

# GRI Standards Index

## Universal Standard

GRI Standard	Indicator	Contents	
GRI 2: General Disclosures 2021	1. The organization and its reporting practices		
	2-1	Organizational details	<ul style="list-style-type: none"> <li>About ISUZU &gt; Corporate Profile </li> <li>Investor Relations &gt; Fact Book </li> </ul>
	2-2	Entities included in the organization's sustainability reporting	<ul style="list-style-type: none"> <li>About ISUZU &gt; Corporate Profile </li> <li>Investor Relations &gt; Fact Book </li> </ul>
	2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>Editorial Policy</li> </ul>
	2-4	Restatements of information	<ul style="list-style-type: none"> <li>Editorial Policy</li> </ul>
	2-5	External assurance	<ul style="list-style-type: none"> <li>ESG Data &gt; Third-Party Audits of Environmental Data </li> <li>ESG Data &gt; Third-Party Audits of Social Data </li> </ul>
	2. Activities and workers		
	2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management</li> </ul>
	2-7	Employees	<ul style="list-style-type: none"> <li>ESG Data &gt; Social</li> <li>About ISUZU &gt; Corporate Profile </li> <li>Investor Relations &gt; Fact Book </li> <li>Securities Report </li> </ul>
	2-8	Workers who are not employees	<ul style="list-style-type: none"> <li>ESG Data &gt; Social</li> <li>About ISUZU &gt; Corporate Profile </li> <li>Investor Relations &gt; Fact Book </li> <li>Securities Report </li> </ul>
	3. Governance		
	2-9	Governance structure and composition	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Governance &gt; Corporate Governance &gt; Management Structure</li> <li>Securities Report </li> <li>Corporate Governance Report </li> </ul>
	2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> <li>Governance &gt; Corporate Governance &gt; Management Structure</li> </ul>
	2-11	Chair of the highest governance body	<ul style="list-style-type: none"> <li>Governance &gt; Corporate Governance &gt; Management Structure</li> </ul>

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GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>Message from the President COO </li> <li>Corporate Philosophy </li> <li>Sustainability Promotion System</li> <li>Environment &gt; Management Approaches &gt; Management Structure</li> <li>Social &gt; Quality &gt; Management Structure</li> <li>Social &gt; Respect for Employees &gt; Management Structure</li> <li>Social &gt; Human Rights &gt; Management Structure</li> <li>Social &gt; Supply Chain Management &gt; Management Structure</li> <li>Social &gt; Social Contribution and Society &gt; Management Structure</li> <li>Governance &gt; Corporate Governance &gt; Management Structure</li> <li>Governance &gt; Compliance &gt; Management Structure</li> <li>Governance &gt; Risk Management &gt; Management Structure</li> </ul>		
			2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Governance &gt; Corporate Governance &gt; Management Structure</li> </ul>
			2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> </ul>
			2-15	Conflicts of interest	<ul style="list-style-type: none"> <li>Corporate Governance Report </li> </ul>
			2-16	Communication of critical concerns	<ul style="list-style-type: none"> <li>Building Relationships of Trust with Stakeholders </li> </ul>
			2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Governance &gt; Corporate Governance</li> </ul>
			2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>Governance &gt; Corporate Governance &gt; Board Effectiveness Assessment</li> <li>Corporate Governance Report </li> </ul>
			2-19	Remuneration policies	<ul style="list-style-type: none"> <li>Governance &gt; Corporate Governance &gt; Officers' Remuneration</li> <li>Securities Report </li> <li>Corporate Governance Report </li> </ul>
			2-20	Process to determine remuneration	<ul style="list-style-type: none"> <li>Governance &gt; Corporate Governance &gt; Officers' Remuneration</li> <li>Securities Report </li> <li>Corporate Governance Report </li> </ul>
			2-21	Annual total compensation ratio	<ul style="list-style-type: none"> <li>ESG Data &gt; Social &gt; Employee</li> </ul>
	4. Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>Message from the President COO </li> <li>Message from the Chairperson of the Sustainability Committee</li> </ul>		

