

# 36. GRI Standards Content Index

Nissha Sustainability Report 2023 refers to GRI Sustainability Reporting Standards. The relationship between the standards and the content of our report are as shown in the table below. Unless otherwise specified, the location indicate the pages of Nissha Sustainability Report 2023.

GRI Standards	Disclosure Item	Location of Nissha Information Posted	Pages on PDF
General Disclosures			
1. The organization and its reporting practices			
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	2-2	Entities included in the organization's sustainability reporting	
		1-4 Scope of Reporting	1-1
		1-5 Major Affiliated Companies and Businesses	1-2
		1-6 Major Changes in Reporting Scope	1-2
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	2-3	Reporting period, frequency and contact point	
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2. Activities and workers			
	2-6	Activities, value chain and other business relationships	
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		21. Partnership with Our Suppliers	21-1
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	2-7	Employees	15-1 Nissha Group Employee Composition
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		13-5 Relationship with Labor Union	13-3
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	2-13	Delegation of responsibility for managing impacts	3-3 Promotion Framework for Sustainability
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		25-2 Overview of Corporate Governance	25-1
	2-14	Role of the highest governance body in sustainability reporting	3-3 Promotion Framework for Sustainability
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	2-15	Conflicts of interest	25-3 Directors of the Board and the Board of Directors > Role of the Board of Directors
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	2-16	Communication of critical concerns	
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	2-17	Collective knowledge of the highest governance body	25-3 Directors of the Board and the Board of Directors > Skills and Diversity Required of Directors of the Board
			25-3
	2-18	Evaluation of the performance of the highest governance body	25-3 Directors of the Board and the Board of Directors > Policy and Procedures for Appointment/Dismissal of Directors of the Board, Evaluation of Effectiveness of the Board of Directors, Reasons for Appointment and Board of Directors Meeting Attendances in FY ended December 2022
			25-2
	2-19	Remuneration policies	25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members
			25-8
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	2-20	Process to determine remuneration	
		25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members	25-8
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			4. Environmental Policy and Management Structures	4-1
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		22-3 Membership in Community Organizations (Nissha)	22-2	
5. Stakeholder engagement				
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	3-3	Management of material topics	3-4-1 Materiality Identification	3-3
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			21-1 Basic Policy > CSR Procurement Guidelines	21-1
			23-1 Policy / Nissha Quality Way	23-1
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Economic performance					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Website > Investors > IR Library > Securities Report (only in Japanese)		
	201-2	Financial implications and other risks and opportunities due to climate change	4-3 Environmental Management System (EMS)		4-2
			6. Responding to Climate Change (Addressing the TCFD Recommendations)		6-1
			28. Risk Management and Compliance		28-1
			Website > Investors > IR Library > Securities Report (only in Japanese)		
201-3	Defined benefit plan obligations and other retirement plans	17-15 Retirement Pay System		17-6	
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201-4	Financial assistance received from government	-			
Market presence					
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	15-1 Nissha Group Employee Composition		15-1
Indirect economic impacts					
GRI 203 : Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	-		
	203-2	Significant indirect economic impacts	-		
Procurement practices					
GRI 204 : Procurement Practices 2016	204-1	Proportion of spending on local suppliers	-		
Anti-corruption					
GRI 205 : Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	-		

GRI Standards	Disclosure Item		Location of Nissha Information Posted	Pages on PDF
	205-2	Communication and training about anti-corruption policies and procedures	28. Risk Management and Compliance 31. Anti-corruption	28-1 31
	205-3	Confirmed incidents of corruption and actions taken	31. Anti-corruption	31
Anti-competitive behavior				
GRI 206 : Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A	
Tax				
GRI 207: Tax 2019	207-1	Approach to tax	33. Tax Principle	33
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	207-3	Stakeholder engagement and management of concerns related to tax	33. Tax Principle	33
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Materials				
GRI 301 : Materials 2016	301-1	Materials used by weight or volume	5. Impact on the Environment out of Our Business Operations	5-1
	301-2	Recycled input materials used	-	
	301-3	Reclaimed products and their packaging materials	-	
Energy				
GRI 302 : Energy 2016	302-1	Energy consumption within the organization	5. Impact on the Environment out of Our Business Operations	5-1
			7. CO <sub>2</sub> Emissions and Reduction Efforts	7-1
	302-2	Energy consumption outside of the organization	7-6 Initiative in Scope 3 Management	7-3
	302-3	Energy intensity	7. CO <sub>2</sub> Emissions and Reduction Efforts	7-1
	302-4	Reduction of energy consumption	5. Impact on the Environment out of Our Business Operations	5-1
			7. CO <sub>2</sub> Emissions and Reduction Efforts	7-1
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GRI 303 : Water and Effluents 2018	303-1	Interactions with water as a shared resource	11-3 Understanding water stress areas, 11-4 Management of Water Intake and Wastewater, 11-5 Initiatives for Appropriate Water Use, 11-6 Water Data		11-1
	303-2	Management of water discharge-related impacts	10-6 Prevention of Water Pollution		10-5
			11-1 Basic Concept, 11-3 Understanding water stress areas, 11-4 Management of Water Intake and Wastewater		11-1
	303-3	Water withdrawal	5. Impact on the Environment out of Our Business Operations 11-6 Water Data		5-1 11-2
	303-4	Water discharge	5. Impact on the Environment out of Our Business Operations 10-6 Prevention of Water Pollution 11-6 Water Data		5-1 10-5 11-2
			303-5	Water consumption	-
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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	-		
	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	-		
Emissions					
GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5. Impact on the Environment out of Our Business Operations 7. CO <sub>2</sub> Emissions and Reduction Efforts		5-1 7-1
			305-2	Energy indirect (Scope 2) GHG emissions	5. Impact on the Environment out of Our Business Operations 7. CO <sub>2</sub> Emissions and Reduction Efforts

