

GRI Content Index

In formulating the KOKUSAI ELECTRIC Group CSR Report 2018, we, KOKUSAI ELECTRIC CORPORATION ("KE" hereafter), referred to GRI Sustainability Reporting Standards issued by Global Sustainability Standard Board.

The GRI Content Index shown below is provided to assist readers in finding the location of our disclosures according to the order of those the Standards stipulate.

For some items, the location shown is somewhere in our website, if not in the CSR Report, or even in a website of Hitachi Kokusai Electric Inc. ("HiKE" hereafter), a part of which KE has been up until our splitting as of 1 June 2018.

Note: GRI disclosure numbers underlined indicate core items for us.

28 September 2018

Disclosure		Page number(s) and/or URL(s)		Omission / Reference
General Disclosures				
GRI 102: General Disclosures 2016				
1. Organization profile				
<u>102-1</u>	Name of the organization	p5	Company Outline	—
<u>102-2</u>	Activities, brands, products, and services	p5	Main Products	—
		Our Website	Products & Systems	—
<u>102-3</u>	Location of headquarters	p5	Company Outline	—
<u>102-4</u>	Location of operations	p6	Main Centers for Development, Design and Production, Group Network	—
<u>102-5</u>	Ownership and legal form	HiKE News Release (15-Feb-18)	Announcement of the Management Structure after Delisting	—
<u>102-6</u>	Markets served	p6	Main Centers for Development, Design and Production, Group Network, Sales by Region	Sales figures: HiKE only
		p7 - 8	Value Created through Dialogue with Customers	—
		Our Website	Products & Systems	—
<u>102-7</u>	Scale of the organization	p5 - 6	Company Outline, Sales, Main Products, Group Network	Sales figures: HiKE only
<u>102-8</u>	Information on employees and other workers	p15	Makeup of Personnel	<ul style="list-style-type: none"> The substantial portion of the company's work is done by regular employees. Scope of personnel: HiKE or HiKE Group
<u>102-9</u>	Supply chain	p10	Promoting Responsible Procurement Activities	—
<u>102-10</u>	Significant changes to the organization and its supply chain	p4	Scope of this Report	See "Note" there.
		HiKE News Release (15-Feb-18)	Announcement of the Management Structure after Delisting	—
<u>102-11</u>	Precautionary Principle or approach	p3	Our business management and CSR	—
		p9 - 15	Pursuing the Quality, Promoting Responsible Procurement Activities, Respect for Human Rights, Basics and Ethics, Respecting and Enhancing Human Assets	—
		p18 - 21	Eco-Mind & Global Environmental Management, Eco-Factories & Offices	—
<u>102-12</u>	External initiatives	p4	Referenced Guidelines	—
		p11	Respect for Human Rights	—
<u>102-13</u>	Membership of associations	N/A	None	—
2. Strategy				
<u>102-14</u>	Statement from senior decision-maker	p1 - p2	Commitment of the President and Chief Executive Officer	—
102-15	Key impacts, risks, and opportunities	p1 - p2	Commitment of the President and Chief Executive Officer	—
		p3	Our business management and CSR	—
		p12	Identifying and Addressing Risks Properly	—
3. Ethics and integrity				
<u>102-16</u>	Values, principles, standards, and norms of behavior	p1 - p2	Commitment of the President and Chief Executive Officer	—
		p3	Our business management and CSR	—
		p12	Identifying and Addressing Risks Properly	—
102-17	Mechanisms for advice and concerns about ethics	N/A	—	Internal Reporting System is disclosed only to the employees.
4. Governance				
<u>102-18</u>	Governance structure	p12	Corporate Governance	—
102-19	Delegating authority	p12	Corporate Governance	—
102-20	Executive-level responsibility for economic, environmental, and social topics	p12	Corporate Governance	—
102-21	Consulting stakeholders on economic, environmental, and social topics	p11	Collaboration with Stakeholders	—
		p12	Corporate Governance	—
102-22	Composition of the highest governance body and its committees	p12	Corporate Governance	—
		Our Website	Corporate Data	Director and Corporate Auditor
		p15	Respecting and Enhancing Human Assets	Makeup of personnel
102-23	Chair of the highest governance body	Our News Release (1-Jun-18)	KE started business under the new organization	—
102-24	Nominating and selecting the highest governance body	p12	Corporate Governance	—
		Our News Release (1-Jun-18)	KE started business under the new organization	—
102-25	Conflicts of interest	p12	Corporate Governance	—
		Our News Release (1-Jun-18)	KE started business under the new organization	—

