









# GRI content index

## GRI 2: General Disclosures 2021

GRI Standard	Disclosure		Place of publication
1. The Organization and its reporting practices	2-1	Organization details	<a href="#">Corporate Information &gt; Company Profile Reporting &gt; Reporting Policy</a> <a href="#">Corporate Information &gt; Global Office Locator</a>
	2-2	Entities included in the organization’s sustainability report	<a href="#">Corporate Information &gt; Global Office Locator Reporting &gt; Reporting Policy</a>
	2-3	Reporting period, frequency and contact point	<a href="#">Reporting &gt; Reporting Policy</a>
	2-4	Restatements of information	
	2-5	External assurance	<a href="#">Reporting &gt; Reporting Policy</a>
2. Activities and workers	2-6	Activities, value chains and other business relationships	<a href="#">Society &gt; Respect for Human Rights</a> <a href="#">Society &gt; Supply Chain Management</a> <a href="#">ESG Data &gt; Society</a> <a href="#">Securities Report (Fiscal Year Ending March 2023) - Part 1-2-2 [Business Risks], Part 1-2-4 [Important Management Contracts]</a>
	2-7	Employee	<a href="#">Society &gt; Improving the Value of Human Resources</a> <a href="#">ESG Data &gt; Society</a> <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 1 [Status of Employees]</a>
	2-8	Workers who are not employees	<a href="#">Society &gt; Enhancement of Human Capital Value</a> <a href="#">ESG Data &gt; Society</a> <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 1 [Status of Employees]</a>

GRI Standard	Disclosure		Place of publication
3. Governance	2-9	Governance structure and composition	<a href="#">Governance &gt; Corporate Governance Management and Sustainability Strategy &gt; Sustainability Operations Structure</a> <a href="#">Corporate Information &gt; List of Officers</a>  <a href="#">Notice of Convocation of the 109th Ordinary General Meeting of Shareholders</a>  <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 4-4 [Status of Corporate Governance, etc.]</a> 
	2-10	Nomination and election at the highest governance body	<a href="#">Governance &gt; Corporate Governance</a>
	2-11	Chair of the highest governance body	<a href="#">Governance &gt; Corporate Governance</a>
	2-12	Role of highest governance body in overseeing the management of impacts	<a href="#">Governance &gt; Corporate Governance Management and Sustainability Strategy &gt; Sustainability Operations Structure</a> <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 4-4 [Status of Corporate Governance, etc.]</a> 
	2-13	Delegation of responsibility for management impacts	<a href="#">Management and Sustainability Strategy &gt; Sustainability Operations Structure</a>
	2-14	Role of highest governance body in sustainability reporting	<a href="#">Management and Sustainability Strategy &gt; Sustainability Operations Structure</a>
	2-15	Conflicts of interest	<a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 4-4 [Status of Corporate Governance, etc.]</a> 
	2-16	Communication of critical concerns	<a href="#">Management and Sustainability Strategy &gt; Sustainability Operations Structure</a>
	2-17	Collective knowledge of the highest governance body	<a href="#">Governance &gt; Corporate Governance</a>
	2-18	Evaluation of the performance of the highest governance body	<a href="#">Governance &gt; Corporate Governance</a>
	2-19	Remuneration policies	<a href="#">Governance &gt; Corporate Governance</a>
	2-20	Process to determine remuneration	<a href="#">Governance &gt; Corporate Governance</a> <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 4-4 [Status of Corporate Governance, etc.]</a> 
2-21	Annual total compensation ratio		

GRI Standard	Disclosure		Place of publication
4. Strategy, policies and practices	2-22	Statement on sustainable development strategy	<a href="#">top message</a>
	2-23	Policy commitments	<a href="#">Society &gt; Respect for Human Rights</a> <a href="#">Society &gt; Supply Chain Management</a>
	2-24	Embedding policy commitments	<a href="#">Society &gt; Respect for Human Rights</a> <a href="#">Society &gt; Supply Chain Management</a>
	2-25	Processes to remediate negative impacts	<a href="#">Society &gt; Supply Chain Management</a>
	2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Materiality &gt; Responsible Business Practices</a> <a href="#">Governance &gt; Compliance/Anti-Corruption</a>
	2-27	Compliance with laws and regulations	<a href="#">Environment &gt; Environmental Management System</a> <a href="#">Governance &gt; Compliance/Anti-Corruption</a> <a href="#">Governance &gt; Protection of Personal Information</a>
	2-28	Membership associations	<a href="#">Management and Sustainability Strategy &gt; Stakeholder Engagement</a>
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	<a href="#">Management and Sustainability Strategy &gt; Stakeholder Engagement</a>
	2-30	Collective bargaining agreements	<a href="#">Society &gt; Improving the value of human resources</a>


## GRI 3: Material Topics 2021

GRI Standard	Disclosure		Place of publication
Disclosures on material topics	3-1	Process to determine material topics	<a href="#">Materiality &gt; Materiality Identification Process</a>
	3-2	List of material topics	<a href="#">Materiality &gt; Materiality Identification Process</a>
	3-3	Management of material topics	<a href="#">Materiality &gt; Identified materiality</a> <a href="#">Materiality &gt; Contributing to the multi-dimensional values of sports</a> <a href="#">Materiality &gt; Contribution to Solving Social Issues</a> <a href="#">Materiality &gt; Responsible procurement with due respect human rights</a> <a href="#">Materiality &gt; Responsibility for global environment issues throughout the products</a> <a href="#">Materiality &gt; Responsible Business Practices</a> <a href="#">Materiality &gt; Responsibility for Safe and High-Quality Products</a>

## Itemized Standard Economy

Identified material items are shaded in light blue.

