

# GRI reference table

## Series of I00(common)

GRI102:General Disclosures 2016

Requirements	Publication Pages
<b>I. Organizational profile</b>	
102-1 Name of the organization	Company Profile
102-2 Activities, brands, products, and services	Revenue by business category
102-3 Location of headquarters	Company Profile
102-4 Location of operations	Revenue by region Head Office and Plants Global Network
102-5 Ownership and legal form	Company Profile
102-6 Markets served	Company Profile Financial result
102-7 Scale of the organization	HR data Revenue by region Financial highlights Revenue by business category Company Profile
102-8 Information on employees and other workers	HR data
102-9 Supply chain	Procurement
102-10 Significant changes to the organization and its supply chain	-
102-11 Precautionary Principle or approach	Risk management Environment : Vision for 2050
102-12 External initiatives	Engagement with stakeholders Establishment of a society in which people coexist with nature : Biodiversity initiative by Keidanren Disclosure according to the recommendations of the Task Force on Climate-related Financial Disclosures(TCFD) Procurement : Affiliated groups and involvement in initiatives Creating a workplace where people grow and nurture each other : "Challenge to 30% by 2030"(percentage of female executives) by Keidanren Human rights : JP-MIRAI
102-13 Membership of associations	Engagement with stakeholders Procurement : Affiliated groups and involvement in initiatives

Requirements	Publication Pages
<b>2. Strategy</b>	
102-14 Statement from senior decision-maker	Message from top management
102-15 Key impacts, risks, and opportunities	Message from top management Risk management Disclosure according to the recommendations of the Task Force on Climate-related Financial Disclosures(TCFD)
<b>3. Ethics and integrity</b>	
102-16 Values, principles, standards, and norms of behavior	AISIN Group Corporate Principles Sustainability activities and Principles of Corporate Behavior
102-17 Mechanisms for advice and concerns about ethics	Compliance
<b>4. Governance</b>	
102-18 Governance structure	Corporate Governance AISIN Group's priority issues
102-19 Delegating authority	Corporate Governance AISIN Group's priority issues
102-20 Executive-level responsibility for economic, environmental, and social topics	Corporate Governance AISIN Group's priority issues
102-21 Consulting stakeholders on economic, environmental, and social topics	Corporate Governance AISIN Group's priority issues
102-22 Composition of the highest governance body and its committees	Corporate Governance
102-23 Chair of the highest governance body	Corporate Governance
102-24 Nominating and selecting the highest governance body	Corporate Governance
102-25 Conflicts of interest	Corporate Governance
102-26 Role of highest governance body in setting purpose, values, and strategy	AISIN Group's priority issues
102-27 Collective knowledge of highest governance body	AISIN Group's priority issues Corporate Governance
102-28 Evaluating the highest governance body's performance	Corporate Governance
102-29 Identifying and managing economic, environmental, and social impacts	AISIN Group's priority issues Environment Disclosure according to the recommendations of the Task Force on Climate-related Financial Disclosures(TCFD)

## GRI reference table

Requirements	Publication Pages
102-30 Effectiveness of risk management processes	AISIN Group's priority issues  Risk management
102-31 Review of economic, environmental, and social topics	AISIN Group's priority issues  Risk management  Disclosure according to the recommendations of the Task Force on Climate-related Financial Disclosures(TCFD)
102-32 Highest governance body's role in sustainability reporting	AISIN Group's priority issues
102-33 Communicating critical concerns	Corporate Governance  Compliance  Risk management
102-34 Nature and total number of critical concerns	Corporate Governance
102-35 Remuneration policies	Corporate Governance
102-36 Process for determining remuneration	Corporate Governance
102-37 Stakeholders' involvement in remuneration	-
102-38 Annual total compensation ratio	-
102-39 Percentage increase in annual total compensation ratio	-
<b>5. Stakeholder engagement</b>	
102-40 List of stakeholder groups	Engagement with stakeholders
102-41 Collective bargaining agreements	HR data
102-42 Identifying and selecting stakeholders	Engagement with stakeholders
102-43 Approach to stakeholder engagement	Engagement with stakeholders
102-44 Key topics and concerns raised	Engagement with stakeholders
<b>6. Reporting practice</b>	
102-45 Entities included in the consolidated financial statements	Editorial policy
102-46 Defining report content and topic Boundaries	Editorial policy
102-47 List of material topics	Priority issues, KPIs and targets for fiscal year 2031
102-48 Restatements of information	-
102-49 Changes in reporting	-
102-50 Reporting period	Editorial policy