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GRI 2: General Disclosures 2021	2-23	Policy commitments	<ul style="list-style-type: none"> <li>Corporate Philosophy </li> <li>Environment &gt; Management Approaches &gt; Isuzu Group's Charter on the Global Environment</li> <li>Environment &gt; Management Approaches &gt; Basic Approach</li> <li>Social &gt; Quality &gt; Basic Approach</li> <li>Social &gt; Respect for Employees &gt; Basic Approach</li> <li>Social &gt; Human Rights &gt; Isuzu Group Human Rights Policy</li> <li>Social &gt; Supply Chain Management &gt; Basic Approach</li> <li>Social &gt; Social Contribution and Society &gt; Basic Approach</li> <li>Governance &gt; Corporate Governance &gt; Basic Approach</li> <li>Governance &gt; Compliance &gt; Tax Policy</li> </ul>						
			2-24	Embedding policy commitments	<ul style="list-style-type: none"> <li>Environment &gt; Management Approaches &gt; Isuzu Environmental Vision 2050</li> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> <li>Environment &gt; Management Approaches &gt; Isuzu Group's Charter on the Global Environment</li> <li>Environment &gt; Management Approaches &gt; Management Structure</li> <li>Human Rights &gt; Human Rights Due Diligence</li> <li>Social &gt; Supply Chain Management &gt; Initiatives</li> <li>Social &gt; Quality &gt; Initiatives &gt; Initiatives toward Improved Field Quality</li> </ul>				
					2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>Environment &gt; Management Approaches &gt; Isuzu Environmental Vision 2050</li> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> <li>Governance &gt; Compliance &gt; Initiatives</li> <li>Securities Report </li> </ul>		
							2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Initiatives</li> </ul>
							2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Initiatives</li> </ul>
							2-28	Membership associations	<ul style="list-style-type: none"> <li>Participation in External Initiatives</li> <li>Social &gt; Contributions to Local</li> </ul>
									5. Stakeholder engagement
							2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>Building Relationships of Trust with Stakeholders </li> </ul>
							2-30	Collective bargaining agreements	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Labor-Management Relations</li> </ul>

GRI Standard	Indicator		Contents
GRI 3: Material Topics 2021	3-1	Process to determine material topics	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Environment &gt; Management Approaches &gt; Isuzu Environmental Vision 2050 &gt; 2030 Environmental Roadmap</li> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> <li>The Value Creation Story of Isuzu </li> </ul>
		List of material topics	<ul style="list-style-type: none"> <li>The Value Creation Story of Isuzu </li> <li>Corporate and Stock Information </li> </ul>
	3-3	Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Promotion System</li> <li>Environment &gt; Management Approaches &gt; Isuzu Environmental Vision 2050 &gt; 2030 Environmental Roadmap</li> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> <li>External Evaluation</li> </ul>

## Topic-specific Standards (Economic)

GRI Standard	Indicator		Contents
201: Economic Performance (2016)	201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>Social &gt; Social Contribution &gt; Social Contribution Expenditure</li> </ul>
		Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>Environment &gt; Climate Change Measures &gt; Information Disclosure Based on the TCFD Recommendations</li> </ul>
	201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>Securities Report </li> </ul>
	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	-
		203-2	Significant indirect economic impacts
204: Procurement Practices (2016)	204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management &gt; Initiatives &gt; Isuzu Supply Chain</li> </ul>

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205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>Governance &gt; Compliance</li> <li>Securities Report <a href="#">□</a></li> </ul>
	205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management &gt; Communication with Business Partners</li> <li>Governance &gt; Compliance &gt; Initiatives &gt; Compliance Training</li> </ul>
	205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Management Structure</li> </ul>
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	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Tax Policy</li> </ul>
	207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Tax Policy</li> </ul>
	207-3	Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> <li>Governance &gt; Compliance &gt; Tax Policy</li> </ul>
	207-4	Country-by-country reporting	-

## Topic-specific Standards (Environmental)

GRI Standard	Indicator		Contents
301: Materials (2016)	301-1	Materials used by weight or volume	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	301-2	Recycled input materials used	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> <li>About Recycling Isuzu Vehicles (Japanese only) <a href="#">□</a></li> </ul>
302: Energy (2016)	302-1	Energy consumption within the organization	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; CO<sub>2</sub> Emissions Mitigation Activities</li> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	302-2	Energy consumption outside of the organization	-
	302-3	Energy intensity	-
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; CO<sub>2</sub> Emissions Mitigation Activities</li> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	302-5	Reductions in energy requirements of products and services	<ul style="list-style-type: none"> <li>Environment &gt; Climate Change Measures &gt; Initiatives &gt; Products and Services</li> </ul>

