

GRI Content Index

In formulating the KOKUSAI ELECTRIC Group Corporate Report 2021, 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 may not be in the Corporate Report, instead somewhere else in our website.

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

Jan, 2022

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
General Disclosures				
GRI 102 : General Disclosures 2016				
1. Organization profile				
<u>102-1</u>	Name of the organization	P.34	Corporate Data	—
<u>102-2</u>	Activities, brands, products, and services	P.3~4	At a Glance	—
		Website	Products & Systems	—
<u>102-3</u>	Location of headquarters	P.34	Corporate Data	—
<u>102-4</u>	Location of operations	P.34	Corporate Data	—
<u>102-5</u>	Ownership and legal form	P.34	Corporate Data	—
<u>102-6</u>	Markets served	P.3~4	At a Glance	—
		P.5~6	Value Creation Process	—
		Website	Products & Systems	—
<u>102-7</u>	Scale of the organization / i. total number of employees; ii. total number of operations; and iii. net sales	P.4	At a Glance	—
		P.34	Corporate Data	—
<u>102-8</u>	Information on employees and other workers	P.4	At a Glance	—
<u>102-9</u>	Supply chain / A description of the organization's supply chain, as they relate to the organization's activities.	P.17	Aiming to be a Company Trusted by Society	—
<u>102-10</u>	Significant changes to the organization and its supply chain	N/A	None	—
<u>102-11</u>	Precautionary Principle or approach	P.14	Corporate Governance	—
		P.20	Quality Management System	—
<u>102-12</u>	External initiatives	P.2	Referenced Guidelines	—
		P.28	ISO14001 Certification	—
<u>102-13</u>	Membership of associations	P.28	ISO14001 Certification	—
2. Strategy				
<u>102-14</u>	Statement from senior decision-maker	P.7~10	Top Commitment	—
102-15	Key impacts, risks, and opportunities	P.7~10	Top Commitment	—
		P.14	Corporate Governance	—
3. Ethics and integrity				
<u>102-16</u>	Values, principles, standards, and norms of behavior	P.2	KOKUSAI ELECTRIC's Philosophy	—
		P.7~10	Top Commitment	—
102-17	Mechanisms for advice and concerns about ethics	P.13~15	Foundations for Sustained Development	—
4. Governance				
<u>102-18</u>	Governance structure	P.13~16	Foundations for Sustained Development	—
102-19	Delegating authority	P.13~16	Foundations for Sustained Development	—
102-20	Executive-level responsibility for economic, environmental, and social topics	P.13~16	Foundations for Sustained Development	—
		Website	Corporate Profile (P.6)	Directors and Executive Officers
102-21	Consulting stakeholders on economic, environmental, and social topics	P.13~16	Foundations for Sustained Development	—
		Website	Corporate Profile (P.6)	Directors and Executive Officers

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
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	P.13~16	Foundations for Sustained Development	—
		Website	Corporate Profile (P.6)	Directors and Executive Officers
102-24	Nominating and selecting the highest governance body / a. Nomination and selection processes for the highest governance body and its committees.	P.13~16	Foundations for Sustained Development	—
102-25	Conflicts of interest / a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.	P.13~16	Foundations for Sustained Development	—
102-26	Role of highest governance body in setting purpose, values, and strategy	P.13~16	Foundations for Sustained Development	—
102-27	Collective knowledge of highest governance body	P.13~16	Foundations for Sustained Development	—
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.	P.13~16	Foundations for Sustained Development	—
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.	P.12	CSR Management	—
		P.28	For the Global Environment	—
102-30	Effectiveness of risk management processes	P.13~16	Foundations for Sustained Development	—
102-31	Review of economic, environmental, and social topics	P.13~16	Foundations for Sustained Development	—
102-32	Highest governance body's role in sustainability reporting	Website	Procedures to edit our Corporate Report	CSR Information, Corporate Report
102-33	Communicating critical concerns	P.14	Internal Controls, Compliance	—
102-34	Nature and total number of critical concerns	N/A	None	—
5. Stakeholder engagement				
102-40	List of stakeholder groups	P.15	Collaboration with Stakeholders	—
102-41	Collective bargaining agreements	P.22	Dialogue with Union	—
102-42	Identifying and selecting stakeholders	P.2	Editorial Policy	—
		P.15	Collaboration with Stakeholders	—
102-43	Approach to stakeholder engagement	P.15	Collaboration with Stakeholders	—
		P.17~18	Aiming to be a Company Trusted by Society	—
102-44	Key topics and concerns raised	P.15	Collaboration with Stakeholders	—
6. Reporting practice				
102-45	Entities included in the consolidated financial statements	P.2	Editorial Policy	—
		P.34	Corporate Data	—
		Website	Headquarters / works / group companies	Corporate Information
102-46	Defining report content and topic Boundaries	P.1~2	Contents, Editorial Policy	—
		Website	Procedures to edit our Corporate Report	CSR Information, Corporate Report
102-47	List of material topics	Website	Procedures to edit our Corporate Report	CSR Information, Corporate Report
102-48	Restatements of information	N/A	None	—

