

GRI Content Index

Statement of use	Menicon Group has reported the information cited in this GRI content index for the period from April 2024 to March 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Legend	<div>IR</div> MENICON REPORT 2025 <div>ESGD</div> ESG data 2025 <div>CGR</div> Corporate Governance Report (December 13, 2024) <div>ASR</div> Annual Securities Report 68th Fiscal year (FY2024) (In Japanese only) <div>Web</div> Our website

GRI 2: General Disclosures 2021

GRI	Disclosure	Location
1. The organization and its reporting practices		
2-1	Organizational details	<div>IR</div> P.57 Corporate information
2-2	Entities included in the organization's sustainability reporting	<div>IR</div> P.57 Corporate information <div>ESGD</div> P.1 Scope of Report
2-3	Reporting period, frequency and contact point	<div>IR</div> P.2 Editorial Policy P.57 Corporate information
2-4	Restatements of information	<div>ESGD</div> P.1 Energy, Greenhouse gas (GHG) P.2 Contributing to a happy society P.5 Product Safety
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	<div>IR</div> P.24 Business Overview P.57 Corporate information
2-7	Employees	<div>ESGD</div> P.3 Employee Information, Diversity
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	<div>IR</div> P.35 Corporate Governance > Progress in Strengthening the Corporate Governance System P.39-40 Corporate Governance > Diversity of the Board of Directors P.41 Directors and Executive Officers <div>ESGD</div> P.6 Corporate Governance
2-10	Nomination and selection of the highest governance body	<div>IR</div> P.35-36 Corporate Governance > Progress in Strengthening the Corporate Governance System <div>CGR</div> P.4 Principle 3.1 Full Disclosure > (4) Policies and Processes Concerning the Nomination, Appointment, and Dismissal of Directors and Executive Officers P.7 Supplementary Principle 4.11.1 Composition of Board of Directors
2-11	Chair of the highest governance body	<div>IR</div> P.35 Corporate Governance > Progress in Strengthening the Corporate Governance System
2-12	Role of the highest governance body in overseeing the management of impacts	<div>IR</div> P.46 Sustainability Promotion System
2-13	Delegation of responsibility for managing impacts	<div>IR</div> P.42 compliance > compliance System P.44 Risk Management > Risk Management Structure, Information Security P.46 Sustainability Promotion System P.47 Tackling Climate Change > Governance P.53 Respect for Human Rights > Promotion System
2-14	Role of the highest governance body in sustainability reporting	<div>IR</div> P.46 Sustainability Promotion System
2-15	Conflicts of interest	<div>CGR</div> P.2 Principle 1.7 Related Party Transactions P.14 II 1. Organizational Composition and Operation > Outside Directors <div>ASR</div> P.162 Information on Related Parties <div>Web</div> P.1 Basic Policies Concerning Corporate Governance > III. Consideration of Stakeholder Interests (In Japanese only)
2-16	Communication of critical concerns	<div>IR</div> P.42 Whistleblowing System P.46 Sustainability Promotion System

GRI	Disclosure	Location
2-17	Collective knowledge of the highest governance body	IR P.39 Corporate Governance > Executive Training CGR P.7 Supplementary Principle 4.14.2 Training 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.38 Corporate Governance > Evaluation of the Effectiveness of the Board of Directors
2-19	Remuneration policies	CGR P.20 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.99-100 IV.4.(4) Compensation to Directors and Executive Officers
2-20	Process to determine remuneration	IR P.35 Corporate Governance > Progress in Strengthening the Corporate Governance System CGR P.20 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.101-102 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.13 Value Creation Process P.15 Quality Policy, Safety Philosophy Charter P.42 Basic Compliance Policy P.44 Menicon Group Information Security Policy, Privacy Policy P.46 Sustainability Activity Policy P.47 Menicon Declaration on Environment P.51 Human Capital > Basic Approach P.53 Menicon Group Human Rights Policy P.54 Sustainable Procurement Policy, Sustainable Procurement Guidelines P.55 Social Contribution Activities > Basic Approach Web Our Vision > Management Principles, Vision2030 Web Quality Policy, Safety Philosophy Charter (In Japanese only) Web Menicon Declaration on Health Management (In Japanese only)
2-24	Embedding policy commitments	IR P.42-43 Compliance > Compliance System, Prevention of Corruption and Bribery P.44 Risk Management > Risk Management Structure, Information Security P.46 Sustainability Promotion System P.47 Environmental Management P.53 Respect for Human Rights > Promotion System P.54 Supply Chain Management > Management System
2-25	Processes to remediate negative impacts	IR P.42-43 Compliance > Compliance System, Prevention of Corruption and Bribery P.44 Risk Management > Information Security P.47 Environmental Management P.53 Respect for Human Rights > Risk Assessments and Countermeasures for Human Rights, Establishment of a Contact Point P.54 Supply Chain Management > Supply Chain Risk Management
2-26	Mechanisms for seeking advice and raising concerns	IR P.42 Compliance > Whistleblowing System
2-27	Compliance with laws and regulations	IR P.43 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

