

Nippon Paint Holdings "Integrated Report 2024" GRI Standards Content Index

Nippon Paint Holdings "Integrated Report 2024" refers to GRI Standards (Universal Standards <1, 2 and, 3> and topic-specific Standards <200, 300, and 400>).

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

GRI Standards (1, 2 and, 3)

GRI 1: Foundation	
Statement of use	Nippon Paint Holdings has reported the information cited in this GRI content index for the period from January 1 to December 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

Topics in the GRI Standards	Applicable Topics in Integrated Report 2024	Page number (s)
GRI 2: General Disclosures 2021		
2-1 Organizational details	Corporate Information	98
2-2 Entities included in the organization's sustainability reporting	Information Disclosure Structure	10
2-3 Reporting period, frequency and contact point	Information Disclosure Structure	10
2-4 Restatements of information	—	—
2-5 External assurance	—	—
2-6 Activities, value chain and other business relationships	Our Asset Portfolio	6
	Sustainable Procurement	72-73
2-7 Employees	Our Platform That Underpins Autonomous and Decentralized Management	23-24
	Financial and Non-Financial Highlights	36
2-8 Workers who are not employees	—	—
2-9 Governance structure and composition	Sustainability as the Prerequisite for MSV	31-33
	Corporate Governance	75-86
	Directors and Executive Officers	94-96
2-10 Nomination and selection of the highest governance body	Corporate Governance>Corporate governance structure	79
	Corporate Governance>Nominating Committee Report	81-82
2-11 Chair of the highest governance body	Corporate Governance>Corporate governance structure	79
	Corporate Governance>Message from the Board Chair	76
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability as the Prerequisite for MSV	31-33
2-13 Delegation of responsibility for managing impacts	Sustainability as the Prerequisite for MSV	31-33
2-14 Role of the highest governance body in sustainability reporting	Sustainability as the Prerequisite for MSV	31-33
	Corporate Governance	75-86
2-15 Conflicts of interest	Corporate Governance>Our relationship with the majority shareholder and protection of minority interests	75
2-16 Communication of critical concerns	Sustainability as the Prerequisite for MSV	31-33
	Corporate Governance>Corporate governance structure	79
	Risk Management	91-93
2-17 Collective knowledge of the highest governance body	Sustainability as the Prerequisite for MSV	31-33
	Corporate Governance	75-86
2-18 Evaluation of the performance of the highest governance body	Sustainability as the Prerequisite for MSV	31-33
	Corporate Governance>Analysis and assessment of the effectiveness of the Board of Directors	80
2-19 Remuneration policies	Corporate Governance>Compensation Committee Report	83-84
2-20 Process to determine remuneration	Corporate Governance>Compensation Committee Report	83-84
2-21 Annual total compensation ratio	—	—
2-22 Statement on sustainable development strategy	Message from Co-President Wakatsuki	11-14
	Message from Co-President Wee	15-18
2-23 Policy commitments	Sustainability as the Prerequisite for MSV>Basic Policy on Sustainability	31
	Risk Management>Enhancement of the Global Code of Conduct	91
2-24 Embedding policy commitments	Sustainability as the Prerequisite for MSV	31-33
	Environmental Strategy	62-64
	Safe People and Operations	70
2-25 Processes to remediate negative impacts	Sustainable Procurement	72-73
	Risk Management	91-93
2-26 Mechanisms for seeking advice and raising concerns	Risk Management>Whistleblowing hotline	93
2-27 Compliance with laws and regulations	Risk Management>Whistleblowing hotline	93
2-28 Membership associations	—	—
2-29 Approach to stakeholder engagement	Maximization of Shareholder Value (MSV)	2
	Sustainability as the Prerequisite for MSV	31-33
	Governance Discussions	87-90
2-30 Collective bargaining agreements	—	—
GRI 3: Material Topics 2021		
3-1 Process to determine material topics	Sustainability as the Prerequisite for MSV	31-33
3-2 List of material topics	Sustainability as the Prerequisite for MSV	31-33
3-3 Management of material topics	Message from Co-President Wakatsuki	11-14
	Message from Co-President Wee	15-18
	Sustainability as the Prerequisite for MSV	31-33
	Environmental Strategy	62-64
	Human Resource Strategy	65-67
	R&D Strategy	68-69
	Safe People and Operations	70
Growth with Communities	71	

GRI Standards (Topic-specific)

