

# GRI Standard Comparison Table

GRI 2: General Disclosures 2021		Pages	Corresponding Topics
1. The organization and its reporting practices			
2-1	Organizational details	5-8	Shinko Group Outline
2-2	Entities included in the organization's sustainability reporting	2	Editorial Policy
2-3	Reporting period, frequency and contact point	2	Editorial Policy and Contact Information
2-4	Restatements of information	100-105	Environmental Data
2-5	External assurance	106	Independent Assurance Report
2. Activities and workers			
2-6	Activities, value chain and other business relationships	5-8 73-77	Shinko Group Outline Promoting Social Responsibility in the Supply Chain
2-7	Employees	98	List of Employee Related Indicators
2-8	Workers who are not employees	-	-
3. Governance			
2-9	Governance structure and composition	79-82 99	Corporate Governance Governance Data
2-10	Nomination and selection of the highest governance body	79-82	Corporate Governance
2-11	Chair of the highest governance body	79-82	Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	11 28-32 86-87	Promotion System for Sustainability Activities Environmental Management Risk Management Promotion System/Risk Management Process
2-13	Delegation of responsibility for managing impacts	11 28-32 86	Promotion System for Sustainability Activities Environmental Management Risk Management Promotion System
2-14	Role of the highest governance body in sustainability reporting	11	Promotion System for Sustainability Activities
2-15	Conflicts of interest	-	Corporate Governance Report
2-16	Communication of critical concerns	79-81 86-87	Corporate Governance System Risk Management Promotion System/Risk Management Process
2-17	Collective knowledge of the highest governance body	11-12	Sustainability Management
2-18	Evaluation of the performance of the highest governance body	79-81	Corporate Governance System
2-19	Remuneration policies	81-82 -	Executive Remuneration (Securities Report)
2-20	Process to determine remuneration	81-82 -	Executive Remuneration (Securities Report)
2-21	Annual total compensation ratio	-	-
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	3-4	Message from the President
2-23	Policy commitments	9 20 53-54	The Shinko Way RBA Code of Conduct Initiative Respecting Human Rights
2-24	Embedding policy commitments	53-54 73-77 83-85	Respecting Human Rights Promoting Social Responsibility in the Supply Chain Compliance
2-25	Processes to remediate negative impacts	32 54 62-63 84-85	Response to Environmental Laws and Regulations Human Rights Consultation Services Autonomous Safety Initiatives in the Manufacturing Workplace Internal Whistle-Blowing System
2-26	Mechanisms for seeking advice and raising concerns	54 77 84-85	Human Rights Consultation Services Thorough Compliance in Procurement Activities Internal Whistle-Blowing System
2-27	Compliance with laws and regulations	32 63 75	Response to Environmental Laws and Regulations Status of Occupational Accidents Human Rights in the Supply Chain
2-28	Membership associations	-	NA
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	21 59 65-66 72 73-74	Communication with Stakeholders and External Evaluation Labor Relations Contributions Deeply Rooted in Local Communities Customer Support CSR-Conscious Procurement Activities

GRI 2: General Disclosures 2021		Pages	Corresponding Topics
2-30	Collective bargaining agreements	59	Labor Relations

GRI 3: Material Topics 2021		Pages	Corresponding Topics
3-1	Process to determine material topics	12	Material Issues
3-2	List of material topics	12	Material Issues
3-3	Management of material topics	11 13-17 20 24-26 27 28-32 33-39 53-54 55-56 60-61 62-64 73-77	Promotion System for Sustainability Activities Material Issue Targets RBA Code of Conduct Initiative Medium- to Long-Term Environmental Targets Environmental Action Program Environmental Management Climate Change Respecting Human Rights Respect for Diversity Developing and Utilizing Human Resources Occupational Safety and Health Promoting Social Responsibility in the Supply Chain

		Pages	Corresponding Topics
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	5-8 97 -	Shinko Group Outline Financial Data (Consolidated) (Securities Report)
201-2	Financial implications and other risks and opportunities due to climate change	33-39 86	Climate Change Risk Management Promotion System
201-3	Defined benefit plan obligations and other retirement plans	-	(Securities Report)
201-4	Financial assistance received from government	-	-
GRI 202: Market Presence 2016			
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	-	-
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	67	Supporting Youth Development
203-2	Significant indirect economic impacts	-	-
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	-	-
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	87	Risk Management Process
205-2	Communication and training about anti-corruption policies and procedures	73-74 83-85	CSR-Conscious Procurement Activities Compliance
205-3	Confirmed incidents of corruption and actions taken	-	NA
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	NA
GRI 207: Tax 2019			
207-1	Approach to tax	-	-
207-2	Tax governance, control, and risk management	86 87	Risk Management Promotion System Risk Management Process
207-3	Stakeholder engagement and management of concerns related to tax	-	-
207-4	Country-by-country reporting	-	-
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	100-105	Environmental Data
301-2	Recycled input materials used	-	-
301-3	Reclaimed products and their packaging materials	51	Initiatives at Overseas Plants
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	100-105	Environmental Data
302-2	Energy consumption outside of the organization	-	-
302-3	Energy intensity	100-105	Environmental Data
302-4	Reduction of energy consumption	33-39 51 100-105	Climate Change Initiatives at Overseas Plants Environmental Data
302-5	Reductions in energy requirements of products and services	-	-

