

GRI 2: General Disclosures 2021

Disclosure		Integrated Report 2023	ESG Data Book 2023	Others
1. The organization and its reporting practices				
2-1	Organizational details	P112-113 Corporate Data and Stock Information	–	–
2-2	Entities included in the organization’s sustainability reporting	P4 Kobelco Group Integrated Report 2023	P2 Editorial Policy	–
2-3	Reporting period, frequency and contact point	P4 Kobelco Group Integrated Report 2023	P2 Editorial Policy	–
2-4	Restatements of information	Not applicable	Not applicable	–
2-5	External assurance	–	P103 Independent Assurance Report	–
2. Activities and workers				
2-6	Activities, value chain and other business relationships	P22-23 Overview of the Kobelco Group P30-31 Business Model and Value Provided P62-71 Business Overview by Operating Segment	–	–
2-7	Employees	P108-109 10-Year Financial and Non-Financial Data	P73 Social and Labor Data	–
2-8	Workers who are not employees	–	–	–
3. Governance				
2-9	Governance structure and composition	P88-91 Directors P92-95 Corporate Governance Policy on the Management Structure (Management Structure and the Scope of Delegation in Management) Our Corporate Governance System	P76-79 Corporate Governance Policy on the Management Structure (Management Structure and the Scope of Delegation in Management) Our Corporate Governance System	–
2-10	Nomination and selection of the highest governance body	P95 Corporate Governance Our Corporate Governance System Nomination & Compensation Committee	P78 Corporate Governance Our Corporate Governance System Nomination & Compensation Committee	–
2-11	Chair of the highest governance body	P88-91 Directors P94 Corporate Governance Our Corporate Governance System Board of Directors	P78 Corporate Governance Our Corporate Governance System Board of Directors	–

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
2-12	Role of the highest governance body in overseeing the management of impacts	P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management		—
		P72	Climate-Related Disclosures Based on TCFD Recommendations Governance and Risk Management	P12	Basic Environmental Management Policy and Structure Environmental Management Structure		
				P15	Response to Climate Change Climate-Related Disclosures Based on TCFD Recommendations Climate-Related Governance		
				P57	Disaster Preparedness Management Structure		
				P61	Diversity and Inclusion (D&I) Organizational Structure for D&I Development		
2-13	Delegation of responsibility for managing impacts	P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management		—
		P72	Climate-Related Disclosures Based on TCFD Recommendations Governance and Risk Management	P12	Basic Environmental Management Policy and Structure Environmental Management Structure		
				P15	Response to Climate Change Climate-Related Disclosures Based on TCFD Recommendations Climate-Related Governance		
				P57	Disaster Preparedness Management Structure		
				P61	Diversity and Inclusion (D&I) Organizational Structure for D&I Development		
2-14	Role of the highest governance body in sustainability reporting	P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management		—
2-15	Conflicts of interest	P102-103	Corporate Governance Strategic Holding of Shares	P86	Corporate Governance Strategic Holdings of Shares		—
		P113	Corporate Data and Stock Information Major Shareholders				
2-16	Communication of critical concerns	P95	Corporate Governance Our Corporate Governance System Compliance Committee	P78	Corporate Governance Our Corporate Governance System Compliance Committee	Website	Basic Policy and Initiatives on the Corporate Governance of Kobe Steel, Ltd. To Guarantee the Sensibility of the Company by the Internal Reporting System https://www.kobelco.co.jp/english/about_kobelco/kobestel/governance/files/Basic_Policy_and_Initiatives.pdf
				P90	Compliance Compliance Activities Based on the Compliance Program Monitoring and Response to Reports		
2-17	Collective knowledge of the highest governance body	P99	Corporate Governance Training and Succession Plan for Directors and Executive Officers	P82	Corporate Governance Training and Succession Plan for Directors and Executive Officers		—
		P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management		
2-18	Evaluation of the performance of the highest governance body	P98-99	Corporate Governance Initiatives to Ensure the Effectiveness of the Board of Directors	P81-82	Corporate Governance Initiatives to Ensure the Effectiveness of the Board of Directors		—
2-19	Remuneration policies	P100-102	Corporate Governance Remuneration for Directors, Executive Officers, and Accounting Auditor	P83-85	Corporate Governance Remuneration for Directors, Executive Officers, and Accounting Auditor		—
2-20	Process to determine remuneration	P100-102	Corporate Governance Remuneration for Directors, Executive Officers, and Accounting Auditor	P83-85	Corporate Governance Remuneration for Directors, Executive Officers, and Accounting Auditor		—

