



The statement of use	IDEC Corporation Group has reported in accordance with the GRI Standards for the peirof of April 1st 2024 to March 31st 2025
The title of GRI 1 used	GRI1 : Foundation2021

		Requirements	Disclosure	Reference URL
GRI 2 : General Disclosure 2021				
1. The organization and its reporting practices				
	2-1	Organizational detail	HP: Company Information	<a href="https://us.idec.com/about-IDEC/company-profile/en">https://us.idec.com/about-IDEC/company-profile/en</a>
	2-2	Entities included in the organization’s sustainability reporting	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	2-3	Reporting period, frequency and contact point	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	2-4	Restatements of information	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	2-5	External assurance		
2. Activities and workers				
	2-6	Activities, value chain and other business relationships	HP: Business Introduction	<a href="https://us.idec.com/About-IDEC/Company-Information/Business-Introduction">https://us.idec.com/About-IDEC/Company-Information/Business-Introduction</a>
	2-7	Employees	IDEC Report (Integrated Report) ESG Data	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
	2-8	Workers who are not employees	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
3. Governance				
	2-9	Governance structure and composition	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-10	Nomination and selection of the highest governance body	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-11	Chair of the highest governance body	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-12	Role of the highest governance body in overseeing the management of impacts	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group HP: Sustainability, Environment	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a>
	2-13	Delegation of responsibility for managing impacts	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group HP: Sustainability, Environment	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a>
	2-14	Role of the highest governance body in sustainability reporting	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a>
	2-15	Conflicts of interest	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-16	Communication of critical concerns	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-17	Collective knowledge of the highest governance body	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
			IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

		Requirements	Disclosure	Reference URL
	2-18	Evaluation of the performance of the highest governance body	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-19	Remuneration policies	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-20	Process to determine remuneration	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-21	Annual total compensation ratio	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
4. Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	HP: CEO Message HP: Sustainability, Top Message	<a href="https://us.idec.com/about_IDEC/ceo_message">https://us.idec.com/about_IDEC/ceo_message</a> <a href="https://us.idec.com/sustainability/commitment">https://us.idec.com/sustainability/commitment</a>
	2-23	Policy commitments	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group HP: Sustainability, Environment HP: Sustainability, Social HP: Sustainability, Governance HP: Sustainability, Safety HP: Sustainability, Quality HP: Stakeholder Engagement HP: Sustainability, Supply Chain Management	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a> <a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/sustainability/quality">https://us.idec.com/sustainability/quality</a> <a href="https://us.idec.com/stakeholder">https://us.idec.com/stakeholder</a> <a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a>
	2-24	Embedding policy commitments	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group HP: Sustainability, Environment HP: Sustainability, Social HP: Sustainability, Governance HP: Sustainability, Safety HP: Sustainability, Quality HP: Stakeholder Engagement HP: Sustainability, Supply Chain Management ESG Data	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a> <a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/sustainability/quality">https://us.idec.com/sustainability/quality</a> <a href="https://us.idec.com/stakeholder">https://us.idec.com/stakeholder</a> <a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
	2-25	Processes to remediate negative impacts	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
	2-26	Mechanisms for seeking advice and raising concerns	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
			IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

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The title of GRI 1 used	GRI1 : Foundation2021

	Requirements	Disclosure	Reference URL
2-27	Compliance with laws and regulations	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
2-28	Membership associations	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

#### 5. Stakeholder engagement

2-29	Approach to stakeholder engagement	HP: Stakeholder Engagement IDEC Report (Integrated Report)	<a href="https://us.idec.com/stakeholder">https://us.idec.com/stakeholder</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
2-30	Collective bargaining agreements	HP: Sustainability, Social IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

GRI 3 : Material Topics 2021	Requirements	Disclosure	Reference URL
2. Disclosures on material topics			
3-1	Process to determine material topics	HP: Sustainability of IDEC Group IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
3-2	List of material topics	HP: Sustainability of IDEC Group ESG Data	<a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
3-3	Management of material topics	IDEC Report (Integrated Report) HP: Sustainability of IDEC Group ESG Data	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/sustainability/IDEC-Group">https://us.idec.com/sustainability/IDEC-Group</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
		IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