GRI	Disclosure	Location
3-2	List of material topics	IR P.15 Identification Process of Materiality
3-3	Management of material topics	IR P.31-33 R&D, Intellectual Property, and Logistics P.42-43 Compliance > Compliance System P.44 Risk Management Risk Management Structure P.46 Sustainability Promotion System P.47 Environmental Management P.47 Tackling Climate Change > Governance P.53 Respect for Human Rights > Promotion System P.54 Supply Chain Management > Management System

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.47-49 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.135-136 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	IR P.55 Social Contribution Activities 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.43 Compliance > Prevention of Corruption and Bribery
205-3	Confirmed incidents of corruption and actions taken	IR P.43 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.43 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: Materials 2016		
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	IR P.50 Sustainable Resource Consumption > Plastic Resource Circularity

GRI	Disclosure	Location
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	IR P.49 Tackling Climate Change > Promoting Renewable Energy Usage ESGD P.1 Energy
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.50 Sustainable Resource Consumption > Safety of Water Resources, Response to Water Risk
303-2	Management of water discharge- related impacts	IR P.47 Environmental Management
303-3	Water withdrawal	IR P.50 Sustainable Resource Consumption > Safety of Water Resources, Response to Water Risk ESGD P.2 Water
303-4	Water discharge	IR P.50 Sustainable Resource Consumption > Safety of Water Resources, Response to Water Risk ESGD P.2 Water
303-5	Water consumption	IR P.17 Non-Financial Highlights P.50 Sustainable Resource Consumption > Safety of Water Resources, Response to Water Risk ESGD P.2 Water
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	—
304-2	Significant impacts of activities, products, and services on biodiversity	—
304-3	Habitats protected or restored	Web Sustainability Environment
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	IR P.17 Non-Financial Highlights P.49 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.49 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.17 Non-Financial Highlights P.49 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)
305-5	Reduction of GHG emissions	IR P.49 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: Waste 2020		
306-1	Waste generation and significant waste-related impacts	IR P.50 Sustainable Resource Consumption > Plastic Resource Circularity

GRI	Disclosure	Location
306-2	Management of significant waste-related impacts	IR P:50 Sustainable Resource Consumption > Plastic Resource Circularity
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:54 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:80 V.1.(8) Share Ownership Plan for Directors (and Other Officers) and Employees P:135-136 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 404: Training and Education 2016		
404-1	Average hours of training per year per employee	IR P:52 Human capital > Agility in taking on unknown fields ESGD P:4 Human Resource Development
404-2	Programs for upgrading employee skills and transition assistance programs	IR P:52 Human capital > Agility in taking on unknown fields
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405: Diversity and Equal Opportunity 2016		
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	Disclosure	Location
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	IR P:42-43 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:53 Respect for Human Rights > Risk Assessments and Countermeasures for Human Rights P:54 Supply Chain Management > Supply Chain Risk Management
GRI 415: Public Policy 2016		
415-1	Political contributions	IR P:43 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	—
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:45 Risk Management > Privacy