

# GRI Standards Content Index

SHIBAURA MECHATRONICS CORPORATION

Updated on November 22, 2023

GRI 1: Foundation 2021	
the statement of use	SHIBAURA MECHATRONICS CORPORATION has reported in accordance with the GRI Standards for the period from 1 April 2022 to 31 March 2023.
the title of GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	—

GRI 2: General Disclosures 2021		
No.	Disclosure	References
2-1	Organizational details	Integrated Report <a href="#">P3: Corporate Data</a>
2-2	Entities included in the organization's sustainability reporting	Integrated Report <a href="#">P4: Editorial Policy</a>
2-3	Reporting period, frequency and contact point	Integrated Report <a href="#">P4: Editorial Policy</a> <a href="#">Back cover: Inquiries</a>
2-4	Restatements of information	N/A
2-5	External assurance	—
2-6	Activities, value chain and other business relationships	Integrated Report <a href="#">P7-8: Link Between Main Products and Society</a> <a href="#">P19-20: Value Creation Model</a> <a href="#">P25-32: Value Creation through Businesses</a>
2-7	Employees	Integrated Report <a href="#">P9-10: Group Network</a> <a href="#">P56-57: Non-Financial Data / Society (employment)</a>
2-8	Workers who are not employees	—
2-9	Governance structure and composition	Integrated Report <a href="#">P37-38: Management System</a> <a href="#">P39-40: Corporate governance</a> <a href="#">Web Site: Corporate Governance</a> <a href="#">Corporate Governance Report (P2,5-10, Japanese only)</a>

2-10	Nomination and selection of the highest governance body	Integrated Report <a href="#">P39-40: Corporate governance</a> <a href="#">Corporate Governance Report (P2, Japanese only)</a>
2-11	Chair of the highest governance body	Integrated Report <a href="#">P39-40: Corporate governance</a> <a href="#">Corporate Governance Report (P2, Japanese only)</a>
2-12	Role of the highest governance body in overseeing the management of impacts	Integrated Report <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a> <a href="#">P41: Risk management</a> <a href="#">P46: Environment management</a>
2-13	Delegation of responsibility for managing impacts	Integrated Report <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a> <a href="#">P41: Risk management</a> <a href="#">P46: Environment management</a>
2-14	Role of the highest governance body in sustainability reporting	Integrated Report <a href="#">P17-18: Materiality and KPI</a> <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a>
2-15	Conflicts of interest	<a href="#">Corporate Governance Report (P1, Japanese only)</a>
2-16	Communication of critical concerns	Integrated Report <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a> <a href="#">P41: Risk management</a>
2-17	Collective knowledge of the highest governance body	Integrated Report <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">Corporate Governance Report (P3, Japanese only)</a>
2-19	Remuneration policies	Integrated Report <a href="#">P39-40: Corporate governance</a> <a href="#">Corporate Governance Report (P8-10, Japanese only)</a>

2-20	Process to determine remuneration	Integrated Report <a href="#">P39-40: Corporate governance</a> <a href="#">Corporate Governance Report (P8-10, Japanese only)</a> <a href="#">Annual Securities Report (The 114rd Business Term, P41-43, Japanese only)</a>
2-21	Annual total compensation ratio	—
2-22	Statement on sustainable development strategy	Integrated Report <a href="#">P11-14: Message from CEO</a>
2-23	Policy commitments	Integrated Report <a href="#">P3: Management Policy, Corporate Philosophy</a> <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a> <a href="#">P39-40: Corporate governance</a>
2-24	Embedding policy commitments	Integrated Report <a href="#">P33-34: Discussion with Outside Directors</a> <a href="#">P35-36: ESG Management and Sustainability</a> <a href="#">Promotion Structure</a> <a href="#">P39-40: Corporate governance</a> <a href="#">P41: Risk management</a> <a href="#">P42: Compliance</a> <a href="#">P46: Environment management</a> <a href="#">P49-50: Occupational safety and health/health and productivity management</a> <a href="#">P50: Respect for human rights</a> <a href="#">P50: Cooperation with local community</a> <a href="#">P51: Responsible supply chain</a> <a href="#">P51-52: Quality control</a>
2-25	Processes to remediate negative impacts	Integrated Report <a href="#">P42: Compliance</a> <a href="#">P50: Respect for human rights</a> <a href="#">P51: Responsible supply chain</a> <a href="#">P51-52: Quality control</a>
2-26	Mechanisms for seeking advice and raising concerns	Integrated Report <a href="#">P42: Compliance</a> <a href="#">P51: Responsible supply chain</a>

2-27	Compliance with laws and regulations	Integrated Report <a href="#">P42: Compliance</a> <a href="#">P46: Environment management</a>
2-28	Membership associations	<a href="#">P60: Signed to UNGC</a>
2-29	Approach to stakeholder engagement	Integrated Report <a href="#">P35-36: ESG Management and Sustainability Promotion Structure</a>
2-30	Collective bargaining agreements	<a href="#">Annual Securities Report (The 114rd, P8, Japanese only)</a>

GRI 3: Material Topics 2021		
No.	Disclosure	References
3-1	Process to determine material topics	Integrated Report <a href="#">P17-18: Materiality and KPI</a>
3-2	List of material topics	Integrated Report <a href="#">P17-18: Materiality and KPI</a>
3-3	Management of material topics	Integrated Report <a href="#">P17-18: Materiality and KPI</a> <a href="#">P25-32: Value Creation through Businesses</a> <a href="#">P35-36: ESG Management and Sustainability Promotion Structure</a> <a href="#">P39-42: Enhancement of Governance</a> <a href="#">P43-45: Measures for Climate Change</a> <a href="#">P45-46: Efforts to reduce environmental burden</a> <a href="#">P47-50: Creating Environment in Which Diverse Human Capital Can Participate Actively</a> <a href="#">P51-52: Enhancement of Supply Chain Management</a>

