

GRI Content Index

Statement of use | In *VALUE REPORT 2024*, Sekisui House has reported in accordance with the GRI Standards for the period from February 1, 2023 to January 31, 2024 (FY2023).

GRI 1 used | GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

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GRI 202: Market Presence 2016			
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GRI 206: Anti-competitive Behavior 2016			
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GRI 207: Tax 2019			
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207-4	Country-by-country reporting	Promoting Compliance > 2. Strategy > Breakdown of taxes paid in each country	228

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GRI 302: Energy 2016			
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GRI 303: Water and Effluents 2018			
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GRI 304: Biodiversity 2016			
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		Biodiversity Conservation > 3. Risk Management > Practicing due diligence in procurement	133
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		Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Recommended Disclosures	155-160
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GRI 305: Emissions 2016			
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403-5	Worker training on occupational health and safety	Occupational Health and Safety > Occupational Health and Safety Management System for Construction Departments	198
403-6	Promotion of worker health	Occupational Health and Safety > Construction-related health and safety training	199
403-7	Promotion of worker health	Caring for Our Employees' Well-Being : Supporting Health Improvement Efforts > Happiness Health Management	117
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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	198
403-9	Work-related injuries	Indicators and Progress > Contributing to a Sustainable Society	59
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GRI 404: Training and Education 2016			
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		Respect for Human Rights > Human Relations Training	189
404-2	Programs for upgrading employee skills and transition assistance programs	Our Foundational Values : Independent and Proactive Action	33-34
		Human Capital Management Strategy > HR Programs and Processes	100
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		Supporting Self-Directed Career Development : Career Development Support Programs	101-104
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		Corporate Governance > Directors of the Board and Audit and Supervisory Board Members	236-241
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GRI 408: Child Labor 2016			
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408-1	Operations and suppliers at significant risk for incidents of child labor	—	—

GRI 409: Forced or Compulsory Labor 2016			
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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 2024 section	Pages
410-1	Security personnel trained in human rights policies or procedures	Respect for Human Rights > Ensuring Respect for Human Rights in Overseas Activities	186

GRI 411: Rights of Indigenous Peoples 2016			
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GRI 413: Local Communities 2016			
GRI Standard	Topic disclosures	VALUE REPORT 2024 section	Pages
413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement	61-63
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 2024 section	Pages
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GRI 415: Public Policy 2016			
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GRI 416: Customer Health and Safety 2016			
GRI Standard	Topic disclosures	VALUE REPORT 2024 section	Pages
416-1	Assessment of the health and safety impacts of product and service categories	Core Competencies	24-29
		Strengthening Risk Management > 3. Risk Management	232-234
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Initiatives	194-197
		Promoting Compliance > 4. Metrics and Targets > Infractions and penalties related to products and services, health and safety	230

GRI 417: MARKETING AND LABELING 2016			
GRI Standard	Topic disclosures	VALUE REPORT 2024 section	Pages
417-1	Requirements for product and service information and labeling	Contributing to a Decarbonized Society > Achieving Comfortable Living Alongside Decarbonization While Strengthening Disaster Resilience	126
		Biodiversity Conservation > Wood procurement risk survey	134
		Customer Initiatives > Initiatives Aimed at the Extended Useful Life of Housing	196
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GRI 418: Customer Privacy 2016			
GRI Standard	Topic disclosures	VALUE REPORT 2024 section	Pages
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Promoting Compliance > 4. Metrics and Targets > Legal compliance status > Infractions and penalties related to customer privacy	230

SASB Index (Home Builders)

Land Use & Ecological Impacts			
Accounting Metric	Unit	Provisional Metric Code	VALUE REPORT 2024 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"> Promoting Compliance > Legal compliance status > Infractions and penalties related to the environment (P.230) There were no major infractions or penalties of environmental laws or regulations in FY2023. 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 for 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.
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"> Biodiversity Conservation (P.132-138) Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Recommended Disclosures (P.155-160) Environmental Data > Evidence of urban brownfield redevelopment (P.162) Environmental Data > Commitment regarding greenfield development (P.162)
Workforce Health & Safety			
Accounting Metric	Unit	Provisional Metric Code	VALUE REPORT 2024 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"> Indicators and Progress > Occupational Health and Safety/ Supply Chain (P.59) Occupational Health and Safety > Lost Time Injury Frequency Rate (LTIFR)/ Frequency Rate of Occupational Illness, Number of Deaths (P.200) Occupational Health and Safety > Occupational accidents at construction sites and responses (P.201)
Design for Resource Efficiency			
Accounting Metric	Unit	Provisional Metric Code	VALUE REPORT 2024 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"> Contributing to a Decarbonized Society > Promoting ZEH through Green First ZERO detached houses > Growth in the number of Detached House ZEH (P.126) The cumulative number of ZEH houses sold since the launch of sales in FY2013 reached 83,541 (as of March 2024)
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"> Environmental Data > Evidence and ratio of buildings with green certification in the real estate portfolio (P.162)
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"> Environmental Strategy (P.123) Environmental Management (P.124-125) Contributing to a Decarbonized Society (P.126-131) Biodiversity Conservation (P.132-138) Disclosure in Line with the Taskforce on Nature-related Financial Disclosures (TNFD) Recommended Disclosures (P.155-160) Initiatives to Realize a Circular Economy (P.139-143) Water Security (P.147-150)

