

36. GRI Standards Content Index

Nissha Sustainability Report 2025 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 2025.

GRI Standards	Disclosure Item	Location of Nissha Information Posted	Pages on PDF
General Disclosures			
1. The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1	Organizational details	Website About > Company Outline Website About > Nissha Group
	2-2	Entities included in the organization's sustainability reporting	1-4 Scope of Reporting
			1-5 Major Group Companies and Businesses
			1-6 Major Changes in Reporting Scope
			Website > Investors > IR Library > Securities Report (only in Japanese)
	2-3	Reporting period, frequency and contact point	1-3 Publication Dates 1-7 Publishing Division and Contact for Inquiries
	2-4	Restatements of information	-
	2-5	External assurance	8. Third Party Verification
2. Activities and workers			
	2-6	Activities, value chain and other business relationships	1. Editorial Policy
			21. Partnership with Our Suppliers
			Website About > Company Outline Website About > Nissha's Business Website Business > By Industry
	2-7	Employees	15-1 Nissha Group Employee Composition
	2-8	Workers who are not employees	-
3. Governance			
	2-9	Governance structure and composition	3-3 Promotion Framework for Sustainability
			25-2 Overview of Corporate Governance
	2-10	Nomination and selection of the highest governance body	25-3 Directors of the Board and the Board of Directors, 25-4 Nomination and Compensation Committee

GRI Standards	Disclosure Item	Location of Nissha Information Posted	Pages on PDF
	2-11	Chair of the highest governance body	25-3 Directors of the Board and the Board of Directors > Role of the Board of Directors
	2-12	Role of the highest governance body in overseeing the management of impacts	3-1 Nissha Philosophy, 3-2 Sustainability Vision (long-term vision for 2030), 3-3 Promotion Framework for Sustainability, 3-4 Materialities (Key Issues) and KPIs
			13-5 Relationship with Labor Union
			27. Internal Control System
	2-13	Delegation of responsibility for managing impacts	3-3 Promotion Framework for Sustainability 25-2 Overview of Corporate Governance
	2-14	Role of the highest governance body in sustainability reporting	3-3 Promotion Framework for Sustainability
	2-15	Conflicts of interest	25-3 Directors of the Board and the Board of Directors > Role of the Board of Directors
			Website > Investors > IR Library > Securities Report (only in Japanese)
	2-16	Communication of critical concerns	3-3 Promotion Framework for Sustainability
			27. Internal Control System
			28-6 Promotion of Corporate Ethics and Compliance
	2-17	Collective knowledge of the highest governance body	25-3 Directors of the Board and the Board of Directors > The skill set necessary for the Board of Directors, and the values, experiences, and skills in common required for all Directors
	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 and Expected Roles of Outside Directors, Reasons for Appointment and Board of Directors Meeting Attendances in FY2024
	2-19	Remuneration policies	25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members
			Website > Investors > IR Library > Securities Report (only in Japanese)
	2-20	Process to determine remuneration	25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members Website > Investors > IR Library > Nissha Report 2025 p85 Website > Investors > IR Library > Securities Report (only in Japanese)

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	2-21	Annual total compensation ratio	-	
4. Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	2. CEO Message	2
	2-23	Policy commitments	3-1 Nissha Philosophy	3-1
			4. Environmental Policy and Management Structures	4-1
			13-1 Policy	13-1
			27. Internal Control System	26, 27
			28-2 Guidelines	28-1
	2-24	Embedding policy commitments	7. CO ₂ Emissions and Reduction Efforts	7-1
			13-3 Initiatives Related to Labor and Human Rights	13-3
			27. Internal Control System	26, 27
			28-6 Promotion of Corporate Ethics and Compliance	28-6
	2-25	Processes to remediate negative impacts	28-7 Hotline	28-7
	2-26	Mechanisms for seeking advice and raising concerns	13-4 Harassment Prevention	13-4
			28-7 Hotline	28-7
	2-27	Compliance with laws and regulations	10. Management of Chemical Substances and Environmental Risks	10-1
			12. Environmental Objectives and Status of Achievement (Nissha Group in Japan)	12-1
21-4 Survey of the Supply Chain			21-2	
31. Anti-corruption			31	
2-28	Membership associations	3-5-1 Initiatives in Which Nissha Participate	3-8	
		22-3 Membership in Community Organizations (Nissha)	22-3	
5. Stakeholder engagement				
	2-29	Approach to stakeholder engagement	3-6 Nissha Group Stakeholders	3-11
	2-30	Collective bargaining agreements	13-5 Relationship with Labor Union	13-4

