

Verification Opinion

The SGS logo is located in the top right corner. It consists of the letters "SGS" in a bold, sans-serif font, with a horizontal line passing through the middle of the letters.

19 April 2024
Opinion No : SGS24/084

Mr. Masayuki Takemori
Representative Director, President and Executive Officer
Lion Corporation
1-3-28 Kuramae, Taito-ku, Tokyo, Japan

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Lion Corporation (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (the SGS verification protocol) regarding the social data posted on the Organization's website (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is the social data specified by the Organization, which are posted on the Organization's website.

The period subject to report is from 1 January 2023 to 31 December 2023.

Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the tabulation, calculation and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: review of vouchers, related documents and records at the head office

The criteria for this review are based on the protocol specified by the Organization.

Conclusion

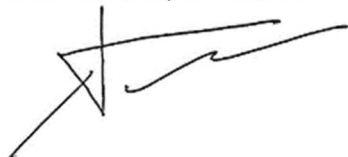
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi

A handwritten signature in black ink, appearing to be "Yuji Takeuchi", is written over a horizontal line.

Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Occupational accident frequency	Four plants of Lion Corporation	0.92
2	Occupational accident frequency	Four plants of Lion Corporation and Four plants of domestic group companies	0.66
3	Number of fatalities due to occupational accidents	Lion Corporation	0
4	Number of fatalities due to occupational accidents	Domestic group companies	0
5	The percentage of average salary of female employees against that of male employees (Enrollment as of 31 December 2023)	Lion Corporation (Including employees on loan)	Management positions: 92% Non-management positions: 81%
6	Number of primary suppliers requested to conduct the self- check (Survey in FY2023)	Lion Corporation and 5 domestic group companies* ¹	436
7	Number of primary suppliers who responded to the self-check (Survey in FY2023)	Lion Corporation and 5 domestic group companies* ¹	418
8	Number of high-risk suppliers (Survey in FY2023)	Lion Corporation and 5 domestic group companies* ¹	0

*1: "5 domestic group companies" refers to Lion Chemical Co., Ltd., Lion Specialty Chemicals Co., Ltd., Lion Hygiene Co., Ltd., Lion pet Co., Ltd., and Lion Dental Products Co., Ltd..