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# GRI CONTENT INDEX

GRI102-55

## General Disclosures

GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
Organizational profile			
102-1	Name of the organization	<a href="#">Outline of Company</a>	
102-2	Activities, brands, products, and services	<a href="#">P226</a>	
102-3	Location of headquarters	<a href="#">P226</a>	
102-4	Location of operations	<a href="#">Facilities in Japan</a> <a href="#">Facilities Overseas</a>	
102-5	Ownership and legal form	<a href="#">Outline of Company</a>	
102-6	Markets served	<a href="#">P227</a>	
102-7	Scale of the organization	<a href="#">P226</a> , <a href="#">P227</a> , <a href="#">P250</a>	
102-8	Information on employees and other workers	<a href="#">P250</a>	
102-9	Supply chain	<a href="#">P157</a> , <a href="#">P163</a>	
102-10	Significant changes to the organization and its supply chain	Not applicable	

102-11	Precautionary Principle or approach	<a href="#">P014</a> , <a href="#">P026</a> , <a href="#">P033</a> , <a href="#">P049</a> , <a href="#">P186</a>	
102-12	External initiatives	<a href="#">P014</a> , <a href="#">P026</a> , <a href="#">P038</a> , <a href="#">P047</a> , <a href="#">P120</a> , <a href="#">P170</a>	
102-13	Membership of associations	<a href="#">P170</a>	
Strategy			
102-14	Statement from senior decision-maker	<a href="#">P002</a> , <a href="#">P009</a> , <a href="#">P025</a>	
102-15	Key impacts, risks, and opportunities	<a href="#">P014</a> , <a href="#">P025</a> , <a href="#">P026</a> , <a href="#">P047</a> , <a href="#">P049</a> , <a href="#">P051</a> , <a href="#">P115</a> , <a href="#">P163</a> , <a href="#">P201</a>	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	<a href="#">P026</a> , <a href="#">P046</a> , <a href="#">P117</a> , <a href="#">P201</a> , <a href="#">P218</a>	
102-17	Mechanisms for advice and concerns about ethics	<a href="#">P118</a> , <a href="#">P218</a>	
Governance			
102-18	Governance structure	<a href="#">P202</a>	
102-19	Delegating authority	<a href="#">P202</a>	
102-20	Executive-level responsibility for economic, environmental, and social topics	<a href="#">P009</a> , <a href="#">P052</a>	

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GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
102-21	Consulting stakeholders on economic, environmental, and social topics	<a href="#">P030</a>	
102-22	Composition of the highest governance body and its committees	<a href="#">P201</a> , <a href="#">P250</a> , <a href="#">P256</a>	
102-23	Chair of the highest governance body	<a href="#">P025</a> , <a href="#">P202</a>	
102-24	Nominating and selecting the highest governance body	<a href="#">P202</a>	
102-25	Conflicts of interest	<a href="#">P212</a>	
102-26	Role of highest governance body in setting purpose, values, and strategy	<a href="#">P033</a> , <a href="#">P201</a>	
102-27	Collective knowledge of highest governance body	<a href="#">P033</a> , <a href="#">P256</a>	
102-28	Evaluating the highest governance body's performance	<a href="#">P025</a> , <a href="#">P033</a> , <a href="#">P202</a>	
102-29	Identifying and managing economic, environmental, and social impacts	<a href="#">P014</a> , <a href="#">P036</a> , <a href="#">P047</a> , <a href="#">P054</a> , <a href="#">P120</a> , <a href="#">P202</a> , <a href="#">P213</a>	
102-30	Effectiveness of risk management processes	<a href="#">P213</a>	
102-31	Review of economic, environmental, and social topics	<a href="#">P033</a> , <a href="#">P052</a> , <a href="#">P054</a>	
102-32	Highest governance body's role in sustainability reporting	<a href="#">P033</a>	

