

# GRI Content Index

In formulating the KOKUSAI ELECTRIC Group CSR Report 2019, 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 indicate the title, publication year, and specific content of the Standard that this Report references, as well as 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 may not be in the CSR Report, instead somewhere else in our website.

**Note:** [GRI disclosure numbers underlined indicate core items for us.](#)

30 September 2019

GRI Standard				
Disclosure / content(s) referenced		Page number(s) and/or URL(s)		Reference / Omission
<b>General Disclosures</b>				
<b>GRI 102: General Disclosures 2016</b>				
<b>1. Organization profile</b>				
<u>102-1</u>	Name of the organization	p3	Company Outline	—
<u>102-2</u>	Activities, brands, products, and services	p3	Main Products	—
		<a href="#">Our Website</a>	Products & Systems	—
<u>102-3</u>	Location of headquarters	p3	Company Outline	—
<u>102-4</u>	Location of operations	p4	Main Centers for Development, Design and Production, Group Network	—
<u>102-5</u>	Ownership and legal form	<a href="#">HiKE* News Release (15-Feb-18)</a>	Announcement of the Management Structure after Delisting	As informed by the release of Hitachi Kokusai Electric Inc. ("HiKE" hereafter), a part of which KE has been up until our splitting as of 1 June 2018, and by our release on the day.
		<a href="#">Our News Release (1-Jun-18)</a>	"KOKUSAI ELECTRIC" started business under the new organization	
<u>102-6</u>	Markets served	p3	Sales by Region	—
		p4	Main Centers for Development, Design and Production, Group Network	—
		p5 - 8	KOKUSAI ELECTRIC's Value Creation	—
		<a href="#">Our Website</a>	Products & Systems	—
<u>102-7</u>	Scale of the organization / i. total number of employees; ii. total number of operations; and iii. net sales	p3, 4	Company Outline, Sales, Main Products, Group Network	—
<u>102-8</u>	Information on employees and other workers	p12	Makeup of Personnel	<ul style="list-style-type: none"> <li>The substantial portion of the company's work is done by regular employees.</li> <li>Scope of personnel: KE or KE Group</li> </ul>
<u>102-9</u>	Supply chain / A description of the organization's supply chain, as they relate to the organization's activities.	p5 - 8	KOKUSAI ELECTRIC's Value Creation	—
		p9	Promoting Responsible Procurement Activities	—
<u>102-10</u>	Significant changes to the organization and its supply chain	p4	Main Centers for Development, Design and Production, Group Network	As informed by the release of Hitachi Kokusai Electric Inc. (HiKE), a part of which KE has been up until our splitting as of 1 June 2018, and by our release on the day. No significant change to our group or its supply chain other than above occurred during the relevant period of the Report.
		p9	Promoting Responsible Procurement Activities	
		<a href="#">HiKE* News Release (15-Feb-18)</a>	Announcement of the Management Structure after Delisting	
		<a href="#">Our News Release (1-Jun-18)</a>	"KOKUSAI ELECTRIC" started business under the new organization	
<u>102-11</u>	Precautionary Principle or approach	p6	Our business management and CSR	—
		p9 - 14	Promoting Responsible Procurement Activities, Respecting and Enhancing Human Assets, Respect for Human Rights, Basics and Ethics	—
		<a href="#">Our Website</a>	Pursuing Quality	—
		p15 - 18	Eco-Mind & Global Environmental Management, Eco-Factories & Offices	—
<u>102-12</u>	External initiatives	p13	Respect for Human Rights	—
		p20	Referenced Guidelines	—
<u>102-13</u>	Membership of associations	N/A	None	—
<b>2. Strategy</b>				
<u>102-14</u>	Statement from senior decision-maker	p1, 2	Commitment of the President and Chief Executive Officer	—
102-15	Key impacts, risks, and opportunities	p1, 2	Commitment of the President and Chief Executive Officer	—
		p5	Business Reforms in Line with SDGs	—
		p13, 14	Respect for Human Rights, Basics and Ethics	—
		p15 - 18	Eco-Mind & Global Environmental Management, Eco-Factories & Offices	—
<b>3. Ethics and integrity</b>				
<u>102-16</u>	Values, principles, standards, and norms of behavior	p1 - p2	Commitment of the President and Chief Executive Officer	—
		p5, 6	Business Reforms in Line with SDGs, What the Company considers important	—
102-17	Mechanisms for advice and concerns about ethics	p9	Reinforcement of Partnerships	Business partners are recommended to use the Inquiry form.
		p14	Compliance	Internal Reporting System is for the use of employees.
<b>4. Governance</b>				
<u>102-18</u>	Governance structure	p14	Corporate Governance	—