		Pages	Corresponding Topics
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	44-46 76 100-105	Reducing Water Use Green Procurement Environmental Data
303-2	Management of water discharge-related impacts	100-105	Environmental Data
303-3	Water withdrawal	100-105	Environmental Data
303-4	Water discharge	100-105	Environmental Data
303-5	Water consumption	100-105	Environmental Data
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	-	NA
304-2	Significant impacts of activities, products and services on biodiversity	47-49	Conservation of Biodiversity
304-3	Habitats protected or restored	47-49 66	Conservation of Biodiversity Initiatives to Protect the Local Environment
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	NA
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	100-105	Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	100-105	Environmental Data
305-3	Other indirect (Scope 3) GHG emissions	100-105	Environmental Data
305-4	GHG emissions intensity	100-105	Environmental Data
305-5	Reduction of GHG emissions	33-39	Climate Change
305-6	Emissions of ozone-depleting substances (ODS)	30 100-105	Response to the Act on Rational Use and Proper Management of Fluorocarbons Environmental Data
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	100-105	Environmental Data
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	40-43 100-105	Waste Reduction Environmental Data
306-2	Management of significant waste-related impacts	40-43 100-105	Waste Reduction Environmental Data
306-3	Waste generated	40-43 100-105	Waste Reduction Environmental Data
306-4	Waste diverted from disposal	40-43 100-105	Waste Reduction Environmental Data
306-5	Waste directed to disposal	40-43 100-105	Waste Reduction Environmental Data
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	-	-
308-2	Negative environmental impacts in the supply chain and actions taken	73-74 76	CSR-Conscious Procurement Activities Green Procurement
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	98	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	98	List of Employee Related Indicators
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	-	-
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	62-64	Occupational Safety and Health
403-2	Hazard identification, risk assessment, and incident investigation	62-64	Occupational Safety and Health
403-3	Occupational health services	62-64	Occupational Safety and Health
403-4	Worker participation, consultation, and communication on occupational health and safety	59 62-64	Labor Relations Occupational Safety and Health
403-5	Worker training on occupational health and safety	62-64	Occupational Safety and Health
403-6	Promotion of worker health	62-64	Occupational Safety and Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	62-63	Safety and Health Plus Fire and Disaster Prevention Promotion System
403-8	Workers covered by an occupational health and safety management system	62-64	Occupational Safety and Health

		Pages	Corresponding Topics
403-9	Work-related injuries	62-64 98	Occupational Safety and Health List of Employee Related Indicators
403-10	Work-related ill health	62-64 98	Occupational Safety and Health List of Employee Related Indicators
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	61 98	Education and Training Initiatives List of Employee Related Indicators
404-2	Programs for upgrading employee skills and transition assistance programs	55-56 60 61	Initiatives to Promote Active Participation by Women Training System Education and Training Initiatives
404-3	Percentage of employees receiving regular performance and career development reviews	61	Personnel Systems Based on Fair Evaluation and Fair Pay
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	99 98	Governance Data List of Employee Related Indicators
405-2	Ratio of basic salary and remuneration of women to men	55-56	Initiatives to Promote Active Participation by Women
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	54	Response to Human Rights Consultation
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	-
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	53-54 73-74	Respecting Human Rights CSR-Conscious Procurement Activities
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	53-54 73-74	Respecting Human Rights CSR-Conscious Procurement Activities
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	-	-
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	-	NA
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	21 47-50 65-68	Communication with Stakeholders Living in Harmony with Nature Contributing to Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	-	-
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	-	-
414-2	Negative social impacts in the supply chain and actions taken	73-74 75	CSR-Conscious Procurement Activities Initiatives for Responsible Minerals Sourcing
GRI 415: Public Policy 2016			
415-1	Political contributions	-	-
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	-	-
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	NA
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	-	-
417-2	Incidents of non-compliance concerning product and service information and labeling	-	NA
417-3	Incidents of non-compliance concerning marketing communications	-	NA
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	91-92	Information Security
GRI 306: Effluents and Waste 2016			
306-3	Significant spills	28-32	Environmental Management