Materiality（Example of Initiatives and Indicators）

	Goal to aim for	Materiality	Examples of Initiatives	KPI	FY 3/25 result	FY 3/26 result
Environmental	Creation of a Sustainable and Rich Global Environment	**(1) Responding to Climate Change Issues** ・CO_2 Emission Reduction ・Contributing to Carbon Neutrality (Offshore Wind Construction and ZEB, etc.)	・GHG reduction in construction activities Scope 1: Expanding the use of fuel efficiency additives, promoting electrification and ICT utilisation in work vessels and construction machinery Scope 2: ZEB conversion of on-site offices (energy saving, use of renewable energies), introducing solar panels to POC's permanent facilities Scope 3: Introduction of low-carbon materials, promotion of ZEB proposals for construction projects, and development of CO_2 fixation technologies such as blue carbon ・Contribution to the promotion of ZEB conversion of buildings (energy saving, use of renewable energies) ・Contribution to the expansion of renewable energy supply through offshore wind construction	・CO_2 emission (Scope 1, 2): 50% reduction (by FY 3/31, vs. FY 3/20)	269kt-CO_2 (39.7% reduction)	411kt-CO_2 (7.8% reduction)
				・CO_2 emission (Scope 3): 30% reduction (by FY 3/31, vs. FY 3/20)	2,133kt-CO_2 (51.2% reduction)	1,842kt-CO_2 (57.8% reduction)
				・Number of ZEB and other certifications acquired	6	4
				・Energy output from constructed offshore wind farms	0MW	220MW
		(2) Creation of a Rich Environment ・Promoting Nature-Positive Initiatives Conservation of Biodiversity (Creation of Aquatic Environment) Prevention of Environmental Pollution, Effective Use of Water Resources ・Promotion of Resource Recycling (Effective Use of Construction-generated Soil and Industrial Waste)	・Sequestration of CO_2 by blue carbon and Calcia-improved soil in coastal areas Creation and conservation of seaweed beds and tidal flats, use of Calcia-improved soil (dredged soil) ・Promotion of resource recycling Recycling of construction-generated soil and construction sludge, improvement of dredged soil, using Calcia-improved material (made from steelmaking slag) and Watoru mud stabilisation material (made from paper sludge ashes), and food recycling business (composting of food waste)	・Development of blue carbon-related technologies: Confirmation of CO_2 fixation effect (FY 3/26), application to actual projects (FY 3/31)	9 external announcements related to CO_2 fixation technology	6 external announcements related to CO_2 fixation technology
				・Sales from resource recycling businesses	JPY 9,074 million	JPY 10,299 million
				・Construction waste recycling rate: Maintain a rate of 95% or higher	98.5%	95.0%
Social	Sustainable Construction Business Activities	**(3) Construction of High-quality Social Infrastructure and Buildings** ・Ensuring Quality ・Coexistence with Local Communities	・Sustainable construction (safety first, high-quality and resilient infrastructure and buildings, implementing coexistence with the global environment and local communities, respect for human rights, sustainable supply chain) ・Gaining trust of clients through reliable safety and quality backed by technology Demonstrating collective strengths by inter-departmental collaboration and a front-loading approach Sharpening competitive edge by originating third-party alliance at home and abroad	・Evaluation score of projects awarded by the government (Domestic Civil Engineering): Average 80 points or higher	81.0 points	80.4 points
				・Private clients satisfaction survey "Satisfied" or higher*1 (Domestic Civil Engineering / Domestic Building Construction): 95% or higher	Domestic Civil Engineering: 100 / Domestic Building Construction: 91.4(%)	Domestic Civil Engineering: 100 / Domestic Building Construction: 93.2(%)
				・Number of nonconforming product handling cases*1 (Domestic / Overseas)	Domestic: 13 / Overseas: 46	Domestic: 26 / Overseas: 16
		(4) Enhancing Technology Development and Technical Capabilities ・Driving DX through AI ・Promoting GX ・Development of Technologies to Enhance the Resilience of Social Infrastructure	・Target-driven technology development DX: Digital construction (utilising AI and robotics) Improving and advancing productivity in design and construction technologies GX: Offshore wind, ZEB, carbon neutral materials Resilience: Enhancing infrastructure and building resilience, measures to address ageing and deterioration	・R&D expenses	JPY 3,261 million	JPY 3,329 million
				・Number of external publications (papers, press releases)	165	223
				・Number of patents, utility models, etc. held	648	636
	Creation of a Society Where Diverse People Can Thrive	**(5) Promotion of DE&I** ・Securing, Developing, and Empowering Diverse Human Resources ・Creating a Pleasant and Rewarding Workplace ・Enhancement of Well-being ・Supporting Subcontractors in Advancing Work Style Reform	・Securing & developing diverse human resources Acquiring diverse human resources through competitive compensation and workplace environment improvements Maximising "human capital" to create a vibrant organisation ・Enhancement of well-being ～ Advancing "Health and Productivity Management" driven by mental and physical health ・Support for the empowerment of diverse human resources ～ Developing an environment where individuals can maximise their potential regardless of their background or identity ・Achieving of a healthy work-life balance ～ Establishing flexible work styles tailored to life stages ・Development of a rewarding workplace environment ～ Advancing Work Style Reform ・Fostering a culture that respects diversity ～ Transforming mindsets to enhance psychological safety ・Providing support to subcontractors for promoting work style reform and securing future workforce	・Ratio of new female career-track employees (Domestic): 25% or higher	17.10%	18.80%
