

IBIDEN ESG Website GRI content index (General Disclosure)

[Updated at the end of September 2023]

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

The content index (comparison table) of posted information is reported as follows,

mainly regarding activity reports for fiscal year 2022 (April 1, 2022 to March 31, 2023) currently posted on the website.

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

GRI 102: General Disclosure (2021)		Disclosure information of IBIDEN	
		Site	Title
1. The organization and its reporting practices			
2-1	Organizational details	About IBIDEN	Company Outline
			Global Network
2-2	Entities included in the organization's sustainability reporting	ESG	Editing Policy of ESG Information
		Investor Relations	Security Report
2-3	Reporting period, frequency and contact point	ESG	Editing Policy of ESG Information
2-4	Restatements of information	ESG	Editing Policy of ESG Information
2-5	External assurance	ESG	Harmony with Nature (Environmental Initiatives)
2. Activities and workers			
2-6	Activities, value chain and other business relationships	ESG	Scope of Activities
		Investor Relations	Security Report
2-7	Employees	ESG	Social Data
2-8	Workers who are not employees	ESG	Social Data
3. Governance			
2-9	Governance structure and composition	ESG	Corporate Governance
		Investor Relations	Corporate Governance Report
2-10	Nomination and selection of the highest governance body	ESG	Corporate Governance
		Investor Relations	Corporate Governance Report
2-11	Chair of the highest governance body	Investor Relations	Corporate Governance Report
2-12	Role of the highest governance body in overseeing the management of impacts	ESG	Scope of Activities
			Risk Management
		Investor Relations	Harmony with Nature (Environmental Initiatives)
			Corporate Governance Report

2-13	Delegation of responsibility formanaging impacts	ESG	Scope of Activities
			Risk Management
			Harmony with Nature(Environmental Initiatives)
		Investor Relations	Corporate Governance Report
2-14	Role of the highest governance bodyin sustainability reporting	ESG	Corporate Governance
			Scope of Activities
		Investor Relations	Integrated Report
2-15	Conflicts of interest	ESG	Corporate Governance
			Compliance
		Investor Relations	Security Report
2-16	Communication of critical concerns	ESG	Corporate Governance
			Risk Management
			Compliance
2-17	Collective knowledge of the highestgovernance body	ESG	Corporate Governance
			Investor Relations
2-18	Evaluation of the performance of thehighest governance body	ESG	Corporate Governance
			Investor Relations
2-19	Remuneration policies	ESG	Corporate Governance
			Investor Relations
2-20	Process to determine remuneration	ESG	Corporate Governance
			Investor Relations
2-21	Annual total compensation ratio		
4. Strategy, policies and practices			
2-22	Statement on sustainable developmentstrategy	ESG	Massage from the President
2-23	Policy commitments	ESG	IBIDEN Group Charter of Behavior
2-24	Embedding policy commitments	ESG	IBIDEN Group Charter of Behavior
			Compliance
			Supply Chain Management
2-25	Processes to remediate negativeimpacts	ESG	Compliance
			Human Resource Management
2-26	Mechanisms for seeking advice andraising concerns	ESG	Compliance
			Human Resource Management
2-27	Compliance with laws and regulations	ESG	Compliance
			Risk Management
			Environmental Management
			Human Resource Management
2-28	Membership associations	ESG	IBIDEN Group Charter of Behavior
			Harmony with Nature(Environmental Initiatives)

5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	ESG	Scope of Activities
2-30	Collective bargaining agreements	ESG	Social Data

GRI 103: Material Topics (2021)		Disclosure information of IBIDEN	
		Site	Title
3-1	Process to determine material topics	ESG	Scope of Activities
			Editing Policy of ESG Information
3-2	List of material topics	ESG	Scope of Activities
3-3	Management of material topics	ESG	Scope of Activities
			Environmental Management
			Harmony with Nature(Environmental Initiatives)
			Human Resource Management
			Health and Safety