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	305-3	Other indirect (Scope 3) GHG emissions	5. Impact on the Environment out of Our Business Operations		5-1
			7. CO <sub>2</sub> Emissions and Reduction Efforts		7-1
	305-4	GHG emissions intensity	5. Impact on the Environment out of Our Business Operations		5-1
			7. CO <sub>2</sub> Emissions and Reduction Efforts		7-1
	305-5	Reduction of GHG emissions	5. Impact on the Environment out of Our Business Operations		5-1
			7. CO <sub>2</sub> Emissions and Reduction Efforts		7-1
	305-6	Emissions of ozone-depleting substances (ODS)	-		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5. Impact on the Environment out of Our Business Operations		5-1
			7-3 Trends in CO <sub>2</sub> Emissions and Energy Consumption, etc.		7-2
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GRI 306 : Waste 2020	306-1	Waste generation and significant waste-related impacts	9-2 Risk Management Related to Waste and Waste Converted in Valuable Resources		9
	306-2	Management of significant waste-related impacts	9-2 Risk Management Related to Waste and Waste Converted in Valuable Resources		9
	306-3	Waste generated	5. Impact on the Environment out of Our Business Operations		5-1
			9-1 Total amount of waste generated by Nissha Group		9
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			9-1 Total amount of waste generated by Nissha Group		9
306-5	Waste directed to disposal	5. Impact on the Environment out of Our Business Operations		5-1	
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GRI 307 : Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	10. Management of Chemical Substances and Environmental Risks		10-1
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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	12. Environmental Objectives and Status of Achievement (Nissha Group in Japan)  21-1 Basic Policy, 21-2 Maintaining purchasing related rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and SAQ	12-1  21-1	
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Employment					
GRI 401 : Employment 2016	401-1	New employee hires and employee turnover	15-1 Nissha Group Employee Composition		15-1
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-		
	401-3	Parental leave	17-4 Child-rearing and Family Care Support		17-2
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GRI 402 : Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	13-5 Relationship with Labor Union		13-3
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GRI 403 : Occupational Health and Safety 2018	403-1	Occupational health and safety management system	18-1 Policy and Principles, 18-2 Safety and Health Management System		18-1
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	403-2	Hazard identification, risk assessment, and incident investigation	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Initiatives for FY2022		18-1
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	403-3	Occupational health services	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Initiatives for FY2022		18-1
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	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Initiatives for FY2022	18-1
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GRI 404 : Training and Education 2016	404-1	Average hours of training per year per employee	16-5 Training records	16-3
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GRI 405 : Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	15-1 Nissha Group Employee Composition	15-1
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GRI 408 : Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	13-1 Basic Policy, 13-3 Initiatives Related to Labor and Human Rights  21-1 Basic Policy, 21-2 Maintaining purchasing related rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and SAQ	13-1  21-1	
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GRI 409 : Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	13-1 Basic Policy, 13-3 Initiatives Related to Labor and Human Rights  21-1 Basic Policy, 21-2 Maintaining purchasing related rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and SAQ	13-1  21-1	
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GRI 410 : Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-		
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GRI 411 : Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-		
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GRI 413 : Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	-		

GRI Standards	Disclosure Item		Location of Nissha Information Posted		Pages on PDF
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GRI 414 : Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	-		
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GRI 417 : Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	-		
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GRI 418 : Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-		
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GRI 419 : Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	-		