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
2-21	Annual total compensation ratio	-		-		-	
4. Strategy, policies and practices							
2-22	Statement on sustainable development strategy	P8-13	Message from the President and CEO	-		-	
2-23	Policy commitments	P7	Promotion of Sustainability Management	P4	Framework for Sustainability Management	Website	KOBELCO Group Basic Policy on Human Rights https://www.kobelco.co.jp/english/about_kobelco/csr/files/policy_en.pdf
		P85	Human Rights Human Rights Initiatives (Promoting Human Rights Awareness) Revision of Basic Policy on Human Rights	P11	Basic Environmental Management Policy and Structure Basic Environmental Management Policy	Website	Basic CSR Procurement Policy https://www.kobelco.co.jp/english/sustainability/files/csr-procurement-basic-policy_e.pdf
		P86	Building Responsible Supply Chains Basic Policy	P49	Human Rights and Labor Basic Stance		
				P70	Building Responsible Supply Chains Basic Stance, Basic Procurement Policy, Requests to Our Business Partners		
2-24	Embedding policy commitments	P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management	-	
		P85	Human Rights Human Rights Initiatives (Promoting Human Rights Awareness) Human Rights Due Diligence	P12-14	Basic Environmental Management Policy and Structure Environmental Management Structure, Medium- to Long-Term Environmental Targets and Initiatives		
		P86	Building Responsible Supply Chains Main Initiatives in Fiscal 2022	P49	Human Rights and Labor Management Structure		
				P71-72	Building Responsible Supply Chains Promotion System, History of Kobelco Group's Initiatives, Basic CSR Procurement Policy		
2-25	Processes to remediate negative impacts	P85	Human Rights Human Rights Initiatives (Promoting Human Rights Awareness) Human Rights Due Diligence	P49	Human Rights and Labor Management Structure	-	
				P50	Human Rights and Labor Kobelco Group Initiatives Initiatives to Prevent Harassment, and Specific Measures for Dealing with Problems in Which Allegations Have Been Made		
				P90	Compliance Compliance Activities Based on the Compliance Program Monitoring and Response to Reports		
2-26	Mechanisms for seeking advice and raising concerns	-		P50	Human Rights and Labor Kobelco Group Initiatives Initiatives to Prevent Harassment, and Specific Measures for Dealing with Problems in Which Allegations Have Been Made	-	
				P90	Compliance Compliance Activities Based on the Compliance Program Monitoring and Response to Reports		
2-27	Compliance with laws and regulations	-		P27	Environmental Management Thorough Risk Management Status of Compliance	-	
				P91	Compliance Prevention of Bribery, Compliance with Competition Laws		

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others
2-28	Membership associations	P107	Participation in Sustainability Initiatives and External Evaluations Participation in Sustainability Initiatives (Listed below are only major ones.)	P24	Response to Climate Change Climate-Related Organizations to Which We Belong	–
				P102	Participation in Initiatives and External Evaluations Participation in Initiatives	
5. Stakeholder engagement						
2-29	Approach to stakeholder engagement	P106	Communication with Stakeholders	P99-101	Communities (Communication with Stakeholders)	–
2-30	Collective bargaining agreements		–		–	–

GRI Standards Content Index

GRI 3: Material Topics 2021

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
3-1	Process to determine material topics	P14-15	Message from the Chair of the Sustainability Management Committee Process of Identifying Materiality	-		-	
3-2	List of material topics	P16-17	Materiality and Indicators/Targets	P7-9	Materiality and Indicators/Targets	-	
3-3	Management of material topics	P14-15	Message from the Chair of the Sustainability Management Committee	P6	Framework for Promoting Sustainability Management	-	
		P16-17	Materiality and Indicators/Targets	P7-9	Materiality and Indicators/Targets		

TOPIC STANDARD

Disclosure		Integrated Report 2023	ESG Data Book 2023	Others
GRI 201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	P28-29 Value Creation Process P108-109 10-Year Financial and Non-Financial Data	–	–
201-2	Financial implications and other risks and opportunities due to climate change	P72-75 Climate-Related Disclosures Based on TCFD Recommendations	P15-26 Response to Climate Change	–
201-3	Defined benefit plan obligations and other retirement plans	–	–	–
201-4	Financial assistance received from government	–	–	–
GRI 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	–	–	–
GRI 203: Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	P30-31 Business Model and Value Provided	–	–
203-2	Significant indirect economic impacts	–	–	–
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	–	–	–
GRI 205: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	–	P89 Compliance Compliance Activities Based on the Compliance Program Commitment and Risk Assessment P91 Compliance Initiatives Related to Individual Laws and Regulations Prevention of Bribery	–
205-2	Communication and training about anti-corruption policies and procedures	–	P91 Compliance Initiatives Related to Individual Laws and Regulations Prevention of Bribery	–
205-3	Confirmed incidents of corruption and actions taken	–	P91 Compliance Initiatives Related to Individual Laws and Regulations Prevention of Bribery	–
GRI 206: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	–	P91 Compliance Initiatives Related to Individual Laws and Regulations Compliance with Competition Laws	–

