

GRI Standard Comparison Table

GRI 2: General Disclosures 2021		Pages	Corresponding Topics
1. The organization and its reporting practices			
2-1	Organizational details	7-10	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	101-104	Environmental Data
2-5	External assurance	105-106	Independent Assurance Report
2. Activities and workers			
2-6	Activities, value chain and other business relationships	7-10 76-80	Shinko Group Outline Promoting Social Responsibility in the Supply Chain
2-7	Employees	99	List of Employee Related Indicators
2-8	Workers who are not employees	-	-
3. Governance			
2-9	Governance structure and composition	82-83 100	Corporate Governance Governance Data
2-10	Nomination and selection of the highest governance body	82-83	Corporate Governance
2-11	Chair of the highest governance body	-	-
2-12	Role of the highest governance body in overseeing the management of impacts	13 24-29 86-87	Promotion System for Sustainability Activities Environmental Management Risk Management Promotion System/Risk Management Process
2-13	Delegation of responsibility for managing impacts	13 24-29 86	Promotion System for Sustainability Activities Environmental Management Risk Management Promotion System
2-14	Role of the highest governance body in sustainability reporting	13	Promotion System for Sustainability Activities
2-15	Conflicts of interest	-	-
2-16	Communication of critical concerns	82-83 86-87	Corporate Governance System Risk Management Promotion System/Risk Management Process
2-17	Collective knowledge of the highest governance body	13-14	Sustainability Management
2-18	Evaluation of the performance of the highest governance body	-	-
2-19	Remuneration policies	-	-
2-20	Process to determine remuneration	82-83	Corporate Governance System
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	11 21-22 56-57	The Shinko Way RBA Code of Conduct Initiative Respecting Human Rights
2-24	Embedding policy commitments	56-57 76-80 84-85	Respecting Human Rights Promoting Social Responsibility in the Supply Chain Compliance
2-25	Processes to remediate negative impacts	29 57 66-67 85	Response to Environmental Laws and Regulations Response to Human Rights Consultation Safety and Health Plus Fire and Disaster Prevention Promotion System Internal Whistle-Blowing System
2-26	Mechanisms for seeking advice and raising concerns	57 80 85	Response to Human Rights Consultation Thorough Compliance in Procurement Activities Internal Whistle-Blowing System
2-27	Compliance with laws and regulations	29 67 78	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	22 63 69-70 75 76-77	Communication with Stakeholders 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	63	Labor Relations

GRI 3: Material Topics 2021		Pages	Corresponding Topics
3-1	Process to determine material topics	14	Material Issues
3-2	List of material topics	14	Material Issues
3-3	Management of material topics	13 15-18 21-22 24-29 30-37 56-57 58-60 64-65 66-68 76-80	Promotion System for Sustainability Activities Material Issue Targets RBA Code of Conduct Initiative 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	7-10 98	Shinko Group Outline Financial Data (Consolidated)
201-2	Financial implications and other risks and opportunities due to climate change	30-37 86	Climate Change Risk Management Promotion System
201-3	Defined benefit plan obligations and other retirement plans	-	-
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	71	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	76-77 84-85	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	101-104	Environmental Data
301-2	Recycled input materials used	-	-
301-3	Reclaimed products and their packaging materials	54	Initiatives at Overseas Plants
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	101-104	Environmental Data
302-2	Energy consumption outside of the organization	-	-
302-3	Energy intensity	101-104	Environmental Data
302-4	Reduction of energy consumption	30-37 54 101-104	Climate Change Initiatives at Overseas Plants Environmental Data
302-5	Reductions in energy requirements of products and services	-	-

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GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	42-44 79 101-104	Reducing Water Use Green Procurement Environmental Data
303-2	Management of water discharge-related impacts	-	-
303-3	Water withdrawal	101-104	Environmental Data
303-4	Water discharge	101-104	Environmental Data
303-5	Water consumption	101-104	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	45-48	Conservation of Biodiversity
304-2	Significant impacts of activities, products and services on biodiversity	45-48	Conservation of Biodiversity
304-3	Habitats protected or restored	45-48 70-71	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	45-48	Conservation of Biodiversity
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	101-104	Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	101-104	Environmental Data
305-3	Other indirect (Scope 3) GHG emissions	101-104	Environmental Data
305-4	GHG emissions intensity	101-104	Environmental Data
305-5	Reduction of GHG emissions	30-37	Climate Change
305-6	Emissions of ozone-depleting substances (ODS)	51 101-104	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	101-104	Environmental Data
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	38-41 101-104	Waste Reduction Environmental Data
306-2	Management of significant waste-related impacts	38-41 101-104	Waste Reduction Environmental Data
306-3	Waste generated	38-41 101-104	Waste Reduction Environmental Data
306-4	Waste diverted from disposal	38-41 101-104	Waste Reduction Environmental Data
306-5	Waste directed to disposal	38-41 101-104	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	76-77 79	CSR-Conscious Procurement Activities Green Procurement
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	99	List of Employee Related Indicators
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	-	-
401-3	Parental leave	99	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	66-68	Occupational Safety and Health
403-2	Hazard identification, risk assessment, and incident investigation	66-68	Occupational Safety and Health
403-3	Occupational health services	66-68	Occupational Safety and Health
403-4	Worker participation, consultation, and communication on occupational health and safety	63 66-68	Labor Relations Occupational Safety and Health
403-5	Worker training on occupational health and safety	66-68	Occupational Safety and Health
403-6	Promotion of worker health	66-68	Occupational Safety and Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	66-67	Safety and Health Plus Fire and Disaster Prevention Promotion System

		Pages	Corresponding Topics
403-8	Workers covered by an occupational health and safety management system	66-68	Occupational Safety and Health
403-9	Work-related injuries	66-68 99	Occupational Safety and Health List of Employee Related Indicators
403-10	Work-related ill health	66-68 99	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	65	Education and Training Initiatives
404-2	Programs for upgrading employee skills and transition assistance programs	58-59 64 65	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	65	Personnel Systems Based on Fair Evaluation and Fair Pay
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	99 100	List of Employee Related Indicators Governance Data
405-2	Ratio of basic salary and remuneration of women to men	58-59	Initiatives to Promote Active Participation by Women
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	57	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	56-57 76-77	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	56-57 76-77	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	22 45-52 69-71	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	76-77 78	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	91-93	Information Security
GRI 306: Effluents and Waste 2016			
306-3	Significant spills	24-29	Environmental Management