Community Impacts of New Developments			
Accounting Metric	Unit	Provisional Metric Code	VALUE REPORT 2024 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 2024 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.151-154)

Activity Metrics			
Accounting Metric	Unit	Provisional Metric Code	VALUE REPORT 2024 section
Number of controlled lots	Number	IF-HB-000.A	• 11-Year Highlights (Consolidated) > Trends in Sekisui House Real Estate Block Leasing Operation (P.251)
Number of homes delivered	Number	IF-HB-000.B	• Management Capital > Cumulative Dwellings Built (including overseas) 2.66 million (P.39) • 11-Year Highlights (Consolidated) > Number of Houses Built by Sekisui House in Japan (Units) (P.251)
Number of active selling communities	Number	IF-HB-000.C	—

Recommended disclosures from the TCFD

Recommendations	Recommended Disclosures	VALUE REPORT 2024 section / Related Information
<p>Governance 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"> • Material Issues (P.43-44) • Material Issues > Process of Identifying Material Issues (P.44) • Contributing to a Sustainable Society (P.50-53) • ESG Management > Fundamental ESG Management Policy (P.92) • Corporate Governance > Organizations/Committees and Their Roles (P.212-213) • ESG Management > 1. Governance (P.124), 3. Risk Management (P.125) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 1. Governance (P.151), 3. Risk Management (P.153)
	<p>b) Describe management's role in assessing and managing climate-related risks and opportunities.</p>	<ul style="list-style-type: none"> • Message from the CEO (P.3-7) • Material Issues (P.43-44) • Material Issues > Process of Identifying Material Issues (P.44) • Contributing to a Sustainable Society (P.50-53) • ESG Management > Fundamental ESG Management Policy (P.92) • Corporate Governance > Organizations/Committees and Their Roles (P.212-213) • ESG Management > 1. Governance (P.124), 3. Risk Management (P.125) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 1. Governance, (P.151) 3. Risk Management (P.153)
<p>Strategy 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"> • Indicators and Progress (P.59) • Value Chain > Risks and Opportunities (P.38) • Risks and Opportunities (P.45) • Contributing to a Decarbonized Society (P.126-131) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 2. Strategy (P.151-153)
	<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"> • Contributing to a Sustainable Society (P.50-53) • Management Capital > Manufacturing capital, Natural capital (P.39) • Value Chain > Risks and Opportunities (P.38) • Risks and Opportunities (P.45) • Business Strategy (P.79-90) • Commitment to the Environment > Environmental Strategy (P.123) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 2. Strategy (P.151-153)
	<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"> • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 2. Strategy (P.151-153) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > Confirmation of the resilience of the Sekisui House Group's existing strategies (P.153) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > Future issues for the Sekisui House Group (P.154)

Recommended disclosures from the TCFD

Recommendations	Recommended Disclosures	VALUE REPORT 2024 section / Related Information
<p>Risk management Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<p>a) Describe the organization's processes for identifying and assessing climate-related risks.</p>	<ul style="list-style-type: none"> • Stakeholder Engagement (P.61-63) • ESG Management > Fundamental ESG Management Policy (P.92) • Corporate Governance > Organizations/Committees and Their Roles (P.212-213) • Strengthening Risk Management (P.231-234) • Contributing to a Decarbonized Society > Reduction of CO₂ emissions at procurement stages for components and raw materials (P.131) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 1. Governance (P.151) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 3. Risk Management (P.153) • Participation in International Initiatives and Activities with Government and Industry Groups (P.242)
	<p>b) Describe the organization's processes for managing climate-related risks.</p>	<ul style="list-style-type: none"> • ESG Management > Fundamental ESG Management Policy (P.92) • Corporate Governance > Organizations/Committees and Their Roles (P.212-213) • Strengthening Risk Management (P.231-234) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 1. Governance (P.151) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 3. Risk Management (P.153)
	<p>c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.</p>	<ul style="list-style-type: none"> • ESG Management > Fundamental ESG Management Policy (P.92) • Corporate Governance > Organizations/Committees and Their Roles (P.212-213) • Strengthening Risk Management (P.231-234) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 1. Governance (P.151) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 3. Risk Management (P.153)
<p>Metrics and targets Disclosure of metrics and targets used to assess and manage climate-related risks and opportunities where such information is material.</p>	<p>a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.</p>	<ul style="list-style-type: none"> • Indicators and Progress > Contributing to a Sustainable Society (P.59) • Management Capital > Natural capital: Energy and raw materials (P.39) • ESG Management > 4. Metrics and Targets (P.93) • Contributing to a Decarbonized Society (P.126-131) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 4. Metrics and Targets (P.154) • Environmental Data (P.161-170) • Independent Assurance Report (P.243)
	<p>b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.</p>	<ul style="list-style-type: none"> • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 4. Metrics and Targets > Future issues for the Sekisui House Group (P.154) • Environmental Data (P.161-170) • Independent Assurance Report (P.243)
	<p>c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.</p>	<ul style="list-style-type: none"> • Contributing to a Decarbonized Society (P.126-131) • Commitment to the Environment > Environmental Strategy (P.123) • Environmental Management > 2. Strategy (P.124), 4. Metrics and Targets (P.125) • Disclosure in Line with Task Force on Climate-related Financial Disclosures (TCFD) Recommendations > 4. Metrics and Targets > Future issues for the Sekisui House Group (P.154) • Environmental Data (P.161-170)