

# GRI Content Index

**Statement of use** | In *Value Report 2023*, Sekisui House has reported in accordance with the GRI Standards for the period from February 1, 2022 to January 31, 2023 (FY2022).

**GRI 1 used** | GRI 1: Foundation 2021

## GRI 2: General Disclosures 2021

GRI 2: 1. The organization and its reporting practices			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
2-1	Organizational details	Company Information	230
2-2	Entities included in the organization's sustainability reporting	Editorial Policy / Communication Overview	2
		Company Information (Securities Report (Japanese only))	230 WEB <a href="#">↗</a>
2-3	Reporting period, frequency and contact point	Editorial Policy / Communication Overview	2
		Back cover	234
2-4	Restatements of information	Environmental Data	166-174
		Social > Metrics and Targets	181-218
2-5	External assurance	Independent Third-Party Assurance Report	220

GRI 2: 2. Activities and workers			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
2-6	Activities, value chain and other business relationships	Business Portfolio	4
		Company Information	230
		Value Chain	51-52
		Supply Chain Management	141, 147-148, 151, 216-218
		11-Year Highlights (Consolidated)	226-229
2-7	Employees	Company Information	230
2-8	Workers who are not employees	Diversity and Inclusion and KPIs	32-35
		Developing Human Resources	187-191
		Diversity and Inclusion	192-198

GRI 2: 3. Governance			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
2-9	Governance structure and composition	Corporate Governance > Corporate Governance System	103
		Corporate Governance > Directors of the Board and Audit and Supervisory Board Members	128-132
2-10	Nomination and selection of the highest governance body	Corporate Governance > Major Organizations/Committees and Their Roles	104
		Corporate Governance > Personnel Affairs and Remuneration Committee	106
2-11	Chair of the highest governance body	Corporate Governance > Stance on and Procedures for Selection of Prospective Directors of the Board	109-110
		Corporate Governance > Major Organizations/Committees and Their Roles	104
2-12	Role of the highest governance body in overseeing the management of impacts	Stakeholder Engagement	54
		Participation in International Initiatives and Activities with Government and Industry Groups	219
		Corporate Governance > Major Organizations/Committees and Their Roles	104
2-13	Delegation of responsibility for managing impacts	The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98
		Sekisui House's Operating Environment, Risks and Opportunities	38
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance > Major Organizations/Committees and Their Roles	104
		The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98
2-15	Conflicts of interest	The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98
		Corporate Governance > Officer Remuneration	112-114
2-16	Communication of critical concerns	Corporate Governance > Enhancing the Group Governance System	115
		Corporate Governance > Cross-Shareholdings	116
2-17	Collective knowledge of the highest governance body	Promoting Compliance	117-120
		Strengthening Risk Management	121-124
2-18	Evaluation of the performance of the highest governance body	Corporate Governance > Skill Matrix and Reasons for Selection of Each Skill Category	108
2-19	Remuneration policies	Corporate Governance > Evaluation of the Effectiveness of the Board of Directors	104-105
2-20	Process to determine remuneration	Corporate Governance > Officer Remuneration	112-114
2-21	Annual total compensation ratio	Corporate Governance > Officer Remuneration	112-114
		Total Consolidated Remuneration for Directors of the Board (Excluding Outside Directors of the Board) Average annual salary	114, 194

GRI 2: 4. Strategy, policies and practices			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
2-22	Statement on sustainable development strategy	Message from the President	7-10
2-23	Policy commitments	(Respect for Human Rights > Sekisui House Group Human Rights Policy)	WEB <a href="#">↗</a>
2-24	Embedding policy commitments	The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98
2-25	Processes to remediate negative impacts	The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98
		Promoting Compliance	117-120
		Strengthening Risk Management	121-124
2-26	Mechanisms for seeking advice and raising concerns	Promoting Compliance	117-120
2-27	Compliance with laws and regulations	Promoting Compliance > Legal compliance status	120
2-28	Membership associations	Participation in International Initiatives and Activities with Government and Industry Groups	219

GRI 2: 5. Stakeholder engagement			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
2-29	Approach to stakeholder engagement	Stakeholder Engagement	54
2-30	Collective bargaining agreements	Respect for Human Rights > Dialogue with employees on freedom of association and respect for collective bargaining rights	183

