



GRI INDEX

GRI Content Index Table

Usage Statement YFY Inc. follows GRI Standards and reports data listed in the GRI content index table for the period 2023/01/01 ~ 2023/12/31.

GRI 1 used GRI 1 : Foundation 2021

GRI 2 : General Disclosures

GRI Standard	Disclosure	Description and Page
2-1	Organization Details	34 \ 35
2-2	Entities included in the sustainability reporting	35 \ 100
2-3	Reporting period, frequency, and contact person	100 \ 101
2-4	Restatement of information	101
2-5	External assurance	120
2-6	Activities, value chain, and other business relationships	34
2-7	Employees	No types such as "non-guaranteed hours employees.". 81
2-9	Governance structure and composition	37
2-10	Nomination and selection of the highest governance body	40
2-11	Chair of the highest governance body	37
2-12	Role of the highest governance body in overseeing impact management	24 \ 25 \ 39
2-13	Person responsible for impact management	24 \ 39
2-14	Role of the highest governance body in sustainability reporting	25
2-15	Conflicts of interest	40
2-16	Communication of critical concerns	24
2-17	Collective knowledge of the highest governance body	24 \ 37
2-18	Performance assessment of the highest governance body	40
2-19	Remuneration policy	40
2-20	Process to determine remuneration	40

GRI 2 : General Disclosures

GRI Standard	Disclosure	Description and Page
2-22	Statement of sustainable development strategy	21
2-23	Policy commitments	42 \ 83
2-24	Embedding policy commitments	21 \ 42
2-25	Procedures to remediate negative impacts	25 \ 43
2-26	Mechanisms for seeking advice and raising concerns	25 \ 42 \ 43
2-27	Regulatory compliance	43
2-28	Membership associations	96
2-29	Approach to stakeholder engagement	25
2-30	Collective bargaining agreements	84

GRI 3 : Material Topics

GRI Standard	Disclosure	Description and Page
3-1	Process for determining Materiality	25
3-2	List of Materiality	25
3-3	Management of Materiality	25

GRI 200

	GRI Standard	Disclosure	Description and Page
Material	201	Economic Performance: 2016	
	201-1	Direct economic value generated and distributed by the organization	36
	201-2	Financial impacts and other risks and opportunities arising from climate change	54
	201-3	Dened benet obligations and other retirement plans	92
	202	Market Presence: 2016	
	202-1	Ratio of standard entry-level wages for different genders to local minimum wages	86
	202-2	Percentage of senior management positions lled by local residents	86
Material	205	Anti-Corruption: 2016	
	205-3	Incidents of corruption identified and actions taken	42



GRI 300

	GRI Standard	Disclosure	Description and Page
Material	301	Materials: 2016	
	301-1	Materials used by weight or volume	44
	301-2	Recycled input materials used	44
Material	302	Energy: 2016	
	302-1	Energy consumption within the organization	60
	302-3	Energy intensity	71
	302-4	Reduction of energy consumption	60
Material	303	Water: 2018	
	303-1	Interactions with water as a shared resource	65
	303-2	Management of water discharge-related impacts	65
	303-3	Water withdrawal	65 ∙ 110
	303-4	Water discharge	65 ∙ 110
	303-5	Water consumption	65 ∙ 110
Material	305	Emissions: 2016	
	305-1	Direct (Scope 1) GHG emissions	58
	305-2	Energy indirect (Scope 2) GHG emissions	58
	305-4	GHG emissions intensity	71
	305-5	Reduction of GHG emissions	58 ∙ 64
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	68
	Material	306	Emissions and Waste: 2020
306-1		Water discharge by quality and destination	69
306-2		Waste by type and disposal method	69
306-3		Significant spills	69 ∙ 111
306-4		Transport of hazardous waste	69 ∙ 111
306-5		Water bodies affected by water discharges and/or runoff	69 ∙ 111

GRI 400

	GRI Standard	Disclosure	Description and Page	
Material	401	Employment: 2016		
	401-1	New employee hires and employee turnover	89 ∙ 90	
	401-2	Benefits provided to full-time employees	91	
	401-3	Parental leave	91	
	402	Labor/Management Relations: 2016		
	402-1	Minimum notice periods regarding operational changes	YFY employment contract clearly stipulates that if there are conditions that meet the requirements specified in Article 11 of the Labor Standards Act, which include operational changes, the contract shall be terminated subject to the advance notice period stipulated in Article 16 of the same Act.	
Material	403	Occupational Health and Safety: 2018		
	403-1	Occupational health and safety management system	77	
	403-2	Hazard identification, risk assessment, and incident investigation	77	
	403-3	Occupational health services	79	
	403-4	Worker participation, consultation, and communication on occupational health and safety	77	
	403-5	Worker training on occupational health and safety	77	
	403-6	Promotion of worker health	79	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	77	
	403-9	Work-related injuries	78	
	403-10	Work-related ill health	80	
	Material	404	Training and Education: 2016	
		404-1	Average hours of training per year per employee	87
		404-3	Percentage of employees receiving regular performance and career development reviews	92
Material	405	Diversity and Equal Opportunity: 2016		
	405-1	Diversity of governance bodies and employees	84	

