

GRI Standard Comparison Table

1. General Disclosures

※ · · Indicator of the Core option

Topics		Pages	Corresponding Topics
Organizational profile			
102-1	※ Name of the organization	3	Shinko Group Outline
102-2	※ Activities, brands, products, and services	5	Business Overview by Product Category
102-3	※ Location of headquarters	3	Shinko Group Outline
102-4	※ Location of operations	4	Business Locations
102-5	※ Ownership and legal form	3 38-40 49	Shinko Group Outline Corporate Governance Consolidated Financial Highlights
102-6	※ Markets served	4 5	Business Locations Business Overview by Product Category
102-7	※ Scale of the organization	3 4 49 50	Shinko Group Outline Business Locations Consolidated Financial Highlights List of Employee Related Indicators
102-8	※ Information on employees and other workers	50	List of Employee Related Indicators
102-9	※ Supply chain	35-37	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	19-20 27-29 43 44-48 54	Environmental Risk Measures Creating Safe and Comfortable Working Environments RBA Code of Conduct Initiative Risk Management Assessment of Materiality and Identification of Material Issues
102-12	※ External initiatives	43	RBA Code of Conduct Initiative
102-13	※ Membership of associations	-	*NA
Strategy			
102-14	※ Statement from senior decision-maker	6	Message from the President
102-15	Key impacts, risks, and opportunities	6 8-12 14 44-48	Message from the President CSR Activity Management Environmental Management Risk Management
Ethics and integrity			
102-16	※ Values, principles, standards, and norms of behavior	1 41-42	The Shinko Way Compliance
102-17	Mechanisms for advice and concerns about ethics	22-23 41-42	Efforts Promoting Respect for Human Rights Compliance
Governance			
102-18	※ Governance structure	38-40	Corporate Governance
102-19	Delegating authority	38-40	Corporate Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	14 27-29 38-40 44	Environmental Management Creating Safe and Comfortable Working Environments Corporate Governance Promoting Risk Management
102-21	Consulting stakeholders on economic, environmental, and social topics	30-31 55	Coexistence and Dialogue with Local Communities Dialogue with Stakeholders
102-22	Composition of the highest governance body and its committees	38-40	Corporate Governance
102-23	Chair of the highest governance body	38-40	Corporate Governance
102-24	Nominating and selecting the highest governance body	38-24	Corporate Governance (Corporate Governance Report)

