

GRI Content Index

Our sustainability reporting refers to the Global Reporting Initiative (GRI) Standards for the period from January 1, 2023 to December 31, 2023. This reporting also contains some information from before and after the reporting period.

GRI 2 : General Disclosures 2021

	Disclosures	References
The Organization and its Reporting Practices		
2-1	Organizational details	<ul style="list-style-type: none"> • Corporate Outline • Worldwide Network
2-2	Entities included in the organization's sustainability reporting	Integrated Report; In editing the Mabuchi Motor Integrated Report
2-3	Reporting period, frequency and contact point	Integrated Report; In editing the Mabuchi Motor Integrated Report <ul style="list-style-type: none"> • Contact Us
2-4	Restatements of information	—
2-5	External assurance	Verification opinion on Greenhouse Gas (GHG) Emissions
Activities and Workers		
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> • Corporate Outline • Worldwide Network • Business Activities • Supply Chain Management
2-7	Employees	<ul style="list-style-type: none"> • Corporate Outline • ESG Data : Social
2-8	Workers who are not employees	—
Governance		
2-9	Governance structure and composition	<ul style="list-style-type: none"> • Corporate Governance • Executives • Integrated Report;Corporate Governance
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> • Corporate Governance • Integrated Report;Corporate Governance
2-11	Chair of the highest governance body	<ul style="list-style-type: none"> • Corporate Governance • Integrated Report;Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> • Corporate Governance • Risk Management • Sustainability Policy • Environmental management system • Integrated Report;Corporate Governance • Integrated Report;Risk Management
2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> • Corporate Governance • Risk Management • Sustainability Policy • Environmental management system

2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> · Corporate Governance · Sustainability Policy
2-15	Conflicts of interest	<ul style="list-style-type: none"> · Corporate Governance · Integrated Report;Risk Management
2-16	Communication of critical concerns	<ul style="list-style-type: none"> · Corporate Governance · Integrated Report;Risk Management
2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> · Corporate Governance · Integrated Report;Risk Management · Sustainability Policy
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> · Corporate Governance · Management Monitoring System · Integrated Report;Corporate Governance
2-19	Remuneration policies	Integrated Report;Corporate Governance
2-20	Process to determine remuneration	Integrated Report;Corporate Governance
2-21	Annual total compensation ratio	—
Strategy, Policies and Practices		
2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> · Message from Top Management · Integrated Report;Message from Our Chairman · Integrated Report;Interview with Our President
2-23	Policy commitments	<ul style="list-style-type: none"> · Management Principle · Sustainability Policy · Compliance · Mabuchi Motor Human Rights Policy · Mabuchi Motor CSR Procurement Guidelines · Mabuchi Group Environmental Policy
2-24	Embedding policy commitments	<ul style="list-style-type: none"> · Sustainability Initiatives · Compliance · Respect for human rights · Supply Chain Management · Initiatives towards Environment · Initiatives towards Society
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> · Sustainability Policy · Compliance · Respect for human rights · Supply Chain Management · Environmental management system
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> · Compliance · Respect for human rights

2-27	Compliance with laws and regulations	ESG Data : Governance
2-28	Membership associations	Major External Awards and Evaluations
Stakeholder Engagement		
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> · Status of Dialog with Shareholders and Institutional Investors · Approach to Human Capital · Initiatives for Social Contribution and Educational Support
2-30	Collective bargaining agreements	· Respect for human rights

GRI 3 : Material Topics 2021

GRI Standards	Disclosures	References
3-1	Process to determine material topics	<ul style="list-style-type: none"> · Sustainability Policy · Integrated Report;Interview with Our President
3-2	List of material topics	· Sustainability Initiatives
3-3	Management of material topics	<ul style="list-style-type: none"> · Sustainability Policy · Sustainability Initiatives

Economic

GRI Standards	Disclosures	References
GRI 201 : Economic Performance		
201-1	Direct economic value generated and distributed	Consolidated Financial Statements
201-2	Financial implications and other risks and opportunities due to climate change	Integrated Report;Initiatives towards Climate Change
201-3	Defined benefit plan obligations and other retirement plans	Integrated Report;Corporate Governance
201-4	Financial assistance from government	—
GRI 202 : Market Presence		
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	—
GRI 203 : Indirect Economic Impacts		
203-1	Infrastructure investments and services supported	Initiatives for Social Contribution and Educational Support
203-2	Significant indirect economic impacts	—
GRI 204 : Procurement Practices		
204-1	Proportion of spending on local suppliers	—

GRI 205 : Anti-corruption		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about-corruption policies and procedures	<ul style="list-style-type: none"> · Compliance · Integrated Report;Risk Management
205-3	Confirmed incidents of corruption and actions taken	—
GRI 206 : Anti-competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—
GRI 207 : Tax		
207-1	Approach to tax	Compliance
207-2	Tax governance, control, and risk management	Business & Other Risks
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—