**GRI 400**

	GRI Standard	Disclosure	Description and Page
Material	406	Non-discrimination: 2016	
	406-1	Incidents of discrimination and corrective actions taken	84
Material	407	Freedom of Association and Collective Bargaining	
	407-1	Operations and suppliers in which the right of freedom of association and collective bargaining may be at risk	84
	410	Security Practices	
	410-1	Security personnel trained in human rights policies or procedures	All third-party organizations providing YFY security personnel adhere to YFY's supplier/ contractor management regulations. These contracts outline labor compliance, corporate social responsibility, and other restrictions. Guards and security personnel in YFY receive training in areas such as fire drills, pandemic prevention, duty skills, etiquette, regulations, OHS, and health promotion, ensuring consistent ethical performance.
	411	Rights of Indigenous Peoples	
	411-1	Incidents of violations involving rights of indigenous peoples	No indigenous rights infringements have occurred.
	415	Public Policy	
	415-1	Political contributions	96
Material	418	Customer Privacy: 2016	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	43



SASB

Topic	Code	Category	Accounting Metric	Unit	Disclosure	Topic	Code	Category	Accounting Metric	Unit	Disclosure
Greenhouse Gas Emissions	RR-PP-110a.1	Quantitative	Gross global Scope 1 emissions	Metric tons of CO ₂ e	2,128,176	Water Resource Management	RR-PP-140a.1	Quantitative	(1) Total water withdrawals	Thousand cubic meters (m ³)	44,678
	RR-PP-110a.2	Qualitative	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Page:	58				(2) Total net fresh water consumption	Thousand cubic meters (m ³)	3,256
Air Quality	RR-PP-120a.1	Quantitative	(1) NOx emissions *	Metric tons	980				(3) Percentage of water withdrawal in areas with high or extremely high water stress	%	0.3%
			(2) SOx emissions *	Metric tons	704				(4) Percentage of net water consumption in areas with high or extremely high water stress	%	1.4%
			(3) PM emissions	Metric tons	196	RR-PP-140a.2	Qualitative	Water resource management risks and corresponding strategies and management policies	Page:	65	
			(4) VOCs emissions	Metric tons	153						
			(5) HAPs emissions	Metric tons	0.13						
Energy Management	RR-PP-130a.1	Quantitative	Total net energy consumption	Gigajoules (GJ)	36,001,946	Performance Metrics	RR-PP-000.A	Quantitative	Pulp production volume	Metric tons	368,660
			Percentage grid electricity	%	7%		RR-PP-000.B	Quantitative	Paper production volume	Metric tons	2,532,839
			Percentage of biomass energy usage	%	24%		RR-PP-000.C	Quantitative	Total wood fiber sourced	Metric tons	2,202,562
			Percentage of renewable energy usage (excluding biomass)	%	0.03%	Supply Chain Management	RR-PP-430a.1	Quantitative	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard	FSC CoC%	21.4%
			Total self-generated energy	Gigajoules (GJ)	33,417,787		RR-PP-430a.1	Quantitative	(2) meeting other fiber sourcing standards and percentage to each standard	FSC CW%	10.8%
			Amount of self-generated energy sold	Gigajoules (GJ)	230,565					RR-PP-430a.2	Quantitative
			Amount of self-generated renewable energy	Gigajoules (GJ)	15,239						
			Percentage of SRF usage (SRF, paper reject, waste tires)	%	11%						

* Data Scope: All production sites listed in the "Entities included in the report".

* NOx: As the selected detection method is the total nitrogen oxide measurement method, it is unable to exclude N₂O. Therefore, in accordance with local regulations and GRI 305-7 reporting requirements, the NOx emissions are disclosed.

* SOx: As the chosen method is the total sulfur oxide measurement method, it is unable to individually detect SO₂. Therefore, in accordance with local regulations and GRI 305-7 reporting requirements, the SOx emissions are disclosed.

Heating Values for Energy Conversion

Energy Type	Heating Value	Unit	Energy Type	Heating Value	Unit	Energy Type	Heating Value	Unit	Energy Type	Heating Value	Unit
Electricity	860	kcal/kWh	Liquefied petroleum gas/Gas	6,635	kcal/L	SRF	5,150	kcal/kg	Barks	1,535	kcal/kg
Coal	5,600	kcal/kg	Natural gas	9,000	kcal/m ³	Lignin (black liquor)	3,513	kcal/kg	Waste woods/wood chips/sawdust	3,648	kcal/kg
Fuel oil	9,600	kcal/L	Biogas	4,941	kcal/m ³	Paper Reject	5,150	kcal/kg			
Diesel	8,400	kcal/L	Waste tires	8,643	kcal/kg	Sludge	487	kcal/kg			

*The heating value of fuel and electricity refers to the "Unit Heating Value Table of Energy Products" from the Energy Bureau of the Ministry of Economic Affairs and the measurement results of our plants.