Requirements	Publication Pages
102-51 Date of most recent report	Editorial policy
102-52 Reporting cycle	Editorial policy
102-53 Contact point for questions regarding the report	Sustainability Promotion Office
102-54 Claims of reporting in accordance with the GRI Standards	AISIN GROUP REPORT 2021 is prepared in accordance with the Core option of the GRI Standards
102-55 GRI content index	GRI reference table
102-56 External assurance	Environment :Verification report  Health and safety initiatives :Third-party certification

## GRI103:Management Approach 2016














Requirements	Publication Pages
103-1 Explanation of the material topic and its Boundary	AISIN Group's priority issues
103-2 The management approach and its components	AISIN Group's priority issues  Priority issues, KPIs and targets for fiscal year 2031  Corporate Governance  Risk management  Information security  Compliance  Environment  Environment :Vision for 2050  Environment :Seventh Aisin Consolidated Environmental Action Plan (targeting 2025)
103-3 Evaluation of the management approach	AISIN Group's priority issues  Priority issues, KPIs and targets for fiscal year 2031  Engagement with stakeholders :External evaluation result  Seventh Aisin Consolidated Environmental Action Plan (results)

## GRI201:Economic Performance 2016










201-1 Direct economic value generated and distributed	Financial highlights  Environmental management : Environmental accounting  Social contribution activities
201-2 Financial implications and other risks and opportunities due to climate change	Disclosure according to the recommendations of the Task Force on Climate-related Financial Disclosures(TCFD)  Environmental management : Environmental accounting

## GRI reference table

## Series of 200(economic item)

Requirements	Publication Pages
201-3	Defined benefit plan obligations and other retirement plans Financial result 
201-4	Financial assistance received from government -
<b>GRI202:Market Presence 2016</b>	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage Human rights 
202-2	Proportion of senior management hired from the local community -
<b>GRI203:Indirect Economic Impacts 2016</b>	
203-1	Infrastructure investments and services supported Hydorgen Station 
203-2	Significant indirect economic impacts Value creation process  Social contribution activities 
<b>GRI204:Procurement Practices 2016</b>	
204-1	Proportion of spending on local suppliers -
<b>GRI205:Anti-corruption 2016</b>	
205-1	Operations assessed for risks related to corruption Compliance 
205-2	Communication and training about anticorruption policies and procedures Compliance 
205-3	Confirmed incidents of corruption and actions taken Compliance 
<b>GRI206:Anti-competitive Behavior 2016</b>	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Compliance 
<b>GRI207:Tax 2019</b>	
207-1	Approach to tax Aisin Group tax governance policy 
207-2	Tax governance, control and risk management Aisin Group tax governance policy 
207-3	Stakeholder engagement and management concerns related to tax Aisin Group tax governance policy 
207-4	Country-by-country reporting Financial result 

## Series of 300(environmental item)

Requirements	Publication Pages
<b>GRI301:Materials 2016</b>	
301-1	Materials used by weight or volume -
301-2	Recycled input materials used -
301-3	Reclaimed products and their packaging materials Environmental data : Packing-material use 
<b>GRI302:Energy 2016</b>	
302-1	Energy consumption within the organization Environmental management 
302-2	Energy consumption outside of the organization -
302-3	Energy intensity -
302-4	Reduction of energy consumption Establishment of a recycling-oriented society  Performance data (environment) 
302-5	Reductions in energy requirements of products and services -
<b>GRI303:Water 2018</b>	
303-1	Interactions with water as a shared resource Establishment of a recycling-oriented society 
303-2	Management of water discharge-related impacts -
303-3	Water withdrawal Environmental data :Water use 
303-4	Water discharge Performance data (environment) 
303-5	Water consumption -
<b>GRI304:Biodiversity 2016</b>	
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 Establishment of a society in wich people coexist with nature 
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations Establishment of a society in wich people coexist with nature 

