

Appendices

Appendix 1. GRI Comparison Chart

Item number	Sub-category Title	Main chapter	Sub-chapter
GRI 102	General Disclosures		
102-1	Name of the organization	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-2	Activities, brands, products, and services	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-3	Location of headquarters	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-4	Location of operations	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-5	Ownership and legal form	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-6	Markets served	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-7	Scale of the organization	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-8	Information on employees and other workers	Responsibility and care- A promoter of people values	4.1 Employee overview
102-9	Supply chain	Innovation and quality- The pioneer in carbon/energy reduction	3.4 Sustainable supply chain management
102-10	Significant changes to the organization and its supply chain	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
		Innovation and quality- The pioneer in carbon/energy reduction	3.4 Sustainable supply chain management
102-11	Precautionary principle or approach	Honor and integrity- A devotee of sustainable values	2.3 Business integrity
102-12	External initiatives	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-14	Statement from senior decision-maker	Message from the Chairman	
102-15	Key impacts, risks, and opportunities	Message from the Chairman	
102-13	Membership of associations	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-16	Values, principles, standards, and norms of behavior	Honor and integrity- A devotee of sustainable values	2.3 Business integrity
102-18	Governance structure	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
102-19	Delegating authority	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
102-20	Executive-level responsibility for economic, environmental, and social topics	Message from the Chairman	
102-22	Composition of the highest governance body and its committees	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
102-23	Chair of the highest governance body	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
102-26	Role of highest governance body in setting purpose, values, and strategy	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
102-36	Process for determining remuneration	Responsibility and care- A promoter of people values	4.2 Recruitment and retention
102-40	List of stakeholder groups	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
102-41	Collective bargaining agreements	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
102-42	Identifying and selecting stakeholders	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction

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Item number	Sub-category Title	Main chapter	Sub-chapter
102-43	Approach to stakeholder engagement	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
102-44	Key topics and concerns raised	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
102-45	Entities included in the consolidated financial statements	Sustainability and development- The leader in sustainable practices	1.1 About Kaori Heat Treatment
102-46	Defining report content and topic Boundaries	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
102-47	List of material topics	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
102-48	Restatements of information	About the report	Publication details
102-49	Changes in reporting	About the report	Publication details
102-50	Reporting period	About the report	Publication details
102-51	Date of most recent report	About the report	Publication details
102-52	Reporting cycle	About the report	Publication details
102-53	Contact point for questions regarding the report	About the report	ESG contact information
102-54	Claims of reporting in accordance with the GRI Standards	About the report	Basis of report
102-55	GRI content index	About the report	Basis of report
102-56	External Assurance	About the report	Third party assurance
GRI 103	Management Approach		
103-1	Explanation of the material topic and its Boundary	Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
		Honor and integrity- A devotee of sustainable values	2.2 Operating performance
		Honor and integrity- A devotee of sustainable values	2.4 Risk Management
		Honor and integrity- A devotee of sustainable values	2.5 Compliance
		Innovation and quality- The pioneer in carbon/energy reduction	3.1 Innovative R&D
103-2	The management approach and its components	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
		Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
		Sustainability and development- The leader in sustainable practices	1.3 Sustainability strategies
		Honor and integrity- A devotee of sustainable values	2.2 Operating performance
		Honor and integrity- A devotee of sustainable values	2.4 Risk Management
		Honor and integrity- A devotee of sustainable values	2.5 Compliance
103-3	Evaluation of the management approach	Innovation and quality- The pioneer in carbon/energy reduction	3.1 Innovative R&D
		Responsibility and care- A promoter of people values	4.3 Occupational health and safety
		Sustainability and development- The leader in sustainable practices	1.2 Analysis of material issues and stakeholder interaction
		Honor and integrity- A devotee of sustainable values	2.2 Operating performance
		Honor and integrity- A devotee of sustainable values	2.4 Risk Management
		Honor and integrity- A devotee of sustainable values	2.5 Compliance
GRI 201	Economic Performance		
201-1	Direct economic value generated and distributed	Honor and integrity- A devotee of sustainable values	2.2 Operating performance
201-2	Financial implications and other risks and opportunities due to climate change	Environmental protection and inclusion- An advocate for environment friendliness	5.1 Management of climate change risks and opportunities
201-3	Defined benefit plan obligations and other retirement plans	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth

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GRI 202 Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Responsibility and care- A promoter of people values	4.2 Recruitment and retention
202-2	Percentage of local residents among senior management	Responsibility and care- A promoter of people values	4.1 Employee overview
GRI 302 Energy			
302-1	Energy consumption within the organization	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
302-3	Energy intensity	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
GRI 303 Water and Effluent			
303-3(2018)	Water withdrawal: Total water withdrawal from all areas, total water withdrawal from areas with water stress, and total fresh water or other sources of water withdrawn	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
303-4(2018)	Water discharge	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
303-5(2018)	Water consumption	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
GRI 305 Emissions			
305-1	Direct (Scope 1) GHG emissions	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
305-2	Energy indirect (Scope 2) GHG emissions	Environmental protection and inclusion- An advocate for environment friendliness	5.2 Environmental sustainability management
GRI 306 Waste			
306-3(2020)	Waste generated	Environmental protection and inclusion- An advocate for environment friendliness	5.3 Waste management
306-4(2020)	Waste diverted from disposal	Environmental protection and inclusion- An advocate for environment friendliness	5.3 Waste management
306-5(2020)	Waste directed to disposal	Environmental protection and inclusion- An advocate for environment friendliness	5.3 Waste management
GRI 307 Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	Honor and integrity- A devotee of sustainable values	2.5 Compliance
GRI 401 Employment			
401-1	New employee hires and employee turnover	Responsibility and care- A promoter of people values	4.1 Employee overview
		Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
401-2	Benefits provided to full-time employees	Responsibility and care- A promoter of people values	4.2 Recruitment and retention
		Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
401-3	Parental leave	Responsibility and care- A promoter of people values	4.2 Recruitment and retention
		Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 402 Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 403 Occupational Health and Safety			
403-1(2018)	Occupational health and safety management system	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-2(2018)	Hazard identification, risk assessment, and incident investigation	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-3(2018)	Occupational health services	Responsibility and care- A promoter of people values	4.3 Occupational health and safety

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403-4(2018)	Worker participation, consultation, and communication on occupational health and safety	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-5(2018)	Worker training on occupational health and safety	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-6(2018)	Promotion of worker health	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-7(2018)	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
403-9(2018)	Work-related injuries	Responsibility and care- A promoter of people values	4.3 Occupational health and safety
GRI 404	Training and Education		
404-1	Average hours of training per year per employee	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
404-3	Percentage of employees receiving regular performance and career development reviews	Responsibility and care- A promoter of people values	4.2 Recruitment and retention
GRI 405	Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	Honor and integrity- A devotee of sustainable values	2.1 Corporate governance
		Responsibility and care- A promoter of people values	4.1 Employee overview
405-2	Female-to-male ratio of basic salary plus remuneration	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 406	Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 408	Child Labor		
408-1	Operations and suppliers at significant risk for incidents of child labor	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 411	Rights of Indigenous Peoples		
411-1	Incidents of violations involving rights of indigenous peoples	Responsibility and care- A promoter of people values	4.4 Human rights protection, employee welfare, and growth
GRI 418	Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Innovation and quality- The pioneer in carbon/energy reduction	3.3 Customer relationship management
GRI 419	Socioeconomic Compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	Honor and integrity- A devotee of sustainable values	2.5 Compliance