

# GRI Content Index

Note : Annual Securities Report in English will be disclosed on August 31, 2024 (schedule)

## Universal Standards

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

## Topic Standards (Economic)

		Listing Location		
		Integrated Report	Website	other
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	<a href="#">P71-72</a>	-	<a href="#">Annual Securities Report</a> <a href="#">FactBook</a>
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">P53-54</a>	<a href="#">Q</a>	<a href="#">Annual Securities Report</a> <a href="#">Corporate Governance Report</a>
	201-3 Defined benefit plan obligations and other retirement plans	-	-	<a href="#">Annual Securities Report</a>
	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	<a href="#">P51</a>	<a href="#">Q</a>	<a href="#">Annual Securities Report</a> <a href="#">FactBook</a> <a href="#">(In Japanese) Safety &amp; Environmental Report</a> <a href="#">(Seibu Railway Co., Ltd.)</a>
	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	<a href="#">P61</a> <a href="#">P66</a>	<a href="#">Q</a>	-
	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	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	302-2 Energy consumption outside of the organization	-	-	-
	302-3 Energy intensity	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	302-4 Reduction of energy consumption	-	<a href="#">Q</a>	-
	302-5 Reductions in energy requirements of products and services	-	<a href="#">Q</a>	-
GRI 303 : Water and Effluents 2018	303-1 Interactions with water as a shared resource	-	<a href="#">Q</a>	-
	303-2 Management of water discharge-related impacts	-	-	-
	303-3 Water withdrawal	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	303-4 Water discharge	-	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	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	<a href="#">P52</a>	<a href="#">Q</a>	-
	304-2 Significant impacts of activities, products, and services on biodiversity	-	-	-
	304-3 Habitats protected or restored	-	<a href="#">Q</a>	-
	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	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	305-3 Other indirect (Scope 3) GHG emissions	-	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	305-4 GHG emissions intensity	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	305-5 Reduction of GHG emissions	<a href="#">P48-54</a> <a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	305-6 Emissions of ozone-depleting substances (ODS)	-	-	-
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	-	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
GRI 306 : Waste 2020	306-1 Waste generation and significant waste-related impacts	-	-	-
	306-2 Management of significant waste-related impacts	<a href="#">P52</a>	<a href="#">Q</a>	-
	306-3 Waste generated	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	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	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Non-Financial Data Book</a>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-	-
	401-3 Parental leave	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Annual Securities Report Non-Financial Data Book</a>
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	-	<a href="#">Q</a>	-
	403-2 Hazard identification, risk assessment, and incident investigation	-	<a href="#">Q</a>	-
	403-3 Occupational health services	-	<a href="#">Q</a>	-
	403-4 Worker participation, consultation, and communication on occupational health and safety	-	<a href="#">Q</a>	-
	403-5 Worker training on occupational health and safety	-	<a href="#">Q</a>	-
	403-6 Promotion of worker health	-	<a href="#">Q</a>	-
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	-	<a href="#">Q</a>	-
	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	-	<a href="#">Q</a>	-
	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	<a href="#">P59 P71-72</a>	<a href="#">Q</a>	<a href="#">Annual Securities Report Non-Financial Data Book</a>
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">P71-72</a>	<a href="#">Q</a>	<a href="#">Annual Securities Report Non-Financial Data Book</a>
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	-	<a href="#">Q</a>	-
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	-	<a href="#">Q</a>	-
	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	<a href="#">P51-52</a>	<a href="#">Q</a>	-
	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	-	<a href="#">Q</a>	<a href="#">(In Japanese) Safety &amp; Environmental Report (Seibu Railway Co., Ltd.)</a>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	<a href="#">(In Japanese) Safety &amp; Environmental Report (Seibu Railway Co., Ltd.)</a>
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	-	-	-