

GRI Standard Comparison Table

1. General Disclosures

※ · · Indicator of the Core option

Topics		Pages	Corresponding Topics
Organizational profile			
102-1	※ Name of the organization	50	Corporate Outline
102-2	※ Activities, brands, products, and services	3 50	Overview of Products Corporate Outline
102-3	※ Location of headquarters	50	Corporate Outline
102-4	※ Location of operations	51	Shinko Group Business Locations
102-5	※ Ownership and legal form	33 46 50	Corporate Governance Consolidated Financial Highlights Corporate Outline
102-6	※ Markets served	3 4 51	Overview of Products The Shinko Group's Business Fields Shinko Group Business Locations
102-7	※ Scale of the organization	46 47 50 51	Consolidated Financial Highlights List of Employee Related Indicators Corporate Outline Shinko Group Business Locations
102-8	※ Information on employees and other workers	47	List of Employee Related Indicators
102-9	※ Supply chain	30-32	Promoting Social Responsibility in the Supply Chain
102-10	※ Significant changes to the organization and its supply chain	-	NA
102-11	※ Precautionary Principle or approach	15-16 36 37-41	Environmental Risk Countermeasures RBA Code of Conduct Initiative Risk Management
102-12	※ External initiatives	36	RBA Code of Conduct Initiative
102-13	※ Membership of associations	-	NA
Strategy			
102-14	※ Statement from senior decision-maker	2	Message from the Management
102-15	Key impacts, risks, and opportunities	2 37-41 42-45	Message from the Management Risk Management CSR Activity Management
Ethics and integrity			
102-16	※ Values, principles, standards, and norms of behavior	9-10 34-35	Our CSR Policy Compliance
102-17	Mechanisms for advice and concerns about ethics	19-20 34-35	Efforts Promoting Respect for Human Rights Compliance
Governance			
102-18	※ Governance structure	33	Corporate Governance
102-19	Delegating authority	33	Corporate Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	33	Corporate Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	53	Dialogue with Stakeholders
102-22	Composition of the highest governance body and its committees	33	Corporate Governance (Corporate Governance Report)
102-23	Chair of the highest governance body		(Corporate Governance Report)
102-24	Nominating and selecting the highest governance body		(Corporate Governance Report)

Topics		Pages	Corresponding Topics
102-25	Conflicts of interest	33	Corporate Governance (Corporate Governance Report)
102-26	Role of highest governance body in setting purpose, values, and strategy	9-10	Our CSR Policy
102-27	Collective knowledge of highest governance body	-	-
102-28	Evaluating the highest governance body's performance		(Corporate Governance Report)
102-29	Identifying and managing economic, environmental, and social impacts	37-41	Risk Management
102-30	Effectiveness of risk management processes	37-41	Risk Management
102-31	Review of economic, environmental, and social topics	37-41	Risk Management
102-32	Highest governance body's role in sustainability reporting	-	-
102-33	Communicating critical concerns	37-41	Risk Management
102-34	Nature and total number of critical concerns	-	-
102-35	Remuneration policies		(Corporate Governance Report)
102-36	Process for determining remuneration		(Corporate Governance Report)
102-37	Stakeholders' involvement in remuneration		(Corporate Governance Report)
102-38	Annual total compensation ratio	-	-
102-39	Percentage increase in annual total compensation ratio	-	-
Stakeholder engagement			
102-40	※ List of stakeholder groups	53	Dialogue with Stakeholders
102-41	※ Collective bargaining agreements	24	Labor Relations
102-42	※ Identifying and selecting stakeholders	9-10 53	Our CSR Policy Dialogue with Stakeholders
102-43	※ Approach to stakeholder engagement	52 53	Assessment of Materiality and Identification of Material Issues Dialogue with Stakeholders
102-44	※ Key topics and concerns raised	42-45 53	CSR Activity Management Dialogue with Stakeholders
Reporting practice			
102-45	※ Entities included in the consolidated financial statements	50 51 54	Corporate Outline Shinko Group Business Locations Editorial Policy: Scope of the Report
102-46	※ Defining report content and topic Boundaries	52	Assessment of Materiality and Identification of Material Issues
102-47	※ List of material topics	55-59	GRI Standard Comparison Table
102-48	※ Restatements of information	-	NA
102-49	※ Changes in reporting	-	NA
102-50	※ Reporting period	54	Editorial Policy: Period Covered
102-51	※ Date of most recent report	54	Editorial Policy: Date of Publication
102-52	※ Reporting cycle	54	Editorial Policy: Date of Publication
102-53	※ Contact point for questions regarding the report	54	Contact Information
102-54	※ Claims of reporting in accordance with the GRI Standards	55-59	GRI Standard Comparison Table
102-55	※ GRI content index	55-59	GRI Standard Comparison Table
102-56	※ External assurance	-	NA