GRI Standard				
Disclosure / content(s) referenced		Page number(s) and/or URL(s)		Reference / Omission
102-19	Delegating authority	p14	Corporate Governance	—
102-20	Executive-level responsibility for economic, environmental, and social topics	p14	Corporate Governance	—
		<a href="#">Corporate Profile (p6)</a>	Corporate Data	Directors, Corporate Auditor and Executive Officers
102-21	Consulting stakeholders on economic, environmental, and social topics	p14	Corporate Governance, Collaboration with Stakeholders	—
		<a href="#">Corporate Profile (p6)</a>	Corporate Data	Directors, Corporate Auditor and Executive Officers
102-22	Composition of the highest governance body and its committees / i. executive or non-executive; ii. independence; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; and v. gender	p12	Respecting and Enhancing Human Assets	Makeup of personnel
		p14	Corporate Governance	—
		<a href="#">Corporate Profile (p6)</a>	Corporate Data	Directors, Corporate Auditor and Executive Officers, Organization
102-24	Nominating and selecting the highest governance body / a. Nomination and selection processes for the highest governance body and its committees.	p14	Corporate Governance	—
102-25	Conflicts of interest / a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.	p14	Corporate Governance	—
102-26	Role of highest governance body in setting purpose, values, and strategy	p1, 2	Commitment of the President and Chief Executive Officer	—
		p6	Our business management and CSR; Corporate Statement, KOKUSAI ELECTRIC Way, Guidelines and Commitments	—
		p13, 14	Respect for Human Rights, Compliance, Corporate Governance	—
		p15	Eco-Mind & Global Environmental Management	—
102-27	Collective knowledge of highest governance body	p6	Our business management and CSR	—
		<a href="#">Our Website</a>	Pursuing Quality	—
		p9 - 14	Promoting Responsible Procurement Activities, Respecting and Enhancing Human Assets, Respect for Human Rights, Basics and Ethics	—
		p15, 16	Eco-Mind & Global Environmental Management	—
102-28	Evaluating the highest governance body's performance / a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.	p14	Corporate Governance	—
102-29	Identifying and managing economic, environmental, and social impacts / a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.	p6	Our business management and CSR	—
		<a href="#">Our Website</a>	Pursuing Quality	—
		p9 - 14	Promoting Responsible Procurement Activities, Respecting and Enhancing Human Assets, Respect for Human Rights, Basics and Ethics	—
		p15, 16	Eco-Mind & Global Environmental Management	—
102-30	Effectiveness of risk management processes	p14	Corporate Governance	—
102-31	Review of economic, environmental, and social topics	p14	Corporate Governance	—
		p15, 16	Eco-Mind & Global Environmental Management	—
102-32	Highest governance body's role in sustainability reporting	<a href="#">Our Website</a>	Procedures to edit our CSR Report	Supplementary Data for CSR Report
102-33	Communicating critical concerns	p13, 14	Respect for Human Rights, Basics and Ethics	—
102-34	Nature and total number of critical concerns	p13, 14	Respect for Human Rights, Basics and Ethics	No critical concern is identified.
<b>5. Stakeholder engagement</b>				
<a href="#">102-40</a>	List of stakeholder groups	p14	Collaboration with Stakeholders	—
<a href="#">102-41</a>	Collective bargaining agreements	p12	Respecting and Enhancing Human Assets	Makeup of personnel
<a href="#">102-42</a>	Identifying and selecting stakeholders	p5	Business Reforms in Line with SDGs	—
		p6	Our business management and CSR; Corporate Statement, KOKUSAI ELECTRIC Way, Guidelines and Commitments	—
		p9	Promoting Responsible Procurement Activities	—
		p14	Collaboration with Stakeholders	—
		p20	Editorial policy	—
		p21, 22	Living together with Communities	—
<a href="#">102-43</a>	Approach to stakeholder engagement	p9	Promoting Responsible Procurement Activities	—
		p14	Collaboration with Stakeholders	None of the engagement was undertaken specifically as part of the report preparation process.
		p21, 22	Living together with Communities	—

