

# GRI Standards Reference Table

## GRI (Global Reporting Initiative) Standards Reference Table

Usage Statement	This report conforms to the GRI Standards for the period of April 1, 2022 to March 31, 2023. Some information before and after this period is also presented.
GRI 1 used	GRI 1: Foundation 2021

### <GRI 2: General Disclosures 2021>

Disclosure item		Reference page no. or document
No.	Title	
1. The organization and its reporting practices		
2-1	Organizational details	61,62
2-2	Entities included in the organization's sustainability reporting	61,62, Annual Securities Report
2-3	Reporting period, frequency and contact point	2
2-4	Restatements of information	-
2-5	External assurance	9,36,38
2. Activities and workers		
2-6	Activities, value chain and other business relationships	61,62, Annual Securities Report
2-7	Employees	61,64, Annual Securities Report
2-8	Workers who are not employees	-
3. Governance		
2-9	Governance structure and composition	28-30 Corporate Governance Report Annual Securities Report
2-10	Nomination and selection of the highest governance body	28,29
2-11	Chair of the highest governance body	Corporate Governance Report Annual Securities Report
2-12	Role of the highest governance body in overseeing the management of impacts	6-9,28,29
2-13	Delegation of responsibility for managing impacts	28,29
2-14	Role of the highest governance body in sustainability reporting	6-9,28,29
2-15	Conflicts of interest	33 Corporate Governance Report Annual Securities Report
2-16	Communication of critical concerns	28-30,33
2-17	Collective knowledge of the highest governance body	29 Shareholders' Meeting Notices
2-18	Evaluation of the performance of the highest governance body	28-30 Annual Securities Report
2-19	Remuneration policies	28 Annual Securities Report
2-20	Process to determine remuneration	28 Corporate Governance Report Annual Securities Report
2-21	Annual total compensation ratio	Annual Securities Report
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	3-5
2-23	Policy commitments	34,35,38,39, 41,42,47,50,51
2-24	Embedding policy commitments	
2-25	Processes to remediate negative impacts	33
2-26	Mechanisms for seeking advice and raising concerns	51
2-27	Compliance with laws and regulations	
2-28	Membership associations	61
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	9
2-30	Collective bargaining agreements	37

### <GRI 3: Material Topics 2021>

Disclosure item		Reference page no. or document
No.	Title	
3-1	Process to determine material topics	6
3-2	List of material topics	7,8
3-3	Management of material topics	28-60

### <Topic-specific disclosures> ★: Materiality item

Item	Disclosure item		Reference page no. or document
	No.	Title	
GRI201: Economic performance 2016	201-1	Direct economic value generated and distributed	Annual Securities Report
	201-2	Financial implications and other risks and opportunities due to climate change	52,53 Annual Securities Report
	201-3	Defined benefit plan obligations and other retirement plans	Annual Securities Report
	201-4	Financial assistance received from government	Not applicable
GRI202: Market presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-
	202-2	Reporting of senior management hired from the local community	-
GRI203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	-
	203-2	Significant indirect economic impacts	-
GRI204: Procurement practices 2016	204-1	Proportion of spending on local suppliers	-
GRI205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	33
	205-2	Communication and training about anti-corruption policies and procedures	33,37
	205-3	Confirmed incidents of corruption and actions taken	Not applicable
GRI206: Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable
GRI207: Tax 2019	207-1	Approach to tax	-
	207-2	Tax governance, control, and risk management	-
	207-3	Stakeholder engagement and management of concerns related to tax	-
	207-4	Country-by-country reporting	-
GRI301: Materials 2016	301-1	Materials used by weight or volume	-
	301-2	Recycled input materials used	-
	301-3	Reclaimed products and their packaging materials	15,17
GRI302: Energy 2016 ★	302-1	Energy consumption within the organization	56,57
	302-2	Energy consumption outside the organization	57
	302-3	Energy intensity	56-58
	302-4	Reduction of energy consumption	56-58
	302-5	Reduction in energy requirements of products and services	56-58
GRI303: Water and effluents 2018	303-1	Interactions with water as a shared resource	60
	303-2	Management of water discharge-related impacts	54
	303-3	Water withdrawal	60
	303-4	Water discharge	54
	303-5	Water consumption	60

Item	Disclosure item		Reference page no. or document
	No.	Title	
GRI304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	55
	304-2	Significant impacts of activities, products, and services on biodiversity	55
	304-3	Habitats protected or restored	55
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	55
GRI305: Emissions 2016 ★	305-1	Direct (Scope 1) GHG emissions	56,57
	305-2	Indirect (Scope 2) GHG emissions	56,57
	305-3	Other indirect (Scope 3) GHG emissions	57
	305-4	GHG emissions intensity	56-58
	305-5	Reduction of GHG emissions	51,54,56-59
	305-6	Emissions of ozone-depleting substances (ODS)	-
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-
GRI306: Waste 2020 ★	306-1	Waste generation and significant waste-related impacts	58
	306-2	Management of significant waste-related impacts	50,58
	306-3	Waste generated	51,58
	306-4	Waste diverted from disposal	51,58
	306-5	Waste directed to disposal	58
GRI307: Environmental compliance 2016	307-1	Non-compliance with environmental laws and regulations	51
GRI308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	-
	308-2	Negative environmental impacts in the supply chain and actions taken	-
GRI401: Employment 2016 ★	401-1	New employee hires and employee turnover	64
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
	401-3	Parental leave	36,64
GRI402: Labor/Management relations 2016	402-1	Minimum notice periods regarding operational changes	37
GRI403: Occupational health and safety 2018 ★	403-1	Occupational health and safety management system	40
	403-2	Hazard identification, risk assessment, and incident investigation	40
	403-3	Occupational health services	40
	403-4	Worker participation, consultation, and communication on occupational health and safety	40
	403-5	Worker training on occupational health and safety	40
	403-6	Promotion of worker health	38-40
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	40
	403-8	Workers covered by an occupational health and safety management system	40
	403-9	Work-related injuries	40
	403-10	Work-related ill health	38-40
GRI404: Training and education 2016	404-1	Average hours of training per year per employee	7,37
	404-2	Programs for upgrading employee skills and transition assistance programs	37,43-46
	404-3	Percentage of employees receiving regular performance and career development reviews	-

Item	Disclosure item		Reference page no. or document
	No.	Title	
GRI405: Diversity and equal opportunity 2016 ★	405-1	Diversity of governance bodies and employees	35,36
	405-2	Ratio of basic salary and remuneration of women to men	35,64
GRI406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Not applicable
GRI407: 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	-
GRI408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	-
GRI409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-
GRI410: Securities practices 2016	410-1	Security personnel trained in human rights policies or procedures	-
GRI411: Rights of indigenous peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-
GRI412: Human rights assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	34
	412-2	Employee training on human rights policies or procedures	34
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
GRI413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	48,49
	413-2	Operations with significant actual and potential negative impacts on local communities	Not applicable
GRI414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	46,47
	414-2	Negative social impacts in the supply chain and actions taken	46
GRI415: Public policy 2016	415-1	Political contributions	Not applicable
GRI416: 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	-
GRI417: Marketing and labeling 2016	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	-
GRI418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	32
GRI419: Socioeconomic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Not applicable