

36. GRI Standards Content Index

Nissha Sustainability Report 2024 refers to GRI Sustainability Reporting Standards. The relationship between the standards and the content of our report are as shown in the table below. Unless otherwise specified, the location indicate the pages of Nissha Sustainability Report 2024.

GRI Standards	Disclosure Item	Location of Nissha Information Posted	Pages on PDF
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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 1-5 Major Affiliated Companies and Businesses 1-6 Major Changes in Reporting Scope Website > Investors > IR Library > Securities Report (only in Japanese)	1-1
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2-14	Role of the highest governance body in sustainability reporting	3-3 Promotion Framework for Sustainability	
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		Website > Investors > IR Library > Securities Report (only in Japanese)	
2-16	Communication of critical concerns	3-3 Promotion Framework for Sustainability	
		27. Internal Control System	
		28-5 Promotion of Corporate Ethics and Compliance	
2-17	Collective knowledge of the highest governance body	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	
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2-19	Remuneration policies	25-6 Compensation of Directors of the Board and Audit and Supervisory Board Members	
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21-1 Basic Policy > CSR Procurement Guidelines		21-1	21-1
23-1 Policy / Nissha Quality Way		23-1	23-1
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28. Risk Management and Compliance	28-1	28-1	
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	201-2 Financial implications and other risks and opportunities due to climate change	4-3 Environmental Management System (EMS)	4-2
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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	-	
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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
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	207-2	Tax governance, control, and risk management	33. Tax Principle	33
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GRI 301 : Materials 2016	301-1	Materials used by weight or volume	5. Impact on the Environment out of Our Business Operations	5-1
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	302-5	Reductions in energy requirements of products and services	-	
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GRI 303 : Water and Effluents 2018	303-1	Interactions with water as a shared resource	11-3 Understanding Water Stress Areas, 11-4 Management of Water Intake and Wastewater, 11-5 Initiatives for Appropriate Water Use, 11-6 Water Data	11-1
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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	-	
	304-2	Significant impacts of activities, products and services on biodiversity	-	
	304-3	Habitats protected or restored	-	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	
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GRI 305 : Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5. Impact on the Environment out of Our Business Operations	5-1
			7. CO ₂ Emissions and Reduction Efforts	7-1
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305-5	Reduction of GHG emissions	5. Impact on the Environment out of Our Business Operations	5-1	
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GRI 306 : Waste 2020	306-1	Waste generation and significant waste-related impacts	9-2 Risk Management Related to Waste and Waste Converted in Valuable Resources	9-1
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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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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 21-1 Basic Policy, 21-2 Maintaining Purchasing Related Rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and Labor and Human Rights Risk Survey	13-3 21-1

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GRI 408 : Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	13-1 Basic Policy, 13-3 Initiatives Related to Labor and Human Rights 21-1 Basic Policy, 21-2 Maintaining Purchasing Related Rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and Labor and Human Rights Risk Survey	13-1 21-1
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GRI 409 : Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	13-1 Basic Policy, 13-3 Initiatives Related to Labor and Human Rights 21-1 Basic Policy, 21-2 Maintaining Purchasing Related Rules, 21-3 Nissha Group Supply Chain, 21-4 CSR Audit and Labor and Human Rights Risk Survey	13-1 21-1
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GRI 415 : Public Policy 2016	415-1 Political contributions	-	
Customer health and safety			
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	23-6 Quality and Safety of Products	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	-	