Disclosure		Page number(s) and/or URL(s)		Omission / Reference
102-26	Role of highest governance body in setting purpose, values, and strategy	p1 - p2	Commitment of the President and Chief Executive Officer	—
		p3	Our business management and CSR; Corporate Statement, KOKUSAI ELECTRIC Way, Guidelines and Commitments	—
		p11 - p12	Respect for Human Rights, Compliance, Corporate Governance	—
		p18	Eco-Mind & Global Environmental Management	—
102-27	Collective knowledge of highest governance body	p3	Our business management and CSR	—
		p9 - 15	Pursuing Quality, Promoting Responsible Procurement Activities, Respect for Human Rights, Basics and Ethics, Respecting and Enhancing Human Assets	—
		p18 - 19	Eco-Mind & Global Environmental Management	—
102-28	Evaluating the highest governance body's performance	p12	Corporate Governance	—
102-29	Identifying and managing economic, environmental, and social impacts	p3	Our business management and CSR	—
		p9 - 15	Pursuing Quality, Promoting Responsible Procurement Activities, Respect for Human Rights, Basics and Ethics, Respecting and Enhancing Human Assets	—
		p18 - 19	Eco-Mind & Global Environmental Management	—
102-30	Effectiveness of risk management processes	p12	Corporate Governance	—
102-31	Review of economic, environmental, and social topics	p12	Corporate Governance	—
		p18 - 19	Eco-Mind & Global Environmental Management	—
102-32	Highest governance body's role in sustainability reporting	Our Website	Procedures to edit our CSR Report	Supplementary Data for CSR Report
102-33	Communicating critical concerns	p11 - p12	Respect for Human Rights, Compliance	—
102-34	Nature and total number of critical concerns	p11 - p12	Respect for Human Rights, Compliance, Corporate Governance	No critical concern is identified.
5. Stakeholder engagement				
102-40	List of stakeholder groups	p11	Collaboration with Stakeholders	—
102-41	Collective bargaining agreements	p15	Respecting and Enhancing Human Assets	Makeup of personnel
102-42	Identifying and selecting stakeholders	p3	Our business management and CSR; Corporate Statement, KOKUSAI ELECTRIC Way, Guidelines and Commitments	—
		p4	Editorial policy	—
		p7 - 8	Value Created through Dialogue with Customers	—
		p10	Promoting Responsible Procurement Activities	—
		p11	Collaboration with Stakeholders	—
		p16 - p17	Living together with Communities	—
102-43	Approach to stakeholder engagement	p10	Promoting Responsible Procurement Activities	—
		p11	Collaboration with Stakeholders	—
		p16 - p17	Living together with Communities	—
102-44	Key topics and concerns raised	p10	Promoting Responsible Procurement Activities	—
		p14 - 15	Respecting and Enhancing Human Assets	Efforts to Promote Female Empowerment in the Workplace, Workplace Diversity, Anti-disaster Measures, Health and Safety
		p16	Living together with Communities	Donating Money for Victims of an Earthquake in Taiwan, Volunteering to Make Kimchi for the Winter Season
6. Reporting practice				
102-45	Entities included in the consolidated financial statements	p6	Main Centers for Development, Design and Production; Group Network	—
		Our Website	Headquarters / works / group companies	Corporate Information
102-46	Defining report content and topic Boundaries	p4	Scope of this Report	See "Note" there.
		p18	Scope of Environmental Report	See the explanation on the top there.
102-47	List of material topics	Our Website	Procedures to edit our CSR Report	Supplementary Data for CSR Report
102-48	Restatements of information	p4	Scope of this Report	See "Note" there.
		p18	Scope of Environmental Report	See the explanation on the top there.
102-49	Changes in reporting	p4	Scope of this Report	See "Note" there.
102-50	Reporting period	p4	Scope of this Report	—
102-51	Date of most recent report	N/A	—	This is the first report prepared by KE.
102-52	Reporting cycle	p4	Next Issue	—
102-53	Contact point for questions regarding the report	Back Cover	Inquiry	Legal Department, Corporate Management Division
102-54	Claims of reporting in accordance with the GRI Standards	p4	Editorial policy	GRI-referenced' claim is selected in place of accordance claim.
102-55	GRI content index	Our Website	GRI Content Index	(This table)
102-56	External assurance	Our Website	Procedures to edit our CSR Report	Assurance
200 series (Economic topics)				
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	p16 - 17, 19	Living together with Communities, Environmental Accounting	—

