

# IBIDEN ESG Website GRI content index (Topic-specific Standards)

[Updated at the end of September 2023]

Based on the GRI standards, material issues are selected. Posted site of the IBIDEN's disclosure information are shown below.

The topic that we have identified as particularly important among the GRI Standards are in blue

The topic that have been identified as important and are not required for the GRI standards are also described in the index table below.

Topic-specific Standards			Disclosure information of IBIDEN	
			Site	Title
Category : Economic				
Management Approach(Economic)	103-1	Explanation of the material topic and its Boundary	About IBIDEN	Mid-Term Management Plan
			ESG	IBIDEN Group Charter of Behavior
	103-2	The management approach and its components	ESG	IBIDEN Group Charter of Behavior
				Corporate Governance
Economic Performance	201-1	Direct economic value generated and distributed	ESG	Risk Management
				Harmony with Nature (Environmental Initiatives)
	201-2	Financial implications and other risks and opportunities due to climate change	ESG	Security Report
				Risk Management
Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Investor Relations	Harmony with Nature (Environmental Initiatives)
				Security Report
	202-2	Proportion of senior management hired from the local community	Investor Relations	Security Report
				Security Report
Indirect Economic Impacts	203-1	Infrastructure investments and services supported		
	203-2	Significant indirect economic impacts		
Procurement Practices	204-1	Proportion of spending on local suppliers		
Anti-corruption	205-1	Operations assessed for risks related to corruption	ESG	Risk Management
	205-2	Communication and training about anti-corruption policies and procedures	ESG	Compliance
	205-3	Confirmed incidents of corruption and actions taken	ESG	Compliance
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG	Compliance
Tax (GRI 207:2019)	207-1	Approach to tax	ESG	Compliance
	207-2	Tax governance, control, and risk management	ESG	Compliance
	207-3	Stakeholder engagement and management of concerns related to tax	ESG	Compliance
	207-4	Country-by-country reporting		
Emergency countermeasures		Preparation for an emergency disaster	ESG	Risk Management
Category : Environmental				
Management Approach(Environment)	103-1	Explanation of the material topic and its Boundary	ESG	IBIDEN Group Charter of Behavior
				Environmental Management
	103-2	The management approach and its components	ESG	Harmony with Nature (Environmental Initiatives)
				Editing policy of ESG Information
Materials	301-1	Materials used by weight or volume	ESG	Environmental Management
				Harmony with Nature (Environmental Initiatives)
	301-2	Recycled input materials used	ESG	Compliance
				Supply Chain Management
Materials	301-3	Reclaimed products and their packaging materials		Management System Certification Status
				Environmental Data
	301-3	Reclaimed products and their packaging materials		Environmental Data

Energy	302-1	Energy consumption within the organization	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
	302-2	Energy consumption outside of the organization		
	302-3	Energy intensity	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	302-4	Reduction of energy consumption	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	302-5	Reductions in energy requirements of products and services		
Water and Effluents (GRI 303:2018)	303-1	Interactions with water as a shared resource	<a href="#">ESG</a>	<a href="#">Environmental Management</a> <a href="#">Harmony with Nature (Environmental Initiatives)</a>
	303-2	Management of water discharge-related impacts	<a href="#">ESG</a>	<a href="#">Environmental Management</a> <a href="#">Harmony with Nature (Environmental Initiatives)</a>
	303-3	Water withdrawal	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a> <a href="#">Environmental Data</a>
	303-4	Water discharge	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
	303-5	Water consumption		
Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	304-2	Significant impacts of activities, products, and services on biodiversity		
	304-3	Habitats protected or restored	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		
Emissions	305-1	Direct (Scope 1) GHG emissions	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a> <a href="#">Environmental Data</a>
	305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a> <a href="#">Environmental Data</a>
	305-3	Other indirect (Scope 3) GHG emissions	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
	305-4	GHG emissions intensity	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	305-5	Reduction of GHG emissions	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	305-6	Emissions of ozone-depleting substances (ODS)		
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
Waste (GRI 306:2020)	306-1	Waste generation and significant waste-related impacts	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a>
	306-2	Management of significant waste-related impacts	<a href="#">ESG</a>	<a href="#">Harmony with Nature (Environmental Initiatives)</a> <a href="#">Environmental Management</a>
	306-3	Waste generated	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
	306-4	Waste diverted from disposal	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
	306-5	Waste directed to disposal	<a href="#">ESG</a>	<a href="#">Environmental Data</a>
Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	<a href="#">ESG</a>	<a href="#">Environmental Management</a>
Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	<a href="#">ESG</a>	<a href="#">Supply Chain Management</a> <a href="#">Harmony with Nature (Environmental Initiatives)</a>
	308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">ESG</a>	<a href="#">Supply Chain Management</a> <a href="#">Environmental Management</a> <a href="#">Harmony with Nature (Environmental Initiatives)</a>

