



Table 1. Sustainability Disclosure Topics & Metrics

Topic	Metric	Category	Unit of Measure	Code	Disclosure	Reference URL
Energy Management	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	RT-EE-130a.1	HP: Sustainability, Environment	https://www.idec.com/en/sustainability/environment
					ESG Data	https://www.idec.com/en/sustainability/esg-data
					IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	Metric tonnes (t), Percentage (%)	RT-EE-150a.1	HP: Sustainability, Environment	https://www.idec.com/en/sustainability/environment
					ESG Data	https://www.idec.com/en/sustainability/esg-data
					IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
	(1) Number and aggregate quantity of reportable spills, (2) quantity recovered ¹	Quantitative	Number, Kilogrammes (kg)	RT-EE-150a.2	HP: Sustainability, Environment	https://www.idec.com/en/sustainability/environment
					ESG Data	https://www.idec.com/en/sustainability/esg-data
					IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
Product Safety	(1) Number of recalls issued, (2) total units recalled ²	Quantitative	Number	RT-EE-250a.1		
	Total amount of monetary losses as a result of legal proceedings associated with product safety ³	Quantitative	Presentation currency	RT-EE-250a.2		
Product Lifecycle Management	Percentage of products by revenue that contain IEC 62474 declarable substances ⁴	Quantitative	Percentage (%) by revenue	Rt-EE-410a.1		
	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Quantitative	Percentage (%) by revenue	RT-EE-410a.2	HP: Sustainability, Environment	https://www.idec.com/en/sustainability/environment
					IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
	Revenue from renewable energy-related and energy efficiency-related products	Quantitative	Presentation currency	RT-EE-410a.3		
Materials Sourcing	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	RT-EE-440a.1	HP: Sustainability, Supply Chain Management IDEC Report (Integrated Report)	https://www.idec.com/en/sustainability/supply-chain-management https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
Business Ethics	Description of policies and practices for prevention of: (1) corruption and bribery and (2) anti-competitive behaviour	Discussion and Analysis	n/a	RT-EE-510a.1	HP: Sustainability, Governance	https://www.idec.com/en/sustainability/governance
					IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption ⁵	Quantitative	Presentation currency	RT-EE-510a.2	IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations ⁶	Quantitative	Presentation currency	RT-EE-510a.3	IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf

Table 2. Activity Metrics

Activity Metric	Category	Unit of Measure	Code	Disclosure	Reference URL
Number of units produced by product category	Quantitative	Number	RT-EE-000.A	HP: Business Introduction	https://www.idec.com/en/company/human-machine-interface
				IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf
Number of employees	Quantitative	Number	RT-EE-000.B	HP: Company Information	https://www.idec.com/en/company/profile
				IDEC Report (Integrated Report)	https://www.idec.com/api/asset/ja/70aWBFwYy7f9up3bOkn2Jw/IDECReport2026EN.pdf

1 – The entity shall discuss its long-term activities to remediate spills that occurred in years prior to the reporting period but for which remediation activities are ongoing

2 – The entity shall discuss notable recalls, such as those that affected a significant number of products or those related to serious injuries or fatalities.

3 – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

4 – Disclosure shall include a discussion of approach to managing the use of IEC 62474 declarable substances

5 – The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

6 – The entity shall briefly describe the nature (for example, judgement or order issued after trial, settlement, guilty plea, deferred prosecution agreement or non-prosecution agreement) and context (for example, price fixing, patent misuse, or antitrust) of all monetary losses because of legal proceedings.

7 – Production should be disclosed as number of units produced by product category, where relevant product categories include energy generation, energy delivery, and lighting and indoor climate control electronics.