GRI Content Index

Statement of use	Menicon Group has reported the information cited in this GRI content index for the period from April 2025 to March 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Legend	IR MENICON REPORT 2026 ESGD ESG data 2026 CGR Corporate Governance Report (June 27, 2026) ASR Annual Securities Report 69th Fiscal year (FY2025) (In Japanese only) Web Our website

GRI 2: General Disclosures 2021

GRI	Disclosure	Location
1. The organization and its reporting practices		
2-1	Organizational details	IR P.49 Corporate information
2-2	Entities included in the organization's sustainability reporting	IR P.49 Corporate information ESGD P.1 Scope of Report
2-3	Reporting period, frequency and contact point	IR P.2 Editorial Policy P.49 Corporate information
2-4	Restatements of information	—
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	IR P.24-25 Vision Care Business P.26 Healthcare and Life Care Business P.49 Corporate information
2-7	Employees	ESGD P.3 Employee Information, Diversity
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	IR P.28 Corporate Governance > Summary of Corporate Governance System P.29 Corporate Governance > Key Points of the Governance System P.31 Corporate Governance > Skills Required of Directors P.32 Introducing Our Officers ESGD P.6 Corporate Governance
2-10	Nomination and selection of the highest governance body	IR P.28 Corporate Governance > Summary of Corporate Governance System CGR P.2 Principle 3.1 Full Disclosure > (4) Policies and Processes Concerning the Nomination, Appointment, and Dismissal of Directors and Executive Officers P.3 Supplementary Principle 4.11.1 Composition of Board of Directors
2-11	Chair of the highest governance body	IR P.28 Corporate Governance > Summary of Corporate Governance System
2-12	Role of the highest governance body in overseeing the management of impacts	IR P.37 Sustainability Promotion System
2-13	Delegation of responsibility for managing impacts	IR P.33 compliance > compliance System P.35 Risk Management > Risk Management Structure, Information Security P.37 Sustainability Promotion System P.38 Environmental Management > Governance System P.45 Respect for Human Rights > Promotion System
2-14	Role of the highest governance body in sustainability reporting	IR P.37 Sustainability Promotion System
2-15	Conflicts of interest	CGR P.1 Principle 1.7 Related Party Transactions P.6 Ⅱ 1. Organizational Composition and Operation > Outside Directors ASR P.171 Information on Related Parties Web P.1 Basic Policies Concerning Corporate Governance > Ⅲ. Consideration of Stakeholder Interests (In Japanese only)
2-16	Communication of critical concerns	IR P.33-34 Whistleblowing System P.37 Sustainability Promotion System

GRI	Disclosure	Location
2-17	Collective knowledge of the highest governance body	IR P.31 Corporate Governance > Executive Training CGR P.3 Supplementary Principle 4.14.2Training Policy Web P.2 Basic Policies Concerning Corporate Governance > V. 12. Study and Training of Directors (In Japanese only)
2-18	Evaluation of the performance of the highest governance body	IR P.30 Corporate Governance > Evaluation of the Effectiveness of the Board of Directors
2-19	Remuneration policies	CGR P.9 Ⅱ 1. Organizational Composition and Operation > Remuneration for Directors and Executive Officers > Disclosure of Policy on Determining Remuneration Amounts and the Calculation Methods Thereof ASR P.102-103 Ⅳ.4.(4) Compensation to Directors and Executive Officers
2-20	Process to determine remuneration	IR P.27-28 Corporate Governance > Summary of Corporate Governance System CGR P.9 Ⅱ 1. Organizational Composition and Operation > Remuneration for Directors and Executive Officers > Disclosure of Policy on Determining Remuneration Amounts and the Calculation Methods Thereof ASR P.102-103 Ⅳ.4.(4) Compensation to Directors and Executive Officers
2-21	Annual total compensation ratio	—
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	IR P.3-7 CEO Message
2-23	Policy commitments	IR P.1 Philosophy System P.9 Value Creation Process P.33 Basic Compliance Policy P.34 Menicon Group Information Security Policy, Privacy Policy P.37 Sustainability Activity Policy P.38 Menicon Declaration on Environment P.43 Human Capital > Basic Approach P.45 Menicon Group Human Rights Policy P.46 Sustainable Procurement Policy, Sustainable Procurement Guidelines Web Our Vision > Management Principles, Vision2030 Web Our Vision > Corporate Principles Web Menicon Declaration on Health Management (In Japanese only)
2-24	Embedding policy commitments	IR P.33-34 Compliance > Whistleblowing System, Prevention of Corruption and Bribery P.35-36 Risk Management > Risk Management Structure, Information Security P.37 Sustainability Promotion System P.38 Environmental Management P.45 Respect for Human Rights > Promotion System P.46 Supply Chain Management > Management System
2-25	Processes to remediate negative impacts	IR P.33-34 Compliance > Compliance System, Prevention of Corruption and Bribery P.35 Risk Management > Information Security P.38 Environmental Management P.45 Respect for Human Rights > Risk Assessments and Countermeasures for Human Rights, Establishment of a Contact Point P.46 Supply Chain Management > Supply Chain Risk Management
2-26	Mechanisms for seeking advice and raising concerns	IR P.33 Compliance > Whistleblowing System
2-27	Compliance with laws and regulations	IR P.34 Compliance > Prevention of Corruption and Bribery ESGD P.2 Environment-related violations P.4 Labor Practices P.5 Product Safety
2-28	Membership associations	The Japan Federation of Medical Devices Associations (JFMDA), JAPAN CONTACT LENS ASSOCIATION
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	IR P.1 Philosophy System
2-30	Collective bargaining agreements	ESGD P.4 Labor Practices