				・Ratio of female employees in managerial positions(Domestic / Overseas): 15% or higher (by FY 3/36)	4.80%	6.00%
				・Ratio of employees with disabilities(Domestic): 2.7% or higher (by FY 3/26)	2.91%	2.64%
				・Childcare leave acquisition rate (Domestic, male employees) (Ministry of Health, Labour and Welfare standard / POC original standard*2)	112.0% / 100%	101.9% / 100%
				・Work engagement : 55.0 (FY 3/27) (Domestic, deviation value)*3	51.2	51.7
				・Employee engagement (Domestic, deviation value)*4	49.2	50.1
				・Employee engagement (Overseas)*5	80%	82%
				・Number of certified excellent foremen (Domestic)	521	530
	Respect for Individuals and Human Rights	**(6) Respecting Human Rights and Building Sustainable Supply Chain** ・Respecting Human Rights ・Sustainable Supply Chain	・Implementation of human rights due diligence ・Conducting human rights training (Domestic and Overseas) ・Operation of human rights consultation desk and harassment consultation desk(Domestic and Overseas, internal and external) ・Promotion of a sustainable supply chain (SSC) (monitoring and supporting partner companies' initiatives)	・Progress of human rights DD (information sharing and monitoring across POC Group and subcontractors)	Subcontractors and Suppliers: 229 companies (159 Domestic, 70 Overseas)	POC: 10 domestic branches, 7 Overseas, 9 Group companies Subcontractors and suppliers: 1,075 companies (995 Domestic, 80 Overseas)
				・SSC conformity rate of subcontractors (Domestic/Overseas)*6	Domestic: 95.7% / Overseas: 98.7%	Domestic: 97.3% / Overseas: 97.3%
				・Number of cases received at Human Rights Consultation Desk and Harassment Consultation Desk (Domestic / Overseas)*7	Human Rights Domestic: 0 / Overseas: 0 Harassment Domestic: 37 / Overseas: 4	Human Rights Domestic: 0 / Overseas: 0 Harassment Domestic: 30 / Overseas:7
		(7) Ensuring Occupational Health and Safety	・Undertaking activities of occupational accidents prevention in cooperation with subcontractors ・Embedding the POC Standard (safety and quality first) across offices at home and abroad ・Safety considerations for international workers ・Implementing safety and quality control training (one-on-one training for young employees by the Safety and Quality Control Education Office)	・Frequency Rate*8: Total 0.50 or lower, Domestic 0.60 or lower, Overseas 0.40 or lower	Total : 0.60 / Domestic: 1.00 / Overseas: 0.32	Total : 0.48 / Domestic: 0.81 / Overseas: 0.23
				・Severity Rate*9: Total 0.07 or lower, Domestic 0.05 or lower, Overseas 0.09 or lower	Total : 0.31 / Domestic: 0.07 / Overseas: 0.48	Total : 0.31 / Domestic: 0.03 / Overseas: 0.51
				・Number of fatal accidents (Domestic and Overseas): Zero	2 (Domestic: 0 / Overseas: 2)	2 (Domestic: 0 / Overseas: 2)
Governance	Integrity in Corporate Activities	**(8) Promotion of Effective Governance** ・Corporate Governance ・Risk Management ・Business Ethics and Compliance, Anti-Corruption ・Information Security and Personal Information Protection ・Tax Governance ・Transparent Information Disclosure	・Creating mechanisms to advance sustainability management (training, morning briefings, awards, etc.) ・Continuous improvement of corporate governance (evaluation of the internal control system and the board effectiveness by the Members of the Board) ・Development of Compliance Consultation Desk (Domestic and Overseas, internal and external) ・Providing compliance training (Domestic and Overseas) ・Implementation of information security training (Domestic and Overseas) ・Formulation of Business Continuity Plan (BCP) and implementation of disaster drills (major earthquakes, tsunamis) ・Conducting timely and appropriate disclosure, IR activities for institutional investors, site tours for individual shareholders, etc.	・Sustainability Morning Briefing implementation rate (Domestic): 100%	—	97.9%
				・Number of serious violations of laws and regulations: Zero	0	0
				・Number of consultations received by Compliance Consultation Desk (Domestic / Overseas)	Domestic: 14 / Overseas: 4	Domestic: 16 / Overseas: 0
				・Number of serious information-related incidents: Zero	0	0
				・IR activities (number of participants in one-on-one meetings)	407	551

*1: Quality Management System (From FY 3 / 25, overseas reporting standards were standardised to match those used domestically)
*2: Percentage of employees who took childcare leave, etc., out of the total number of employees whose leave eligibility period had reached its limit
*3: Vitality and enthusiasm for their work (survey by Advantage Risk Management Co., Ltd.)
*4: Sense of alignment with and commitment to the Company (survey by Advantage Risk Management Co., Ltd.)
*5: Intent to stay over the next year (survey by the Company)
*6: Percentage of assessment items marked as "compliant" in the self-assessment questionnaire (SAQ) responses submitted by subcontractors
*7: Each consultation desk is counted based on the content of the consultation
*8: The frequency of accidents is represented by the number of fatalities and injuries due to industrial accidents per 1 million total working hours
*9: The severity of the accident is represented by the number of lost working days per 1,000 total working hours