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
<u>102-49</u>	Changes in reporting	N/A	None	—
<u>102-50</u>	Reporting period	P.2	Editorial Policy	—
<u>102-51</u>	Date of most recent report	Website	Back Number, CSR Report 2019	CSR Information, Corporate Report
<u>102-52</u>	Reporting cycle	P.2	Editorial Policy	—
<u>102-53</u>	Contact point for questions regarding the report	Back Cover	Contact Information	—
<u>102-54</u>	Claims of reporting in accordance with the GRI Standards	P.2	Editorial Policy	—
<u>102-55</u>	GRI content index	Website	(This table)	—
<u>102-56</u>	External assurance	Website	Procedures to edit our Corporate Report	CSR Information, Corporate Report

200 series (Economic topics)				
GRI 201 : Economic Performance 2016				
201-1	Direct economic value generated and distributed	P.4	At a Glance	—
201-2	Financial implications and other risks and opportunities due to climate change	P.30	Environmental Accounting	—
GRI 203 : Indirect Economic Impacts 2016				
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.	P.25~26	Initiatives for Social Contribution Activities and 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.	P.5~6	Value Creation Process	—
GRI 207: Tax 2019				
207-1	Approach to tax	N/A	None	—
207-2	Tax governance, control, and risk management	N/A	None	—
207-3	Stakeholder engagement and management of concerns related to tax	N/A	None	—
207-4	Country-by-country reporting	N/A	None	—

300 series (Environmental topics)				
GRI 301 : Materials 2016				
301-1	Materials used by weight or volume	P.31~32	For the Global Environment	—
GRI 302 : Energy 2016				
302-1	Energy consumption within the organization/ e. Total energy consumption within the organization.	P.31~32	For the Global Environment	—
302-2	Energy consumption outside of the organization			
302-3	Energy intensity / a. Energy intensity ratio for the organization.	P.29~32	For the Global Environment	—
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.	P.29	Targets and Results of Environment Actions in Fiscal 2020	—
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.	P.29	Targets and Results of Environment Actions in Fiscal 2020	—