Environmental

GRI Standards	Disclosures	References
GRI 301 : Materials		
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	—
301-3	Reclaimed products and their packaging materials	—
GRI 302 : Energy		
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> · ESG Date : Environment · Integrated Report;Initiatives towards Climate Change
302-2	Energy consumption outside of the organization	ESG Date : Environment
302-3	Energy intensity	—
302-4	Reduction of energy consumption	<ul style="list-style-type: none"> · ESG Date : Environment · Integrated Report;Initiatives towards Climate Change
302-5	Reductions in energy requirements of products and services	—
GRI 303 : Water and Effluents		
303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> · Efficient Use of Resources · ESG Date : Environment
303-2	Management of water discharge-related impacts	—

303-3	Water withdrawal	ESG Date : Environment
303-4	Water discharge	—
303-5	Water consumption	—
GRI 304 : Biodiversity		
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"> · Environmental Communication · Integrated Report;Initiatives towards Environment
304-2	Significant impacts of activities, products, and services on biodiversity	—
304-3	Habitats protected or restored	<ul style="list-style-type: none"> · Environmental Communication · Integrated Report;Initiatives towards Environment
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
GRI 305 : Emissions		
305-1	Direct (Scope 1) GHG emissions	ESG Date : Environment
305-2	Energy indirect (Scope 2) GHG emissions	ESG Date : Environment
305-3	Other indirect (Scope 3) GHG emissions	ESG Date : Environment
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> · ESG Date : Environment · Integrated Report;Initiatives towards Climate Change
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—
GRI 306 : Waste 2020		
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> · Production in Consideration of the Environment · Efficient Use of Resources · ESG Date : Environment
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> · Production in Consideration of the Environment · Efficient Use of Resources · ESG Date : Environment
306-3	Waste generated	<ul style="list-style-type: none"> · Efficient Use of Resources · ESG Date : Environment
306-4	Waste diverted from disposal	ESG Date : Environment
306-5	Waste directed to disposal	ESG Date : Environment
GRI 308 : Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	—
308-2	Negative environmental impacts in the supply chain and actions taken	—

Social

GRI Standards	Disclosures	References
GRI 401 : Employment		
401-1	New employee hires and employee turnover	ESG Date : Social
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	<ul style="list-style-type: none"> · Creating an organization that makes the most of diverse human resources · ESG Date : Social
GRI 402 : Labor/Management Relations		
402-1	Minimum notice periods regarding operational changes	—
GRI 403 : Occupational Safety		
403-1	Occupational health and safety management system	Health and Safty, Health and Productivity Management
403-2	Hazard identification, risk assessment and incident investigation	Health and Safty, Health and Productivity Management
403-3	Occupational health services	Health and Safty, Health and Productivity Management
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Safty, Health and Productivity Management
403-5	Worker training on occupational health and safety	Health and Safty, Health and Productivity Management
403-6	Promoting of worker health	Health and Safty, Health and Productivity Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safty, Health and Productivity Management
403-8	Workers covered by an occupational health and safety management system	—
403-9	Work-related injuries	<ul style="list-style-type: none"> · Health and Safty, Health and Productivity Management · ESG Date : Social
403-10	Work-related ill health	—
GRI 404 : Training and Education		
404-1	Average hours of training per year per employee	—
404-2	Programs for upgrading employee skills and transition assistance programs	Global Talent Development
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405 : Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employee	· ESG Date : Social
405-2	Ratio of basic salary and remuneration of women to men	· ESG Date : Social
GRI 406 : Non-discriminati		
406-1	Incidents of discrimination and corrective actions taken	—

GRI 407 : Freedom of Association and Collective Bargaining		
407-1	Operations and suppliers in which the freedom of association and collective bargaining may be at risk	—
GRI 408 : Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	Respect for human rights
GRI 409 : Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respect for human rights
GRI 410 : Security Practices		
410-1	Security personnel trained in human rights policies or procedures	—
GRI 411 : Rights of Indigenous Peoples		
411-1	Incidents of violations involving rights of indigenous peoples	—
GRI 413 : Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	Initiatives for Social Contribution and Educational Support
413-2	Operations with significant actual and potential negative impacts on local communities	—
GRI 414 : Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	—
414-2	Negative social impacts in the supply chain and actions taken	—
GRI 415 : Public Policy		
415-1	Political contributions	—
GRI 416 : Customer Health and Safety		
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 and services	—
GRI 417 : Marketing and Labeling		
417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> · Business Activities · Compliance · Contributing to the environment through our products
417-2	Incidents of non-compliance concerning product and service information and labeling	—
417-3	Incidents of non-compliance concerning marketing communications	—
GRI 418 : Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—