102-33	Communicating critical concerns	<a href="#">P202</a> , <a href="#">P213</a>	
102-35	Remuneration policies	<a href="#">P202</a>	
102-36	Process for determining remuneration	<a href="#">Corporate Governance Report:P2</a> , <a href="#">P033</a>	
102-37	Stakeholders' involvement in remuneration	<a href="#">Corporate Governance Report:P2</a> ,	
Stakeholder engagement			
102-40	List of stakeholder groups	<a href="#">P030</a>	
102-41	Collective bargaining agreements	<a href="#">P250</a>	
102-42	Identifying and selecting stakeholders	<a href="#">P030</a>	
102-43	Approach to stakeholder engagement	<a href="#">P030</a>	
102-44	Key topics and concerns raised	<a href="#">P030</a>	
Reporting practice			
102-45	Entities included in the consolidated financial statements	<a href="#">P258</a>	
102-46	Defining report content and topic Boundaries	<a href="#">P258</a>	
102-47	List of material topics	<a href="#">P026</a> , <a href="#">P034</a> , <a href="#">P120</a>	
102-48	Restatements of information	<a href="#">P259</a>	

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GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
102-49	Changes in reporting	<a href="#">P074</a> , <a href="#">P097</a> , <a href="#">P100</a> , <a href="#">P231</a> , <a href="#">P232</a> , <a href="#">P233</a> , <a href="#">P234</a> , <a href="#">P240</a> , <a href="#">P242</a> , <a href="#">P243</a> , <a href="#">P244</a> , <a href="#">P245</a> , <a href="#">P248</a> , <a href="#">P250</a>	
102-50	Reporting period	<a href="#">P258</a>	
102-51	Date of most recent report	<a href="#">P258</a>	
102-52	Reporting cycle	<a href="#">P259</a>	
102-53	Contact point for questions regarding the report	<a href="#">P259</a>	
102-54	Claims of reporting in accordance with the GRI Standards	<a href="#">P258</a>	
102-55	GRI content index	<a href="#">P263</a>	
102-56	External assurance	<a href="#">P102</a> , <a href="#">P259</a>	

## Economic

GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
GRI 103 : Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	<a href="#">P014</a> , <a href="#">P026</a> , <a href="#">P047</a> , <a href="#">P157</a> , <a href="#">P159</a> , <a href="#">P161</a> , <a href="#">P163</a> , <a href="#">P186</a> , <a href="#">P201</a> , <a href="#">P216</a>	
103-2	The management approach and its components	<a href="#">P026</a> , <a href="#">P033</a> , <a href="#">P034</a> , <a href="#">P047</a> , <a href="#">P062</a> , <a href="#">P157</a> , <a href="#">P159</a> , <a href="#">P161</a> , <a href="#">P163</a> , <a href="#">P186</a> , <a href="#">P201</a>	
103-3	Evaluation of the management approach	<a href="#">P026</a> , <a href="#">P033</a> , <a href="#">P034</a> , <a href="#">P047</a> , <a href="#">P063</a> , <a href="#">P159</a> , <a href="#">P161</a> , <a href="#">P163</a> , <a href="#">P189</a>	

GRI 201 : Economic Performance 2016			
201-1	Direct economic value generated and distributed	<a href="#">P189</a> , <a href="#">P254</a>	
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">P014</a> , <a href="#">P049</a> , <a href="#">P051</a>	
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">Financial Information as of March 31, 2021 (P100)</a>	
GRI 203 : Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	<a href="#">P014</a> , <a href="#">P063</a> , <a href="#">P186</a>	
203-2	Significant indirect economic impacts	<a href="#">P014</a> , <a href="#">P063</a> , <a href="#">P189</a> , <a href="#">P254</a>	
GRI 205 : Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	<a href="#">P217</a>	
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">P218</a>	
GRI 207 : Tax 2019			
207-1	Approach to tax	<a href="#">P223</a>	
207-2	Tax governance, control, and risk management	<a href="#">P223</a>	
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">P223</a>	

