

ESG		Indicators	Consolidated /Non-consolidated	KPI	FY 3/20	FY 3/21	FY 3/22	FY 3/23	FY 3/24	(Target FY) KPI	Unit	
E	CO ₂ emissions	Scope1 (Domestic) (Overseas)	Consolidated	-	424 (158) (266)	342 (146) (196)	338 (131) (207)	320 (126) (193)	273 (116) (158)	-50% (by FY 3/31) Carbon neutrality (by FY 3/51) [Base year FY 3/20]	kt-CO ₂	
		Scope2 (Domestic) (Overseas)	Consolidated	-	22 (12) (11)	26 (10) (16)	25 (12) (13)	19 (12) (7)	14 (11) (3)			
		Scope1+2 (Domestic) (Overseas)	Consolidated	✓	446 (169) (277)	369 (156) (212)	363 (143) (220)	339 (138) (200)	288 (127) (161)			
		Scope3 (Category1) (Category11) (Others)	Consolidated	✓	4,370 (1,160) (3,082) (128)	2,174 (1,099) (937) (138)	2,975 (1,124) (1,738) (114)	2,520 (1,223) (1,192) (105)	2,952 (1,431) (1,421) (100)			-30% (by FY 3/31) [Base year FY 3/20]
		Percentage of vehicles using additive to improve fuel economy	Consolidated	✓	-	-	-	2%	14%	100% (by FY 3/31)	-	
		Percentage of eco-friendly construction machinery	Consolidated	✓	-	-	-	2%	2%	100% (by FY 3/31)	-	
		Number of orders for ZEB buildings	Consolidated	✓	1	2	3	4	8	-	nos.	
		Output from constructed offshore wind farms	Consolidated	✓	0	0	0	0	0	-	MW	
Environment	Construction waste recycling rate(domestic)	Non-consolidated	✓	97.3%	98.1%	98.5%	96.0%	99.6%	95% or higher	-		
	Construction waste emissions(domestic)	Non-consolidated	-	442	414	510	571	499	-	kt		
	Utilization rate of construction generated soil(domestic)	Non-consolidated	-	74.5%	50.7%	55.4%	71.6%	90.9%	-	-		
	Electricity consumption (Domestic) (Overseas)	Non-consolidated	-	44,068 (21,968) (22,100)	48,068 (19,174) (28,893)	48,114 (23,109) (25,006)	37,615 (25,141) (12,475)	29,310 (23,151) (6,160)	-	MWh		
	Green Products Purchasing(domestic)	Non-consolidated	-	76.5%	79.3%	77.6%	56.7%	63.3%	-	-		
	Sales from resource recycling businesses	Consolidated	✓	5,673	6,958	7,055	7,968	6,967	-	million yen		
	Development of blue-carbon related technologies (Number of projects applying the technology)	Non-consolidated	✓	1 (0)	2 (0)	1 (0)	4 (0)	10 (0)	Confirmation of CO ₂ absorption effect(FY 3/26), application to actual projects (FY 3/31)	nos.		
	Number of violation of environmental laws and regulations(domestic)	Non-consolidated	✓	0	0	0	0	0	zero	nos.		
S	Diversity & Inclusion	Domestic offices	Number of employees (as of March 31)	Non-consolidated	-	2,893	3,046	3,136	3,222	3,274	-	nos.
			Average age of employees	Non-consolidated	-	42.5	42.1	41.9	41.6	41.4	-	years of age
			Of which, number of female employees (Ratio of female employees)	Non-consolidated	-	304 (10.5%)	348 (11.4%)	367 (11.7%)	392 (12.2%)	415 (12.7%)	-	nos.
			Number of management-level employees	Non-consolidated	-	1,182	1,147	1,146	1,143	1,136	-	
			Of which, number of female management-level employees (Ratio of female management-level employees)	Non-consolidated	-	10 (0.8%)	11 (1.0%)	17 (1.5%)	24 (2.1%)	26 (2.3%)	-	