GRI Standard				
Disclosure / content(s) referenced		Page number(s) and/or URL(s)		Reference / Omission
102-44	Key topics and concerns raised	p9	Promoting Responsible Procurement Activities	—
		p10, 11	Respecting and Enhancing Human Assets	Efforts to Promote Female Empowerment in the Workplace, Workplace Diversity, Health and Safety, Anti-disaster Measures
		p21	Living together with Communities	Donation for Victims of Heavy Rains in July; Removal Activity in Winter for Farming; Service Activity in a community neighboring Tainan
<b>6. Reporting practice</b>				
102-45	Entities included in the consolidated financial statements	p4	Main Centers for Development, Design and Production; Group Network	—
		p20	Scope of this Report	—
		<a href="#">Our Website</a>	Headquarters / works / group companies	Corporate Information
102-46	Defining report content and topic Boundaries	p20	Editorial policy	—
		<a href="#">Our Website</a>	Procedures to edit our CSR Report	Supplementary Data for CSR Report
102-47	List of material topics	<a href="#">Our Website</a>	Procedures to edit our CSR Report	Supplementary Data for CSR Report
102-48	Restatements of information	p20	Editorial policy	See "Note" there.
102-49	Changes in reporting	p20	Scope of this Report	See "Note" there.
102-50	Reporting period	p20	Scope of this Report	—
102-51	Date of most recent report	<a href="#">Our Website</a>	Back Number	—
102-52	Reporting cycle	p20	Next Issue	—
102-53	Contact point for questions regarding the report	Back Cover	Inquiry	—
102-54	Claims of reporting in accordance with the GRI Standards	p20	Editorial policy	'GRI-referenced' claim is selected in place of accordance claim.
102-55	GRI content index	Our Website	(This table)	—
102-56	External assurance	<a href="#">Our Website</a>	Procedures to edit our CSR Report	Assurance
<b>200 series (Economic topics)</b>				
<b>GRI 201: Economic Performance 2016</b>				
201-1	Direct economic value generated and distributed	p3	Sales by Region	Sales figures are unaudited and for reference purposes only.
		p5 - 8	KOKUSAI ELECTRIC's Value Creation	—
		p12	Percentage of personnel by Region	Makeup of personnel
		p16	Environmental Accounting	—
201-2	Financial implications and other risks and opportunities due to climate change	p21, 22	Living together with Communities	—
		p5	Business Reforms in Line with SDGs	—
		p16	Environmental Accounting	—
201-2	Financial implications and other risks and opportunities due to climate change	p18	Prevention of Global Warming	—
		p5	Business Reforms in Line with SDGs	—
		p16	Environmental Accounting	—
<b>GRI 203: Indirect Economic Impacts 2016</b>				
203-1	Infrastructure investments and services supported / a. Extent of development of significant infrastructure investments and services supported. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	p21, 22	Living together with Communities	—
203-2	Significant indirect economic impacts / a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.	p5 - 8	KOKUSAI ELECTRIC's Value Creation	—
		p12	Percentage of personnel by Region	Makeup of personnel
		p16	Environmental Accounting	—
<b>300 series (Environmental topics)</b>				
<b>GRI 301: Materials 2016</b>				
301-1	Materials used by weight or volume	p17	Operations and Environmental Loads	—
<b>GRI 302: Energy 2016</b>				
302-1	Energy consumption within the organization / e. Total energy consumption within the organization.	p17	Operations and Environmental Loads	—
302-2	Energy consumption outside of the organization	<a href="#">Our Website</a>	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
302-3	Energy intensity / a. Energy intensity ratio for the organization.	p18	Prevention of Global Warming and Energy Saving	—
302-4	Reduction of energy consumption / a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.	p15	Targets and Results of Environment Activities in Fiscal 2018	—
302-5	Reductions in energy requirements of products and services / a. Reductions in energy requirements of sold products and services achieved during the reporting period.	p15	Targets and Results of Environment Activities in Fiscal 2018	—
<b>GRI 303: Water 2016</b>				
303-1	Water withdrawal by source / a. Total volume of water withdrawn	p17	Operations and Environmental Loads	Breakdown by; i. Tap water, and ii. Industrial water

