe People and Operations Key Non-Financial Data	81 131
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	Safe People and Operations	81
Product Design for Use-phase Efficiency	Revenue from products designed for usephase resource efficiency	RT-CH-410a.1	R&D Strategy	78-79
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1	—	—
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	R&D Strategy	77-80
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	—	—
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	Sustainability as the Prerequisite for MSV	41-44
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	—	—
	Number of transport incidents	RT-CH-540a.2	—	—