2-2,2-3,2-28

Editorial Policy / Contents

Editorial Policy

Preparation of Sustainability Report 2024

Sustainability Report 2024 was prepared to provide readers with information on Unicharm's sustainability activities. This year, in addition to reporting in line with the four areas established in our medium- to long-term ESG goals, Kyo-sei Life Vision 2030, we worked to further improve the contents of the report from the viewpoint of strengthening disclosure of ESG-related information.

In preparing *Sustainability Report 2024*, we referred to the United Nations (UN) Global Compact, GRI Standards, and other sources, while incorporating information that reflects the global needs of society for sustainability reports.

Moving forward, we will take measures to continue improving the quality of our sustainability report to cater to the needs of our stakeholders. We hope that you take the time to read this report in conjunction with *Integrated Report 2024* and share your honest opinions.

Contents

Coverage

The contents of *Sustainability Report 2024* are based on the activities of the Unicharm Group (Unicharm Corporation and its domestic and overseas consolidated subsidiaries). However, the report also contains information on certain non-consolidated subsidiaries and affiliated companies.

In the report, "Unicharm" or "the Company" refers to "the Unicharm Group." Company names are stated individually as needed to specify scope. Please refer below for the scope of environmental data aggregation.

P.058 Environmental Data > Environmental Management > Sites for which data has been compiled

Intended Audience

All Unicharm stakeholders inclusive of customers, shareholders, investors, business partners, and employees

Reporting Period

January 1, 2023 to December 31, 2023 (the report focuses on results from 2023 and includes some of the latest information from 2024)

► Information Disclosure System



Date of Issue

May 2024

Next issue scheduled for May 2025 (previous issue: May 2023)

Reference

"Sustainability" section of Unicharm's corporate website

Independent Assurance

Unicharm has received independent assurance from KPMG AZSA Sustainability Co., Ltd. for the environmental information contained in this report. Environmental performance indicators that have received independent assurance are indicated with a \bigcirc .

P.142 Independent Assurance Report

Reference Guidelines

- GRI Standards
- (GRI disclosure numbers have been noted for each corresponding disclosure item)
- Environmental Reporting Guidelines 2018 of the Ministry of the Environment
- TCFD Recommendations
- SASB Standards

United Nations (UN) Global Compact

Unicharm supports the Ten Principles of the UN Global Compact and has participated in this initiative since May 2006.

WE SUPPORT



Human Rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and Principle 2: make sure that they are not complicit in human rights abuses.
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining; Principle 4: the elimination of all forms of forced and compulsory labour; Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges; Principle 8: undertake initiatives to promote greater environmental responsibility; and Principle 9: encourage the development and diffusion of environmentally friendly technologies.
Anti- Corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

The Ten Principles of the UN Global Compact