SASB Standards Index

The following is the relevant information disclosed by the Menicon Group to the Sustainability Accounting Standards Board's (SASB) Sustainability Accounting Standards.

Sector	Health Care	Industry	Medical Equipment & Supplies
Legend	IR MENICON REPORT 2026 ESGD ESG data 2026 Web Our website		

Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	UNIT OF MEASURE	CODE	REFERENCES
Affordability & Pricing	Description of how price information for each product is disclosed to customers or to their agents	n/a	HC-MS-240a.2	—
	Ratio of weighted average rate of net price increases (for all products) to the annual increase in the U.S. Consumer Price Index	Ratio	HC-MS-240a.3	—
Product Safety	Number of recalls issued, total units recalled	Number	HC-MS-250a.1	ESGD P.5 Product safety
	List of products listed in the FDA's MedWatch Safety Alerts for Human Medical Products database	n/a	HC-MS-250a.2	None (FY2025)
	Number of fatalities related to products as reported in the FDA Manufacturer and User Facility Device Experience	Number	HC-MS-250a.3	None (FY2025)
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	Number	HC-MS-250a.4	None (FY2025)
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	Presentation currency	HC-MS-270a.1	None (FY2025)
	Description of code of ethics governing promotion of off-label use of products	n/a	HC-MS-270a.2	—
Product Design & Lifecycle Management	Discussion of process to assess and manage environmental and human health considerations associated with chemicals in products, and meet demand for sustainable products	n/a	HC-MS-410a.1	IR P.41 Sustainable Resource Consumption Web Disclosure in Line with TCFD Recommendations Web Disclosure in Line with TNFD Recommendations
	Total amount of products accepted for takeback and reused, recycled or donated, broken down by: (1) devices and equipment and (2) supplies	Metrictons(t)	HC-MS-410a.2	We are working to collect used disposable contact lens cases and reuse raw materials in the production process. IR P.41-42 Sustainable Resource Consumption > Plastic Resource Circularity, 1Case project Web MENICON 1Case project (in Japanese only)
Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in third-party audit programs for manufacturing and product quality	Percentage(%)	HC-MS-430a.1	—
	Description of efforts to maintain traceability within the distribution chain	n/a	HC-MS-430a.2	IR P.46 Supply Chain Management
	Description of the management of risks associated with the use of critical materials	n/a	HC-MS-430a.3	IR P.46 Supply Chain Management
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Presentation currency	HC-MS-510a.1	None (FY2025) IR P.34 Compliance > Prevention of Corruption and Bribery
	Description of code of ethics governing interactions with health care professionals	n/a	HC-MS-510a.2	Web Guidelines on relationships with medical institutions and other organizations (in Japanese only)

Activity Metrics

METRIC	UNIT OF MEASURE	CODE	REFERENCES
Number of units sold by product category	Number	HC-MS-000.A	—