GRI 3: Material Topics 2021

GRI	Disclosure	Location
2. Disclosures on material topics		
3-1	Process to determine material topics	IR P.15 Identification Process of Materiality
3-2	List of material topics	IR P.15 Identification Process of Materiality

GRI	Disclosure	Location
3-3	Management of material topics	IR P.33 Compliance > Compliance System P.13 R&D — Building Competitiveness through Depth and Breadth of Invention — P.14 Intellectual Property — Making Organizational Originality Visible — P.34 Compliance > Prevention of Corruption and Bribery P.35-36 Risk Management > Information Security, Information Security Initiatives P.38-39 Environmental Management > Governance System P.40-42 Initiatives Involving Nature-related Issues P.44 Human Capital > Enhancing Employee Engagement P.45 Respect for Human Rights > Promotion System P.46 Supply Chain Management > Management System Web Ensuring Safe "Miru" (In Japanese only) Web Experiencing "Miru" with the Five Senses (In Japanese only)

GRI 101: Biodiversity 2024

GRI	Disclosure	Location
101-1	Policies to halt and reverse biodiversity loss	IR P.40 Initiatives Involving Nature-related Issues > Information Disclosure Based on TNFD Recommendations Web Disclosure in Line with TNFD Recommendations
101-2	Management of biodiversity impacts	IR P.40 Initiatives Involving Nature-related Issues > Information Disclosure Based on TNFD Recommendations Web Disclosure in Line with TNFD Recommendations
101-3	Access and benefit-sharing	—
101-4	Identification of biodiversity impacts	IR P.40 Initiatives Involving Nature-related Issues > Information Disclosure Based on TNFD Recommendations Web Disclosure in Line with TNFD Recommendations
101-5	Locations with biodiversity impacts	IR P.41 Initiatives Involving Nature-related Issues > Response to Water Risk Web Disclosure in Line with TNFD Recommendations
101-6	Direct drivers of biodiversity loss	—
101-7	Changes to the state of biodiversity	—
101-8	Ecosystem services	—

GRI 200: Economic topics

GRI	Disclosure	Location
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	—
201-2	Financial implications and other risks and opportunities due to climate change	IR P.38-39 Tackling Climate Change > Information Disclosure Based on TCFD Recommendations Web Disclosure in Line with TCFD Recommendations
201-3	Defined benefit plan obligations and other retirement plans	ASR P.141-142 V.1 .(1). ④ Consolidated Financial Statements > Notes >Retirement and Severance Benefits
201-4	Financial assistance received from government	—
GRI 202: 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 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	ESGD P.2 Contributing to a happy society Web Sustainability > Society
203-2	Significant indirect economic impacts	—
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	IR P.34 Compliance > Prevention of Corruption and Bribery

GRI	Disclosure	Location
205-3	Confirmed incidents of corruption and actions taken	IR P.34 Compliance > Prevention of Corruption and Bribery
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	IR P.34 Compliance > Prevention of Corruption and Bribery
GRI 207: Tax 2019		
207-1	Approach to tax	—
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—

