


# GRI Standards Content Index

Usage declaration	Meidensha Corporation reports information contained in this GRI index for the period from April 1, 2022, to March 31, 2023, with reference to the GRI Standards. Furthermore, some information from prior to FY2022 and until July 2023 is included.
GRI1 used	GRI1: Foundation 2021

## General Disclosures

Disclosure Title		References
<b>GRI 2 : General Disclosures</b>		
2-1	Organizational details	<a href="#">Company Profile &gt;</a>
2-2	Entities included in the organization's sustainability reporting	–
2-3	Reporting period, frequency and contact point	<a href="#">Editorial Policy &gt;</a>
2-4	Restatements of information	Not applicable
2-5	External assurance	<a href="#">Third-Party Verification &gt;</a>
2-6	Activities, value chain and other business relationships	<a href="#">Products &amp; Services &gt;</a> <a href="#">Company Profile &gt;</a> <a href="#">Supply Chain Management &gt;</a>
2-7	Employees	<a href="#">Company Profile &gt;</a> <a href="#">Labor Practices&gt; HR Data &gt;</a>
2-8	Workers who are not employees	<a href="#">Labor Practices&gt; HR Data &gt;</a>
2-9	Governance structure and composition	<a href="#">Corporate Governance &gt;</a>
2-10	Nomination and selection of the highest governance body	–
2-11	Chair of the highest governance body	–
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Sustainability Management &gt;</a> <a href="#">Environmental Management &gt;</a> <a href="#">Climate Change &gt;</a> <a href="#">Human Rights &gt;</a> <a href="#">DX &gt;</a> <a href="#">Corporate Governance &gt;</a> <a href="#">Risk Management &gt;</a>
2-13	Delegation of responsibility for managing impacts	<a href="#">Sustainability Management &gt;</a> <a href="#">Environmental Management &gt;</a> <a href="#">Disclosure based on TCFD Recommendations &gt;</a> <a href="#">Product Responsibility &gt;</a>

Disclosure Title	References
<b>GRI 2 : General Disclosures</b>	
	<a href="#">Human Rights &gt;</a> <a href="#">DX &gt;</a> <a href="#">Occupational Safety and Health &gt;</a> <a href="#">Health &amp; Productivity Management &gt;</a> <a href="#">Corporate Governance &gt;</a> <a href="#">Risk Management &gt;</a>
2-14	Role of the highest governance body in sustainability reporting <a href="#">Sustainability Management &gt;</a>
2-15	Conflicts of interest –
2-16	Communication of critical concerns Not applicable <a href="#">Compliance &gt;</a>
2-17	Collective knowledge of the highest governance body <a href="#">Sustainability Management &gt;</a> <a href="#">Corporate Governance &gt;</a>
2-18	Evaluation of the performance of the highest governance body <a href="#">Environmental Management &gt;</a> <a href="#">Climate Change &gt;</a> <a href="#">Corporate Governance &gt;</a>
2-19	Remuneration policies <a href="#">Corporate Governance &gt;</a>
2-20	Process to determine remuneration <a href="#">Corporate Governance &gt;</a>
2-21	Annual total compensation ratio Reason for omission:Confidentiality constraints
2-22	Statement on sustainable development strategy <a href="#">The President's Commitment &gt;</a>
2-23	Policy commitments <a href="#">Corporate Philosophy &gt;</a> <a href="#">Supply Chain Management &gt;</a> <a href="#">Human Rights &gt;</a> <a href="#">Risk Management &gt;</a>
2-24	Embedding policy commitments <a href="#">Sustainability Management &gt;</a> <a href="#">Product Responsibility &gt;</a> <a href="#">Supply Chain Management &gt;</a> <a href="#">Human Rights &gt;</a> <a href="#">Occupational Safety and Health &gt;</a> <a href="#">Labor Practices &gt;</a> <a href="#">HR Development &gt;</a> <a href="#">Compliance &gt;</a>
2-25	Processes to remediate negative impacts <a href="#">Human Rights &gt;</a> <a href="#">Compliance &gt;</a>
2-26	Mechanisms for seeking advice and raising concerns <a href="#">Compliance &gt;</a>
2-27	Compliance with laws and regulations Not applicable
2-28	Membership associations <a href="#">Sustainability Management &gt;</a> <a href="#">Group Membership Credentials &gt;</a>
2-29	Approach to stakeholder engagement <a href="#">Meiden Group Value Creation Process  &gt;</a> <a href="#">Promotion of Environmental Communication &gt;</a> <a href="#">Product Responsibility &gt;</a> <a href="#">Supply Chain Management &gt;</a>

