

Universal Standards

GRI 2: General Disclosures 2021

DISCLOSURE		LOCATION
1. The organization and its reporting practices		
2-1	Organizational details	HOME > English > Company Information > Company Overview
2-2	Entities included in the organization's sustainability reporting	HOME > English > Company Information > Business locations
2-3	Reporting period, frequency and contact point	Annual Report 2023 P.50
2-4	Restatements of information	Not applicable
2-5	External assurance	—
2. Activities and workers		
2-6	Activities, value chain and other business relationships	Corporate Outline (Japanese version only)
2-6	Activities, value chain and other business relationships	HOME > English > Company Information > Business locations HOME > English > Business Model
2-7	Employees	Securities Report P.4(Japanese version only)
2-7	Employees	Annual Report 2023 P.27
2-8	Workers who are not employees	—
3. Governance		
2-9	Governance structure and composition	Annual Report 2023 P.29
2-10	Nomination and selection of the highest governance body	Articles of Incorporation Corporate Governance Report P.4
2-11	Chair of the highest governance body	Corporate Governance Report P.7
2-12	Role of the highest governance body in overseeing the management of impacts	—
2-13	Delegation of responsibility for managing impacts	—
2-14	Role of the highest governance body in sustainability reporting	Annual Report 2023 P.23
2-15	Conflicts of interest	HOME > English > Investor Relations > Corporate Governance Artner's Approaches to Implementing Japan's Corporate Governance Code > Section 1: Securing the Rights and Equal Treatment of Shareholders > Principle 1.7 Related Party Transactions HOME > English > Investor Relations > Corporate Governance Artner's Approaches to Implementing Japan's Corporate Governance Code > Section 4: Responsibilities of the Board > Principle 4.7 Roles and Responsibilities of Independent Directors
2-16	Communication of critical concerns	Annual Report 2023 P.29
2-17	Collective knowledge of the highest governance body	HOME > English > Investor Relations > Corporate Governance Artner's Approaches to Implementing Japan's Corporate Governance Code > Section 4: Responsibilities of the Board > Principle 4.14 Director and Kansayaku Training
2-18	Evaluation of the performance of the highest governance body	Annual Report 2023 P.18 Annual Report 2023 P.13-14
2-19	Remuneration policies	HOME > English > Investor Relations > Corporate Governance > Remuneration of directors Annual Report 2023 P.33
2-20	Process to determine remuneration	HOME > English > Investor Relations > Corporate Governance > Remuneration of directors Annual Report 2023 P.33
2-21	Annual total compensation ratio	—
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Annual Report 2023 P.6-8
2-23	Policy commitments	HOME > English > Sustainability > Main Goals > Main Goals HOME > English > Sustainability > Main Goals > Human rights policy HOME > English > Sustainability > Main Goals > Procurement policy HOME > English > Sustainability > Main Goals > Policy on talent development HOME > English > Investor Relations > Management Policy > Corporate Planning and Strategy Annual Report 2023 P.23
2-24	Embedding policy commitments	HOME > English > Sustainability > Initiatives for Achieving SDGs HOME > English > Sustainability > Value Creation Process
2-25	Processes to remediate negative impacts	—
2-26	Mechanisms for seeking advice and raising concerns	Annual Report 2023 P.35
2-27	Compliance with laws and regulations	Annual Report 2023 P.35
2-28	Membership associations	—
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	HOME > English > Investor Relations > Corporate Governance Artner's Approaches to Implementing Japan's Corporate Governance Code > Section 5: Dialogue with Shareholders HOME > English > Investor Relations > Corporate Governance Artner's Approaches to Implementing Japan's Corporate Governance Code > Section 2: Appropriate Cooperation with Stakeholders Other Than Shareholders HOME > English > Investor Relations > Management Policy > Disclosure Policy
2-30	Collective bargaining agreements	Securities Report P.4 (Japanese version only)

GRI 3: Material Topics 2021

DISCLOSURE		LOCATION
3-1	Process to determine material topics	HOME > English > Sustainability > ESG Data
3-2	List of material topics	HOME > English > Sustainability > ESG Data
3-3	Management of material topics	HOME > English > Sustainability > Initiatives for Achieving SDGs

Topic Standards(Economic)

GRI 201: Economic Performance 2016

DISCLOSURE		LOCATION
201-1	Direct economic value generated and distributed	HOME > English > Investor Relations > Earnings and Financial Information > Earnings Highlights HOME > English > Investor Relations > Earnings and Financial Information > Segment Data > Net sales by segment
201-2	Financial implications and other risks and opportunities due to climate change	HOME > English > Sustainability > TCFD > Strategy > Risks and opportunities HOME > English > Investor Relations > Management Policy > Business and Other Risks
201-3	Defined benefit plan obligations and other retirement plans	Securities Report P.39 (Japanese version only)
201-4	Financial assistance received from government	—

GRI 202: Market Presence 2016

DISCLOSURE		LOCATION
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

DISCLOSURE		LOCATION
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—

GRI 204: Procurement Practices 2016

DISCLOSURE		LOCATION
204-1	Proportion of spending on local suppliers	—

GRI 205: Anti-corruption 2016

DISCLOSURE		LOCATION
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	—
205-3	Confirmed incidents of corruption and actions taken	Not applicable