## Topic Standards

No.	Disclosure	References
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	<p>Integrated Report</p> <p><a href="#">P5-6: Our Journey of Value Creation</a></p> <p><a href="#">P9-10: Group Network</a></p> <p><a href="#">P15-16: Long-Term Vision "Shibaura Vision 2033"</a></p> <p><a href="#">P19-20: Value Creation Model</a></p> <p><a href="#">P23-24: Message from CFO</a></p> <p><a href="#">P25-32: Value Creation through Businesses</a></p> <p><a href="#">P53-54: Key Financial Data for the Past 10 Years</a></p> <p><a href="#">Web site: Financial Indicators</a></p>
201-2	Financial implications and other risks and opportunities due to climate change	<p>Integrated Report</p> <p><a href="#">P43-45: Measures for Climate Change</a></p>
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">Annual Securities Report (The 114rd Business Term, P74, Japanese only)</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	—
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	—
205-3	Confirmed incidents of corruption and actions taken	<p>Integrated Report</p> <p><a href="#">P42: Compliance</a></p>

GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Integrated Report <a href="#">P42: Compliance</a>
GRI 207: 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	—
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	Integrated Report <a href="#">P43-45: Efforts to reduce CO<sub>2</sub> emissions</a> <a href="#">P55-56: Non-Financial Data / Environment</a>
302-2	Energy consumption outside of the organization	—
302-3	Energy intensity	—
302-4	Reduction of energy consumption	Integrated Report <a href="#">P43-45: Efforts to reduce CO<sub>2</sub> emissions</a>
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	—
303-2	Management of water discharge-related impacts	—
303-3	Water withdrawal	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>
303-4	Water discharge	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>

303-5	Water consumption	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>
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	—
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Integrated Report <a href="#">P43-45: Efforts to reduce CO<sub>2</sub> emissions</a> <a href="#">P55: Non-Financial Data / Environment</a>
305-2	Energy indirect (Scope 2) GHG emissions	Integrated Report <a href="#">P43-45: Efforts to reduce CO<sub>2</sub> emissions</a> <a href="#">P55: Non-Financial Data / Environment</a>
305-3	Other indirect (Scope 3) GHG emissions	Integrated Report <a href="#">P43-45: Efforts to reduce CO<sub>2</sub> emissions</a> <a href="#">P55: Non-Financial Data / Environment</a>
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	—
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	—
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	Integrated Report <a href="#">P45-46: Reduction of Environmental Burden</a>
306-2	Management of significant waste-related impacts	Integrated Report <a href="#">P45-46: Reduction of Environmental Burden</a>
306-3	Waste generated	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>

306-4	Waste diverted from disposal	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>
306-5	Waste directed to disposal	Integrated Report <a href="#">P55: Non-Financial Data / Environment</a>
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	Integrated Report <a href="#">P45-46: Reduction of Environmental Burden</a> <a href="#">P51: Responsible supply chain</a>
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Integrated Report <a href="#">P56-57: Non-Financial Data / Society (employment)</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	—
401-3	Parental leave	Integrated Report <a href="#">P57: Non-Financial Data / Society (work-life balance)</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	Integrated Report <a href="#">P49-50: Occupational safety and health/health and productivity management</a>
403-2	Hazard identification, risk assessment, and incident investigation	—
403-3	Occupational health services	Integrated Report <a href="#">P49-50: Occupational safety and health/health and productivity management</a>
403-4	Worker participation, consultation, and communication on occupational health and safety	—



403-5	Worker training on occupational health and safety	Integrated Report <a href="#">P49-50: Occupational safety and health/health and productivity management</a> <a href="#">P58: Non-Financial Data / Society (occupational health and safety)</a>
403-6	Promotion of worker health	Integrated Report <a href="#">P49-50: Occupational safety and health/health and productivity management</a>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—
403-8	Workers covered by an occupational health and safety management system	—
403-9	Work-related injuries	Integrated Report <a href="#">P58: Non-Financial Data / Society (occupational health and safety)</a>
403-10	Work-related ill health	—
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Integrated Report <a href="#">P58: Non-Financial Data / Society (human resource development)</a>
404-2	Programs for upgrading employee skills and transition assistance programs	Integrated Report <a href="#">P48-49: Human resource management</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	Integrated Report <a href="#">P56-57: Non-Financial Data / Society (employment)</a>
405-2	Ratio of basic salary and remuneration of women to men	Integrated Report <a href="#">P57: Non-Financial Data / Society (employment)</a>
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Integrated Report <a href="#">P42: Compliance</a> <a href="#">P50: Respect for human rights</a>

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	Integrated Report <a href="#">P57: Non-Financial Data / Society (work-life balance)</a>
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Integrated Report <a href="#">P50: Respect for human rights</a>
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Integrated Report <a href="#">P50: Respect for human rights</a>
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	—
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	—
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Integrated Report <a href="#">P50: Cooperation with local community</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	Integrated Report <a href="#">P51: Responsible supply chain</a>
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	Integrated Report <a href="#">P51-52: Quality control</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Integrated Report <a href="#">P51-52: Quality control</a>

GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	Integrated Report <a href="#">P51-52: Quality control</a>
417-2	Incidents of non-compliance concerning product and service information and labeling	Integrated Report <a href="#">P51-52: Quality control</a>
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	—