GRI Standard	Disclosure		Place of publication
201: Economic Performance 2016	201-1	Direct economic value created and distributed	
	201-2	Financial implications and other risks and opportunities of climate change	<a href="#">Climate Change Strategy &gt; Information Disclosure Based on TCFD Recommendations</a>
	201-3	Defined benefit plan obligations and other retirement plans	<a href="#">Society &gt; Improving the value of human resources</a> <a href="#">Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 5 [Accounting Status]</a> 
	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	<a href="#">Value creation through sports &gt; Development of local communities centered on sports</a> <a href="#">Creating value through sports &gt; Extending healthy life expectancy by maintaining motor function</a> <a href="#">Creating value through sports &gt; Improving physical fitness and athletic abilities of children</a>
	203-2	Significant indirect economic impact	<a href="#">Creating value through sports &gt; Improving physical fitness and athletic abilities of children</a>
204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	<a href="#">Materiality &gt; Responsible procurement that respects human rights</a>
205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	<a href="#">Governance &gt; Compliance / Anti-Corruption</a>
	205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Governance &gt; Compliance / Anti-Corruption</a>
	205-3	Confirmed incidents of corruption and actions taken	<a href="#">Governance &gt; Compliance / Anti-Corruption</a>
206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, or monopoly practices	<a href="#">Governance &gt; Compliance / Anti-Corruption</a>

GRI Standard	Disclosure		Place of publication
207: Tax 2019	207-1	Approach to tax	<a href="#">Annual Securities Report (Fiscal Year Ending March 2023) Part 1-2-2 [Business Risks]</a> 
	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	

## Itemized Standard Environment

Identified material items are shaded in light blue.

GRI Standard	Disclosure		Place of publication
301:Materials 2016	301-1	Materials used by weight or volume	<a href="#">Environment &gt; Mitigation of environmental impact in products</a>
	301-2	Recycled input materials used	<a href="#">Environment &gt; Mitigation of environmental impact in products</a>
	301-3	Reclaimed products and their packaging materials	<a href="#">Environment &gt; Mitigation of environmental impact in products</a>
302: Energy 2016	302-1	Energy consumption within the organization	<a href="#">Environment &gt; Climate Change</a> <a href="#">ESG Data &gt; Environment</a>
	302-2	Energy consumption outside the organization	
	302-3	Energy intensity	<a href="#">Environment &gt; Climate Change</a>
	302-4	Reduced energy consumption	<a href="#">ESG Data &gt; Environment</a>
	302-5	Reductions in energy requirements of products and services	
303 : Water and Effluents 2018	303-1	Interaction with water as a shared resource	<a href="#">Environment &gt; Water use and management</a>
	303-2	Management of water discharge-related impacts	<a href="#">Environment &gt; Water use and management</a>
	303-3	Water withdrawal	<a href="#">Environment &gt; Water use and management</a> <a href="#">ESG Data &gt; Environment</a>
	303-4	Water drainage	<a href="#">Environment &gt; Water use and management</a> <a href="#">ESG Data &gt; Environment</a>
	303-5	Water consumption	<a href="#">Environment &gt; Water use and management</a>

GRI Standard	Disclosure		Place of publication
<b>304: Biodiversity 2016</b>	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	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
<b>305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	<a href="#">Environment &gt; Climate Change</a> <a href="#">ESG Data &gt; Environment</a>
	305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">Environment &gt; Climate Change</a> <a href="#">ESG Data &gt; Environment</a>
	305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Environment &gt; Climate Change</a>
	305-4	GHG emissions intensity	<a href="#">Environment &gt; Climate Change</a> <a href="#">ESG Data &gt; Environment</a>
	305-5	Reduction of GHG emissions	<a href="#">Environment &gt; Climate Change</a>
	305-6	Emissions of ozone-depleting substances (ODS)	Report not applicable (environment > climate change)
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Report not applicable (environment > climate change)
<b>306: Waste 2020</b>	306-1	Waste generation and significant waste-related impacts	<a href="#">Environment &gt; Reduction of Waste</a> <a href="#">Environment &gt; Business Activities and Environmental Burden</a>
	306-2	Managing significant waste-related impacts	<a href="#">Environment &gt; Reduction of Waste</a>
	306-3	Waste generated	<a href="#">Environment &gt; Reduction of Waste</a> <a href="#">Environment &gt; Business Activities and Environmental Burden</a> <a href="#">Environment &gt; Reduction of Hazardous Chemical Substances</a> <a href="#">ESG Data &gt; Environment</a>
	306-4	Waste diverted from disposal	<a href="#">Environment &gt; Reduction of Waste</a> <a href="#">EESG Data &gt; Environment</a>
	306-5	Waste directed to disposal	<a href="#">Environment &gt; Reduction of Waste</a> <a href="#">ESG Data &gt; Environment</a>
<b>306: Effluents and Waste 2016</b> (* Valid only for the items on the right)	306-3	critical leak	<a href="#">Environment &gt; Reduction of Hazardous Chemical Substances</a>