GRI 206: Anti-competitive Behavior 2016

DISCLOSURE		LOCATION
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable

GRI 207: Tax 2019

DISCLOSURE		LOCATION
207-1	Approach to tax	—
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—

Topic Standards(Environmental)

GRI 301: Materials 2016

DISCLOSURE		LOCATION
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	—
301-3	Reclaimed products and their packaging materials	—

GRI 302: Energy 2016

DISCLOSURE		LOCATION
302-1	Energy consumption within the organization	—
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	—
302-4	Reduction of energy consumption	—
302-5	Reductions in energy requirements of products and services	—

GRI 303: Water and Effluents 2018

DISCLOSURE		LOCATION
303-1	Interactions with water as a shared resource	—
303-2	Management of water discharge-related impacts	—
303-3	Water withdrawal	—
303-4	Water discharge	—
303-5	Water consumption	—

GRI 304: Biodiversity 2016

DISCLOSURE		LOCATION
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	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—

GRI 305: Emissions 2016

DISCLOSURE		LOCATION
305-1	Direct (Scope 1) GHG emissions	Annual Report 2023 P.13-14 Annual Report 2023 P.24
305-2	Energy indirect (Scope 2) GHG emissions	Annual Report 2023 P.13-14 Annual Report 2023 P.24
305-3	Other indirect (Scope 3) GHG emissions	—
305-4	GHG emissions intensity	Annual Report 2023 P.13-14 Annual Report 2023 P.24
305-5	Reduction of GHG emissions	Annual Report 2023 P.13-14 Annual Report 2023 P.24
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—

GRI 306: Waste 2020

DISCLOSURE		LOCATION
306-1	Waste generation and significant waste-related impacts	—
306-2	Management of significant waste-related impacts	—
306-3	Waste generated	—
306-4	Waste diverted from disposal	—
306-5	Waste directed to disposal	—

GRI 308: Supplier Environmental Assessment 2016

DISCLOSURE		LOCATION
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	—

Topic Standards(Social)

GRI 401: Employment 2016

DISCLOSURE		LOCATION
401-1	New employee hires and employee turnover	Annual Report 2023 P.13-14 Securities Report P.1 (Japanese version only)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	Annual Report 2023 P.13-14

GRI 402: Labor/Management Relations 2016

DISCLOSURE		LOCATION
402-1	Minimum notice periods regarding operational changes	—

GRI 403: Occupational Health and Safety 2018

DISCLOSURE		LOCATION
403-01	Occupational health and safety management system	—
403-02	Hazard identification, risk assessment, and incident investigation	—
403-03	Occupational health services	Annual Report 2023 P.25-26
403-04	Worker participation, consultation, and communication on occupational health and safety	—
403-05	Worker training on occupational health and safety	Annual Report 2023 P.25-26
403-06	Promotion of worker health	Annual Report 2023 P.25-26
403-07	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—
403-08	Workers covered by an occupational health and safety management system	—
403-09	Work-related injuries	—
403-10	Work-related ill health	—

GRI 404: Training and Education 2016

DISCLOSURE		LOCATION
404-1	Average hours of training per year per employee	Annual Report 2023 P.13-14
404-2	Programs for upgrading employee skills and transition assistance programs	HOME > English > Education and Training > T-shaped specialist education system HOME > English > Education and Training > New employee training Career support courses(Japanese version only) Skill development seminars(Japanese version only) Support system for earning qualifications(Japanese version only) Job change assistance(Japanese version only)
404-3	Percentage of employees receiving regular performance and career development reviews	—

GRI 405: Diversity and Equal Opportunity 2016

DISCLOSURE		LOCATION
405-1	Diversity of governance bodies and employees	Annual Report 2023 P.27-28 Securities Report P.18 (Japanese version only)
405-2	Ratio of basic salary and remuneration of women to men	Annual Report 2023 P.27

GRI 406: Non-discrimination 2016

DISCLOSURE		LOCATION
406-1	Incidents of discrimination and corrective actions taken	Not applicable

GRI 407: Freedom of Association and Collective Bargaining 2016

DISCLOSURE		LOCATION
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

DISCLOSURE		LOCATION
408-1	Operations and suppliers at significant risk for incidents of child labor	—

Forced or Compulsory Labor 2016

DISCLOSURE		LOCATION
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—

GRI 410: Security Practices 2016

DISCLOSURE		LOCATION
410-1	Security personnel trained in human rights policies or procedures	—

GRI 411: Rights of Indigenous Peoples 2016

DISCLOSURE		LOCATION
411-1	Incidents of violations involving rights of indigenous peoples	

GRI 413: Local Communities 2016

DISCLOSURE		LOCATION
413-1	Operations with local community engagement, impact assessments, and development programs	Annual Report 2023 P.28
413-2	Operations with significant actual and potential negative impacts on local communities	—

GRI 414: Supplier Social Assessment 2016

開示事項		掲載箇所
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	—

GRI 415: Public Policy 2016

DISCLOSURE		LOCATION
415-1	Political contributions	—

GRI 416: Customer Health and Safety 2016

DISCLOSURE		LOCATION
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	Not applicable

GRI 417: Marketing and Labeling 2016

DISCLOSURE		LOCATION
417-1	Requirements for product and service information and labeling	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Not applicable
417-3	Incidents of non-compliance concerning marketing communications	Not applicable

GRI 418: Customer Privacy 2016

DISCLOSURE		LOCATION
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not applicable