

GRI Guideline Comparison Table

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MITSUBA Corporation

We refer to disclosure contents of the GRI Sustainability Reporting Standards and relevant sections in the Sustainability Report and our website are shown below. However, for those listed in the Asset Securities Reports or Corporate Governance Report, the applicable report is shown.

Universal Standards

Disclosure		Sustainability Report	Website etc.
GRI 2: General	2-1 Organizational details	—	Company Information > Company Overview
	2-2 Entities included in the organization's sustainability reporting	P6	Company Information > Global Network
	2-3 Reporting period, frequency and contact point	P2	—
	2-4 Restatements of information	—	—
	2-5 External assurance	P48,84	Sustainability > Third-party verification
	2-6 Activities, value chain and other business relationships	P29-34	Sustainability > Society / Human Resources > Supply Chain Management
	2-7 Employees	P114	Sustainability > Report & Data Library > ESG data
	2-8 Workers who are not employees	P114	Sustainability > Report & Data Library > ESG data
	2-9 Governance structure and composition	P92-93	Sustainability > Governance > Governance system
	2-10 Nomination and selection of the highest governance body	P92-93	Sustainability > Governance > Governance system
	2-11 Chair of the highest governance body	P92-93	Sustainability > Governance > Governance system
	2-12 Role of the highest governance body in overseeing the management of impacts	—	—
	2-13 Delegation of responsibility for managing impacts	P92-93	Sustainability > Governance > Governance system
	2-14 Role of the highest governance body in sustainability reporting	P25	Sustainability > Sustainability at the Mitsuba Group
	2-15 Conflicts of interest	P30	Corporate Governance Report Asset Securities Reports
	2-16 Communication of critical concerns	P93	Sustainability > Governance > Compliance
	2-17 Collective knowledge of the highest governance body	—	Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	P92	Sustainability > Governance > Governance system
	2-19 Remuneration policies	—	Corporate Governance Report
	2-20 Process to determine remuneration	—	Corporate Governance Report
	2-21 Annual total compensation ratio	—	—
	2-22 Statement on sustainable development strategy	P3	Sustainability > Top message
	2-23 Policy commitments	P13, 30, P60	Sustainability > Society / Human Resources > Supply Chain Management Sustainability > Society / Human Resources > MITSUBA Group Human Rights and Labor Policy Sustainability > Sustainability at the Mitsuba Group
	2-24 Embedding policy commitments	P24, P32, P34, P86	Sustainability > Society / Human Resources > Supply Chain Management Sustainability > Society / Human Resources > Respect for Human Rights
	2-25 Processes to remediate negative impacts	P95	Sustainability > Governance > Compliance
	2-26 Mechanisms for seeking advice and raising concerns	P86, 95, 118	Sustainability > Governance > Compliance
	2-27 Compliance with laws and regulations	P41, P52, P96-97	Sustainability > Environment > Environmental Management Sustainability > Environment > Environmental Risk Reduction Sustainability > Compliance Sustainability > Sustainability at the Mitsuba Group
	2-28 Membership associations	P33, P43	Sustainability > Society / Human Resources > Supply Chain Management Sustainability > Environment > Information Disclosure Based on TCFD Recommendations
	2-29 Approach to stakeholder engagement	P9	Sustainability > Sustainability at the Mitsuba Group
	2-30 Collective bargaining agreements	P85	Sustainability > Society / Human Resources > Respect for Human Rights
GRI 3: Material Topics	3-1 Process to determine material topics	P22	Sustainability > Materiality(Priority Issues)
	3-2 List of material topics	P22	Sustainability > Materiality(Priority Issues)
	3-3 Management of material topics	P23	Sustainability > Materiality(Priority Issues)

Topic Standards (Economic)

