

GRI Standards Reference Table



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Statement of use	JATCO Ltd referred to the GRI Standards to report the information stated in this reference table regarding the period from April 1, 2023 to March 31, 2024.
GRI 1 used	GRI 1: Foundation 2021

GRI Standards			Disclosure	Location	Pages (PDF)
General Disclosures					
2	General Disclosures 2021	2-1	Organizational details	Corporate Information	P.6
		2-2	Entities included in the organization’s sustainability reporting	Editorial Policy Corporate Information	P.2 P.6
		2-3	Reporting period, frequency and contact point	Editorial Policy	P.2
		2-4	Restatements of information	—	—
		2-5	External assurance	—	—
		2-6	Activities, value chain and other business relationships	History of Value Creation Core Technologies	P.8 P.10
		2-7	Employees	Social Data	P.84
		2-8	Workers who are not employees	—	—
		2-9	Governance structure and composition	Commitment to corporate governance	P.73
		2-10	Nomination and selection of the highest governance body	Commitment to corporate governance	P.73
		2-11	Chair of the highest governance body	Commitment to corporate governance	P.73
		2-12	Role of the highest governance body in overseeing the management of impacts	Commitment to corporate governance	P.73
		2-13	Delegation of responsibility for managing impacts	Commitment to corporate governance	P.73
		2-14	Role of the highest governance body in sustainability reporting	Materialities (key issues) Commitment to corporate governance	P.16 P.73
		2-15	Conflicts of interest	Strengthening compliance	P.74
		2-16	Communication of critical concerns	Promotion system for compliance Risk management initiatives	P.75 P.76
		2-17	Collective knowledge of the highest governance body	—	—
		2-18	Evaluation of the performance of the highest governance body	Commitment to corporate governance	P.73
		2-19	Remuneration policies	—	—
		2-20	Process to determine remuneration	—	—
		2-21	Annual total compensation ratio	—	—

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	2-22	Statement on sustainable development strategy		CEO Message	P.3-4
	2-23	Policy commitments		Our Approach to Monozukuri	P.11-13
				Basic Sustainability Policy	P.15
				JATCO's Environmental Policy	P.20
				Policy and approach relating to quality	P.65
				Our approach regarding human rights	P.69
				JATCO's basic approach with respect to the supply chain	P.70
	2-24	Embedding policy commitments		Our Approach to Monozukuri	P.11-13
				Basic Sustainability Policy	P.15
				JATCO's Environmental Policy	P.20
				Policy and approach relating to quality	P.65
				Our approach regarding human rights	P.69
				JATCO's basic approach with respect to the supply chain	P.70
	2-25	Processes to remediate negative impacts		Our approach regarding human rights	P.69
				Strengthening compliance	P.74-75
	2-26	Mechanisms for seeking advice and raising concerns		Strengthening compliance	P.74-75
	2-27	Compliance with laws and regulations		Strengthening compliance	P.74-75
	2-28	Membership associations		—	—
	2-29	Approach to stakeholder engagement		Stakeholder Engagement	P.72
	2-30	Collective bargaining agreements		—	—
Material Topics					
3	Material Topics 2021	3-1	Process to determine material topics	Materialities (key issues)	P.16
		3-2	List of material topics	Materialities (key issues)	P.16
				Materialities (key issues) and our vision	P.17
		3-2	Management of material topics	JATCO's Sustainability	P.15-17
				Environmental Management	P.20
				Diversity & Inclusion	P.52
				Trusted Quality	P.65
Economy					
201	Economic Performance 2016	201-1	Direct economic value generated and distributed	History of Value Creation	P.8
				Our Vision	P.9
				Core Technologies	P.10
				Contributing to Vehicle Electrification	P.31-34
				Building a Recycling-Oriented Society	P.36-38
		201-2	Financial implications and other risks and opportunities due to climate change	—	—

