



LIXIL ESG Databook 2024 (Preliminary Data Disclosure: Environmental and Social Performance Data)

The FYE2024 (ended March 31, 2024) data marked with a star (★), has been verified by Deloitte Tohmatsu Sustainability Co., Ltd.

In August 2024, we plan to publish the full LIXIL ESG Databook including environmental and social performance data for FYE2024 accompanied by additional third-party assurance. www.lixil.com/en/impact/data/performance.html

Environmental Performance Data

CO₂ Emissions by Scope

Scope 1 & 2 CO ₂ emissions	FYE2024 ★	
City gas	319	thousand t-CO ₂
Fuel oil	7	thousand t-CO ₂
LPG	46	thousand t-CO ₂
LNG	33	thousand t-CO ₂
Kerosene	4	thousand t-CO ₂
Gasoline	11	thousand t-CO ₂
Diesel	6	thousand t-CO ₂
Scope 1 total	425	thousand t-CO ₂
Purchased electricity	307	thousand t-CO ₂
Steam	8	thousand t-CO ₂
Scope 2 total	315	thousand t-CO ₂
Scope 1 & 2 total	740	thousand t-CO ₂

* Calculated based on A Corporate Accounting and Reporting Standard (The Greenhouse Gas Protocol), Environmental Reporting Guidelines 2018 (Japan's Ministry of the Environment), Japan's Act on Promotion of Global Warming Countermeasures, and Japan's Act on Rationalization of Energy Use and Shift to Non-fossil Energy.

> Scope of Data Collection

Detailed below, the scope of environmental performance data differs from the scope of the consolidated financial report. In principle, environmental performance data covers LIXIL Corporation and its consolidated subsidiaries as of March 31, 2024, with the exclusion of some of the consolidated subsidiaries considering their business size and content. With regard to non-consolidated subsidiaries, subsidiaries operating in buildings owned and managed by LIXIL's operating company are treated as being part of LIXIL. Major production plants of non-consolidated companies are also included in the scope.

* Excluded FYE2024

BASCO MANUFACTURING COMPANY, Glass Real Estate LLC, Glassource LLC, Winston Shower Door LLC, and Basco Glass LLC, which became consolidated subsidiaries during FYE2023, are not included in the data for FYE2024, as the data collection is currently being prepared.

Calculation of CO₂ emissions

Scope 1 and Scope 2: CO₂ emissions = (Electricity & Fuel consumption) × (CO₂ emission factor)

Purchased electricity (Japan): CO₂ emission factors determined by each power utility

Purchased electricity (outside Japan): CO₂ emission factor of each country from CO₂ EMISSIONS FROM FUEL COMBUSTION 2022 EDITION (IEA)

Fuel: CO₂ emission factor under the Act on Promotion of Global Warming Countermeasures "Greenhouse Gas Calculation, Reporting, and Publication Program"

For reference only

Scope 3 CO ₂ emissions	FYE2023	
Scope 3 total	7,786	thousand t-CO ₂

* Calculated based on Corporate Value Chain (Scope 3) Accounting and Reporting Standard (The Greenhouse Gas Protocol) and Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain Version 2.5 (Japan's Ministry of the Environment and Ministry of Economy, Trade and Industry).

For more details, including the environmental and social performance data for FYE2023 verified by an independent third party, please refer to the [LIXIL ESG Databook 2023](#).

Social Performance Data

(1) Number and Composition Ratio of Female Managers

	FYE2024★	
	Number	Ratio
LIXIL Corporation and its subsidiaries	974	17.1%
LIXIL Corporation	209	6.9%

Scope: Directly hired employees only. Excluding those working at companies divested in FYE2024 and consolidated subsidiaries with 100 or fewer employees in Japan.

*Data collection based on the qualification system used at each operating company.

This is calculated based on the provisions of the 'Act on the Promotion of Women's Active Engagement in Professional Life' (Act No. 64 of 2015).

(2) Pay Differentials by Gender

	FYE2024★		
	All workers	Regular employees	Contract workers
LIXIL Corporation	59.8%	66.1%	91.6%
LIXIL Total Service Corporation	57.1%	65.8%	73.0%
LIXIL Total Hanbai Corporation	67.6%	75.9%	67.4%
G TERIOR Corporation	69.8%	72.3%	49.6%
LIXIL REALTY, Corp.	67.8%	70.4%	70.4%
LIXIL Living Solution Corporation	51.1%	77.6%	65.8%

* Pay includes base salary, overtime, other allowances and bonus. Wages with different allowances are calculated based on each company's standards. Regular employees include managers, non-managers, senior employees, and employees assigned from LIXIL to other companies. Employees assigned from other companies to LIXIL are excluded. Contract workers include part-time and temporary employees. Temporary staff hired through agencies are excluded.

This is calculated based on the provisions of the 'Act on the Promotion of Women's Active Engagement in Professional Life' (Act No. 64 of 2015).

(3) Ratio of Male Childcare Leave Users

	FYE2024★
LIXIL Corporation	87.3%
LIXIL Total Service Corporation	36.7%

Scope: Directly hired employees in Japan only.

* Includes LIXIL's own "Papa's Childcare Leave" paid childcare leave system for male employees.

"Papa's Childcare Leave" is a special 10-day paid leave for male employees whose spouse gives birth that can be taken up until the child reaches one year of age.

This is calculated based on the provisions of the 'Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members' (Act No. 76 of 1991), and specifically under Article 71-4, Paragraph 1 of the 'Ordinance for Enforcement of the Act on Childcare Leave, Caregiver Leave, and Other Measures for the Welfare of Workers Caring for Children or Other Family Members' (Ministry of Labour Ordinance No. 25 of 1991), which pertains to the percentage of workers taking child care leave and other related leaves.

> Scope of Data Collection

The data covers LIXIL Corporation and its major consolidated subsidiaries. Therefore, the scope of coverage for this data book differs from that for the consolidated financial report. In addition, the scope of each data is partially different from the consolidated financial statements, so the data is annotated where it appears.

The number of employees is calculated on an original registration basis for each company, mostly as of March 31, 2024.

Independent Practitioner's Assurance Report

June 18, 2024

Mr. Kinya Seto,
Director, Representative Executive Officer, President, and CEO
LIXIL Corporation

Tomoharu Hase
Representative Director
Deloitte Tohmatsu Sustainability Co., Ltd.
3-2-3, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the Environmental and Social Performance Data indicated with ★ for the year ended March 31, 2024 (FYE 2024) (the "ESG Data") included in the "LIXIL ESG Databook 2024 (Preliminary Data Disclosure: Environmental and Social Performance Data)" (the "Report") of LIXIL Corporation (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the ESG Data in accordance with the calculation and reporting standard adopted by the Company (as described in Scope of Data Collection and indicated with the ESG Data of the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the ESG Data based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and *the Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the ESG Data is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.