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## Environmental

GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
GRI 103 : Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	<a href="#">P014</a> , <a href="#">P047</a> , <a href="#">P057</a> , <a href="#">P059</a> , <a href="#">P069</a> , <a href="#">P072</a> , <a href="#">P084</a> , <a href="#">P088</a> , <a href="#">P098</a>	
103-2	The management approach and its components	<a href="#">P057</a> , <a href="#">P059</a> , <a href="#">P069</a> , <a href="#">P072</a> , <a href="#">P073</a> , <a href="#">P074</a> , <a href="#">P084</a> , <a href="#">P088</a> , <a href="#">P089</a> , <a href="#">P099</a> , <a href="#">P100</a> , <a href="#">P104</a>	
103-3	Evaluation of the management approach	<a href="#">P063</a> , <a href="#">P074</a> , <a href="#">P086</a> , <a href="#">P090</a> , <a href="#">P097</a> , <a href="#">P100</a> , <a href="#">P104</a>	
GRI 301 : Materials 2016			
301-1	Materials used by weight or volume	<a href="#">P248</a>	
301-2	Recycled input materials used	<a href="#">P090</a> , <a href="#">P241</a>	
301-3	Reclaimed products and their packaging materials	<a href="#">P090</a> , <a href="#">P241</a>	
GRI 302 : Energy 2016			
302-1	Energy consumption within the organization	<a href="#">P074</a> , <a href="#">P233</a> , <a href="#">P234</a> , <a href="#">P248</a>	
302-2	Energy consumption outside of the organization	<a href="#">P074</a>	
302-3	Energy intensity	<a href="#">P233</a> , <a href="#">P234</a>	
302-4	Reduction of energy consumption	<a href="#">P074</a> , <a href="#">P233</a> , <a href="#">P234</a>	

302-5	Reductions in energy requirements of products and services	<a href="#">P063</a> , <a href="#">P064</a> , <a href="#">P072</a> , <a href="#">P228</a>	
GRI 303 : Water 2018			
303-1	Interactions with water as a shared resource	<a href="#">P100</a> , <a href="#">P244</a> , <a href="#">P248</a>	
303-2	Management of water discharge-related impacts	<a href="#">P099</a>	Information unavailable: We have not collected the data requested.
303-3	Water withdrawal	<a href="#">P244</a>	
303-4	Water discharge	<a href="#">P244</a> , <a href="#">P245</a>	
GRI 304 : Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">P112</a>	
304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">P112</a>	
304-3	Habitats protected or restored	<a href="#">P112</a>	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">P112</a>	
GRI 305 : Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	<a href="#">P074</a> , <a href="#">P232</a> , <a href="#">P248</a>	

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GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">P074</a> , <a href="#">P232</a> , <a href="#">P248</a>	
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">P237</a>	
305-4	GHG emissions intensity	<a href="#">P074</a> , <a href="#">P232</a>	
305-5	Reduction of GHG emissions	<a href="#">P074</a> , <a href="#">P086</a> , <a href="#">P232</a>	
305-6	Emissions of ozone-depleting substances (ODS)		Information unavailable: We have not collected the data requested.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">P086</a> , <a href="#">P090</a> , <a href="#">P239</a> , <a href="#">P248</a>	
<b>GRI 306 : Effluents and Waste 2016</b>			
306-1	Water discharge by quality and destination	<a href="#">P100</a> , <a href="#">P245</a> , <a href="#">P248</a>	
306-2	Waste by type and disposal method	<a href="#">P097</a> , <a href="#">P242</a> , <a href="#">P248</a>	
306-3	Significant spills	<a href="#">P105</a>	
306-4	Transport of hazardous waste	<a href="#">P239</a>	
306-5	Water bodies affected by water discharges and/or runoff		Information unavailable: We have not collected the data requested.

