

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, 2024 to March 31, 2025.
GRI 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 Sustainable and Responsible Sourcing	P.8 P.10 P.63-65
		2-7	Employees	Social Data	P.76
		2-8	Workers who are not employees	—	—
		2-9	Governance structure and composition	Commitment to corporate governance	P.67
		2-10	Nomination and selection of the highest governance body	Commitment to corporate governance	P.67
		2-11	Chair of the highest governance body	Commitment to corporate governance	P.67
		2-12	Role of the highest governance body in overseeing the management of impacts	Commitment to corporate governance	P.67
		2-13	Delegation of responsibility for managing impacts	Commitment to corporate governance	P.67
		2-14	Role of the highest governance body in sustainability reporting	Materialities (Key Issues) Commitment to corporate governance	P.16 P.67
		2-15	Conflicts of interest	Signing of the Declaration of Partnership Building Strengthening Compliance	P.63 P.67-68
		2-16	Communication of critical concerns	Strengthening Compliance Risk Management Initiatives	P.67-68 P.69
		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.67

GRI Standards		Disclosure	Location	Pages (PDF)
	2-19	Remuneration policies	—	—
	2-20	Process to determine remuneration	—	—
	2-21	Annual total compensation ratio	—	—
	2-22	Statement on sustainable development strategy	CEO Message Message from the Officer in Charge of Sustainability	P.3-4 P.15
	2-23	Policy commitments	Our Approach to Monozukuri Basic Sustainability Policy JATCO's Environmental Policy Human Resource Development Policy Basic Health and Safety Policy Declaration on Health Management Policy and Approach Relating to Quality Our Approach Regarding Human Rights JATCO's Basic Approach with Respect to the Supply Chain	P.11-13 P.15 P.20 P.49 P.52 P.55 P.59 P.62 P.63
	2-24	Embedding policy commitments	Our Approach to Monozukuri Basic Sustainability Policy JATCO's Environmental Policy Human Resource Development Policy Basic Health and Safety Policy Declaration on Health Management Policy and Approach Relating to Quality Our Approach Regarding Human Rights JATCO's Basic Approach with Respect to the Supply Chain	P.11-13 P.15 P.20 P.49 P.52 P.55 P.59 P.62 P.63
	2-25	Processes to remediate negative impacts	Our Approach Regarding Human Rights Strengthening Compliance	P.62 P.67-68
	2-26	Mechanisms for seeking advice and raising concerns	Strengthening Compliance	P.67-68
	2-27	Compliance with laws and regulations	Strengthening Compliance	P.67-68
	2-28	Membership associations	Our Approach to Monozukuri	P.13
	2-29	Approach to stakeholder engagement	Stakeholder Engagement	P.66
	2-30	Collective bargaining agreements	—	—
Material Topics				
3	Material Topics 2021	3-1	Process to determine material topics	Materialities (Key Issues)
		3-2	List of material topics	Materialities (Key Issues) Materialities (key issues) and Our Vision

GRI Standards		Disclosure		Location	Pages (PDF)
	3-3	Management of material topics		Materialities (Key Issues)	P.16
				Materialities (key issues) and Our Vision	P.17
				Environment	P.19-38
				Business	P.39-42
				Society	P.43-46
				Human Capital	P.47-57
				Business Foundation	P.58-72
Economy					
201	Economic Performance 2016	201-1	Direct economic value generated and distributed	Corporate Information History of Value Creation	P.6 P.8
		201-2	Financial implications and other risks and opportunities due to climate change	—	—
		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.44 P.45-46
		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	Strengthening Compliance	P.67-68
		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.23-24
		301-2	Recycled input materials used	Building a Circular Economy	P.33-35
		301-3	Reclaimed products and their packaging materials	Building a Circular Economy	P.33-35

GRI Standards		Disclosure	Location	Pages (PDF)	
302	Energy 2016	302-1	Energy consumption within the organization	Material Balance Carbon Neutrality Initiatives Production Area Efforts	P.23-24 P.26 P.28
		302-2	Energy consumption outside of the organization	Total Product Life Cycle Initiatives	P.27
		302-3	Energy intensity	Material Balance	P.23-24
		302-4	Reduction of energy consumption	Material Balance Continuous Efforts to Reduce Environmental Impact, Based on the PDCA (Plan-Do-Check-Act) Cycle FY2024 CO ₂ Emissions Results (Global)	P.23-24 P.25 P.26
				302-5	Reductions in energy requirements of products and services
303	Water and Effluents 2018	303-1	Interactions with water as a shared resource	Air, Water and Soil Conservation	P.36-38
		303-2	Management of water discharge-related impacts	Air, Water and Soil Conservation	P.36-38
		303-3	Water withdrawal	Material Balance	P.24
		303-4	Water discharge	Material Balance	P.24
		303-5	Water consumption	Material Balance	P.24
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	—	—
		304-2	Significant impacts of activities, products and services on biodiversity	—	—
		304-3	Habitats protected or restored	Social Contribution Activities	P.45-46
		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.26
		305-2	Energy indirect (Scope 2) GHG emissions	Carbon Neutrality Initiatives	P.26
		305-3	Other indirect (Scope 3) GHG emissions	Total Product Life Cycle Initiatives	P.27
		305-4	GHG emissions intensity	Continuous Efforts to Reduce Environmental Impact, Based on the PDCA (Plan-Do-Check-Act) Cycle Carbon Neutrality Initiatives	P.25 P.26
				305-5	Reduction of GHG emissions
		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.38 P.74-75

GRI Standards		Disclosure		Location	Pages (PDF)
306	Waste 2020	306-1	Waste generation and significant waste-related impacts	Building a Circular Economy	P.33-35
		306-2	Management of significant waste-related impacts	Building a Circular Economy	P.33-35
		306-3	Waste generated	Material Balance	P.24
				Initiatives for Waste Management	P.33
				Management of Chemical Substances	P.38
306-4	Waste diverted from disposal	Initiatives for Waste Management	P.33-35		
306-5	Waste directed to disposal	Initiatives for Unit Repair and Regeneration	P.35		
308	Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Sustainable and Responsible Sourcing	P.63-65
		308-2	Negative environmental impacts in the supply chain and actions taken	Sustainable and Responsible Sourcing	P.63-65
Society					
401	Employment 2016	401-1	New employee hires and employee turnover	Social Data	P.76
		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.76
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 Safety and Health	P.52-57
		403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety and Health	P.52-57
		403-3	Occupational health services	Occupational Safety and Health	P.52-57
		403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Safety and Health	P.52-57
		403-5	Worker training on occupational health and safety	Occupational Safety and Health	P.52-57
		403-6	Promotion of worker health	Initiatives for health management	P.55-57
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety and Health	P.52-57
		403-8	Workers covered by an occupational health and safety management system	Basic Health and Safety Policy	P.52
		403-9	Work-related injuries	Safety Activity Management Metrics	P.54
		403-10	Work-related ill health	Health Management Activity Management Metrics	P.57
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	Career Development	P.49-51
		404-3	Percentage of employees receiving regular performance and career development reviews	Career Development	P.49-51

GRI Standards		Disclosure		Location	Pages (PDF)
405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity & Inclusion Human Rights Management Strengthening Compliance	P.48 P.62 P.67-68
		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.44 P.45-46
		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 Sourcing	P.63-65
		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	Quality that Brings Trust	P.59-61
		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	—	—