Topics in the GRI Standards	Applicable Topics in Integrated Report 2024	Page number (s)
GRI 201: Economic Performance 2016		
201-1 Direct economic value generated and distributed	Financial and Non-Financial Highlights	36
	Our Finance Strategy Presented by Co-President Wakatsuki	44-46
	Growth with Communities	71
201-2 Financial implications and other risks and opportunities due to climate change	Sustainability as the Prerequisite for MSV	31-33
	Environmental Strategy>Climate Change	62-63
201-3 Defined benefit plan obligations and other retirement plans	—	—
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	Growth with Communities	71
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	Risk Management	91-92
205-3 Confirmed incidents of corruption and actions taken	—	—
GRI 206: Anti-competitive Behavior 2016		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—
GRI 207: Tax 2019		
207-1 Approach to tax	—	—
207-2 Tax governance, control, and risk management	Corporate Governance>Audit Committee Report	85-86
207-3 Stakeholder engagement and management of concerns related to tax	—	—
207-4 Country-by-country reporting	—	—
GRI 301: Materials 2016		
301-1 Materials used by weight or volume	—	—
301-2 Recycled input materials used	R&D Strategy	68-69
301-3 Reclaimed products and their packaging materials	R&D Strategy	68-69
GRI 302: Energy 2016		
302-1 Energy consumption within the organization	Environmental Strategy>Climate Change	62-63
302-2 Energy consumption outside of the organization	—	—
302-3 Energy intensity	Environmental Strategy>Climate Change	62-63
302-4 Reduction of energy consumption	Environmental Strategy>Climate Change	62-63
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	Environmental Strategy>Resources and Environment	64
303-2 Management of water discharge-related impacts	Environmental Strategy>Resources and Environment	64
303-3 Water withdrawal	Environmental Strategy>Resources and Environment	64
303-4 Water discharge	—	—
303-5 Water consumption	Financial and Non-Financial Highlights	37
	Environmental Strategy>Resources and Environment	64
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	—	—
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	Financial and Non-Financial Highlights	37
	Environmental Strategy>Climate Change	62-63
305-2 Energy indirect (Scope 2) GHG emissions	Financial and Non-Financial Highlights	37
	Environmental Strategy>Climate Change	62-63
305-3 Other indirect (Scope 3) GHG emissions	Environmental Strategy>Climate Change	62-63
305-4 GHG emissions intensity	Financial and Non-Financial Highlights	37
	Environmental Strategy>Climate Change	62-63
305-5 Reduction of GHG emissions	Environmental Strategy>Climate Change	62-63
305-6 Emissions of ozone-depleting substances (ODS)	—	—
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—	—

GRI 306: Waste 2020		
306-1 Waste generation and significant waste-related impacts	Environmental Strategy>Resources and Environment	64
306-2 Management of significant waste-related impacts	Environmental Strategy>Resources and Environment	64
306-3 Waste generated	Environmental Strategy>Resources and Environment	64
306-4 Waste diverted from disposal	Environmental Strategy>Resources and Environment	64
306-5 Waste directed to disposal	—	—
GRI 308: Supplier Environmental Assessment 2016		
308-1 New suppliers that were screened using environmental criteria	Sustainable Procurement	72-73
308-2 Negative environmental impacts in the supply chain and actions taken	Sustainable Procurement	72-73
GRI 401: Employment 2016		
401-1 New employee hires and employee turnover	—	—
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3 Parental leave	—	—
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	Safe People and Operations	70
403-2 Hazard identification, risk assessment, and incident investigation	Sustainability as the Prerequisite for MSV Safe People and Operations	31-33 70
403-3 Occupational health services	—	—
403-4 Worker participation, consultation, and communication on occupational health and safety	Safe People and Operations	70
403-5 Worker training on occupational health and safety	Safe People and Operations	70
403-6 Promotion of worker health	—	—
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	Safe People and Operations	70
403-9 Work-related injuries	Safe People and Operations	70
403-10 Work-related ill health	—	—
GRI 404: Training and Education 2016		
404-1 Average hours of training per year per employee	—	—
404-2 Programs for upgrading employee skills and transition assistance programs	Human Resource Strategy	65-67
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	Human Resource Strategy Directors and Executive Officers	65-67 94-96
405-2 Ratio of basic salary and remuneration of women to men	—	—
GRI 406: Non-discrimination 2016		
406-1 Incidents of discrimination and corrective actions taken	—	—
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	—	—
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	Growth with Communities	71
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	Sustainable Procurement	72-73
414-2 Negative social impacts in the supply chain and actions taken	Sustainable Procurement	72-73
GRI 415: Public Policy 2016		
415-1 Political contributions	—	—
GRI 416: Customer Health and Safety 2016		
416-1 Assessment of the health and safety impacts of product and service categories	R&D Strategy	68-69
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
GRI 417: Marketing and Labeling 2016		
417-1 Requirements for product and service information and labeling	R&D Strategy	68-69
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	—	—