<b>GRI 307 : Environmental Compliance 2016</b>			
307-1	Non-compliance with environmental laws and regulations	<a href="#">P105</a>	
<b>GRI 308 : Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	<a href="#">P110</a> , <a href="#">P157</a> , <a href="#">P161</a>	
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">P110</a>	

## Social

GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
<b>GRI 103 : Management Approach 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">P115</a> , <a href="#">P117</a> , <a href="#">P122</a> , <a href="#">P124</a> , <a href="#">P136</a> , <a href="#">P147</a> , <a href="#">P148</a> , <a href="#">P165</a> , <a href="#">P170</a> , <a href="#">P172</a> , <a href="#">P178</a> , <a href="#">P186</a>	
103-2	The management approach and its components	<a href="#">P115</a> , <a href="#">P118</a> , <a href="#">P120</a> , <a href="#">P124</a> , <a href="#">P136</a> , <a href="#">P147</a> , <a href="#">P148</a> , <a href="#">P165</a> , <a href="#">P170</a> , <a href="#">P173</a> , <a href="#">P179</a> , <a href="#">P186</a> , <a href="#">P187</a>	
103-3	Evaluation of the management approach	<a href="#">P118</a> , <a href="#">P120</a> , <a href="#">P126</a> , <a href="#">P138</a> , <a href="#">P143</a> , <a href="#">P145</a> , <a href="#">P148</a> , <a href="#">P165</a> , <a href="#">P169</a> , <a href="#">P173</a> , <a href="#">P179</a> , <a href="#">P189</a>	
<b>GRI 401 : Employment 2016</b>			
401-1	New employee hires and employee turnover	<a href="#">P250</a>	

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GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
<b>GRI 402 : Labor/Management Relations 2016</b>			
402-1	Minimum notice periods regarding operational changes	<a href="#">P250</a>	
<b>GRI 403 : Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	<a href="#">P179</a>	
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">P179, P180</a>	As we are currently transitioning to a more comprehensive approach to frequency rate aggregation, this report contains only Japan's domestic rates.
403-3	Occupational health services	<a href="#">P179, P180</a>	
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">P178, P179</a>	
403-5	Worker training on occupational health and safety	<a href="#">P180</a>	
403-6	Promotion of worker health	<a href="#">P179, P180</a>	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">P180</a>	
403-9	Work-related injuries	<a href="#">P180</a>	

<b>GRI 404 : Training and Education 2016</b>			
404-1	Average hours of training per year per employee	<a href="#">P169, P254</a>	
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">P165</a>	
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">P165</a>	
<b>GRI 405 : Diversity and Equal Opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	<a href="#">P126, P201, P250, P251, P256</a>	
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">P250</a>	
<b>GRI 406 : Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	<a href="#">P118, P120, P122, P159, P170</a>	No report applicable to 2020
<b>GRI 407 : Freedom of Association and Collective Bargaining 2016</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">P118, P120, P159</a>	No report applicable to 2020
<b>GRI 408 : Child Labor 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">P118, P120, P159</a>	No report applicable to 2020

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GRI Standard	Disclosure	Reference	Reason for Omission / Explanation
<b>GRI 409 : Forced or Compulsory Labor 2016</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">P118</a> , <a href="#">P120</a> , <a href="#">P159</a>	No report applicable to 2020
<b>GRI 411 : Rights of Indigenous Peoples 2016</b>			
411-1	Incidents of violations involving rights of indigenous peoples	<a href="#">P118</a> , <a href="#">P120</a> , <a href="#">P159</a>	No report applicable to 2020
<b>GRI 412 : Human Rights Assessment 2016</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments	<a href="#">P118</a> , <a href="#">P120</a>	
412-2	Employee training on human rights policies or procedures	<a href="#">P120</a>	
<b>GRI 413 : Local Communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs		Information unavailable: We have not collected the data requested.
413-2	Operations with significant actual and potential negative impacts on local communities		Information unavailable: We have not collected the data requested.
<b>GRI 414 : Supplier Social Assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	<a href="#">P157</a> , <a href="#">P161</a> , <a href="#">P163</a>	

<b>GRI 416 : Customer Health and Safety 2016</b>			
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">P138</a> , <a href="#">P143</a> , <a href="#">P145</a> , <a href="#">P148</a>	
<b>GRI 417 : Marketing and Labeling 2016</b>			
417-1	Requirements for product and service information and labeling	<a href="#">P138</a>	
<b>GRI 418 : Customer Privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">P213</a>	
<b>GRI 419 : Socioeconomic Compliance 2016</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">P216</a> , <a href="#">P218</a> , <a href="#">P221</a> , <a href="#">P223</a>	