Disclosure		Page number(s) and/or URL(s)		Omission / Reference
201-2	Financial implications and other risks and opportunities due to climate change	p19, 21	Environmental Accounting, Prevention of Global Warming	—
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	p16 - 17	Living together with Communities	—
203-2	Significant indirect economic impacts	p19	Environmental Accounting	—
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	p10	CSR-Oriented Procurement Activities, Promotion of Globalization	—
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	p12	Compliance	—
300 series (Environmental topics)				
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	p20	Operations and Environmental Loads	—
301-3	Reclaimed products and their packaging materials	p22	Eco-Friendly, Next Generation Products	—
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	p20	Operations and Environmental Loads	—
302-2	Energy consumption outside of the organization	Our Website	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
302-3	Energy intensity	p21	Prevention of Global Warming and Energy Saving	—
302-4	Reduction of energy consumption	p18	Targets and Results of Environment Activities in Fiscal 2017	—
302-5	Reductions in energy requirements of products and services	p22	Eco-Friendly, Next Generation Products	—
GRI 303: Water 2016				
303-1	Water withdrawal by source	p20	Operations and Environmental Loads	—
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 Water withdrawal by source	p17	Living together with Communities	No such significant impact or area is identified. Nevertheless, our employees' activities in areas with some biodiversity value are briefly reported.
304-2	Significant impacts of activities, products, and services on biodiversity			
304-3	Habitats protected or restored			
Material Topic (GRI 305: Emissions)				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	Our Website	Procedures to edit our CSR Report	The process to define material topics of our CSR disclosure
103-2	The management approach and its components	p18 - 19	Eco-Mind & Global Environmental Management	—
		p22	Eco-Friendly, Next Generation Products	—
103-3	Evaluation of the management approach	p19	Environmental Accounting	—
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Our Website	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
305-2	Energy indirect (Scope 2) GHG emissions	Our Website	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
305-3	Other indirect (Scope 3) GHG emissions	Our Website	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
305-5	Reduction of GHG emissions	p20	Operations and Environmental Loads	—
		p18	Targets and Results of Environment Activities in Fiscal 2017	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	p20	Operations and Environmental Loads	—
GRI 306: Effluents and Waste 2016				
306-1	Water discharge by quality and destination	p20	Operations and Environmental Loads	—
306-2	Waste by type and disposal method	p20	Operations and Environmental Loads	—
306-3	Significant spills	N/A	—	No such an incident is identified.
GRI 307: Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	N/A	—	No such an incident is identified.
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	p10	Promoting Responsible Procurement Activities	—
308-2	Negative environmental impacts in the supply chain and actions taken			No such a significant impact is identified.
400 series (Social topics)				
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	p15	Makeup of Personnel	—
401-3	Parental leave	p13	Work-life Balance	—

Disclosure		Page number(s) and/or URL(s)		Omission / Reference
Material Topic (GRI 403: Occupational Health and Safety)				
GRI 103: Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	Our Website	Procedures to edit our CSR Report	The process to define material topics of our CSR disclosure
103-2	The management approach and its components	p13 - 15	Respecting and Enhancing Human Assets	—
103-3	Evaluation of the management approach			
GRI 403: Occupational Health and Safety 2016				
403-1	Workers representation in formal joint management-worker health and safety committees	p15	Dialogue with the Union	—
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	p15	Rate of lost-time work accidents	—
403-4	Health and safety topics covered in formal agreements with trade unions	p15	Health and Safety, Dialogue with the Union	—
GRI 404: Training and Education 2016				
404-2	Programs for upgrading employee skills and transition assistance programs	p14	Workplace Diversity	—
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	p15	Makeup of Personnel	—
		p14	Workplace Diversity	—
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	p11	Respect for Human Rights	No such an incident is identified
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	p10	Promoting Responsible Procurement Activities	—
		p11	Respect for Human Rights	—
GRI 408: Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	p10	Promoting Responsible Procurement Activities	—
		p11	Respect for Human Rights	No such an incident is identified
GRI 409: Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p10	Promoting Responsible Procurement Activities	—
		p11	Respect for Human Rights	—
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	p11	Respect for Human Rights	Human Rights Consideration of Personnel Assuring Security and Safety
GRI 411: Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	p10	Promoting Responsible Procurement Activities	No such an incident is identified
GRI 412: Human Rights Assessment 2016				
412-2	Employee training on human rights policies or procedures	p11	Respect for Human Rights	Training to Increase Awareness around Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	p11	Respect for Human Rights	Giving Consideration to Human Rights in the Expansion of Business
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	p16 - 17	Living together with Communities	—
		p20 - 21	Eco-factories & Offices	—
GRI 414: Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	p10	Promoting Responsible Procurement Activities	—
414-2	Negative social impacts in the supply chain and actions taken			No such a significant impact is identified.
GRI 416: Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	p9, 22	Pursuing Quality, Eco-Friendly, Next Generation Products	—
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	p9	Pursuing Quality	—