Disclosure		Integrated Report 2023	ESG Data Book 2023	Others
GRI 207: Tax 2019				
207-1	Approach to tax	–	P96 Tax Risk and Compliance Tax Policy	–
207-2	Tax governance, control, and risk management	–	P96 Tax Risk and Compliance Tax Governance	–
207-3	Stakeholder engagement and management of concerns related to tax	–	P96 Tax Risk and Compliance Tax Policy	–
207-4	Country-by-country reporting	–	P96 Tax Risk and Compliance Compliance Data	–
GRI 301: Materials 2016				
301-1	Materials used by weight or volume	–	P46-47 Material Balance	–
301-2	Recycled input materials used	–	P35-37 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction	–
301-3	Reclaimed products and their packaging materials	–	P37 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Major Initiatives	–
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	–	P20 Response to Climate Change Climate-Related Metrics and Targets Energy Consumption	–
302-2	Energy consumption outside of the organization	–	–	–
302-3	Energy intensity	–	P20 Response to Climate Change Climate-Related Metrics and Targets Energy Consumption	–
302-4	Reduction of energy consumption	–	P25-26 Response to Climate Change Initiatives to Save Energy and Reduce CO2 Emissions	–
302-5	Reductions in energy requirements of products and services	P74-75 Climate-Related Disclosures Based on TCFD Recommendations Metrics and Targets	P22-24 Response to Climate Change Climate-Related Metrics and Targets Targets and Results on Risk and Opportunity	–
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	–	P31 Appropriate Management of Water Resources Concept	–
303-2	Management of water discharge-related impacts	–	P12 Basic Environmental Management Policy and Structure Environmental Management Structure P31 Appropriate Management of Water Resources Management Structure, Targets	–
303-3	Water withdrawal	–	P31-32 Appropriate Management of Water Resources Results	–
303-4	Water discharge	–	P31-32 Appropriate Management of Water Resources Results	–
303-5	Water consumption	–	P31-32 Appropriate Management of Water Resources Results	–

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
GRI 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	–		P42-43	Contribution to Biodiversity The Group's Business Activities and Relationship with Biodiversity	–	
304-2	Significant impacts of activities, products and services on biodiversity	–		P42-43	Contribution to Biodiversity The Group's Business Activities and Relationship with Biodiversity	–	
304-3	Habitats protected or restored	Not applicable			Not applicable	–	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	–		P42-43	Contribution to Biodiversity The Group's Business Activities and Relationship with Biodiversity	–	
		–		P45	Contribution to Biodiversity Major Initiatives Creating a Biotope in Nadahama		
GRI 305: Emissions 2016							
305-1	Direct (Scope 1) GHG emissions	P74	Climate-Related Disclosures Based on TCFD Recommendations Metrics and Targets	P21-22	Response to Climate Changes Climate-Related Metrics and Targets Greenhouse Gas Emissions (Scope 1, 2, and 3)	–	
305-2	Energy indirect (Scope 2) GHG emissions	P74	Climate-Related Disclosures Based on TCFD Recommendations Metrics and Targets	P21-22	Response to Climate Changes Climate-Related Metrics and Targets Greenhouse Gas Emissions (Scope 1, 2, and 3)	–	
305-3	Other indirect (Scope 3) GHG emissions	–		P21-22	Response to Climate Changes Climate-Related Metrics and Targets Greenhouse Gas Emissions (Scope 1, 2, and 3)	–	
305-4	GHG emissions intensity	–		P21-22	Response to Climate Changes Climate-Related Metrics and Targets Greenhouse Gas Emissions (Scope 1, 2, and 3)	–	
305-5	Reduction of GHG emissions	P74-75	Climate-Related Disclosures Based on TCFD Recommendations Metrics and Targets	P21-22	Response to Climate Changes Climate-Related Metrics and Targets Greenhouse Gas Emissions (Scope 1, 2, and 3)	–	
305-6	Emissions of ozone-depleting substances (ODS)	–		–		–	
305-7	Disclosure 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	–		P39	Reduction of Environmental Impacts Air Pollution Measures	–	
				P40-41	Reduction of Environmental Impacts Appropriate Management of Chemical Substances		
GRI 306: Waste 2020							
306-1	Waste generation and significant waste-related impacts	–		P35	Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Concept	–	

