

GRI Content Index

Universal Standards				
GRI2 : General Disclosures 2021		Listing Location		
		Integrated Report	Website	other
1.The organization and its reporting practices	2-1 Organizational details	P74	Q	Annual Securities Report
	2-2 Entities included in the organization's sustainability reporting	P73	Q	Annual Securities Report FactBook
	2-3 Reporting period, frequency and contact point	P6	—	—
	2-4 Restatements of information	—	—	—
	2-5 External assurance	—	—	—
2.Activities and workers	2-6 Activities, value chain and other business relationships	P9-12 P73	Q	Annual Securities Report FactBook
	2-7 Employees	—	Q	Annual Securities Report ESG Data Book
	2-8 Workers who are not employees	—	—	Annual Securities Report
3.Governance	2-9 Governance structure and composition	P60-61	Q	Annual Securities Report Corporate Governance Report
	2-10 Nomination and selection of the highest governance body	P62 P68	—	Annual Securities Report Corporate Governance Report
	2-11 Chair of the highest governance body	P60	—	Annual Securities Report Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	P48	Q	Annual Securities Report
	2-13 Delegation of responsibility for managing impacts	P48	Q	—
	2-14 Role of the highest governance body in sustainability reporting	P48	Q	—
	2-15 Conflicts of interest	P65	—	Annual Securities Report Corporate Governance Report
	2-16 Communication of critical concerns	P60-61 P66	Q	Annual Securities Report Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	P61	—	Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	P63	—	Annual Securities Report Corporate Governance Report
	2-19 Remuneration policies	P64	—	Annual Securities Report Corporate Governance Report
	2-20 Process to determine remuneration	P64	—	Annual Securities Report Corporate Governance Report
	2-21 Annual total compensation ratio	—	—	—
4.Strategy, policies and practices	2-22 Statement on sustainable development strategy	P7-8 P21-24	—	—
	2-23 Policy commitments	P48-50 P66	Q	—
	2-24 Embedding policy commitments	P48-52 P66	Q	—
	2-25 Processes to remediate negative impacts	P66	Q	Annual Securities Report Corporate Governance Report
	2-26 Mechanisms for seeking advice and raising concerns	P66	Q	Annual Securities Report Corporate Governance Report ESG Data Book
	2-27 Compliance with laws and regulations	P66	—	—
	2-28 Membership associations	—	—	—
5.Stakeholder engagement	2-29 Approach to stakeholder engagement	P65	—	—
	2-30 Collective bargaining agreements	—	—	—
GRI3 : Material Topics 2021		Listing Location		
		Integrated Report	Website	other
	3-1 Process to determine material topics	P48-49 P53-54	Q	—
	3-2 List of material topics	P50	Q	—
	3-3 Management of material topics	P48-49 P53-54	Q	—

Topic Standards (Economic)

		Listing Location		
		Integrated Report	Website	other
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	P71-72	—	Annual Securities Report FactBook
	201-2 Financial implications and other risks and opportunities due to climate change	P53-54	Q	Annual Securities Report Corporate Governance Report
	201-3 Defined benefit plan obligations and other retirement plans	—	—	Annual Securities Report
	201-4 Financial assistance received from government	—	—	—
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	—	—	—
GRI 203 : Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	P51	Q	Annual Securities Report FactBook (In Japanese) Safety & Environmental Report (Seibu Railway Co., Ltd.)
	203-2 Significant indirect economic impacts	—	—	—
GRI 204 : Procurement Practices 2016	204-1 Proportion of spending on local suppliers	—	—	—
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	P61 P66	Q	—
	205-3 Confirmed incidents of corruption and actions taken	—	—	—
GRI 206 : Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—	—
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	—	—	—

Topic Standards (Environmental)