GRI 300: Environmental topics

GRI	Disclosure	Location
GRI 301: Materials2016		
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	IR P.41-42 Sustainable Resource Consumption > Plastic Resource Circularity
301-3	Reclaimed products and their packaging materials	—
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	ESGD P.1 Energy
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	—
302-4	Reduction of energy consumption	—
302-5	Reductions in energy requirements of products and services	—
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	IR P.41 Initiatives Involving Nature-related Issues > Conservation of Water Resources, Response to Water Risk
303-2	Management of water discharge- related impacts	Web Disclosure in Line with TNFD Recommendations
303-3	Water withdrawal	IR P.41 Initiatives Involving Nature-related Issues > Conservation of Water Resources, Response to Water Risk ESGD P.2 Water
303-4	Water discharge	IR P.41 Initiatives Involving Nature-related Issues > Conservation of Water Resources, Response to Water Risk ESGD P.2 Water
303-5	Water consumption	IR P.17 Non-Financial Highlights P.41 Initiatives Involving Nature-related Issues > Conservation of Water Resources, Response to Water Risk ESGD P.2 Water
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	IR P.17 Non-Financial Highlights P.39 Tackling Climate Change > Initiatives for Reducing Scope 1 and 2 Emissions ESGD P.1 Greenhouse gas (GHG) Web Disclosure in Line with TCFD Recommendations
305-2	Energy indirect (Scope 2) GHG emissions	IR P.17 Non-Financial Highlights P.39 Tackling Climate Change > Initiatives for Reducing Scope 1 and 2 Emissions ESGD P.1 Greenhouse gas (GHG) Web Disclosure in Line with TCFD Recommendations
305-3	Other indirect (Scope 3) GHG emissions	IR P.39 Tackling Climate Change > Initiatives for Reducing Scope 3 Emissions ESGD P.1 Greenhouse gas (GHG) Web Disclosure in Line with TCFD Recommendations
305-4	GHG emissions intensity	ESGD P.1 Greenhouse gas (GHG)

GRI	Disclosure	Location
305-5	Reduction of GHG emissions	IR P.39 Tackling Climate Change > Initiatives for Reducing Scope 1 and 2 Emissions, Initiatives for Reducing Scope 3 Emissions ESGD P.1 Greenhouse gas (GHG) Web Disclosure in Line with TCFD Recommendations
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESGD P.2 Water Pollutants
GRI 306: Effluents and Waste 2016		
306-3	Significant spills	—
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	IR P.41 Sustainable Resource Consumption > Plastic Resource Circularity P.42 Resource Circularity for Rare Metals
306-2	Management of significant waste-related impacts	IR P.41 Sustainable Resource Consumption > Plastic Resource Circularity P.42 Resource Circularity for Rare Metals
306-3	Waste generated	ESGD P.2 Waste
306-4	Waste diverted from disposal	ESGD P.2 Waste
306-5	Waste directed to disposal	ESGD P.2 Waste
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	IR P.46 Supply Chain Management > Supply Chain Risk Management

GRI 400: Social topics

GRI	Disclosure	Location
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	ESGD P.3 Employee Information
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ASR P.78 Ⅳ.1.(8) Share Ownership Plan for Directors (and Other Officers) and Employees P.141-142 Ⅴ.1 .(1).④ Consolidated Financial Statements > Notes > Retirement and Severance Benefits
401-3	Parental leave	IR P.17 Non-Financial Highlights ESGD P.4 Labor Practices
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	—
403-2	Hazard identification, risk assessment, and incident investigation	—
403-3	Occupational health services	—
403-4	Worker participation, consultation, and communication on occupational health and safety	—
403-5	Worker training on occupational health and safety	—
403-6	Promotion of worker health	ESGD P.5 Occupational Health and Safety Web Menicon Declaration on Health Management (In Japanese only)
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	—
403-9	Work-related injuries	ESGD P.5 Occupational Health and Safety
403-10	Work-related ill health	ESGD P.5 Occupational Health and Safety

GRI	Disclosure	Location
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	ESGD P.4 Human Resource Development
404-2	Programs for upgrading employee skills and transition assistance programs	IR P.44 Human capital > Agility in taking on unknown fields, Developing Global Leaders
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405: Diversity and Equal Opportunity2016		
405-1	Diversity of governance bodies and employees	IR P.17 Non-Financial Highlights ESGD P.3 Diversity P.6 Corporate Governance
405-2	Ratio of basic salary and remuneration of women to men	ESGD P.3 Diversity
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	IR P.33-34 Compliance > Whistleblowing System
GRI 407: Freedom of Association and Collective 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 2016		
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 2016		
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	—
413-2	Operations with significant actual and potential negative impacts on local communities	—
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	IR P.45 Respect for Human Rights > Risk Assessments and Countermeasures for Human Rights P.46 Supply Chain Management > Supply Chain Risk Management
GRI 415: Public Policy 2016		
415-1	Political contributions	IR P.34 Compliance > Political Donations ESGD P.6 Compliance
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	ESGD P.5 Product Safety
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	—
417-2	Incidents of non-compliance concerning product and service information and labeling	—

GRI	Disclosure	Location
417-3	Incidents of non-compliance concerning marketing communications	—
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	IR P.36 Risk Management > Privacy