GRI Standard	Disclosure		Place of publication
308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	<a href="#">Society &gt; Supply Chain Management</a>
	308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">Materiality &gt; Responsible procurement with due respects human rights</a> <a href="#">Society &gt; Supply Chain Management</a>

## Itemized Standards Society

Identified material items are shaded in light blue.

GRI Standard	Disclosure		Place of publication
401: Employment 2016	401-1	New employee hires and employee turnover	<a href="#">Society &gt; Enhancement of Human Capital Value</a> <a href="#">EESG Data &gt; Society</a>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Society &gt; Work-Life Management</a>
	401-3	Parental leave	<a href="#">Society &gt; Work-Life Management</a> <a href="#">ESG Data &gt; Society</a>
402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	<a href="#">Society &gt; Enhancement of Human Capital Value</a>

GRI Standard	Disclosure		Place of publication
<b>403: Occupational Health and Safety 2018</b>	403-1	Occupational health and safety management system	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-2	Hazard identification, risk assessment, accident investigation	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-3	Occupational health services	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-5	Worker training on occupational health and safety	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-6	Promotion of worker health	<a href="#">Society &gt; Health Promotion Initiatives</a>
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	
	403-8	Workers covered by the occupational health and safety management system	<a href="#">Society &gt; Occupational Health and Safety</a>
	403-9	work-related injuries	<a href="#">Society &gt; Occupational Health and Safety</a> <a href="#">ESG Data &gt; Society</a>
	403-10	Work-related illness	
<b>404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	<a href="#">Society &gt; Development and Nurturing of Talent</a>
	404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Society &gt; Development and Nurturing of Talent</a>
	404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Society &gt; Development and Nurturing of Talent</a>
<b>405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	<a href="#">Governance &gt; Corporate Governance Annual Securities Report (Fiscal Year Ending March 2023) - Part 1 - Part 4-4 [Status of Corporate Governance, etc.]</a>  <a href="#">Society &gt; Diversity Initiatives</a> <a href="#">ESG Data &gt; Society</a>
	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">Society &gt; Promoting and respecting diversity</a>
<b>406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	
<b>407: Freedom of Association and Collective Bargaining 2016</b>	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Society &gt; Supply Chain Management</a>



GRI Standard	Disclosure		Place of publication
<b>408: Child Labor 2016</b>	408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Society &gt; Supply Chain Management</a>
<b>409: Forced or Compulsory Labor 2016</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Society &gt; Supply Chain Management</a>
<b>410: Security Practices 2016</b>	410-1	Security personnel trained in human rights policies and procedures	
<b>411: Rights of Indigenous Peoples 2016</b>	411-1	Incidents of violations involving rights of indigenous peoples	
<b>413: Local Communities 2016</b>	413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Management and Sustainability Strategy &gt; Stakeholder Engagement</a> <a href="#">Value creation through sports &gt; Development of local communities centered on sports</a> <a href="#">Creating value through sports &gt; Extension of healthy life expectancy through the maintenance of motor function</a> <a href="#">Creating value through sports &gt; Improving physical fitness and athletic abilities of children</a>
	413-2	Operations with significant actual and potential negative impacts on local communities	
<b>414: Supplier Social Assessment 2016</b>	414-1	New suppliers that were screened using social criteria	<a href="#">Society &gt; Supply Chain Management</a>
	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Materiality &gt; Responsible procurement with due respects human rights</a> <a href="#">Society &gt; Supply Chain Management</a>
<b>415: Public Policy 2016</b>	415-1	Political contributions	
<b>416: Customer Health and Safety 2016</b>	416-1	Assessing health and safety impacts for product and service categories	<a href="#">Society &gt; Product Safety and Quality (policies and systems)</a>
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">Society &gt; Product Safety and Quality (policies and systems)</a> <a href="#">Society &gt; Ensuring of the safety and quality of products</a>
<b>417: Marketing and Labeling 2016</b>	417-1	Product and service information and labeling requirements	<a href="#">Society &gt; Communication related to products</a>
	417-2	Requirements for product and service information and labeling	<a href="#">Governance &gt; Protection of intellectual property</a>
	417-3	Incidents of non-compliance concerning marketing communications	<a href="#">Governance &gt; Protection of Intellectual Property</a>
<b>418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Governance &gt; Protection of Personal Information</a>