### GRI 3: Material Topics 2021

GRI 3: 2. Disclosures on material topics			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
3-1	Process to determine material topics	Sekisui House's Material Issues	15-17
3-2	List of material topics	Our Material Issues and the Value We Provide	17
		Creation of High-Quality Housing Stock and KPIs	22-25
		Contributing to a Sustainable Society and KPIs	26-31
3-3	Management of material topics	Diversity and Inclusion and KPIs	32-35
		Sekisui House's Material Issues	15-17
		The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability)	97-98

## Topic Standards (Economic Topics)

GRI 201: Economic Performance 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
201-1	Direct economic value generated and distributed	11-Year Highlights (Consolidated)	226-229
		(Securities Report (Japanese only))	WEB <a href="#">↗</a>
		Promoting Compliance > Breakdown of taxes paid in each country	119
201-2	Financial implications and other risks and opportunities due to climate change	Contributing to a Decarbonized Society	136-141
		Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations	142-145
201-3	Defined benefit plan obligations and other retirement plans	(Securities Report (Japanese only))	WEB <a href="#">↗</a>
201-4	Financial assistance received from government	—	—

GRI 202: Market Presence 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
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			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
203-1	Infrastructure investments and services supported	Coexisting with Local Communities	210-215
		Contributing to a Decarbonized Society	136-141
203-2	Significant indirect economic impacts	Coexisting with Local Communities	210-215

GRI 204: Procurement Practices 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
204-1	Proportion of spending on local suppliers	Biodiversity Conservation > Percentage of Wood Products by Region	148

GRI 205: Anti-corruption 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
205-1	Operations assessed for risks related to corruption	Promoting Compliance	117-120
205-2	Communication and training about anti-corruption policies and procedures	Promoting Compliance	117-120
		Strengthening Risk Management	121-124
205-3	Confirmed incidents of corruption and actions taken	Promoting Compliance > Legal compliance status	120

GRI 206: Anti-competitive Behavior 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Promoting Compliance > Legal action related to monopolistic practices	120

GRI 207: Tax 2019			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
207-1	Approach to tax	Promoting Compliance > Tax transparency	119 (Full text online <a href="#">↗</a> )
207-2	Tax governance, control, and risk management	Promoting Compliance > Tax transparency	119 (Full text online <a href="#">↗</a> )
207-3	Stakeholder engagement and management of concerns related to tax	—	—
207-4	Country-by-country reporting	Promoting Compliance > Breakdown of taxes paid in each country	119

## Topic Standards (Environmental Topics)

GRI 301: Materials 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
301-1	Materials used by weight or volume	Environmental Data	166-174
301-2	Recycled input materials used	Initiatives to Realize a Circular Economy > Recycling initiatives	158
301-3	Reclaimed products and their packaging materials	Initiatives to Realize a Circular Economy > Basic program for increasing the resource usage rate	157

GRI 302: Energy 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
302-1	Energy consumption within the organization	Environmental Data	166-174
302-2	Energy consumption outside of the organization	Environmental Data	168
302-3	Energy intensity	Environmental Data	166
302-4	Reduction of energy consumption	Environmental Data	173
302-5	Reductions in energy requirements of products and services	Environmental Data	167

GRI 303: Water and Effluents 2018			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
303-1	Interactions with water as a shared resource	Water Security	162-165
303-2	Management of water discharge-related impacts	Water Security	162-165
303-3	Water withdrawal	Water Security	163
303-4	Water discharge	Water Security	163
303-5	Water consumption	Water Security Factory Site Report	163 175-180

GRI 304: Biodiversity 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity Conservation > The <i>Gohon no Ki</i> Project, an eco-friendly landscaping and greening project	146-147
		Biodiversity Conservation > Practicing due diligence in procurement	147-148
		Biodiversity Conservation > Wood Procurement Risk Survey	148
304-2	Significant impacts of activities, products and services on biodiversity	Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Draft Recommended Disclosures	152-153
304-3	Habitats protected or restored	Biodiversity Conservation	146-151
		Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Draft Recommended Disclosures	152-153
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity Conservation > Commitment to biodiversity in wood procurement	147

