

36. GRI Standards Content Index

Nissha Sustainability Report 2026 refers to GRI Sustainability Reporting Standards. The relationship between the standards and the content of our report is as shown in the table below. Unless otherwise specified, the location indicates the pages of Nissha Sustainability Report 2026.

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 Group Companies and Segments	1-2
			1-6 Major Changes in Reporting Scope	1-2
			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	1-1 1-2
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	2-7	Employees	15-1 Nissha Group Employee Composition	15-1
	2-8	Workers who are not employees	-	-
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	2-9	Governance structure and composition	3-3 Promotion Framework for Sustainability	3-2
			25-2 Overview of Corporate Governance	25-1
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	2-13	Delegation of responsibility for managing impacts	3-3 Promotion Framework for Sustainability 25-2 Overview of Corporate Governance	3-2 25-1
	2-14	Role of the highest governance body in sustainability reporting	3-3 Promotion Framework for Sustainability	3-2
	2-15	Conflicts of interest	25-3 Directors of the Board and the Board of Directors > Role of the Board of Directors	25-4
			Website > Investors > IR Library > Securities Report (only in Japanese)	
	2-16	Communication of critical concerns	3-3 Promotion Framework for Sustainability	3-2
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	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 FY2025	25-2
	2-19	Remuneration policies	25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members	25-9
			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 > Securities Report (only in Japanese)	25-9
	2-21	Annual total compensation ratio	-	-

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5. Stakeholder engagement				
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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) 6. Responding to Climate Change (Addressing the TCFD Recommendations) 28. Risk Management and Compliance Website > Investors > IR Library > Securities Report (only in Japanese)	4-2 6-1 28-1

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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	-		-
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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

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			7. CO ₂ Emissions and Reduction Efforts		7-1
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	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
			7. CO ₂ Emissions and Reduction Efforts		7-1
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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	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)		11-1
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	303-5	Water consumption	-	-
Biodiversity				
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	-	-
	101-2	Management of biodiversity impacts	-	-
	101-3	Access and benefit-sharing	-	-
	101-4	Identification of biodiversity impacts	-	-
	101-5	Locations with biodiversity impacts	-	-
	101-6	Direct drivers of biodiversity loss	-	-
	101-7	Changes to the state of biodiversity	-	-
	101-8	Ecosystem services	-	-
Emissions				
GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5. Impact on the Environment out of Our Business Operations 7. CO ₂ Emissions and Reduction Efforts	5 7-1
	305-2	Energy indirect (Scope 2) GHG emissions	5. Impact on the Environment out of Our Business Operations 7. CO ₂ Emissions and Reduction Efforts	5 7-1
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	305-4	GHG emissions intensity	5. Impact on the Environment out of Our Business Operations 7. CO ₂ Emissions and Reduction Efforts	5 7-1
	305-5	Reduction of GHG emissions	5. Impact on the Environment out of Our Business Operations 7. CO ₂ Emissions and Reduction Efforts	5 7-1
	305-6	Emissions of ozone-depleting substances (ODS)	-	-

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	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5. Impact on the Environment out of Our Business Operations 7-4 Trends in CO ₂ Emissions (Scope 1 and 2), Energy Consumption, and Basic Unit 10-6 Prevention of Air Pollution	5 7-3 10-5
	Waste			
	GRI 306 : Waste 2020			
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	Environmental compliance			
GRI 307 : Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	10. Management of Chemical Substances and Environmental Risks 12. Environmental Objectives and Status of Achievement (Nissha Group in Japan) 21-4 Survey of the Supply Chain	10-1 12-1 21-3
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	GRI 308 : Supplier Environmental Assessment 2016			
	308-1	New suppliers that were screened using environmental criteria	-	-
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GRI 402 : Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	13-5 Relationship with Labor Union	13-4
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
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	403-5	Worker training on occupational health and safety	18-5 Safety and Health Education and Training	18-3
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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 Risk Mitigation Initiatives	18-1
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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 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	15-1 25-3
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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
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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 21-1 Principles, 21-2 Maintaining Purchasing Related Regulations, 21-3 Nissha Group Supply Chain, 21-4 Survey of the Supply Chain	13-1 21-1
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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	-	-
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GRI 415 : Public Policy 2016	415-1	Political contributions	-
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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	23-5
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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	-