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GRI 3: Material Topics 2021	3-1	Process to determine material topics	3-4-1 Materiality Identification	3-3
	3-2	List of material topics	3-4 Materialities (Key Issues) and KPIs	3-3
	3-3	Management of material topics	3-4-1 Materiality Identification 4. Environmental Policy and Management Structures 6. Responding to Climate Change (Addressing the TCFD Recommendations) 12. Environmental Objectives and Status of Achievement (Nissha Group in Japan) 13-1 Policy, 13-2 Structures, 13-3 Initiatives Related to Labor and Human Rights 14-1 Policy, 14-2 Human Resources System (Scope: Nissha Group in Japan), 14-3 Talent Management System 16-2 Training Systems (Nissha Group in Japan), 16-3 Support for Employees' Voluntary Desires to Learn and Grow, 16-4 Career Planning Support, 16-6 In-House Training Programs 18-1 Policy and Principles, 18-2 Safety and Health Management System 21-1 Principles > CSR Procurement Guidelines 23-1 Policy / Nissha Quality Way 27. Internal Control System 28. Risk Management and Compliance 29. Information Security 30. Trade Management 32. Business Continuity 33. Tax Principle	3-3 4-1 6-1 12-1 13-1 14-1 16-2 18-1 21-1 23-1 26, 27 28-1 29-1 30-1 32-1 33
Economic				
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) 28. Risk Management and Compliance Website > Investors > IR Library > Securities Report (only in Japanese)	6-1 28-1

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	201-3	Defined benefit plan obligations and other retirement plans	17-14 Retirement Pay System Website > Investors > IR Library > Securities Report (only in Japanese)	17-6
	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	-	
	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

GRI Standards	Disclosure Item		Location of Nissha Information Posted	Pages on PDF
	207-2	Tax governance, control, and risk management	33. Tax Principle	33
	207-3	Stakeholder engagement and management of concerns related to tax	33. Tax Principle	33
	207-4	Country-by-country reporting	-	
Environmental				
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 ₂ Emissions and Reduction Efforts	7-1
	302-2	Energy consumption outside of the organization	7-7 Initiative in Scope 3 Management	7-5
	302-3	Energy intensity	7. CO ₂ 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 ₂ Emissions and Reduction Efforts	7-1
	302-5	Reductions in energy requirements of products and services	-	
Water and effluents				
GRI 303 : Water and Effluents 2018	303-1	Interactions with water as a shared resource	11-1-3 Understanding Water Stress Areas, 11-1-4 Management of Water Intake and Wastewater (Nissha Group in Japan), 11-1-5 Initiatives for Appropriate Water Use (Nissha Group in Japan) , 11-1-6 Water Data	11-1
	303-2	Management of water discharge-related impacts	10-6 Prevention of Water Pollution 11-1-1 Basic Concept, 11-1-3 Understanding Water Stress Areas, 11-1-4 Management of Water Intake and Wastewater (Nissha Group in Japan)	10-5 11-1
	303-3	Water withdrawal	5. Impact on the Environment out of Our Business Operations 11-1-6 Water Data	5-1 11-2

GRI Standards	Disclosure Item		Location of Nissha Information Posted		Pages on PDF
	303-4	Water discharge	5. Impact on the Environment out of Our Business Operations	5-1	
			10-6 Prevention of Water Pollution	10-5	
			11-1-6 Water Data	11-2	
	303-5	Water consumption	-		
Biodiversity					
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	5-1	
			7. CO ₂ Emissions and Reduction Efforts	7-1	
	305-2	Energy indirect (Scope 2) GHG emissions	5. Impact on the Environment out of Our Business Operations	5-1	
			7. CO ₂ Emissions and Reduction Efforts	7-1	
	305-3	Other indirect (Scope 3) GHG emissions	5. Impact on the Environment out of Our Business Operations	5-1	
			7. CO ₂ 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 ₂ 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 ₂ Emissions and Reduction Efforts	7-1	
	305-6	Emissions of ozone-depleting substances (ODS)	-		