GRI 305: Emissions 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
305-1	Direct (Scope 1) GHG emissions	Environmental Data > Scope 1 and 2 GHG Emissions	171-174
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Data > Scope 1 and 2 GHG Emissions	171-174
305-3	Other indirect (Scope 3) GHG emissions	Environmental Data > Scope 3 GHG emissions	171-172, 174
305-4	GHG emissions intensity	Environmental Data > Scope 1 and Scope 2 Emissions per Unit of Net Sales	166
305-5	Reduction of GHG emissions	Contributing to a Decarbonized Society > Achieving Comfortable Living alongside Decarbonization While Strengthening Disaster Resilience	136-139
		Contributing to a Decarbonized Society > Decarbonization of Business Activities and Response to Climate Change	139-140
		Contributing to a Decarbonized Society > Reduction of CO <sub>2</sub> emissions at procurement stages for components and raw materials	141
		Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > The Sekisui House Group's Scope 1 and 2 CO <sub>2</sub> Emissions Reduction / The Sekisui House Group's Scope 3 CO <sub>2</sub> Emissions Reduction	145
		Environmental Data > GHG emissions (Scope 1, 2, 3)	174
305-6	Emissions of ozone-depleting substances (ODS)	Scope 1 and 2 GHG Emissions	171
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Initiatives to Realize a Circular Economy > Initiatives for processing hazardous waste and preventing contamination by chemical substances	159
		Initiatives to Realize a Circular Economy > SOx and NOx emissions (factories in Japan)	161
		Factory Site Report	175-180

GRI 306: Waste 2020			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
306-1	Waste generation and significant waste-related impacts	Environmental Management	134-135
		Initiatives to Realize a Circular Economy	154-161
306-2	Management of significant waste-related impacts	Environmental Management	134-135
		Initiatives to Realize a Circular Economy	154-161
306-3	Waste generated	Initiatives to Realize a Circular Economy > Pollution, Waste and Resource Use Costs and Investment in R&D on Reducing or Avoiding Their Impacts	160
		Environmental Data > Material balance	169-170
		Factory Site Report	175-180
306-4	Waste diverted from disposal	Initiatives to Realize a Circular Economy > 4. Metrics and Targets	156-158
306-5	Waste directed to disposal	Initiatives to Realize a Circular Economy > 4. Metrics and Targets	156-158

GRI 308: Supplier Environmental Assessment 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
308-1	New suppliers that were screened using environmental criteria	Biodiversity Conservation > Practicing due diligence in procurement	147-148
		Biodiversity Conservation > Practicing due diligence in procurement	147-148
308-2	Negative environmental impacts in the supply chain and actions taken	Biodiversity Conservation > Wood Procurement Risk Survey	148
		Biodiversity Conservation > Wood Procurement Risk Survey	148

## Topic Standards (Social Topics)

GRI 401: Employment 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
401-1	New employee hires and employee turnover	Developing Human Resources > Employee Turnover Rate	189
		Diversity and Inclusion > Metrics and Targets	194
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3	Parental leave	Diversity and Inclusion > Metrics and Targets	193
		Diversity and Inclusion > Encouraging all eligible male employees to take childcare leave	196

GRI 403: Occupational Health and Safety 2018			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
403-1	Occupational health and safety management system	Occupational Health and Safety > Occupational health and safety management system for construction departments and Sekisui House employees	201
		Strengthening Risk Management > Labor management	123
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety > Occurrences of occupational accidents	202-203
		Happiness Health Management	199-200
403-3	Occupational health services	Occupational Health and Safety > Occupational health and safety management system for construction departments and Sekisui House employees	201
		Strengthening Risk Management > Labor management	123
403-4	Worker participation, consultation and communication on occupational health and safety	Occupational Health and Safety > Occupational health and safety management system for construction departments and Sekisui House employees	201
403-5	Worker training on occupational health and safety	Occupational Health and Safety > Construction-related health and safety training	202
403-6	Promotion of worker health	Happiness Health Management	199-200
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety > Occupational health and safety activities at construction sites	203
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety > Occupational health and safety management system for construction departments and Sekisui House employees	201
403-9	Work-related injuries	Contributing to a Sustainable Society and KPIs > Occupational health and safety & supply chain	30-31
		Occupational Health and Safety > Occurrences of occupational accidents	202-203
403-10	Work-related ill health	Contributing to a Sustainable Society and KPIs > Occupational health and safety & supply chain	30-31
		Occupational Health and Safety > Occurrences of occupational accidents	202-203