			Overseas offices	Number of locally hired employees (as of March 31)	Non-consolidated	-	1,600	1,604	1,506	1,541	1,472	-
		Of which, number of female employees (Ratio of female employees)		Non-consolidated	-	363 (22.7%)	371 (23.1%)	331 (22.0%)	349 (22.6%)	329 (22.4%)	-	
		Number of management-level employees		Non-consolidated	-	256	266	250	262	283	-	
		Of which, number of female management-level employees (Ratio of female management-level employees)		Non-consolidated	-	37 (14.5%)	38 (14.3%)	36 (14.4%)	41 (15.6%)	45 (15.9%)	-	
		All POC	Number of employees (as of March 31)	Non-consolidated	-	4,493	4,650	4,642	4,763	4,746	-	nos.
			Of which, number of female employees (Ratio of female employees)	Non-consolidated	-	667 (14.8%)	719 (15.5%)	698 (15.0%)	741 (15.6%)	744 (15.7%)	-	
			Number of management-level employees	Non-consolidated	-	1,438	1,413	1,396	1,405	1,419	-	
			Of which, number of female management-level employees (Ratio of female management-level employees)	Non-consolidated	✓	47 (3.3%)	49 (3.5%)	53 (3.8%)	65 (4.6%)	71 (5.0%)	(For FY3/36) 15% or higher	
		New employees	Number of new employees	Non-consolidated	-	192	197	197	202	188	-	nos.
			Of which, number of female employees (Career-track & non-career-track) (Number of female employees/Number of new employees)	Non-consolidated	-	23 (12.0%)	34 (17.3%)	30 (15.2%)	35 (17.3%)	42 (22.3%)	-	
			Of which, female career-track employees (Number of female career-track employees/Number of new employees)	Non-consolidated	✓	18 (9.4%)	30 (15.2%)	27 (13.7%)	29 (14.4%)	38 (20.2%)	25% or higher	
			Competitive rate/male, career-track	Non-consolidated	-	2.4	2.8	3.4	2.9	2.5	-	times
			Competitive rate/female, career-track	Non-consolidated	-	4.1	4.9	7.0	4.9	2.8	-	
			Competitive rate/non career-track	Non-consolidated	-	23.2	12.7	16.0	8.5	10.3	-	
			Number of mid-career employees (Of which, number of male mid-career employees)	Non-consolidated	-	25 (22)	23 (10)	15 (14)	18 (12)	9 (7)	-	nos.
(Of which, number of female mid-career employees)	Non-consolidated	-	(3)	(13)	(1)	(6)	(2)	-				
Accepted internships	Non-consolidated	-	78	Canceled due to COVID-19		62	101	-	nos.			
Turnover rate within 3 years of joining	Non-consolidated	✓	15.9%	16.8%	14.1%	16.2%	12.7%	5% or less	-			
Ratio of employees with disabilities (Statutory employment rate)	Non-consolidated	✓	2.29% (2.20%)	2.66% (2.30%)	2.69% (2.30%)	2.79% (2.30%)	2.76% (2.30%)	2.7% or more (by FY3/26)	-			
Human Rights	Human rights training participation rate	Consolidated	✓	-	-	-	-	100%	(from FY 3/2024~) : 100%	-		
	Progress of Human Rights DD	Consolidated	✓	-	-	-	-	Domestic:10 Overseas:9 Affiliates:10 Total:29	From FY3/2024 : POC Group (domestic and overseas) From FY3/2025 : POC group and subcontractors	-		
	Number of consultation received by the Human Rights Helpline (Domestic)	Consolidated	✓	-	-	-	-	1	-	nos.		
	Number of consultation received by the Human Rights Helpline (Overseas)	Consolidated	✓	-	-	-	-	0	-	nos.		