GRI Standards			Disclosure	Location	Pages (PDF)
		201-3	Defined benefit plan obligations and other retirement plans	—	—
		201-4	Financial assistance received from government	—	—
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	—	—
203	Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Community Development Social Contribution Activities	P.47 P.48-50
		203-2	Significant indirect economic impacts	—	—
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	—	—
		205-3	Confirmed incidents of corruption and actions taken	—	—
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	—	—
		207-2	Tax governance, control, and risk management	—	—
		207-3	Stakeholder engagement and management of concerns related to tax	—	—
		207-4	Country-by-country reporting	—	—
Environment					
301	Materials 2016	301-1	Materials used by weight or volume	Material balance	P.24
		301-2	Recycled input materials used	Building a Recycling-Oriented Society	P.35-38
		301-3	Reclaimed products and their packaging materials	Building a Recycling-Oriented Society	P.35-38
302	Energy 2016	302-1	Energy consumption within the organization	Material balance Material management at overseas bases Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.24 P.25 P.26
		302-2	Energy consumption outside of the organization	Promoting Decarbonization	P.27-30
		302-3	Energy intensity	Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.26
		302-4	Reduction of energy consumption	Material balance Material management at overseas bases Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.24 P.25 P.26

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303	Water and Effluents 2018	302-5	Reductions in energy requirements of products and services	Environmental Management Pursuing Energy Efficiency Promoting Decarbonization	P.23 P.45 P.27-30
		303-1	Interactions with water as a shared resource	Air, Water and Soil Conservation	P.39-41
		303-2	Management of water discharge-related impacts	Air, Water and Soil Conservation	P.39-41
		303-3	Water withdrawal	Material balance Material management at overseas bases Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.24 P.25 P.26
		303-4	Water discharge	Material balance Material management at overseas bases Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.24 P.25 P.26
		303-5	Water consumption	Material balance Material management at overseas bases Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.24 P.25 P.26
		304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Social Contribution Activities	P.48-50
		304-2	Significant impacts of activities, products and services on biodiversity	—	—
		304-3	Habitats protected or restored	Social Contribution Activities	P.48-50
		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	Carbon Neutrality Initiatives	P.27
		305-2	Energy indirect (Scope 2) GHG emissions	Carbon Neutrality Initiatives	P.27
		305-3	Other indirect (Scope 3) GHG emissions	—	—
		305-4	GHG emissions intensity	Continuous efforts to reduce environmental impact, based on the PDCA cycle	P.26
		305-5	Reduction of GHG emissions	FY2023 Environmental Results Material balance	P.23 P.24
		305-6	Emissions of ozone-depleting substances (ODS)	—	—
		305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Management of chemical substances Environmental Data for Each Production Base	P.41 P.81-83
306	Waste 2020	306-1	Waste generation and significant waste-related impacts	Building a Recycling-Oriented Society	P.35-38

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308	Supplier Environmental Assessment 2016	306-2	Management of significant waste-related impacts	Building a Recycling-Oriented Society	P.35-38
		306-3	Waste generated	Material balance	P.24
				Initiatives for waste management	P.37
				Management of chemical substances	P.41
		306-4	Waste diverted from disposal	Initiatives for waste management	P.37
		306-5	Waste directed to disposal	Initiatives for waste management	P.37
		308-1	New suppliers that were screened using environmental criteria	Sustainable and Responsible Procurement	P.70-71
		308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable and Responsible Procurement	P.70-71
		Society			
		401	Employment 2016		
401	Employment 2016	401-1	New employee hires and employee turnover	Social Data	P.84
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
		401-3	Parental leave	Social Data	P.84
		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	Occupational Health and Safety	P.55-59
		403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	P.55-59
		403-3	Occupational health services	Occupational Health and Safety	P.55-59
		403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	P.55-59
403	Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	Occupational Health and Safety	P.55-59
		403-6	Promotion of worker health	Initiatives for health management	P.60-63
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Initiatives for health management	P.60-63
		403-8	Workers covered by an occupational health and safety management system	Initiatives for health management	P.60-63
		403-9	Work-related injuries	Safety activity management metrics	P.59
		403-10	Work-related ill health	Initiatives for health management	P.60-63
		404	Training and Education 2016		
		404-1	Average hours of training per year per employee	—	—
		404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development	P.53-55
		404-3	Percentage of employees receiving regular performance and career development reviews	Human Resource Development	P.53-55

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405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity & Inclusion Social Data	P.52 P.84
		405-2	Ratio of basic salary and remuneration of women to men	—	—
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	—	—
409	Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
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	Community Development Social Contribution Activities	P.47 P.48-50
		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	Sustainable and Responsible Procurement	P.70-71
		414-2	Negative social impacts in the supply chain and actions taken	—	—
415	Public Policy 2016	415-1	Political contributions	—	—
416	Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Trusted Quality	P.65-68
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
417	Marketing and Labeling 2016	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	—	—
418	Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A	—