GRI 404: Training and Education 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
404-1	Average hours of training per year per employee	Developing Human Resources > Investment in Training and Ability Development	189
404-2	Programs for upgrading employee skills and transition assistance programs	Developing Human Resources	187-191
404-3	Percentage of employees receiving regular performance and career development reviews	Developing Human Resources > Career interviews	190

GRI 405: Diversity and Equal Opportunity 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
405-1	Diversity of governance bodies and employees	Diversity and Inclusion and KPIs	32-33,35
		Corporate Governance > Corporate Governance Highlights	101
		Corporate Governance > Board of Directors Composition / Audit and Supervisory Board Composition	104
		Directors of the Board and Audit and Supervisory Board Members	128-132
		Diversity and Inclusion > Metrics and Targets	193
405-2	Ratio of basic salary and remuneration of women to men	Diversity and Inclusion > Metrics and Targets	194
		Diversity and Inclusion > Gender Wage Gap	194

GRI 406: Non-discrimination 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
406-1	Incidents of discrimination and corrective actions taken	—	—

GRI 407: Freedom of Association and Collective Bargaining 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	—

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GRI 408: Child Labor 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—

  

GRI 409: Forced or Compulsory Labor 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—

  

GRI 410: Security Practices 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
410-1	Security personnel trained in human rights policies or procedures	—	—

  

GRI 411: Rights of Indigenous Peoples 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
411-1	Incidents of violations involving rights of indigenous peoples	—	—

  

GRI 413: Local Communities 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement	54
413-2	Operations with significant actual and potential negative impacts on local communities	—	—

GRI 414: Supplier Social Assessment 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
414-1	New suppliers that were screened using social criteria	Supply Chain Management	216-218
414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management > Risk Management	217-218

  

GRI 415: Public Policy 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
415-1	Political contributions	—	—

  

GRI 416: Customer Health and Safety 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
416-1	Assessment of the health and safety impacts of product and service categories	The Sekisui House Technology and Mindset Behind Our Material Issues > Creation of High-Quality Housing Stock	18-19
		Strengthening Risk Management > Response in the event of a natural disaster	124
		Customer Initiatives	207-209
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Promoting Compliance > Infractions and penalties related to products and services, health and safety	120

  

GRI 418: Customer Privacy 2016			
GRI Standard	Topic disclosures	Value Report 2023 section	Pages
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Promoting Compliance > Infractions and penalties related to customer privacy	120

# SASB Index (Home Builders)

Land Use & Ecological Impacts			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
Number of (1) lots and (2) homes delivered on redevelopment sites	Number	IF-HB-160a.1	—
Number of (1) lots and (2) homes delivered in regions with High or Extremely High Baseline Water Stress	Number	IF-HB-160a.2	—
Total amount of monetary losses as a result of legal proceedings associated with environmental regulations	Presentation currency	IF-HB-160a.3	<ul style="list-style-type: none"> <li>Promoting Compliance &gt; Legal compliance status&gt;Infractions and penalties related to the environment (P.120)</li> <li>There were no major infractions or penalties of environmental laws or regulations in FY2022. There were no accidental spills or other incidents impacting the environment surrounding our factories. Although we are aware of the need of allowances to secure our preparedness to a major environmental accident or other incident arising from our operations, we recorded no allowances for ESG-related issues, including environmental issues, in said fiscal year.</li> </ul>
Discussion of process to integrate environmental considerations into site selection, site design and site development and construction	n/a	IF-HB-160a.4	<ul style="list-style-type: none"> <li>Biodiversity Conservation (P.146-151)</li> <li>Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Draft Recommended Disclosures (P.152-153)</li> <li>Environmental Data &gt; Evidence of urban brownfield redevelopment (P.168)</li> <li>Environmental Data &gt; Commitment regarding Greenfield Development (P.168)</li> </ul>
Workforce Health & Safety			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	IF-HB-320a.1	<ul style="list-style-type: none"> <li>Contributing to a Sustainable Society and KPIs &gt; Occupational health and safety &amp; supply chain (P.30)</li> <li>Occupational Health and Safety &gt; Occurrences of occupational accidents &gt; Frequency Rate of Accidents Resulting in Lost Worktime, Frequency Rate of Occupational Illness, Number of Deaths (P.202)</li> <li>Occupational Health and Safety &gt; Occupational accidents at construction sites (P.203)</li> </ul>
Design for Resource Efficiency			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
(1) Number of homes that obtained a certified residential energy efficiency rating and (2) average rating	Number, Rating	IF-HB-410a.1	<ul style="list-style-type: none"> <li>Contributing to a Decarbonized Society &gt; Promoting ZEH through Green First ZERO detached houses &gt; Growth in the Number of Detached House ZEH (P.136)</li> <li>The cumulative number of ZEH houses sold since the launch of sales in FY2013 reached 76,509 (as of March 2023)</li> </ul>
Percentage of installed water fixtures certified to a water efficiency standard	Percentage (%)	IF-HB-410a.2	—
Number of homes delivered certified to a third-party multi attribute green building standard	Number	IF-HB-410a.3	<ul style="list-style-type: none"> <li>Environmental Data &gt; Evidence and ratio of buildings with green certification in the real estate portfolio (P.168)</li> </ul>
Description of risks and opportunities related to incorporating resource efficiency into home design, and how benefits are communicated to customers	n/a	IF-HB-410a.4	<ul style="list-style-type: none"> <li>Environmental Strategy (P.83-84)</li> <li>Environmental Management (P.134-135)</li> <li>Contributing to a Decarbonized Society (P.136-141)</li> <li>Biodiversity Conservation (P.146-151)</li> <li>Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Draft Recommended Disclosures (P.152-153)</li> <li>Initiatives to Realize a Circular Economy (P.154-161)</li> <li>Water Security (P.162-165)</li> </ul>