Economic	Requirements	Disclosure	Reference URL
GRI 201 : Economic Performance 2016			
201-1	Direct economic value generated and distributed	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
201-2	Financial implications and other risks and opportunities due to climate change	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
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		
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	HP: Corporate Governance HP: Sustainability, Social HP: Sustainability, Governance IDEC Report (Integrated Report)	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
205-2	Communication and training about anti-corruption policies and procedures	HP: Corporate Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a>

	Requirements	Disclosure	Reference URL
205-3	Confirmed incidents of corruption and actions taken	HP: Sustainability, Social	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a>
		HP: Sustainability, Governance	<a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
		IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
		HP: Corporate Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a>
		HP: Sustainability, Social	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a>
		HP: Sustainability, Governance	<a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
		IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	HP: Corporate Governance HP: Sustainability, Social HP: Sustainability, Governance IDEC Report (Integrated Report)	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
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207-1	Approach to tax	HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
207-2	Tax governance, control, and risk management	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
207-3	Stakeholder engagement and management of concerns related to tax	IDEC Report (Integrated Report) HP: Corporate Governance HP: Sustainability, Governance	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a> <a href="https://us.idec.com/about-IDEC/ir/investors/governance">https://us.idec.com/about-IDEC/ir/investors/governance</a> <a href="https://us.idec.com/sustainability/governance">https://us.idec.com/sustainability/governance</a>
207-4	Country-by-country reporting	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>



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The title of GRI 1 used	GRI1 : Foundation2021

	Requirements	Disclosure	Reference URL
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
304-2	Significant impacts of activities, products and services on biodiversity	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
304-3	Habitats protected or restored	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		
<b>GRI 305 : Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
305-2	Energy indirect (Scope 2) GHG emissions	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
305-3	Other indirect (Scope 3) GHG emissions	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
305-4	GHG emissions intensity	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
305-5	Reduction of GHG emissions	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
305-6	Emissions of ozone-depleting substances (ODS)		
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		
<b>GRI 306 : Waste 2020</b>			
306-1	Waste generation and significant waste-related impacts	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
306-2	Management of significant waste-related impacts	HP: Sustainability, Environment IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/environment">https://us.idec.com/sustainability/environment</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
306-3	Waste generated	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
306-4	Waste diverted from disposal	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
306-5	Waste directed to disposal	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
<b>GRI 308 : Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria		
308-2	Negative environmental impacts in the supply chain and actions taken	HP: Sustainability, Supply Chain Management IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
<b>Social</b>			
<b>GRI 401 : Employment 2016</b>			
401-1	New employee hires and employee turnover	ESG Data	<a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		
401-3	Parental leave	HP: Sustainability, Social ESG Data	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a>
<b>GRI 402 : Labor/Management Relations 2016</b>			
402-1	Minimum notice periods regarding operational changes		
<b>GRI 403 : Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	HP: Sustainability, Safety ESG Data IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
403-2	Hazard identification, risk assessment, and incident investigation	HP: Sustainability, Safety ESG Data IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/sustainability/data">https://us.idec.com/sustainability/data</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
403-3	Occupational health services	HP: Sustainability, Safety	<a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a>



The statement of use	IDEC Corporation Group has reported in accordance with the GRI Standards for the peirof of April 1st 2024 to March 31st 2025
The title of GRI 1 used	GRI1 : Foundation2021

	Requirements	Disclosure	Reference URL
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	HP: Sustainability, Social IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
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	HP: Sustainability, Social HP: Sustainability, Supply Chain Management IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	413-2 Operations with significant actual and potential negative impacts on local communities	HP: Sustainability, Social HP: Sustainability, Supply Chain Management IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/social">https://us.idec.com/sustainability/social</a> <a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
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	HP: Sustainability, Supply Chain Management IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/partner">https://us.idec.com/sustainability/partner</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
GRI 415 : Public Policy 2016			
	415-1 Political contributions	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
GRI 416 : Customer Health and Safety 2016			
	416-1 Assessment of the health and safety impacts of product and service categories	HP: Sustainability, Safety IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	HP: Sustainability, Safety IDEC Report (Integrated Report)	<a href="https://us.idec.com/sustainability/safety">https://us.idec.com/sustainability/safety</a> <a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
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	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
	417-3 Incidents of non-compliance concerning marketing communications	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>
GRI 418 : Customer Privacy 2016			
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	IDEC Report (Integrated Report)	<a href="https://us.idec.com/media/integrated-report-2025-EN.pdf">https://us.idec.com/media/integrated-report-2025-EN.pdf</a>