Disclosure Title	References
<b>GRI 2 : General Disclosures</b>	
	<a href="#">Human Rights &gt;</a> <a href="#">Labor Practices &gt;</a> <a href="#">Diversity, Equity &amp; Inclusion &gt;</a> <a href="#">Community &gt;</a> <a href="#">Dialogues with Shareholders and Investors &gt;</a>
2-30	Collective bargaining agreements <a href="#">Labor Practices &gt;</a>
<b>GRI 3:Material Topics</b>	
3-1	Process to determine material topics <a href="#">Sustainability Management &gt;</a> <a href="#">Identification of Materiality &gt;</a>
3-2	List of material topics <a href="#">Identification of Materiality &gt;</a>
3-3	Management of material topics <a href="#">Corporate Code of Conduct &gt;</a> <a href="#">Sustainability Management &gt;</a> <a href="#">Identification of Materiality &gt;</a> <a href="#">Promotion of Strategic Environmental Management &gt;</a> <a href="#">Environmental Management &gt;</a> <a href="#">Climate Change &gt;</a> <a href="#">Disclosure based on TCFD Recommendations &gt;</a> <a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Water Resources &gt;</a> <a href="#">Biodiversity &gt;</a> <a href="#">Product Responsibility &gt;</a> <a href="#">Supply Chain Management &gt;</a> <a href="#">Human Rights &gt;</a> <a href="#">Occupational Safety and Health &gt;</a> <a href="#">Community &gt;</a> <a href="#">Diversity, Equity &amp; Inclusion &gt;</a> <a href="#">Labor Practices &gt;</a> <a href="#">HR Development &gt;</a> <a href="#">Risk Management &gt;</a> <a href="#">Compliance &gt;</a>

## Topic-specific Disclosures

Disclosure Title		References
<b>Material Topics</b>		
<b>200 series (Economic topics)</b>		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	<a href="#">Policies to Support Local Communities &gt;</a> <a href="#">Company Profile &gt;</a>
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">Environmental Management &gt;</a> <a href="#">Disclosure based on TCFD Recommendations &gt;</a>
201-3	Defined benefit plan obligations and other retirement plans	–
201-4	Financial assistance received from government	Not applicable
Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Human Rights &gt;</a>
202-2	Proportion of senior management hired from the local community	–
Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	<a href="#">Community &gt;</a>
203-2	Significant indirect economic impacts	<a href="#">Community &gt;</a>
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="#">Compliance &gt;</a>
205-3	Confirmed incidents of corruption and actions taken	Not applicable
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable
GRI 207 : Tax 2019		
207-1	Approach to tax	<a href="#">Compliance&gt; Tax &gt;</a>
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	–
<b>300 series (Environmental topics)</b>		
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	<a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>
301-2	Recycled input materials used	–
301-3	Reclaimed products and their packaging materials	–
GRI 302: Energy 2016		
302-1	Energy consumption outside of the organization	<a href="#">Climate Change &gt;</a>

Disclosure Title		References
Material Topics		
200 series (Economic topics)		
		<a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>  <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
302-2	Energy consumption outside of the organization	Information is disclosed annually concerning internal energy usage volume and greenhouse gas emissions. There are many customers and trading partners outside the organization. As it is inefficient to manage the energy usage of these parties, greenhouse gas emissions are managed in accordance with SBT and GHG protocols.
302-3	Energy intensity	<a href="#">Climate Change &gt;</a>
302-4	Reduction of energy consumption	<a href="#">Climate Change &gt;</a>
302-5	Reductions in energy requirements of products and services	<a href="#">Promote environmentally conscious design &gt;</a>
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	<a href="#">Water Resources &gt;</a>  <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>  <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
303-2	Management of water discharge-related impacts	<a href="#">Water Resources &gt;</a>
303-3	Water withdrawal	<a href="#">Water Resources &gt;</a>  <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>  <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
303-4	Water discharge	<a href="#">Water Resources &gt;</a>  <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>  <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
303-5	Water consumption	<a href="#">Water Resources &gt;</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	<a href="#">Biodiversity &gt;</a>
304-2	Significant impacts of activities, products, and services on biodiversity	<a href="#">Biodiversity &gt;</a>
304-3	Habitats protected or restored	<a href="#">Biodiversity &gt;</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">Biodiversity &gt;</a>
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	<a href="#">Climate Change &gt;</a>  <a href="#">Disclosure based on TCFD Recommendations &gt;</a>  <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a>  <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>