Community Impacts of New Developments			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
Description of how proximity and access to infrastructure, services, and economic centers affect site selection and development decisions	n/a	IF-HB-410b.1	—
Number of (1) lots and (2) homes delivered on infill sites	Number	IF-HB-410b.2	—
(1) Number of homes delivered in compact developments and (2) average density	Number	IF-HB-410b.3	—

  

Climate Change Adaptation			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
Number of lots located in 100-year flood zones	Number	IF-HB-420a.1	—
Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	IF-HB-420a.2	• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations (P.142-145)

  

Activity Metrics			
Accounting Metric	Unit	Provisional Metric Code	Value Report 2023 section
Number of controlled lots	Number	IF-HB-000.A	• 11-Year Highlights (Consolidated) > Trends in Sekisui House Real Estate Block Leasing Operation (P.228)
Number of homes delivered	Number	IF-HB-000.B	• Management Resources (Four Types of Capital) > Cumulative dwellings built (global): 2.62 million (P.40) • 11-Year Highlights (Consolidated) > Number of Houses Built by Sekisui House (Units) (P.228)
Number of active selling communities	Number	IF-HB-000.C	—

# Recommended disclosures from the TCFD

Recommendations	Recommended Disclosures	Value Report 2023 Section / Related Information
<p><b>Governance</b> Disclose the organization's governance around climate-related risks and opportunities</p>	<p>a) Describe the board's oversight of climate related risks and opportunities.</p>	<ul style="list-style-type: none"> <li>• Sekisui House's Material Issues(P.15)</li> <li>• Contributing to a Sustainable Society and KPIs(P.26-31)</li> <li>• The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability) &gt;Governance (P.97)</li> <li>• Corporate Governance &gt; Major Organizations/Committees and Their Roles (P.104)</li> <li>• Environmental Management &gt; Governance (P.134)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Governance (P.142)</li> </ul>
	<p>b) Describe management's role in assessing and managing climate-related risks and opportunities.</p>	<ul style="list-style-type: none"> <li>• Sekisui House's Material Issues (P.15)</li> <li>• Message from the President (P.7-10)</li> <li>• Contributing to a Sustainable Society and KPIs(P.26-31)</li> <li>• The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability) (P.97-98)</li> <li>• Corporate Governance &gt; Major Organizations/Committees and Their Roles (P.104)</li> <li>• Corporate Governance &gt; Officer Remuneration (P.112-114)</li> <li>• Environmental Management &gt; Governance (P.134)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations (P.142)</li> </ul>
<p><b>Strategy</b> Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.</p>	<p>a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.</p>	<ul style="list-style-type: none"> <li>• Our Material Issues and the Value We Provide (P.17)</li> <li>• Sekisui House's Operating Environment, Risks and Opportunities (P.38)</li> <li>• Value Chain &gt; Risks and Opportunities (P.51-52)</li> <li>• Contributing to a Decarbonized Society (P.136-141)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations&gt; Strategy (P.142-144)</li> </ul>
	<p>b) Describe the impact of climate- related risks and opportunities on the organization's businesses, strategy, and financial planning.</p>	<ul style="list-style-type: none"> <li>• The Sekisui House Technology and Mindset Behind Our Material Issues &gt;Contributing to a Sustainable Society (P.20)</li> <li>• Management Resources (Four Types of Capital) &gt;Tangibles (Manufactured capital and natural capital) (P.39)</li> <li>• Value Chain &gt; Risks and Opportunities (P.51-52)</li> <li>• The Evolution of Our Mid-Term Management Plans (P.58)</li> <li>• Environmental Strategy (P.83-84)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Strategy (P.142-144)</li> </ul>
	<p>c) Describe the resilience of the organization's strategy, taking into consideration different climate- related scenarios, including a 2°C or lower scenario.</p>	<ul style="list-style-type: none"> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Strategy (P.143-144)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Confirmation of the resilience of the Sekisui House Group's existing strategies (P.144)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Future issues for the Sekisui House Group (P.145)</li> </ul>