Topics		Pages	Corresponding Topics
102-25	Conflicts of interest		(Corporate Governance Report)
102-26	Role of highest governance body in setting purpose, values, and strategy	1 38-40	The Shinko Way Corporate Governance
102-27	Collective knowledge of highest governance body	-	-
102-28	Evaluating the highest governance body's performance	-	-
102-29	Identifying and managing economic, environmental, and social impacts	44-48 54	Risk Management Assessment of Materiality and Identification of Material Issues
102-30	Effectiveness of risk management processes	44-48	Risk Management
102-31	Review of economic, environmental, and social topics	44-48	Risk Management
102-32	Highest governance body's role in sustainability reporting	-	-
102-33	Communicating critical concerns	38-39 44-48	Corporate Governance System Risk Management
102-34	Nature and total number of critical concerns	-	-
102-35	Remuneration policies	39	Executive Remuneration (Securities Report)
102-36	Process for determining remuneration	39	Executive Remuneration (Securities Report)
102-37	Stakeholders' involvement in remuneration	39	Executive Remuneration
102-38	Annual total compensation ratio	-	-
102-39	Percentage increase in annual total compensation ratio	-	-
Stakeholder engagement			
102-40	※ List of stakeholder groups	55	Dialogue with Stakeholders
102-41	※ Collective bargaining agreements	25-26	Labor Relations
102-42	※ Identifying and selecting stakeholders	55	Dialogue with Stakeholders
102-43	※ Approach to stakeholder engagement	54 55	Assessment of Materiality and Identification of Material Issues Dialogue with Stakeholders
102-44	※ Key topics and concerns raised	8-12 54 55	CSR Activity Management Assessment of Materiality and Identification of Material Issues Dialogue with Stakeholders
Reporting practice			
102-45	※ Entities included in the consolidated financial statements	2 3	Editorial Policy: Scope of the Report Shinko Group Outline
102-46	※ Defining report content and topic Boundaries	54	Assessment of Materiality and Identification of Material Issues
102-47	※ List of material topics	54	Assessment of Materiality and Identification of Material Issues
102-48	※ Restatements of information	-	*NA
102-49	※ Changes in reporting	-	*NA
102-50	※ Reporting period	2	Editorial Policy: Period Covered
102-51	※ Date of most recent report	2	Editorial Policy: Date of Publication
102-52	※ Reporting cycle	2	Editorial Policy: Date of Publication
102-53	※ Contact point for questions regarding the report	2	Contact Information
102-54	※ Claims of reporting in accordance with the GRI Standards	56-60	GRI Standard Comparison Table
102-55	※ GRI content index	56-60	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	1 2 54	The Shinko Way Editorial Policy: Scope of the Report Assessment of Materiality and Identification of Material Issues
103-2	The management approach and its components	14 22-23 27-29 33 35-36 43 44-48 54	Environmental Management Efforts Promoting Respect for Human Rights Creating Safe and Comfortable Working Environments Supporting Customer and Societal Trust with Quality CSR-Conscious Procurement Activities RBA Code of Conduct Initiative Risk Management Assessment of Materiality and Identification of Material Issues
103-3	Evaluation of the management approach	54	Assessment of Materiality and Identification of Material Issues
Economic			
■ Economic Performance			
201-1	Direct economic value generated and distributed	49	Consolidated Financial Highlights (Securities Report)
201-2	Financial implications and other risks and opportunities due to climate change	17 44	Global Warming Countermeasures 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	31	Supporting Youth Development
203-2	Significant indirect economic impacts	-	-
Procurement Practices			
204-1	Proportion of spending on local suppliers	-	-
Anti-corruption			
205-1	Operations assessed for risks related to corruption	44	Promoting Risk Management
205-2	Communication and training about anti-corruption policies and procedures	37 41-42	Compliance 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		No relevant cases.
Environmental			
■ Materials			
301-1	Materials used by weight or volume	51-52	Environmental Data
301-2	Recycled input materials used	-	-
301-3	Reclaimed products and their packaging materials	-	-
■ Energy			
302-1	Energy consumption within the organization	51-52	Environmental Data
302-2	Energy consumption outside of the organization	51-52	Environmental Data
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	51-52	Environmental Data
303-2	Water sources significantly affected by withdrawal of water	-	-
303-3	Water recycled and reused	18 51-52	Reducing Water Usage Environmental Data
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	32	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	17 51-52	Global Warming Countermeasures Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	17 51-52	Global Warming Countermeasures Environmental Data
305-3	Other indirect (Scope 3) GHG emissions	-	-
305-4	GHG emissions intensity	17	Global Warming Countermeasures
305-5	Reduction of GHG emissions	17	Global Warming Countermeasures
305-6	Emissions of ozone-depleting substances (ODS)	-	-
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	51-52	Environmental Data
Effluents and Waste			
306-1	Water discharge by quality and destination	51-52	Environmental Data
306-2	Waste by type and disposal method	18-19 51-52	Waste countermeasures Environmental Data
306-3	Significant spills	14	Environmental Management
306-4	Transport of hazardous waste	18-19	Waste countermeasures
306-5	Water bodies affected by water discharges and/or runoff	-	-
Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	14	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	35-36 37	CSR-Conscious Procurement Activities Green Procurement
Social			
Employment			
401-1	New employee hires and employee turnover	50	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	50	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	25-26	Labor Relations
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	27-29	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	25-26	Labor Relations
Training and Education			
404-1	Average hours of training per year per employee	25	Developing and Utilizing Human Resources
404-2	Programs for upgrading employee skills and transition assistance programs	24 25	Respect for Diversity Developing and Utilizing Human Resources
404-3	Percentage of employees receiving regular performance and career development reviews	25	Developing and Utilizing Human Resources

Topics		Pages	Corresponding Topics
■ Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	50	List of Employee Related Indicators (Securities Report)
405-2	Ratio of basic salary and remuneration of women to men	-	-
■ Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	22-23	Efforts Promoting Respect for Human Rights
■ 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	22-23 35-36	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	22-23 35-36	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		No relevant cases.
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	22-23	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	30-31 55	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	35-36 36	CSR-Conscious Procurement Activities Addressing Conflict Minerals
Public Policy			
415-1	Political contributions	-	-
Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	33	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	47-48	Information Security
■ Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	-	-