

GRI content index

Statement of use		ELECOM Group has reported the information cited in this GRI content index for the period 1 April 2024 - 31 March 2025 with reference to the GRI Standards.
GRI 1 used		GRI 1: Foundation 2021
No.	DISCLOSURE	LOCATION
2	General Disclosures 2021	
2-1	Organizational details	Company overview
2-2	Entities included in the organization's sustainability reporting	Sustainability Report
2-3	Reporting period, frequency and contact point	Sustainability Report
2-4	Restatements of information	ESG Data Book [A change in disclosure from the previous fiscal year:]
2-5	External assurance	
2-6	Activities, value chain and other business relationships	ELECOM Group
2-7	Employees	ESG Data Book [Composition of employees by type of employment]
2-8	Workers who are not employees	ESG Data Book [Composition of employees by type of employment]
2-9	Governance structure and composition	Corporate governance framework
2-10	Nomination and selection of the highest governance body	Policies and procedures regarding appointment and dismissal of Executive Directors
2-11	Chair of the highest governance body	Roles of the Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability implementation structure
2-13	Delegation of responsibility for managing impacts	Sustainability implementation structure
2-14	Role of the highest governance body in sustainability reporting	Sustainability implementation structure
2-15	Conflicts of interest	▶ Annual Securities Report [(ii) Corporate governance system]
2-16	Communication of critical concerns	Corporate ethics and compliance initiatives
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	Assessments regarding Board of Director effectiveness
2-19	Remuneration policies	Remuneration, etc. of Executive Directors and Audit & Supervisory Board Members
2-20	Process to determine remuneration	Remuneration, etc. of Executive Directors and Audit & Supervisory Board Members
2-21	Annual total compensation ratio	
2-22	Statement on sustainable development strategy	ELECOM Group's Value Creation Process
2-23	Policy commitments	Human rights
2-24	Embedding policy commitments	Human rights initiatives within the ELECOM Group
2-25	Processes to remediate negative impacts	
2-26	Mechanisms for seeking advice and raising concerns	Internal reporting point
2-27	Compliance with laws and regulations	Corporate ethics and compliance initiatives
2-28	Membership associations	Involvement in external initiatives
2-29	Approach to stakeholder engagement	Relationships with Stakeholders
2-30	Collective bargaining agreements	Relationship with labor union
3	Material Topics 2021	
3-1	Process to determine material topics	ELECOM Group's Materialities
3-2	List of material topics	ELECOM Group's Materialities
3-3	Management of material topics	ELECOM Group's Materialities

Economy

201	Economic Performance 2016	
201-1	Direct economic value generated and distributed	Distribution of financial value to stakeholders
201-2	Financial implications and other risks and opportunities due to climate change	Responses to climate change (Information disclosure based on the TCFD recommendations)
201-3	Defined benefit plan obligations and other retirement plans	
201-4	Financial assistance received from government	Initiatives for contribution to healthcare
202	Market Presence 2016	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	
202-2	Proportion of senior management hired from the local community	Hiring of employees of different nationalities
203	Indirect Economic Impacts 2016	
203-1	Infrastructure investments and services supported	Initiatives for regenerating natural environments
203-2	Significant indirect economic impacts	Initiatives for contribution to healthcare
204	Procurement Practices 2016	
204-1	Proportion of spending on local suppliers	
205	Anti-corruption 2016	
205-1	Operations assessed for risks related to corruption	
205-2	Communication and training about anti-corruption policies and procedures	Anti-corruption initiatives
205-3	Confirmed incidents of corruption and actions taken	ESG Data Book [Compliance]

No.	DISCLOSURE	LOCATION
206	Anti-competitive Behavior 2016	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
207	Tax 2019	
207-1	Approach to tax	Tax transparency
207-2	Tax governance, control, and risk management	Tax transparency
207-3	Stakeholder engagement and management of concerns related to tax	Tax transparency
207-4	Country-by-country reporting	ESG Data Book [Taxes paid]