GRI Standard				
Disclosure / content(s) referenced		Page number(s) and/or URL(s)		Reference / Omission
<b>GRI 304: Biodiversity 2016</b>				
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	p21, 22	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			
<b>Material Topic</b>				
<b>Emissions</b>				
<b>GRI 103: Management Approach 2016</b>				
<u>103-1</u>	Explanation of the material topic and its Boundary	<a href="#">Our Website</a>	Procedures to edit our CSR Report	The process to define material topics of our CSR disclosure
		p5	Business Reforms in Line with SDGs	—
<u>103-2</u>	The management approach and its components	p15, 16	Eco-Mind & Global Environmental Management	—
		p19	Eco-Friendly, Next Generation Products	—
<u>103-3</u>	Evaluation of the management approach	p16	Environmental Accounting	—
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) GHG emissions / a. Gross direct (Scope 1) GHG emissions. g. Standards, methodologies, assumptions, and/or calculation tools used.	<a href="#">Our Website</a>	GHG Emissions throughout the Value Chain	Supplementary Data for CSR Report
305-2	Energy indirect (Scope 2) GHG emissions / a. Gross location-based energy indirect (Scope 2) GHG emissions. g. Standards, methodologies, assumptions, and/or calculation tools used.			
<u>305-3</u>	Other indirect (Scope 3) GHG emissions / a. Gross other indirect (Scope 3) GHG emissions. g. Standards, methodologies, assumptions, and/or calculation tools used.			
305-5	Reduction of GHG emissions / a. GHG emissions reduced as a direct result of reduction initiatives.	p15	Targets and Results of Environment Activities in Fiscal 2018	—
		p17	Operations and Environmental Loads	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	p17	Operations and Environmental Loads	—
<b>GRI 306: Effluents and Waste 2016</b>				
306-1	Water discharge by quality and destination / a. Total volume of planned and unplanned water discharges	p17	Operations and Environmental Loads	—
306-2	Waste by type and disposal method / a. Total weight of hazardous waste, b. Total weight of non-hazardous waste	p17	Operations and Environmental Loads	—
306-3	Significant spills	N/A	—	No such an incident is identified.
<b>GRI 307: Environmental Compliance 2016</b>				
307-1	Non-compliance with environmental laws and regulations	N/A	—	No such an incident is identified.
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-2	Negative environmental impacts in the supply chain and actions taken / b. Number of suppliers identified as having significant actual and potential negative environmental impacts.	p9	Promoting Responsible Procurement Activities	No such a significant impact is identified.
<b>400 series (Social topics)</b>				
<b>GRI 401: Employment 2016</b>				
401-1	New employee hires and employee turnover / b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	p12	Makeup of Personnel	• Scope of personnel: KE
401-3	Parental leave / b. Total number of employees that took parental leave	p12	Work-life Balance	• Scope of personnel: KE
<b>Material Topic</b>				
<b>Occupational Health and Safety</b>				
<b>GRI 103: Management Approach 2016</b>				
<u>103-1</u>	Explanation of the material topic and its Boundary	<a href="#">Our Website</a>	Procedures to edit our CSR Report	The process to define material topics of our CSR disclosure
<u>103-2</u>	The management approach and its components	p10 - 12	Respecting and Enhancing Human Assets	—
<u>103-3</u>	Evaluation of the management approach			
<b>GRI 403: Occupational Health and Safety 2016</b>				
<u>403-2</u>	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities / a. Types of injury, injury rate, occupational disease rate, lost day rate, absentee rate, and work-related fatalities, for all employees	p11	Rate of lost-time work accidents	Scope of personnel: KE or KE Group, as specified