2. Topic Specific Disclosures

■ • • Material Issues for the Shinko Group

Topics		Pages	Corresponding Topics
Management Approach			
103-1	※ Explanation of the material topic and its Boundary	9-10 52 54	Our CSR Policy Assessment of Materiality and Identification of Material Issues Editorial Policy: Scope of the Report
103-2	The management approach and its components	11 19 21 28 30 38 40	Environmental Policy SHINKO Guiding Principles of Respect for Human Rights in Employment Shinko Electric Industries Co., Ltd. Company-Wide Basic Policy on Safety and Health Plus Fire and Disaster Prevention Quality Policy Shinko Procurement Policy Shinko Group Business Continuity Policy Information Security Policy
103-3	Evaluation of the management approach	13 42-45	The Environmental Protection Program (Stage 8) CSR Activity Management
Economic			
■ Economic Performance			
201-1	Direct economic value generated and distributed	46	Consolidated Financial Highlights (Securities Report)
201-2	Financial implications and other risks and opportunities due to climate change	37	Promoting Risk Management
201-3	Defined benefit plan obligations and other retirement plans		(Securities Report)
201-4	Financial assistance received from government	-	-
Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	-
202-2	Proportion of senior management hired from the local community	-	-
■ Indirect Economic Impacts			
203-1	Infrastructure investments and services supported	26	Supporting Youth Development
203-2	Significant indirect economic impacts	4	The Shinko Group's Business Fields
Procurement Practices			
204-1	Proportion of spending on local suppliers	-	-
Anti-corruption			
205-1	Operations assessed for risks related to corruption	37	Promoting Risk Management
205-2	Communication and training about anti-corruption policies and procedures	34-35	Compliance
205-3	Confirmed incidents of corruption and actions taken	-	-
Anti-competitive Behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-
Environmental			
■ Materials			
301-1	Materials used by weight or volume	18	FY2017 Environmental Impact
301-2	Recycled input materials used	-	-
301-3	Reclaimed products and their packaging materials	-	-
■ Energy			
302-1	Energy consumption within the organization	18	FY2017 Environmental Impact
302-2	Energy consumption outside of the organization	18	FY2017 Environmental Impact
302-3	Energy intensity	-	-
302-4	Reduction of energy consumption	-	-
302-5	Reductions in energy requirements of products and services	-	-

Topics		Pages	Corresponding Topics
Water			
303-1	Water withdrawal by source	18	FY2017 Environmental Impact
303-2	Water sources significantly affected by withdrawal of water	-	-
303-3	Water recycled and reused	5-6 15 18	Initiatives to Reduce Water Use Reducing Water Use FY2017 Environmental Impact
Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-
304-2	Significant impacts of activities, products, and services on biodiversity	-	-
304-3	Habitats protected or restored	27	Initiatives to Protect the Local Environment and Volunteering
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-
Emissions			
305-1	Direct (Scope 1) GHG emissions	14 18	Global Warming Countermeasures FY2017 Environmental Impact
305-2	Energy indirect (Scope 2) GHG emissions	14 18	Global Warming Countermeasures FY2017 Environmental Impact
305-3	Other indirect (Scope 3) GHG emissions	-	-
305-4	GHG emissions intensity	14	Global Warming Countermeasures
305-5	Reduction of GHG emissions	14	Global Warming Countermeasures
305-6	Emissions of ozone-depleting substances (ODS)	-	-
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	18	FY2017 Environmental Impact
Effluents and Waste			
306-1	Water discharge by quality and destination	18	FY2017 Environmental Impact
306-2	Waste by type and disposal method	15 18	Reducing Waste FY2017 Environmental Impact
306-3	Significant spills	-	-
306-4	Transport of hazardous waste	-	-
306-5	Water bodies affected by water discharges and/or runoff	-	-
Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	12	Environmental Management
Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	-	-
308-2	Negative environmental impacts in the supply chain and actions taken	30-31 32	CSR-Conscious Procurement Activities Green Procurement
Social			
Employment			
401-1	New employee hires and employee turnover	47	List of Employee Related Indicators
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-
401-3	Parental leave	47	List of Employee Related Indicators
Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	-	-
Occupational Health and Safety			
403-1	Workers representation in formal joint management-worker health and safety committees	24	Labor Relations
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	21-22	Creating Safe and Comfortable Working Environments
403-3	Workers with high incidence or high risk of diseases related to their occupation	-	-
403-4	Health and safety topics covered in formal agreements with trade unions	24	Labor Relations

Topics		Pages	Corresponding Topics
■ Training and Education			
404-1	Average hours of training per year per employee	23	Developing and Utilizing Human Resources
404-2	Programs for upgrading employee skills and transition assistance programs	20 23	Creating a Dynamic Corporate Culture Developing and Utilizing Human Resources
404-3	Percentage of employees receiving regular performance and career development reviews	23	Developing and Utilizing Human Resources
■ Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	47	List of Employee Related Indicators
405-2	Ratio of basic salary and remuneration of women to men	-	-
■ Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	-	-
■ Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-
■ Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor	19-20 30-31	Efforts Promoting Respect for Human Rights CSR-Conscious Procurement Activities
■ Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	19-20 30-31	Efforts Promoting Respect for Human Rights CSR-Conscious Procurement Activities
Security Practices			
410-1	Security personnel trained in human rights policies or procedures	-	-
Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	-	-
Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	-	-
412-2	Employee training on human rights policies or procedures	19-20	Efforts Promoting Respect for Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	-
■ Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	25-26 53	Coexistence and Dialogue with Local Communities Dialogue with Stakeholders
413-2	Operations with significant actual and potential negative impacts on local communities	-	-
■ Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	-	-
414-2	Negative social impacts in the supply chain and actions taken	30-31	CSR-Conscious Procurement Activities
Public Policy			
415-1	Political contributions	-	-
Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	28	Supporting Customer and Societal Trust with Quality
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-
Marketing and Labeling			
417-1	Requirements for product and service information and labeling	-	-
417-2	Incidents of non-compliance concerning product and service information and labeling	-	-
417-3	Incidents of non-compliance concerning marketing communications	-	-
■ Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	40-41	Information Security
■ Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	-	-