## GRI reference table

Requirements	Publication Pages
<b>GRI305:Emissions 2016</b>	
305-1 Direct (Scope 1) GHG emissions	Environmental data : Scope 1
305-2 Energy indirect (Scope 2) GHG emissions	Environmental data : Scope 2
305-3 Other indirect (Scope 3) GHG emissions	Environmental data : Scope 3
305-4 GHG emissions intensity	-
305-5 Reduction of GHG emissions	Carbon neutral Establishment of a zero carbon society
305-6 Emissions of ozone-depleting substances (ODS)	-
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Performance data (environment)
<b>GRI306:Waste 2020</b>	
306-1 Waste generation and significant waste-related impacts	Environmental management
306-2 Management of significant waste-related impacts	Establishment of a recycling-oriented society
306-3 Waste generated	Environmental data
306-4 Waste diverted from disposal	-
306-5 Waste directed to disposal	-
<b>GRI307:Environmental Compliance 2016</b>	
307-1 Non-compliance with environmental laws and regulations	Performance data (environment)
<b>GRI308:Supplier Environmental Assessment 2016</b>	
308-1 New suppliers that were screened using environmental criteria	-
308-2 Negative environmental impacts in the supply chain and actions taken	Seventh Aisin Consolidated Environmental Action Plan (results)

## Series of 400(social item)

Requirements	Publication Pages
<b>GRI401:Employment 2016</b>	
401-1 New employee hires and employee turnover	HR data
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3 Parental leave	HR data
<b>GRI402:Labor/Management Relations 2016</b>	
402-1 Minimum notice periods regarding operational changes	Human rights
<b>GRI403:Occupational Health and Safety 2018</b>	
403-1 Occupational health and safety management system	Health and safety initiatives
403-2 Hazard identification, risk assessment, and incident investigation	Health and safety initiatives
403-3 Occupational health services	Health and safety initiatives
403-4 Worker participation, consultation, and communication on occupational health and safety	Health and safety initiatives
403-5 Worker training on occupational health and safety	Health and safety initiatives
403-6 Promotion of worker health	Health and safety initiatives
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and safety initiatives
403-8 Workers covered by an occupational health and safety management system	Health and safety initiatives
403-9 Work-related injuries	Health and safety initiatives
403-10 Work-related ill health	Health and safety initiatives
<b>GRI404:Training and Education 2016</b>	
404-1 Average hours of training per year per employee	HR data
404-2 Programs for upgrading employee skills and transition assistance programs	All Parties/All Challenges Creating a workplace where people grow and nurture each other
404-3 Percentage of employees receiving regular performance and career development reviews	Creating a workplace where people grow and nurture each other

## GRI reference table

Requirements	Publication Pages
<b>GRI405:Diversity and Equal Opportunity 2016</b>	
405-1 Diversity of governance bodies and employees	Corporate Governance Creating a workplace where people grow and nurture each other HR data
405-2 Ratio of basic salary and remuneration of women to men	-
<b>GRI406:Non-discrimination 2016</b>	
406-1 Incidents of discrimination and corrective actions taken	Compliance
<b>GRI407: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	Human rights
<b>GRI408:Child Labor 2016</b>	
408-1 Operations and suppliers at significant risk for incidents of child labor	Human rights
<b>GRI409:Forced or Compulsory Labor 2016</b>	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights
<b>GRI410:Security Practices 2016</b>	
410-1 Security personnel trained in human rights policies or procedures	-
<b>GRI411:Rights of Indigenous Peoples 2016</b>	
411-1 Incidents of violations involving rights of indigenous peoples	-
<b>GRI412:Human Rights Assessment 2016</b>	
412-1 Operations that have been subject to human rights reviews or impact assessments	Human rights
412-2 Employee training on human rights policies or procedures	Human rights
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Human rights

Requirements	Publication Pages
<b>GRI413:Local Communities 2016</b>	
413-1 Operations with local community engagement, impact assessments, and development programs	Social contribution activities Seventh Aisin Consolidated Environmental Action Plan (results)
413-2 Operations with significant actual and potential negative impacts on local communities	-
<b>GRI414:Supplier Social Assessment 2016</b>	
414-1 New suppliers that were screened using social criteria	-
414-2 Negative social impacts in the supply chain and actions taken	Procurement
<b>GRI415:Public Policy 2016</b>	
415-1 Political contributions	-
<b>GRI416:Customer Health and Safety 2016</b>	
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	-
<b>GRI417:Marketing and Labeling 2016</b>	
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	-
<b>GRI418:Customer Privacy 2016</b>	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information security
<b>GRI419:Socioeconomic Compliance 2016</b>	
419-1 Non-compliance with laws and regulations in the social and economic area	Compliance