GRI Standards	Disclosure Item		Location of Nissha Information Posted		Pages on PDF
	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	
			7-4 Trends in CO ₂ Emissions and Energy Consumption, etc.	7-3	
			10-8 Prevention of Air Pollution	10-7	
Waste					
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 (Nissha Group in Japan)	9-2	
	306-2	Management of significant waste-related impacts	9-2 Risk Management Related to Waste and Waste Converted in Valuable Resources (Nissha Group in Japan)	9-2	
	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	9-1	
	306-4	Waste diverted from disposal	5. Impact on the Environment out of Our Business Operations	5-1	
			9-1 Total Amount of Waste Generated by Nissha Group	9-1	
	306-5	Waste directed to disposal	5. Impact on the Environment out of Our Business Operations	5-1	
			9-1 Total Amount of Waste Generated by Nissha Group	9-1	
Environmental compliance					
GRI 307 : Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	10. Management of Chemical Substances and Environmental Risks	10-1	
			12. Environmental Objectives and Status of Achievement (Nissha Group in Japan)	12-1	
			21-4 Survey of the Supply Chain	21-2	
Supplier environmental assessment					
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)	12-1	
			21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain	21-1	

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Social				
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	-	
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Labor/management relations				
GRI 402 : Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	13-5 Relationship with Labor Union	13-4
Occupational health and safety				
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
	403-2	Hazard identification, risk assessment, and incident investigation	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Risk Mitigation Initiatives	18-1
	403-3	Occupational health services	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Risk Mitigation Initiatives	18-1
	403-4	Worker participation, consultation, and communication on occupational health and safety	18-1 Policy and Principles, 18-2 Safety and Health Management System, 18-3 Risk Mitigation Initiatives	18-1
	403-5	Worker training on occupational health and safety	18-5 Safety and Health Education and Training	18-3
	403-6	Promotion of worker health	19. Health and Productivity Management	19-1
	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 Risk Mitigation Initiatives	18-1
	403-8	Workers covered by an occupational health and safety management system	18-1 Policy and Principles, 18-2 Safety and Health Management System	18-1
	403-9	Work-related injuries	18-4 Occurrence of Occupational Accidents	18-2
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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
	404-2	Programs for upgrading employee skills and transition assistance programs	14-3 Talent Management System	14-2
			15-4 Promotion of Women's Advancement	15-3
			16. Human Resources Development	16-1
			17-11 Internal Job Posting System, 17-12 Awarding system (Nissha Group)	17-5
			20-2 Initiatives > Training	20
			21-5 Development of Procurement Personnel	21-3
			29-5 Security Enhancement Strategy in the 8th Medium-Term Business Plan	29-2
	30-5 Training	30-2		
404-3	Percentage of employees receiving regular performance and career development reviews	14-4 Fair Evaluation and Treatment (Scope: Nissha Group in Japan)	14-2	
Diversity and equal opportunity				
GRI 405 : Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	15-1 Nissha Group Employee Composition	15-1
		Ratio of basic salary and remuneration of women to men	25-3 Directors of the Board and the Board of Directors > The skill set necessary for the Board of Directors, and the values, experiences, and skills in common required for all Directors, 25-7 Corporate Officers > Diversity of Corporate Officers	25-3
405-2				14-5 Wage Management
Non-discrimination				
GRI 406 : Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	
Freedom of association and collective bargaining				
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	13-5 Relationship with Labor Union	13-4
			21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain	21-1

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Child labor				
GRI 408 : Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	13-1 Policy, 13-3 Initiatives Related to Labor and Human Rights	13-1
			21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain	21-1
Forced or compulsory labor				
GRI 409 : Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	13-1 Policy, 13-3 Initiatives Related to Labor and Human Rights	13-1
			21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain	21-1
Security practices				
GRI 410 : Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-	
Rights of indigenous peoples				
GRI 411 : Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-	
Human rights assessment				
GRI 412 : Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	13-3 Initiatives Related to Labor and Human Rights	13-3
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	412-2	Employee training on human rights policies or procedures	-	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	
Local communities				
GRI 413 : Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	-	
	413-2	Operations with significant actual and potential negative impacts on local communities	-	

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Supplier social assessment			
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	21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain 34. Responsible Mineral Procurement
Public policy			
GRI 415 : Public Policy 2016	415-1	Political contributions	-
Customer health and safety			
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	23-6 Quality and Safety of Products 23-5
Marketing and labeling			
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	-
	417-3	Incidents of non-compliance concerning marketing communications	-
Customer privacy			
GRI 418 : Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
Socioeconomic compliance			
GRI 419 : Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	-