Disclosure		Sustainability Report	Website etc.
GRI201: Economic Performance	201-1 Direct economic value generated and distributed	P5	Company Information > Company Overview
	201-2 Financial implications and other risks and opportunities due to climate change	P17, P20, P43	Sustainability > Environment > Information Disclosure Based on TCFD Recommendations Sustainability > Report & Data Library > MITSUBA Group TCFD Report
	201-3 Defined benefit plan obligations and other retirement plans	—	Asset Securities Reports
	201-4 Financial assistance received from government	—	—
GRI 202: Market Presence	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	203-1 Infrastructure investments and services supported	P87-89	Sustainability > Social contribution
	203-2 Significant indirect economic impacts	—	—
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	—	—
GRI 205: Anti-corruption	205-1 Operations assessed from risks related to corruption	P97-98	Sustainability > Governance > Compliance
	205-2 Communication and training about anti-corruption policies and procedures	P97	Sustainability > Governance > Compliance
	205-3 Confirmed incidents of corruption and actions taken	P97	Sustainability > Governance > Compliance
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P96	Sustainability > Governance > Compliance
GRI 207: Tax	207-1 Approach to tax	P109	Sustainability > Governance > Initiatives Related to Taxation
	207-2 Tax governance, control, and risk management	P109-110	Sustainability > Governance > Initiatives Related to Taxation
	207-3 Stakeholder engagement and management of concerns related to tax	P110	Sustainability > Governance > Initiatives Related to Taxation
	207-4 Country-by-country reporting	—	—

Topic Standards (Environmental)

Disclosure		Sustainability Report	Website etc.
GRI 301: Materials	301-1 Materials used by weight or volume	P49	Sustainability > Environment > Resource Recycling
	301-2 Recycled input materials used	P49	Sustainability > Environment > Resource Recycling
	301-3 Reclaimed products and their packaging materials	P49	Sustainability > Environment > Resource Recycling
GRI 302: Energy	302-1 Energy consumption within the organization	P48, P112-113	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	302-2 Energy consumption outside of the organization	P48, P112	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	302-3 Energy intensity	P45	Sustainability > Environment > Response to Climate Change
	302-4 Reduction of energy consumption	P45-48, P112-113	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	302-5 Reductions in energy requirements of products and services	P19	Sustainability > Environment > Response to Climate Change
GRI303: Water and Effluents	303-1 Interactions with water as a shared resource	P50	Sustainability > Environment > Resource Recycling
	303-2 Management of water discharge-related impacts	P50	Sustainability > Environment > Resource Recycling
	303-3 Water withdrawal	P50, P113	Sustainability > Environment > Resource Recycling Sustainability > Report & Data Library > ESG data
	303-4 Water discharge	P113	Sustainability > Report & Data Library > ESG data
	303-5 Water consumption	P113	Sustainability > Report & Data Library > ESG data
GRI 304: Biodiversity	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	P58	Sustainability > Environment > Biodiversity
	304-3 Habitats protected or restored	P58	Sustainability > Environment > Biodiversity
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—