		Listing Location		
		Integrated Report	Website	other
GRI 301 : Materials 2016	301-1 Materials used by weight or volume	—	—	—
	301-2 Recycled input materials used	—	—	—
	301-3 Reclaimed products and their packaging materials	—	—	—
GRI 302 : Energy 2016	302-1 Energy consumption within the organization	P71-72	Q	ESG Data Book
	302-2 Energy consumption outside of the organization	—	—	—
	302-3 Energy intensity	P71-72	Q	ESG Data Book
	302-4 Reduction of energy consumption	—	—	—
	302-5 Reductions in energy requirements of products and services	—	—	—
GRI 303 : Water and Effluents 2018	303-1 Interactions with water as a shared resource	—	Q	—
	303-2 Management of water discharge-related impacts	—	—	—
	303-3 Water withdrawal	P71-72	Q	ESG Data Book
	303-4 Water discharge	—	Q	ESG Data Book
	303-5 Water consumption	—	—	—
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	P52	Q	—
	304-2 Significant impacts of activities, products, and services on biodiversity	—	—	—
	304-3 Habitats protected or restored	—	Q	—
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—	—
GRI 305 : Emissions 2016	305-1 Direct (Scope 1) GHG emissions	P71-72	Q	ESG Data Book
	305-2 Energy indirect (Scope 2) GHG emissions	P71-72	Q	ESG Data Book
	305-3 Other indirect (Scope 3) GHG emissions	—	Q	ESG Data Book
	305-4 GHG emissions intensity	P71-72	Q	ESG Data Book
	305-5 Reduction of GHG emissions	P48-54 P71-72	Q	ESG Data Book
	305-6 Emissions of ozone-depleting substances (ODS)	—	—	—
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	—	Q	ESG Data Book
GRI 306 : Waste 2020	306-1 Waste generation and significant waste-related impacts	—	—	—
	306-2 Management of significant waste-related impacts	P52	Q	—
	306-3 Waste generated	P71-72	Q	ESG Data Book
	306-4 Waste diverted from disposal	—	—	—
	306-5 Waste directed to disposal	—	—	—
GRI 307 : Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	—	—	—
GRI 308 : 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	—	—	—

Topic Standards (Social)

		Listing Location		
		Integrated Report	Website	other
GRI 401 : Employment 2016	401-1 New employee hires and employee turnover	P71-72	Q	ESG Data Book
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		—	—
	401-3 Parental leave	P71-72	Q	Annual Securities Report ESG Data Book
GRI 402 : Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	—	—	—
GRI 403 : Occupational Health and Safety 2018	403-1 Occupational health and safety management system	—	Q	—
	403-2 Hazard identification, risk assessment, and incident investigation	—	Q	—
	403-3 Occupational health services	—	Q	—
	403-4 Worker participation, consultation, and communication on occupational health and safety	—	Q	—
	403-5 Worker training on occupational health and safety	—	Q	—
	403-6 Promotion of worker health	—	Q	—
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—	Q	—
	403-8 Workers covered by an occupational health and safety management system	—	—	—
	403-9 Work-related injuries	—	—	—
	403-10 Work-related ill health	—	—	—
GRI 404 : Training and Education 2016	404-1 Average hours of training per year per employee	—	—	—
	404-2 Programs for upgrading employee skills and transition assistance programs	—	Q	—
	404-3 Percentage of employees receiving regular performance and career development reviews	—	—	—
GRI 405 : Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	P59 P71-72	Q	Annual Securities Report ESG Data Book
	405-2 Ratio of basic salary and remuneration of women to men	P71-72	Q	Annual Securities Report
GRI 406 : Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	—	—	—
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	—	—	—
GRI 408 : Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	—	—	—
GRI 409 : Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—	—
GRI 410 : Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	—	Q	—
GRI 411 : Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	—	—	—
GRI 412 : Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	—	—	—
	412-2 Employee training on human rights policies or procedures	—	—	—
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights reviews	—	—	—
GRI 413 : Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	P51-52	Q	—
	413-2 Operations with significant actual and potential negative impacts on local communities	—	—	—
GRI 414 : Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	—	—	—
	414-2 Negative social impacts in the supply chain and actions taken	—	—	—
GRI 415 : Public Policy 2016	415-1 Political contributions	—	—	—
GRI 416 : Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	—	Q	(In Japanese) Safety & Environmental Report (Seibu Railway Co., Ltd.)
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	—	—	(In Japanese) Safety & Environmental Report (Seibu Railway Co., Ltd.)
GRI 417 : 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	—	—	—
GRI 418 : Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—	—
GRI 419 : Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	—	—	—