GRI Standard	Indicator		Contents
303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> <li>Environment &gt; Environmental Risk Prevention Management &gt; Promoting Water Resource Conservation</li> </ul>
	303-2	Management of water discharge-related impacts	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Proper Management of Emissions and Wastewater</li> </ul>
	303-3	Water withdrawal	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Reduction of Water Consumption</li> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	303-4	Water discharge	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	303-5	Water consumption	-
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	<ul style="list-style-type: none"> <li>Environment &gt; Biodiversity Conservation</li> </ul>
	304-2	Significant impacts of activities, products, and services on biodiversity	<ul style="list-style-type: none"> <li>Environment &gt; Biodiversity Conservation</li> </ul>
	304-3	Habitats protected or restored	<ul style="list-style-type: none"> <li>Environment &gt; Biodiversity Conservation</li> </ul>
	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	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; CO<sub>2</sub> Emissions Mitigation Activities</li> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	305-4	GHG emissions intensity	-
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> <li>Environment &gt; Climate Change Measures &gt; Initiatives &gt; Products and Services</li> <li>Environment &gt; Climate Change Measures &gt; Initiatives &gt; Business Activities</li> <li>ESG Data &gt; Environment &gt; CO<sub>2</sub> Emissions Mitigation Activities</li> </ul>
	305-6	Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Control Chlorofluorocarbon Emissions</li> </ul>
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Proper Management of Emissions and Wastewater</li> </ul>


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306: Waste (2020)	306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Business Activities and Environmental Hazards</li> </ul>
	306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> <li>Environment &gt; Resource Recycling</li> </ul>
	306-3	Waste generated	<ul style="list-style-type: none"> <li>ESG Data &gt; Environment &gt; Reduce and Control Emissions</li> </ul>
	306-4	Waste diverted from disposal	-
	306-5	Waste directed to disposal	-
308: Supplier Environmental Assessment (2016)	308-1	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management &gt; Isuzu Supply Chain</li> </ul>
	308-2	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management &gt; Communication with Business Partners</li> </ul>

## Topic-specific Standards (Social)

GRI Standard	Indicator		Contents
401: Employment (2016)	401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>ESG Data &gt; Social &gt; Employee</li> </ul>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Utilization of Diverse Human Resources &gt; Promoting the Role of Post-retirement Employees</li> <li>Social &gt; Respect for Employees &gt; Utilization of Diverse Human Resources &gt; Promoting a Healthy Work-life Balance</li> </ul>
	401-3	Parental leave	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Utilization of Diverse Human Resources &gt; Promoting a Healthy Work-life Balance</li> <li>ESG Data &gt; Social &gt; Number of Employees Using Childcare/Nursing Care Support Systems</li> </ul>
402: Labor/Management Relations (2016)	402-1	Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Labor-Management Relations</li> </ul>
403: Occupational Health and Safety (2018)	403-1	Occupational health and safety management system	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Work Health and Safety</li> <li>ESG Data &gt; Social &gt; Health and safety</li> </ul>
	403-2	Hazard identification, risk assessment, and incident investigation	
	403-3	Occupational health services	
	403-4	Worker participation, consultation, and communication on occupational health and safety	
	403-5	Worker training on occupational health and safety	
	403-6	Promotion of worker health	
	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	
	403-10	Work-related ill health	

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GRI Standard	Indicator		Contents
404: Training and Education (2016)	404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Personnel Development</li> </ul>
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Utilization of Diverse Human Resources &gt; Promoting the Role of Post-retirement Employees</li> <li>Social &gt; Respect for Employees &gt; Personnel Development</li> </ul>
	404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>Social &gt; Respect for Employees &gt; Personnel Development &gt; HR Performance Evaluation System</li> </ul>
405: Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>ESG Data &gt; Governance</li> <li>ESG Data &gt; Social &gt; Employee Data (Consolidated)</li> <li>ESG Data &gt; Social &gt; Employee Data (Non-consolidated)</li> </ul>
	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	<ul style="list-style-type: none"> <li>Environment &gt; Biodiversity Conservation</li> <li>Environment &gt; Environmental Risk Prevention Management</li> <li>Social &gt; Social Contribution</li> <li>Building Relationships of Trust with Stakeholders </li> </ul>
	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	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management</li> </ul>
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>Social &gt; Supply Chain Management</li> </ul>

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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	<ul style="list-style-type: none"> <li>Social &gt; Quality &gt; Initiatives &gt; Product Quality Improvement &gt; Initiatives at the Procurement Stage</li> <li>Social &gt; Quality &gt; Initiatives &gt; Product Quality Improvement &gt; Initiatives at the Manufacturing Stage</li> <li>Social &gt; Quality &gt; Initiatives &gt; Product Quality Improvement &gt; Initiatives for Higher Field Quality &gt; Initiatives for Recall Campaigns</li> <li>Social &gt; Quality &gt; Initiatives &gt; Service Quality Improvement</li> </ul>
		Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> <li>Social &gt; Quality &gt; Initiatives &gt; Product Quality Improvement &gt; Initiatives for Higher Field Quality &gt; Initiatives for Recall Campaigns</li> </ul>
417: Marketing and Labeling (2016)	417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> <li>Social &gt; Quality &gt; Initiatives &gt; Service Quality Improvement</li> </ul>
	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	-