

# IBIDEN ESG Website GRI content index (General Disclosure)

In making/updating the IBIDEN ESG Website, we referred to the GRI\* Standards.

This website is based on the Core option used as an objective measure of the extent to which the standards have been applied.

\*GRI (Global Reporting Initiative): An independent institution whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines.

Items on General Disclosures that are required for the Core option are in blue.  

Items that are not required are posted on the index table below to enable better understanding of the Company's efforts.

General Disclosure			IBIDEN ESG Website	
			Page	Title
<b>1. Organizational Profile</b>				
102-1	Name of the organization.	a. Name of the organization.	<a href="#">About IBIDEN</a>	<a href="#">Company Outline</a>
102-2	Activities, brands, products, and services	a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	<a href="#">About IBIDEN</a> <a href="#">Products</a>	<a href="#">Company Outline</a> <a href="#">Products</a>
102-3	Location of headquarters	a. Location of the organization's headquarters	<a href="#">About IBIDEN</a>	<a href="#">Company Outline</a>
102-4	Location of operations	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	<a href="#">About IBIDEN</a>	<a href="#">Global Network</a>
102-5	Ownership and legal form	a. Nature of ownership and legal form.	<a href="#">About IBIDEN</a> <a href="#">Investor Relations</a>	<a href="#">Company Outline</a> <a href="#">Articles of Incorporation / Share Handling Regulations</a>
102-6	Markets served	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	<a href="#">About IBIDEN</a>	<a href="#">Company Outline</a> <a href="#">Global Network</a>
102-7	Scale of the organization	a. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	<a href="#">About IBIDEN</a>	<a href="#">Company Outline</a>
102-8	Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries). f. An explanation of how the data have been compiled, including any assumptions made.	<a href="#">ESG</a>	<a href="#">Social Data</a>
102-9	Supply chain	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	<a href="#">About IBIDEN</a>	<a href="#">Compliance</a>
102-10	Significant changes to the organization and its supply chain	a. Significant changes to the organization's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	<a href="#">About IBIDEN</a>	<a href="#">Global Network</a> <a href="#">Compliance</a>
102-11	Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach.	<a href="#">About IBIDEN</a>	<a href="#">Risk Management</a>
102-12	External initiatives	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	<a href="#">About IBIDEN</a>	<a href="#">IBIDEN Group Charter of Behavior</a>
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.	<a href="#">About IBIDEN</a> <a href="#">ESG</a>	<a href="#">IBIDEN Group Charter of Behavior</a> <a href="#">Harmony with Nature</a>
<b>2. Strategy</b>				
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	<a href="#">ESG</a>	<a href="#">Message from the President</a>
102-15	Key impacts, risks, and opportunities	a. A description of key impacts, risks, and opportunities.	<a href="#">ESG</a> <a href="#">About IBIDEN</a>	<a href="#">Message from the President</a> <a href="#">Our Approach to ESG</a> <a href="#">Risk Management</a>
<b>3. Ethics and integrity</b>				
102-16	Values, principles, standards, and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior.	<a href="#">About IBIDEN</a> <a href="#">ESG</a>	<a href="#">Corporate Philosophy</a> <a href="#">Compliance</a> <a href="#">Our Approach to ESG</a>
102-17	Mechanisms for advice and concerns about ethics	a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.	<a href="#">About IBIDEN</a>	<a href="#">Compliance</a>

4. Governance				
102-18	Governance structure	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-19	Delegating authority	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.		<a href="#">Risk Management</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	<a href="#">ESG</a>	<a href="#">Compliance</a>
102-22	Composition of the highest governance body and its committees	a. Composition of the highest governance body and its committees by: i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social groups; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation.	<a href="#">About IBIDEN</a>	<a href="#">Human Resource Management</a>
102-23	Chair of the highest governance body	a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.	<a href="#">About IBIDEN</a>	<a href="#">Environmental management</a>
102-24	Nominating and selecting the highest governance body	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-25	Conflicts of interest	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Criteria used for nominating and selecting highest governance body members, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	<a href="#">Investor Relations</a>	<a href="#">Corporate Governance Report</a>
102-26	Role of highest governance body in setting purpose, values, and strategy	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-27	Collective knowledge of highest governance body	a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.	<a href="#">Investor Relations</a>	<a href="#">Compliance</a>
102-28	Evaluating the highest governance body's performance	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	<a href="#">ESG</a>	<a href="#">(As described on page 32, "Corporate Governance," page 35, "Board of Directors," in the 166th Annual Security Report.)</a>
102-29	Identifying and managing economic, environmental, and social impacts	a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.	<a href="#">Our Approach to ESG</a>	<a href="#">Scope of Activities</a>
102-30	Effectiveness of risk management processes	a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.	<a href="#">About IBIDEN</a>	<a href="#">Risk Management</a>
102-31	Review of economic, environmental, and social topics	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	<a href="#">About IBIDEN</a>	<a href="#">Risk Management</a>
102-32	Highest governance body's role in sustainability reporting	a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	<a href="#">About IBIDEN</a>	<a href="#">Risk Management</a>
102-33	Communicating critical concerns	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-34	Nature and total number of critical concerns	a. Process for communicating critical concerns to the highest governance body.	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
		a. Total number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	<a href="#">About IBIDEN</a>	<a href="#">Compliance</a>

