

# GRI Standard Comparison Table

GRI 2: General Disclosures 2021		Pages	Corresponding Topics
<b>1. The organization and its reporting practices</b>			
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	26 93-98	Environmental Action Program Environmental Data
2-5	External assurance	99	Independent Assurance Report
<b>2. Activities and workers</b>			
2-6	Activities, value chain and other business relationships	5-8 68-72	Shinko Group Outline Promoting Social Responsibility in the Supply Chain
2-7	Employees	91	List of Employee Related Indicators
2-8	Workers who are not employees	-	-
<b>3. Governance</b>			
2-9	Governance structure and composition	74-77 92	Corporate Governance Governance Data
2-10	Nomination and selection of the highest governance body	74-77	Corporate Governance
2-11	Chair of the highest governance body	74-77	Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	11 28-32 81-82	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 81	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	74-76 81-82	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	74-76	Corporate Governance System
2-19	Remuneration policies	76-77 -	Executive Remuneration (Securities Report)
2-20	Process to determine remuneration	76-77 -	Executive Remuneration (Securities Report)
2-21	Annual total compensation ratio	-	-
<b>4. Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	3-4	Message from the President
2-23	Policy commitments	9 49 80	The Shinko Way Respecting Human Rights RBA Code of Conduct Initiative
2-24	Embedding policy commitments	49 68-72 78-80	Respecting Human Rights Promoting Social Responsibility in the Supply Chain Compliance
2-25	Processes to remediate negative impacts	31 50 59 79-80	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	50 72 79-80	Human Rights Consultation Services Thorough Compliance in Procurement Activities Internal Whistle-Blowing System
2-27	Compliance with laws and regulations	31 59 70	Response to Environmental Laws and Regulations Status of Occupational Accidents Human Rights in the Supply Chain
2-28	Membership associations	-	NA
<b>5. Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	20 55 61 67 68-69	Communication with Stakeholders and External Evaluation Labor Relations Coexistence and Dialogue with Local Communities Customer Support CSR-Conscious Procurement Activities
2-30	Collective bargaining agreements	55	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 23-25 26-27 28-32 36-38 49-50 51-52 56-57 58-60 68-72 80	Promotion System for Sustainability Activities Sustainability Targets Medium- to Long-Term Environmental Targets Environmental Action Program Environmental Management Information Disclosure Based on TCFD Recommendations Respecting Human Rights Respect for Diversity Developing and Utilizing Human Resources Occupational Safety and Health Promoting Social Responsibility in the Supply Chain RBA Code of Conduct Initiative

		Pages	Corresponding Topics
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	5-8 90 -	Shinko Group Outline Financial Data (Consolidated) (Securities Report)
201-2	Financial implications and other risks and opportunities due to climate change	33-35 36-38 81	Climate Change Information Disclosure Based on TCFD Recommendations 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	63	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	82	Risk Management Process
205-2	Communication and training about anti-corruption policies and procedures	68-69 78-80	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	82	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	93-98	Environmental Data
301-2	Recycled input materials used	-	-
301-3	Reclaimed products and their packaging materials	-	-
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	93-98	Environmental Data
302-2	Energy consumption outside of the organization		-
302-3	Energy intensity	93-98	Environmental Data
302-4	Reduction of energy consumption	33-35 93-98	Climate Change Environmental Data
302-5	Reductions in energy requirements of products and services	-	-
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	41-42 71 93-98	Reducing Water Use Green Procurement Environmental Data

		Pages	Corresponding Topics
303-2	Management of water discharge-related impacts	93-98	Environmental Data
303-3	Water withdrawal	93-98	Environmental Data
303-4	Water discharge	93-98	Environmental Data
303-5	Water consumption	93-98	Environmental Data
<b>GRI 304: Biodiversity 2016</b>			
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	43-45	Conservation of Biodiversity
304-3	Habitats protected or restored	43-45 62	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
<b>GRI 305: Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	93-98	Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	93-98	Environmental Data
305-3	Other indirect (Scope 3) GHG emissions	93-98	Environmental Data
305-4	GHG emissions intensity		-
305-5	Reduction of GHG emissions	33-35 36-38	Climate Change Information Disclosure Based on TCFD Recommendations
305-6	Emissions of ozone-depleting substances (ODS)	-	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	93-98	Environmental Data
<b>GRI 306: Waste 2020</b>			
306-1	Waste generation and significant waste-related impacts	39-40 93-98	Waste Reduction Environmental Data
306-2	Management of significant waste-related impacts	39-40 93-98	Waste Reduction Environmental Data
306-3	Waste generated	39-40 93-98	Waste Reduction Environmental Data
306-4	Waste diverted from disposal	39-40 93-98	Waste Reduction Environmental Data
306-5	Waste directed to disposal	39-40 93-98	Waste Reduction Environmental Data
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
308-1	New suppliers that were screened using environmental criteria	-	-
308-2	Negative environmental impacts in the supply chain and actions taken	68-69 71	CSR-Conscious Procurement Activities Green Procurement
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	91	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	91	List of Employee Related Indicators
<b>GRI 402: Labor/Management Relations 2016</b>			
402-1	Minimum notice periods regarding operational changes	-	-
<b>GRI 403: Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	58-60	Occupational Safety and Health
403-2	Hazard identification, risk assessment, and incident investigation	58-60	Occupational Safety and Health
403-3	Occupational health services	58-60	Occupational Safety and Health
403-4	Worker participation, consultation, and communication on occupational health and safety	55 58-60	Labor Relations Occupational Safety and Health
403-5	Worker training on occupational health and safety	58-60	Occupational Safety and Health
403-6	Promotion of worker health	58-60	Occupational Safety and Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	-
403-8	Workers covered by an occupational health and safety management system	58-60	Occupational Safety and Health
403-9	Work-related injuries	58-60 91	Occupational Safety and Health List of Employee Related Indicators
403-10	Work-related ill health	58-60 91	Occupational Safety and Health List of Employee Related Indicators

		Pages	Corresponding Topics
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	56-57 91	Human Resource Development Policy and Training System List of Employee Related Indicators
404-2	Programs for upgrading employee skills and transition assistance programs	51 56-57 57	Initiatives to Promote Active Participation by Women Human Resource Development Policy and Training System Initiatives to Cultivate Global Human Resources
404-3	Percentage of employees receiving regular performance and career development reviews	57	Personnel Systems Based on Fair Evaluation and Fair Pay
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	92 91	Governance Data List of Employee Related Indicators
405-2	Ratio of basic salary and remuneration of women to men	51	Initiatives to Promote Active Participation by Women
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	50	Human Rights Consultation Services
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	49-50 68-69	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	49-50 68-69	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	20 43-46 61-64	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	68-69 70	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	85-86	Information Security
GRI 306: Effluents and Waste 2016			
306-3	Significant spills	28-32	Environmental Management