Disclosure Title		References
<b>Material Topics</b>		
<b>200 series (Economic topics)</b>		
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Climate Change &gt;</a> <a href="#">Disclosure based on TCFD Recommendations &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Climate Change &gt;</a> <a href="#">Disclosure based on TCFD Recommendations &gt;</a>
305-4	GHG emissions intensity	<a href="#">Climate Change &gt;</a>
305-5	Reduction of GHG emissions	<a href="#">Climate Change &gt;</a>
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">Climate Change &gt;</a>
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
<b>GRI 306: Waste 2020</b>		
306-1	Water discharge by quality and destination	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
306-2	Waste by type and disposal method	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a>
306-3	Significant spills	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
306-4	Transport of hazardous waste	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
306-5	Water bodies affected by water discharges and/or runoff	<a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a> <a href="#">Overview of Environmental Impacts by Our Business Activities &gt;</a> <a href="#">Environmental Impact Data from the Four Main Manufacturing Sites (Domestic Manufacturing Sites) &gt;</a>
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	<a href="#">Supply Chain Management &gt;</a>
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">Climate Change &gt;</a> <a href="#">Supply Chain Management &gt;</a>
<b>400 series (Social topics)</b>		

Disclosure Title		References
<b>Material Topics</b>		
<b>200 series (Economic topics)</b>		
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<a href="#">Labor Practices &gt;</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Labor Practices &gt;</a>
401-3	Parental leave	<a href="#">DEI (Diversity, Equity &amp; Inclusion) &gt;</a>
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	<a href="#">Labor Practices &gt;</a>
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Workers representation in formal joint management–worker health and safety committees	<a href="#">Occupational Safety and Health &gt;</a>
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<a href="#">Occupational Safety and Health &gt;</a>
403-3	Workers with high incidence or high risk of diseases related to their occupation	<a href="#">Occupational Safety and Health &gt;</a>
403-4	Health and safety topics covered in formal agreements with trade unions	<a href="#">Occupational Safety and Health &gt;</a>
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<a href="#">HR Development &gt;</a>
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Product Responsibility&gt; Developing Human Resources to Support the Supply of High-quality Products &gt;</a> <a href="#">DEI (Diversity, Equity &amp; Inclusion) &gt;</a> <a href="#">HR Development &gt;</a>
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Labor Practices&gt; HR Data &gt;</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	<a href="#">Labor Practices &gt;</a> <a href="#">DEI (Diversity, Equity &amp; Inclusion) &gt;</a>
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Labor Practices&gt; HR Data &gt;</a>
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	–
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	–
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	–
<b>GRI 410: Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	Not applicable
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		

Disclosure Title		References
<b>Material Topics</b>		
<b>200 series (Economic topics)</b>		
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Biodiversity &gt;</a> <a href="#">Community &gt;</a>
413-2	Operations with significant actual and potential negative impacts on local communities	Not applicable
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	<a href="#">Supply Chain Management &gt;</a>
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Supply Chain Management &gt;</a>
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	–
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Product Initiatives (Management of chemical substances in products) &gt;</a> <a href="#">Product Responsibility &gt;</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable
<b>GRI 417: Marketing and Labeling 2016</b>		
417-1	Requirements for product and service information and labeling	<a href="#">Product Responsibility &gt;</a> <a href="#">Promote environmentally conscious design &gt;</a> <a href="#">Management of chemical substances in products &gt;</a> <a href="#">Prevention of Pollution and Effective Utilization of Resources &gt;</a>
417-2	Incidents of non-compliance concerning product and service information and labeling	Not applicable
417-3	Incidents of non-compliance concerning marketing communications	Not applicable
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Not applicable