102-35	Remuneration policies	<p>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:</p> <p>i. Fixed pay and variable pay, including performance-based pay, equitybased pay, bonuses, and deferred or vested shares;</p> <p>ii. Sign-on bonuses or recruitment incentive payments;</p> <p>iii. Termination payments;</p> <p>iv. Clawbacks;</p> <p>v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.</p> <p>b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.</p>	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-36	Process for determining remuneration	<p>a. Process for determining remuneration.</p> <p>b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.</p> <p>c. Any other relationships that the remuneration consultants have with the organization.</p>	<a href="#">About IBIDEN</a>	<a href="#">Corporate Governance</a>
102-37	Stakeholders' involvement in remuneration	<p>a. How stakeholders' views are sought and taken into account regarding remuneration.</p> <p>b. If applicable, the results of votes on remuneration policies and proposals.</p>		
102-38	Annual total compensation ratio	a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.		
102-39	Percentage increase in annual total compensation ratio	a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.		
<b>5. Stakeholder engagement</b>				
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organization.	<a href="#">ESG</a>	<a href="#">Scope of Activities</a>
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.	<a href="#">ESG</a>	<a href="#">Social Data</a>
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	<a href="#">ESG</a>	<a href="#">Scope of Activities</a>
102-43	Approach to stakeholder engagement	a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	<a href="#">ESG</a>	<a href="#">Scope of Activities</a>
102-44	Key topics and concerns raised	<p>a. Key topics and concerns that have been raised through stakeholder engagement, including:</p> <p>i. how the organization has responded to those key topics and concerns, including through its reporting;</p> <p>ii. the stakeholder groups that raised each of the key topics and concerns.</p>	<a href="#">ESG</a>	<a href="#">External Corporate Evaluation</a>
<b>6. Reporting practice</b>				
102-45	Entities included in the consolidated financial statements	<p>a. A list of all entities included in the organization's consolidated financial statements or equivalent documents.</p> <p>b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.</p>	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-46	Defining report content and topic Boundaries	<p>a. An explanation of the process for defining the report content and the topic Boundaries.</p> <p>b. An explanation of how the organization has implemented the Reporting Principles for defining report content.</p>	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	<a href="#">ESG</a>	<a href="#">Report Download (GRI Index table)</a>
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-50	Reporting period	a. Reporting period for the information provided.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-52	Reporting cycle	a. Reporting cycle.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	<a href="#">ESG</a>	<a href="#">Report Download</a>
102-54	Claims of reporting in accordance with the GRI Standards	<p>a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either:</p> <p>i. 'This report has been prepared in accordance with the GRI Standards: Core option';</p> <p>ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.</p>	<a href="#">ESG</a>	<a href="#">Report Download (GRI Index table)</a>
102-55	GRI content index	<p>a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report.</p> <p>b. For each disclosure, the content index shall include:</p> <p>i. the number of the disclosure (for disclosures covered by the GRI Standards);</p> <p>ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials;</p> <p>iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.</p>	<a href="#">ESG</a>	<a href="#">Report Download (GRI Index table)</a>
102-56	External assurance	<p>a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If the report has been externally assured:</p> <p>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p> <p>ii. The relationship between the organization and the assurance provider;</p> <p>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.</p>	<a href="#">ESG</a>	<a href="#">Harmony with Nature</a>
		a. The Aspect Boundary within the organization for each material Aspect.	<a href="#">ESG</a>	<a href="#">Report Download</a>
		a. The Aspect Boundary outside the organization for each material Aspect.	<a href="#">ESG</a>	<a href="#">Report Download</a>