GRI Standard				
Disclosure / content(s) referenced		Page number(s) and/or URL(s)		Reference / Omission
<b>GRI 404: Training and Education 2016</b>				
404-2	Programs for upgrading employee skills and transition assistance programs / a. Type and scope of programs implemented and assistance provided to upgrade employee skills	p10	Training of Global Human Resources	—
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity of governance bodies and employees	p10, 12	Workplace Diversity, Makeup of personnel	By gender, by grade of position
<b>GRI 406: Non-discrimination 2016</b>				
406-1	Incidents of discrimination and corrective actions taken / a. Total number of incidents of discrimination during the reporting period	p13	Respect for Human Rights	No such an incident is identified
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk / b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	p9	Promoting Responsible Procurement Activities	None of our operations or suppliers is identified in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk
		p13	Respect for Human Rights	
<b>GRI 408: Child Labor 2016</b>				
408-1	Operations and suppliers at significant risk for incidents of child labor / c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	p9	Promoting Responsible Procurement Activities	None of our operations or suppliers is identified which is considered to have significant risk for incidents of: i. child labor; or ii. young workers exposed to hazardous work.
		p13	Respect for Human Rights	
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor / b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	p9	Promoting Responsible Procurement Activities	None of our operations or suppliers is identified which is considered to have significant risk for incidents of forced or compulsory labor
		p13	Respect for Human Rights	
<b>GRI 410: Security Practices 2016</b>				
410-1	Security personnel trained in human rights policies or procedures / a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.	p13	Human Rights Consideration of Personnel Assuring Security and Safety	Responsible departments are defined in place of the percentage of personnel.
<b>GRI 411: Rights of Indigenous Peoples 2016</b>				
411-1	Incidents of violations involving rights of indigenous peoples	p9	Promoting Responsible Procurement Activities	No such an incident is identified
<b>GRI 412: Human Rights Assessment 2016</b>				
412-2	Employee training on human rights policies or procedures / b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.	p13	Training to Increase Awareness around Human Rights	Training frequency is reported place of the percentage of employees.
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	p13	Giving Consideration to Human Rights in the Expansion of Business	Policy and procedures are reported in place of the agreements and contracts.
<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs	p15 - 18	Eco-Mind & Global Environmental Management, Eco-factories & Offices	—
		p21, 22	Living together with Communities	—
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	p9	Promoting Responsible Procurement Activities	Policy and procedures are reported in place of the suppliers
414-2	Negative social impacts in the supply chain and actions taken			No such a significant impact is identified.
<b>GRI 416: Customer Health and Safety 2016</b>				
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Our Website</a>	Pursuing Quality	Policy and procedures are reported
<b>GRI 417: Marketing and Labeling 2016</b>				
417-1	Requirements for product and service information and labeling / a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling	<a href="#">Our Website</a>	Pursuing Quality	—
		<a href="#">Our Website</a>	Strengths of KOKUSAI ELECTRIC	—