ESG		Indicators	Consolidated / Non-consolidated	KPI	FY 3/20	FY 3/21	FY 3/22	FY 3/23	FY 3/24	(Target FY) KPI	Unit
Work life balance	Implementation of 8 site-closures per 4 weeks (Calculated based on the number of site closures)	Non-consolidated	✓	38.7%	42.9%	50.0%	56.0%	57.0%	(For FY3/24) 100%	-	
				(Bottom row:Calculated based on the number of work suspension days)	-	(48.2%)	(57.2%)	(64.3%)		(64.1%)	
	Implementation of 4 days off per 8 weeks	Non-consolidated	✓	74.5%	78.4%	86.6%	92.1%	92.6%		-	
	Acquisition rate of annual paid leave	Non-consolidated	-	61.9%	51.8%	54.1%	68.0%	66.2%		-	
	Childcare leave acquisition rate (female)	Non-consolidated	-	100%	100%	100%	100%	100%	Upper row: Number of employees who took childcare leave, etc. divided by the number of total employees / Number of employees who reached the deadline for taking childcare leave, etc. Bottom row: Number of employees who took childcare leave, etc. / Number of employees who/whose spouse gave birth	-	
	Childcare leave acquisition rate (male)	Non-consolidated	✓	45.5%	51.2%	32.6%	74.2%	100.0%		-	
	Rate of employees coming back to work after childcare leave (female)	Non-consolidated	-	100%	100%	96.2%	100%	100%	-		
	Rate of employees who took a health check-up	Non-consolidated	-	99.2%	99.8%	99.5%	99.4%	99.9%	-		
	Presenteeism (lost productivity at work due to health problems)	Non-consolidated	-	-	-	-	24.3%	23.8%	SPQ (Single-Item Presenteeism Question)	-	
	Work engagement	Non-consolidated	-	50.0	51.4	51.1	50.8	51.0	Measured by the original indices of the outsourced company *1 developed from items associated with the Utrecht Work Engagement Scale (checked at the time of stress check)	deviation value	
	Stress check taking rate	Non-consolidated	-	99.0%	99.8%	99.8%	99.7%	99.8%	100%	-	
Safety	Domestic	Number of accidents (four or more lost days)	Non-consolidated	-	19	11	9	23	17	-	nos.
		Number of fatal accidents(all)	Non-consolidated	✓	1	0	1	1	0	Zero	nos.
		Number of deaths(employee)	Non-consolidated	-	0	0	0	0	0	Zero	nos.
		Number of deaths(subcontractors)	Non-consolidated	-	1	0	1	1	0	Zero	nos.
		Frequency rate	Non-consolidated	✓	0.70	0.59	0.47	1.30	0.97	-	-
		Severity rate	Non-consolidated	✓	0.31	0.03	0.42	0.52	0.06	-	-
	Overseas	Number of accidents (four or more lost days)	Non-consolidated	-	3	11	9	12	7	-	nos.
		Number of fatal accidents(overall)	Non-consolidated	✓	0	0	2	0	1	Zero	nos.
		Number of deaths(employee)	Non-consolidated	-	0	0	0	0	0	Zero	nos.
		Number of deaths(subcontractors)	Non-consolidated	-	0	0	2	0	1	Zero	nos.
		Frequency rate	Non-consolidated	✓	0.07	0.35	0.30	0.36	0.20	-	-
		Severity rate	Non-consolidated	✓	0.00	0.00	0.46	0.01	0.22	-	-
Quality	R&D expenses	Overall	Non-consolidated	✓	2,435	2,348	2,405	2,786	3,142	-	million yen
		DX related	Non-consolidated	✓	1,555	968	1,021	1,129	856		million yen
		GX related	Non-consolidated	✓	411	910	1,000	1,261	1,601		million yen
		Resilience related	Non-consolidated	✓	469	470	383	396	686		million yen
	number of external publications	Overall	Non-consolidated	✓	128	131	135	144	174	*papers, press releases	nos.
		DX related	Non-consolidated	✓	24	29	27	36	54		nos.
		GX related	Non-consolidated	✓	29	26	34	28	52		nos.
		Resilience related	Non-consolidated	✓	75	82	69	93	91		nos.
	Number of patents, utility models, etc. held	Non-consolidated	✓	591	666	676	687	685	-	nos.	
	Number of commendations(Commendations from the Minister, the director of regional development bureaus, Nikkenren and JSC awards)	Non-consolidated	✓	34	31	23	25	25	-	nos.	
	Score of projects awarded by the government	Non-consolidated	✓	79.7	81.0	81.1	80.1	81.6	Average 80 points or better	nos.	
	Numbers of cases of non-conforming product handing(domestic)	Non-consolidated	✓	22	25	18	30	27	-	nos.	
	Numbers of cases of non-conforming product handing(overseas)	Non-consolidated	✓	4	7	0	0	0	-	nos.	
	Private clients satisfaction survey "Satisfied" or better(civil engineering)	Non-consolidated	✓	97.7%	100.0%	98.5%	96.7%	98.3%	95% or higher	-	
Private clients satisfaction survey "Satisfied" or better(building construction)	Non-consolidated	✓	91.8%	94.1%	96.0%	93.8%	100.0%	95% or higher	-		
Productivity	Sales per employee(overall)	Non-consolidated	-	1.2	1.0	0.9	1.0	1.2	-	100 million yen/persons	
	Sales per employee(domestic)	Non-consolidated	-	1.3	1.0	1.0	1.0	1.3	-	100 million yen/persons	
	Sales per employee(overseas)	Non-consolidated	-	1.0	0.8	0.8	0.9	1.0	-	100 million yen/persons	
securing future construction workers	Number of certified excellent foremen	Non-consolidated	✓	426	401	402	431	461	-	persons/year	
	Construction Career Up System registration rate	Subcontractors primary subcontractors	Non-consolidated	✓	-	93.9%	95.5%	97.3%	98.9%	100% (FY 3/2026)	-
		Subcontractors second-tier subcontractors	Non-consolidated	✓	-	52.8%	59.2%	68.7%	72.5%	90% (FY 3/2026)	-
		Skilled workers primary subcontractors	Non-consolidated	✓	-	71.6%	79.4%	86.4%	89.7%	100% (FY 3/2026)	-
		Skilled workers second-tier subcontractors	Non-consolidated	✓	-	52.8%	62.2%	72.3%	78.7%	90% (FY 3/2026)	-
	Number of people received training for foremen	Non-consolidated	-	337	247	181	171	271	-	persons/year	