Category : Social				
Management Approach(Social)	103-1	Explanation of the material topic and its Boundary	ESG	<a href="#">IBIDEN Group Charter of Behavior</a>
				<a href="#">Human Resource Management</a>
				<a href="#">Risk Management</a>
	103-2	The management approach and its components	ESG	<a href="#">Health and Safety</a>
				<a href="#">Compliance</a>
				<a href="#">Editing policy of ESG Information</a>
Employment	401-1	New employee hires and employee turnover	ESG	<a href="#">Social Data</a>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		
Labor/Management Relations	401-3	Parental leave	ESG	<a href="#">Human Resource Management</a>
				<a href="#">Social Data</a>
Occupational Health and Safety (GRI 403:2018)	402-1	Minimum notice periods regarding operational changes		
	403-1	Occupational health and safety management system	ESG	<a href="#">Health and Safety</a>
				<a href="#">Management System Certification Status</a>
	403-2	Hazard identification, risk assessment, and incident investigation	ESG	<a href="#">Health and Safety</a>
	403-3	Occupational health services	ESG	<a href="#">Health and Safety</a>
	403-4	Worker participation, consultation, and communication on occupational health and safety	ESG	<a href="#">Health and Safety</a>
	403-5	Worker training on occupational health and safety	ESG	<a href="#">Health and Safety</a>
	403-6	Promotion of worker health	ESG	<a href="#">Health and Safety</a>
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG	<a href="#">Health and Safety</a>
				<a href="#">Harmony with Nature (Environmental Initiatives)</a>
Training and Education	403-8	Workers covered by an occupational health and safety management system	ESG	<a href="#">Health and Safety</a>
	403-9	Work-related injuries	ESG	<a href="#">Health and Safety</a>
				<a href="#">Social Data</a>
	403-10	Work-related ill health		
Diversity and Equal Opportunity	404-1	Average hours of training per year per employee	ESG	<a href="#">Social Data</a>
	404-2	Programs for upgrading employee skills and transition assistance programs	ESG	<a href="#">Human Resource Management</a>
	404-3	Percentage of employees receiving regular performance and career development reviews	ESG	<a href="#">Human Resource Management</a>
Non-discrimination	405-1	Diversity of governance bodies and employees	ESG	<a href="#">Human Resource Management</a>
				<a href="#">Social Data</a>
Freedom of Association and Collective Bargaining	405-2	Ratio of basic salary and remuneration of women to men		
	406-1	Incidents of discrimination and corrective actions taken	ESG	<a href="#">Compliance</a>
				<a href="#">Human Resource Management</a>
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		

Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">ESG</a>	<a href="#">Human Resource Management</a> <a href="#">Supply Chain Management</a>
Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">ESG</a>	<a href="#">Human Resource Management</a> <a href="#">Supply Chain Management</a>
Security Practices	410-1	Security personnel trained in human rights policies or procedures		
Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples		
Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments		
	412-2	Employee training on human rights policies or procedures	<a href="#">ESG</a>	<a href="#">Human Resource Management</a>
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		
	413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">ESG</a>	<a href="#">Social Contribution Activities</a>
	413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">ESG</a>	<a href="#">Environmental management</a>
Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	<a href="#">ESG</a>	<a href="#">Supply Chain Management</a>
	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">ESG</a>	<a href="#">Supply Chain Management</a>
Public Policy	415-1	Political contributions	<a href="#">ESG</a>	<a href="#">Social Data</a>
Customer Health and Safety	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		
Marketing and Labeling	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		
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">ESG</a>	<a href="#">Compliance</a>
				<a href="#">Risk Management</a>
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">ESG</a>	<a href="#">Compliance</a> <a href="#">Human Resource Management</a>
Conflict Minerals	Responding to conflict minerals		<a href="#">ESG</a>	<a href="#">Supply Chain Management</a>
Working Hour	Working hour management		<a href="#">ESG</a>	<a href="#">Human Resource Management</a>