Disclosure		Integrated Report 2023	ESG Data Book 2023	Others
306-2	Management of significant waste-related impacts	–	P12 Basic Environmental Management Policy and Structure Environmental Management Structure P35 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Management Structure, Targets	–
306-3	Waste generated	–	P35-36 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Results	–
306-4	Waste diverted from disposal	–	P35-36 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Results	–
306-5	Waste directed to disposal	–	P35-36 Promotion of Resource Recycling (Waste Reduction) and Raw Materials Usage Reduction Results	–
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	–	–	–
308-2	Negative environmental impacts in the supply chain and actions taken	P86 Building Responsible Supply Chains Requests to Our Business Partners, Main Initiatives in Fiscal 2022	P70-71 Building Responsible Supply Chains Requests to Our Business Partners, History of Kobelco Group's Initiatives	Website Procurement https://www.kobelco.co.jp/english/sustainability/procurement.html
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	P108-109 10-Year Financial and Non-Financial Data	P73 Social and Labor Data	–
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–	–	–
401-3	Parental leave	P108-109 10-Year Financial and Non-Financial Data	P68 Work-Life Balance Support for Work-Life Balance Usage of Main Childcare Support Systems P73 Social and Labor Data	–
GRI 402: Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	–	–	–
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	–	P51 Safety and Health Safety Initiatives	–
403-2	Hazard identification, risk assessment, and incident investigation	–	P52 Safety and Health Injury Accidents and Occupational Safety Risk	–
403-3	Occupational health services	–	P54 Health and Productivity Management Health and Productivity Management Strategy Map	–
403-4	Worker participation, consultation, and communication on occupational health and safety	–	P52 Safety and Health Participation of Workers in Discussions	–
403-5	Worker training on occupational health and safety	–	P53 Safety and Health Education and Training	–
403-6	Promotion of worker health	P84 Safety and Health Health and Productivity Management Initiatives	P55 Health and Productivity Management Main Health and Productivity Management Initiatives	–
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	–	P52 Safety and Health Injury Accidents and Occupational Safety Risk	–
403-8	Workers covered by an occupational health and safety management system	–	P51 Safety and Health Safety Initiatives	–

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
403-9	Work-related injuries	P84	Safety and Health Lost Time Injury Frequency Rate	P52	Safety and Health Targets for Accident Reduction and Results		-
		P108-109	10-Year Financial and Non-Financial Data				
403-10	Work-related ill health		-	P56	Health and Productivity Management Health-Related Data		-
GRI 404: Training and Education 2016							
404-1	Average hours of training per year per employee	P108-109	10-Year Financial and Non-Financial Data	P60	Human Resources Major Initiatives Results of Skills Development Training over the Past Three Years		-
				P73	Social and Labor Data		
404-2	Programs for upgrading employee skills and transition assistance programs	P81	Human Resources Strategy Development of Human Resources	P59-60	Human Resources Major Initiatives		-
404-3	Percentage of employees receiving regular performance and career development reviews		-		-		-
GRI 405: Diversity and Equal Opportunity 2016							
405-1	Diversity of governance bodies and employees	P79	Development of D&I —Kobelco's unique approach to ensuring all employees thrive—	P63-67	Diversity and Inclusion (D&I) Supporting the Participation of a Diverse Array of		-
		P93	Corporate Governance Corporate Governance Highlights	P73	Social and Labor Data		
		P108-109	10-Year Financial and Non-Financial Data	P76	Corporate Governance Corporate Governance Highlights		
405-2	Ratio of basic salary and remuneration of women to men		-		-		-
GRI 406: Non-discrimination 2016							
406-1	Incidents of discrimination and corrective actions taken		-		-		-
GRI 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		-		-		-
GRI 408: Child Labor 2016							
408-1	Operations and suppliers at significant risk for incidents of child labor		-		-		-
GRI 409: Forced or Compulsory Labor 2016							
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		-		-		-
GRI 410: Security Practices 2016							
410-1	Security personnel trained in human rights policies or procedures		-		-		-
GRI 411: Rights of Indigenous Peoples 2016							
411-1	Incidents of violations involving rights of indigenous peoples		-		-		-
GRI 413: Local Communities 2016							
413-1	Operations with local community engagement, impact assessments, and development programs	P106	Communication with Stakeholders	P99-101	Communities (Communication with Stakeholders)		-

Disclosure		Integrated Report 2023		ESG Data Book 2023		Others	
413-2	Operations with significant actual and potential negative impacts on local communities	-		-		-	
GRI 414: Supplier Social Assessment 2016							
414-1	New suppliers that were screened using social criteria	-		-		-	
414-2	Negative social impacts in the supply chain and actions taken	P86	Building Responsible Supply Chains Main Initiatives in Fiscal 2022	P71	Building Responsible Supply Chains History of Kobelco Group's Initiatives	-	
GRI 415: Public Policy 2016							
415-1	Political contributions	-		-		-	
GRI 416: Customer Health and Safety 2016							
416-1	Assessment of the health and safety impacts of product and service categories	P87	Quality Trust Improvement Project	P95	Quality Quality Assurance Strengthening Task Force	-	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-		-		-	
GRI 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	-		-		-	
GRI 418: Customer Privacy 2016							
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-		-		-	