Disclosure		Sustainability Report	Website etc.
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	P51, P124	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	305-2 Energy indirect (Scope 2) GHG emissions	P51, P124	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	305-3 Other indirect (Scope 3) GHG emissions	P51, P124	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	305-4 GHG emissions intensity	P48	Sustainability > Environment > Response to Climate Change
	305-5 Reduction of GHG emissions	P44, P48-50	Sustainability > Environment > Environmental Management
	305-6 Emission of ozone-depleting substances (ODS)	P124	Sustainability > Environment > Response to Climate Change Sustainability > Report & Data Library > ESG data
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P124	Sustainability > Report & Data Library > ESG data
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	P52	Sustainability > Environment > Resource Recycling
	306-2 Management of significant waste-related impacts	P52	Sustainability > Environment > Resource Recycling
	306-3 Waste generated	P44, P52, P125	Sustainability > Environment > Environmental Management Sustainability > Environment > Resource Recycling Sustainability > Report & Data Library > ESG data
	306-4 Waste diverted from disposal	P44, P125	Sustainability > Environment > Environmental Management Sustainability > Report & Data Library > ESG data
	306-5 Waste directed to disposal	P44, P52, P125	Sustainability > Environment > Environmental Management Sustainability > Environment > Resource Recycling Sustainability > Report & Data Library > ESG data
GRI 307: Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	P44, P56	Sustainability > Environment > Environmental Management Sustainability > Environment > Environmental Risk Reduction
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	P30-31, P35	Sustainability > Society / Human Resources > Supply Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken	P35	Sustainability > Society / Human Resources > Supply Chain Management
Topic Standards (Social)			
Disclosure		Sustainability Report	Website etc.
GRI 401: Employment	401-1 New employee hires and employee turnover	P114-115	Sustainability > Report & Data Library > ESG data
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	Long-service award system, stock ownership system, loan system, etc. (Scope: Mitsuba Corporation)
	401-3 Parental leave	P72, P116	Sustainability > Society / Human Resources > Creating Rewarding Workplaces - Toward the Realization of Diversity Sustainability > Report & Data Library > ESG data
GRI 402: Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	—	While the minimum notice period is not explicitly stipulated, the labor agreement requires notification to the labor union, as the employee representative, when implementing significant operational changes that could substantially impact employees.
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	P81	Sustainability > Society / Human Resources > Occupational Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	P81-83	Sustainability > Society / Human Resources > Occupational Health and Safety
	403-3 Occupational health services	P81-83	Sustainability > Society / Human Resources > Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	P81	Sustainability > Society / Human Resources > Occupational Health and Safety
	403-5 Worker training on occupational health and safety	P83	Sustainability > Society / Human Resources > Occupational Health and Safety
	403-6 Promotion of worker health	P66-71	Sustainability > Society / Human Resources > Health and Productivity Management
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P83-84	Sustainability > Society / Human Resources > Health and Productivity Management
	403-8 Workers covered by an occupational health and safety management system	P81	Sustainability > Society / Human Resources > Health and Productivity Management
	403-9 Work-related injuries	P83, P117	Sustainability > Society / Human Resources > Occupational Health and Safety Sustainability > Report & Data Library > ESG data
	403-10 Work-related ill health	P117	Sustainability > Report & Data Library > ESG data
GRI 404: Training and Education	404-1 Average hours of training per year per employee	P61, P117	Sustainability > Society / Human Resources > Initiatives for Human Resource Development Sustainability > Report & Data Library > ESG data
	404-2 Programs for upgrading employee skills and transition assistance programs	P61-62	Sustainability > Society / Human Resources > Initiatives for Human Resource Development
	404-3 Percentage of employees receiving regular performance and career development reviews	P65	Sustainability > Society / Human Resources > Initiatives for Human Resource Development
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	P72-74, P115	Sustainability > Society / Human Resources > Creating Rewarding Workplaces - Toward the Realization of Diversity Sustainability > Report & Data Library > ESG data
	405-2 Ratio of basic salary and remuneration of women to men	P114	Sustainability > Report & Data Library > ESG data
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	P118	Sustainability > Report & Data Library > ESG data
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P34, P86	Sustainability > Society / Human Resources > Supply Chain Management Sustainability > Society / Human Resources > Respect for Human Rights
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	P34, P86	Sustainability > Society / Human Resources > Supply Chain Management Sustainability > Society / Human Resources > Respect for Human Rights
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	P34, P86	Sustainability > Society / Human Resources > Supply Chain Management
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures	—	—
GRI 411: Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	—	—
GRI 412: Human Rights Assessment	412-1 Operations that have been subject to human rights reviews or impact assessments	P86	Sustainability > Society / Human Resources > Respect for Human Rights
	412-2 Employee training on human rights policies or procedures	P86	Sustainability > Society / Human Resources > Respect for Human Rights
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—
GRI 413: Local Communities	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	—	—
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	—	—
	414-2 Negative social impacts in the supply chain and actions taken	P34	Sustainability > Society / Human Resources > Supply Chain Management
GRI 415: Public Policy	415-1 Political contributions	—	—
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	P75-78, P80	Sustainability > Society / Human Resources > Quality Assurance
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
GRI 417: Marketing and Labeling	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	—	—
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—
GRI 419: Socioeconomic Compliance	419-1 Non-compliance with laws and regulations in the social and economic area	P96-97	Sustainability > Governance > Compliance