ESG		Indicators	Consolidated /Non-consolidated	KPI	FY 3/20	FY 3/21	FY 3/22	FY 3/23	FY 3/24	(Target FY) KPI	Unit
G	Compliance	Compliance training participation rate	Consolidated	✓	98.4%	100%	100%	100%	100%	100% ※Including group companies from FY2020	-
		Number of consultation received by the Compliance helpline (domestic)	Consolidated	✓	11	10	3	6	24	-	nos.
		Number of consultation received by the compliance helpline(overseas)	Consolidated	✓	0	0	0	11	58	-	nos.
		Number of consultation received by the Harassment Helpline (domestic)	Consolidated	✓	11	10	10	15	21	-	nos.
		Number of consultations received by the Harassment Helpline (overseas)	Consolidated	✓	0	0	1	2	0	-	nos.
Risk Management		Percentage of executives and employees participating in BCP training	Consolidated	✓	100%	100%	100%	100%	100%	100%	-
		Sustainability training participation rate	Consolidated	✓	100%	100%	100%	-	100%	100%	-
		Information security training participation rate	Consolidated	✓	98.0%	-	97.9%	98.5%	100%	100%	-
		Number of serious violations of laws and regulations	Non-consolidated	✓	0	0	0	1	0	Zero	nos.
		Number of serious information-related incidents	Non-consolidated	✓	0	0	0	0	0	Zero	nos.
IR activities		Financial results briefing (with President)	Non-consolidated	✓	2	2	3	3	2	-	nos.
		Financial results briefing (Telephone meeting)	Non-consolidated	✓	2	2	1	1	2	-	
		One-on-one meetings	Non-consolidated	✓	191	187	167	161	190	-	nos.
		Number of participants in site tours for individual shareholders	Non-consolidated	✓	79	Canceled due to COVID-19		10	40	-	nos.

Values checked obtained third-party assurance by Ernst & Young ShinNihon LLC.

Please refer to our website for the calculation method of values as well as the independent assurance report.

URL: <https://www.penta-ocean.co.jp/english/sustainability/esg/index.html>

*1 Outsourced stress check counseling service : Advantage Risk Management Co.,Ltd.