

Sustainability Accounting Standards Board (SASB) Comparison Table

Below are the indicators of Sustainability Accounting Standards Board (SASB) for Engineering and Construction Services sector.

Taisei Corporation look to the standards for identification of material issues for the Group, and endeavor to ensure information disclosure based on the SASB materiality map.

- AR : Annual Report2023 (Oct.2023) <https://www.taisei-sx.jp/english/library/>
- Web : Sustainability (Dec.2023) <https://www.taisei-sx.jp/english/>
- FR : FY2020 Consolidated Financial Results (May.2023) <https://www.taisei.co.jp/english/ir/library/results/>

TOPIC	METRIC	SASB CODE	Rerrence
Environmental Impacts of Project Development	Number of incidents of non-compliance with environmental permits, standards, and regulations	IF-EN-160a.1	<ul style="list-style-type: none"> ■ AR : p.66 ■ Web Sustainability Section > Realization of a Sustainable and Environmentally Friendly Society[Compliance with Environment-Related Laws and Regulations, Etc.] Environment(E) > Compliance with Environment-related Laws and Regulations https://www.taisei-sx.jp/english/environment/tgt/safe.html
	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	IF-EN-160a.2	-
Structural Integrity & Safety	Amount of defect- and safety-related rework costs	IF-EN-250a.1	-
	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	IF-EN-250a.2	-
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	IF-EN-320a.1	<ul style="list-style-type: none"> ■ AR: p.22 ■ AR: pp.113-114 ■ AR: p.34 ■ Web Financial and Non-Financial Highlights[Accident Frequency Rate] ESG Data[Data on Health and Safety Relations/Working Hours] Materiality/KPIs [Number of fatal accidents] Social(S) > Labor Practices > Thorough Management of Occupational Health and Safety https://www.taisei-sx.jp/english/social/labor/safety_health.html
Lifecycle Impacts of Buildings & Infrastructure	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	IF-EN-410a.1	-
	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	IF-EN-410a.2	-
Climate Impacts of Business Mix	Amount of backlog for (1) hydrocarbon related projects and (2) renewable energy projects	IF-EN-410b.1	-
	Amount of backlog cancellations associated with hydrocarbon-related projects	IF-EN-410b.2	-
	Amount of backlog for non-energy projects associated with climate change mitigation	IF-EN-410b.3	-
Business Ethics	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	IF-EN-510a.1	-
	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anticompetitive practices	IF-EN-510a.2	<ul style="list-style-type: none"> ■ AR: pp.93-95 ■ Web Governance Section/[Compliance Promotion System] Governance(G) > Fair Operating Practices > Thorough Compliance / Restructuring of the Group Governance System https://www.taisei-sx.jp/english/governance/fair_operating/
	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	IF-EN-510a.3	<ul style="list-style-type: none"> ■ AR: pp.93-95 ■ Web Governance Section/[Compliance Promotion System] Governance(G) > Fair Operating Practices > Thorough Compliance / Restructuring of the Group Governance System https://www.taisei-sx.jp/english/governance/fair_operating/
Activity Metrics	Number of active projects	IF-EN-000.A	-
	Number of commissioned projects	IF-EN-000.B	-
	Total backlog	IF-EN-000.C	<ul style="list-style-type: none"> ■ FR: p.25 FY2022 Consolidated Financial Results https://ssl4.eir-parts.net/doc/1801/ir_material_for_fiscal_ym2/135142/00.pdf