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	P.31	Efforts to Address Climate Change	—
303-2	Management of water discharge-related impacts	P.31	Efforts to Address Climate Change	—
303-3	Water withdrawal	P.31	Efforts to Address Climate Change	—
303-4	Water discharge	P.31	Efforts to Address Climate Change	—
303-5	Water consumption	P.31	Efforts to Address Climate Change	—
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	N/A	None	—
304-2	Significant impacts of activities, products, and services on biodiversity	N/A	None	—
304-3	Habitats protected or restored	P.29	Targets and Results of Environment Actions in Fiscal 2020	—
Material Topic				
Emissions				
GRI 103 : Management Approach 2016				
<u>103-1</u>	Explanation of the material topic and its Boundary	P.27~28 Website	For the Global Environment Procedures to edit our Corporate Report	— CSR Information, Corporate Report
<u>103-2</u>	The management approach and its components	P.27~28	For the Global Environment	—
<u>103-3</u>	Evaluation of the management approach	P.29~32	For the Global Environment	—
GRI 305 : Emissions 2016				
305-1	Direct (Scope 1) GHG emissions / a. Gross direct (Scope 1) GHG emissions. g. Standards, methodologies, assumptions, and/or calculation tools used.	P.31	Efforts to Address Climate Change	—
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.	P.31	Efforts to Address Climate Change	—
<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.	N/A	None	—
305-5	Reduction of GHG emissions / a. GHG emissions reduced as a direct result of reduction initiatives.	P.31	Efforts to Address Climate Change	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	P.31	Efforts to Address Climate Change	—
GRI 306: Waste 2020				
306-1	Waste generation and significant waste-related impacts	P.32	Reduction of Waste	—
306-2	Management of significant waste-related impacts	P.28	Promotion and Evaluation of Environmental Management	—
306-3	Waste generated	P.31	Efforts to Address Climate Change	—
306-4	Waste diverted from disposal	P.31	Efforts to Address Climate Change	—
306-5	Waste directed to disposal	P.31	Efforts to Address Climate Change	—
GRI 307 : Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	N/A	None	—

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
GRI 308 : Supplier Environmental Assessment 2016				
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.	P.17	CSR-Oriented Procurement Activities	—
400 series (Social topics)				
GRI 401 : Employment 2016				
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.	N/A	None	—
401-3	Parental leave / b. Total number of employees that took parental leave	P.23	Work Style Reforms	—
Material Topic				
Occupational Health and Safety				
GRI 103 : Management Approach 2016				
<u>103-1</u>	Explanation of the material topic and its Boundary	P.24	Philosophy on Safe Workplace Environments	—
		Website	Procedures to edit our Corporate Report	CSR Information, Corporate Report
<u>103-2</u>	The management approach and its components	P.24	Philosophy on Safe Workplace Environments	—
<u>103-3</u>	Evaluation of the management approach	P.24	Philosophy on Safe Workplace Environments	—
GRI 403 : Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	P.24	Philosophy on Safe Workplace Environments	—
403-2	Hazard identification, risk assessment, and incident investigation	N/A	None	—
403-3	Occupational health services	N/A	None	—
403-4	Worker participation, consultation, and communication on occupational health and safety	N/A	None	—
403-5	Worker training on occupational health and safety	N/A	None	—
403-6	Promotion of worker health	P.24	Corporate Health Management	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	N/A	None	—
403-8	Workers covered by an occupational health and safety management system	N/A	None	—
403-9	Work-related injuries	P.24	Safety Management	—
403-10	Work-related ill health	P.24	Corporate Health Management	—
GRI 404 : Training and Education 2016				
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	P.23	Training of Global Human Resources	—
GRI 405 : Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	P.22	Workplace Diversity, Efforts to Promote Female Empowerment in the Workplace	—
GRI 406 : Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken / a. Total number of incidents of discrimination during the reporting period	P.18	Giving Consideration to Human Rights in the Expansion of Business	—

GRI Standard, Publication year				
Disclosure(s) / Content(s) referenced		Page number(s) or URL(s)		Reference / Omission
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 / b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	N/A	None	—
GRI 408 : Child Labor 2016				
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.	N/A	None	—
GRI 409 : Forced or Compulsory Labor 2016				
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.	N/A	None	—
GRI 410 : Security Practices 2016				
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.	P.18	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	N/A	None	—
GRI 412 : Human Rights Assessment 2016				
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.	N/A	None	—
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	N/A	None	—
GRI 413 : Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	N/A	None	—
GRI 414 : Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria	P.17	CSR-Oriented Procurement Activities	—
414-2	Negative social impacts in the supply chain and actions taken	N/A	None	—
GRI 416 : Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	P.20	Quality Management System	—
GRI 417 : Marketing and Labeling 2016				
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	P.20	Quality Management System	—
		Website	Strengths of KOKUSAI ELECTRIC	—