## Recommended disclosures from the TCFD

Recommendations	Recommended Disclosures	Value Report 2023 Section / Related Information
<b>Risk management</b> Disclose how the organization identifies, assesses, and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	<ul style="list-style-type: none"> <li>• Stakeholder Engagement (P.54)</li> <li>• The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability) (P.97-98)</li> <li>• Corporate Governance &gt; Major Organizations/Committees and Their Roles (P.104)</li> <li>• Strengthening Risk Management (P.121-124)</li> <li>• Contributing to a Decarbonized Society&gt;Other Initiatives&gt;Reduction of CO<sub>2</sub> emissions at procurement stages for components and raw materials (P.141)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Governance (P.142)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Risk management (P.144)</li> <li>• Participation in International Initiatives and Activities with Government and Industry Groups (P.219)</li> </ul>
	b) Describe the organization's processes for managing climate-related risks.	<ul style="list-style-type: none"> <li>• The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability) (P.97-98)</li> <li>• Corporate Governance&gt; Major Organizations/Committees and Their Roles (P.104)</li> <li>• Strengthening Risk Management (P.121-124)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Governance (P.142)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Risk management (P.144)</li> </ul>
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	<ul style="list-style-type: none"> <li>• The Sekisui House Group's Stance and Initiatives to Promote ESG Management (Sustainability) (P.97-98)</li> <li>• Corporate Governance &gt; Major Organizations/Committees and Their Roles (P.104)</li> <li>• Strengthening Risk Management (P.121-124)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Governance (P.142)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt;Risk management (P.144)</li> </ul>
<b>Metrics and targets</b> Disclosure of metrics and targets used to assess and manage climate-related risks and opportunities where such information is material.	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	<ul style="list-style-type: none"> <li>• Contributing to a Sustainable Society and KPIs(P.26-31)</li> <li>• Management Resources (Four Types of Capital) &gt; Tangibles (Manufactured capital and natural capital) (P.39)</li> <li>• Environmental Strategy (P.83-84)</li> <li>• Contributing to a Decarbonized Society (P.136-141)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Metrics and targets (P.145)</li> <li>• Environmental Data (P.166-174)</li> <li>• Independent Third-Party Assurance Report (P.220)</li> </ul>
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	<ul style="list-style-type: none"> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Future issues for the Sekisui House Group (P.145)</li> <li>• Environmental Data (P.166-174)</li> <li>• Independent Third-Party Assurance Report (P.220)</li> </ul>
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	<ul style="list-style-type: none"> <li>• Contributing to a Sustainable Society and KPIs &gt; Decarbonization (P.26-27,31)</li> <li>• ESG Strategy &gt; Further Promoting Sha Maison ZEH (P.84)</li> <li>• Contributing to a Decarbonized Society (P.136-141)</li> <li>• Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations &gt; Future issues for the Sekisui House Group (P.145)</li> <li>• Environmental Data (P.166-174)</li> </ul>