Environment

301	Materials 2016	
301-1	Materials used by weight or volume	
301-2	Recycled input materials used	
301-3	Reclaimed products and their packaging materials	Transition to a circular economy
302	Energy 2016	
302-1	Energy consumption within the organization	ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO ₂ emissions]
302-2	Energy consumption outside of the organization	
302-3	Energy intensity	
302-4	Reduction of energy consumption	Efficient use of resources and energy
302-5	Reductions in energy requirements of products and services	THINK ECOLOGY
303	Water and Effluents 2018	
303-1	Interactions with water as a shared resource	Impact assessment on natural capital and water
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	ESG Data Book [Water withdrawal/discharge]
303-4	Water discharge	ESG Data Book [Water withdrawal/discharge]
303-5	Water consumption	ESG Data Book [Water withdrawal/discharge]
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	Biodiversity conservation
304-2	Significant impacts of activities, products and services on biodiversity	Assessment of nature-related dependencies and impacts arising from business activities
304-3	Habitats protected or restored	Restoration of Maruyama Senmida Rice Terraces
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
305	Emissions 2016	
305-1	Direct (Scope 1) GHG emissions	ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO ₂ emissions]
305-2	Energy indirect (Scope 2) GHG emissions	ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO ₂ emissions]
305-3	Other indirect (Scope 3) GHG emissions	ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO ₂ emissions]
305-4	GHG emissions intensity	ESG Data Book [Amount of electricity, gas, and gasoline consumption, and CO ₂ emissions]
305-5	Reduction of GHG emissions	Amount of electricity, gas, and gasoline consumed, and CO ₂ emitted, by the ELECOM Group
305-6	Emissions of ozone-depleting substances (ODS)	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
306	Waste 2020	
306-1	Waste generation and significant waste-related impacts	Waste management
306-2	Management of significant waste-related impacts	Waste management
306-3	Waste generated	ESG Data Book [Waste]
306-4	Waste diverted from disposal	ESG Data Book [Waste]
306-5	Waste directed to disposal	ESG Data Book [Waste]
308	Supplier Environmental Assessment 2016	
308-1	New suppliers that were screened using environmental criteria	Responsible procurement initiatives
308-2	Negative environmental impacts in the supply chain and actions taken	Responsible procurement initiatives

No.	DISCLOSURE	LOCATION
Society		
401	Employment 2016	
401-1	New employee hires and employee turnover	ESG Data Book [Number of hires/employee turnover]
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
401-3	Parental leave	ESG Data Book [Use of childcare leave system]
402	Labor/Management Relations 2016	
402-1	Minimum notice periods regarding operational changes	
403	Occupational Health and Safety 2018	
403-1	Occupational health and safety management system	
403-2	Hazard identification, risk assessment, and incident investigation	Occupational health and safety implementation structure
403-3	Occupational health services	Health and safety initiatives
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational health and safety implementation structure
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	
403-8	Workers covered by an occupational health and safety management system	
403-9	Work-related injuries	ESG Data Book [Occurrences of occupational accidents]
403-10	Work-related ill health	ESG Data Book [Occurrences of occupational accidents]
404	Training and Education 2016	
404-1	Average hours of training per year per employee	ESG Data Book [Results of training]
404-2	Programs for upgrading employee skills and transition assistance programs	Human resources development
404-3	Percentage of employees receiving regular performance and career development reviews	
405	Diversity and Equal Opportunity 2016	
405-1	Diversity of governance bodies and employees	ESG Data Book [Composition of non-Japanese national employees] [Promotion of female participation] [Diversity of Executive Directors]
405-2	Ratio of basic salary and remuneration of women to men	ESG Data Book [Promotion of female participation]
406	Non-discrimination 2016	
406-1	Incidents of discrimination and corrective actions taken	
407	Freedom of Association and Collective Bargaining 2016	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
408	Child Labor 2016	
408-1	Operations and suppliers at significant risk for incidents of child labor	Responsible procurement initiatives
409	Forced or Compulsory Labor 2016	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Responsible procurement initiatives
410	Security Practices 2016	
410-1	Security personnel trained in human rights policies or procedures	
411	Rights of Indigenous Peoples 2016	
411-1	Incidents of violations involving rights of indigenous peoples	
413	Local Communities 2016	
413-1	Operations with local community engagement, impact assessments, and development programs	Initiatives for local communities
413-2	Operations with significant actual and potential negative impacts on local communities	
414	Supplier Social Assessment 2016	
414-1	New suppliers that were screened using social criteria	Responsible procurement initiatives
414-2	Negative social impacts in the supply chain and actions taken	Responsible procurement initiatives
415	Public Policy 2016	
415-1	Political contributions	ESG Data Book [Political contributions]
416	Customer Health and Safety 2016	
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	Number of product liability (PL) issues
417	Marketing and Labeling 2016	
417-1	Requirements for product and service information and labeling	THINK ECOLOGY
417-2	Incidents of non-compliance concerning product and service information and labeling	
417-3	Incidents of non-compliance concerning marketing communications	
418	Customer Privacy 2016	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	