Content Index

GRI Standards content index

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102: General Disclosures				
1.Organizational profile	○	102-1	Name of the organization	Corporate Data
	○	102-2	Activities, brands, products, and services	Business Overview
	○	102-3	Location of headquarters	Corporate Data
	○	102-4	Location of operations	Affiliated Companies (Japanese Only)
	○	102-5	Ownership and legal form	Corporate Data
	○	102-6	Markets served	Business Overview
	○	102-7	Scale of the organization	Corporate Data
				Affiliated Companies (Japanese Only)
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	○	102-9	Supply chain	With Business Partners
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	○	102-12	External initiatives	Commendation and Recognitions from Outside
	○	102-13	Membership of associations	
2.	○	102-14	Statement from senior decision-	Message from the President

Description	Core Questions	Standards	GRI Standards Questions	Page
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		102-15	Key impacts, risks, and opportunities	Securities Report p12 (Japanese)（572KB） Business and other risks
3. Ethics and integrity	○	102-16	Values, principles, standards, and norms of behavior	Corporate philosophy KOKUYO's CSR Charter
				KOKUYO Group Code of Conduct
		102-17	Mechanisms for advice and concerns about ethics	Securities Report p27 (Japanese)（572KB）
4. Governance	○	102-18	Governance structure	Corporate Governance
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		102-21	Consulting stakeholders on economic, environmental, and social topics	
		102-22	Composition of the highest governance body and its committees	Securities Report p25 (Japanese)（572KB）
		102-23	Chair of the highest governance body	Securities Report p25 (Japanese)（572KB）
		102-24	Nominating and selecting the highest governance body	
		102-25	Conflicts of interest	
		102-26	Role of highest governance body in setting purpose, values, and strategy	
		102-27	Collective knowledge of highest governance body	
		102-28	Evaluating the highest governance body's performance	
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		102-31	Review of economic, environmental, and social topics	
		102-32	Highest governance body's role in sustainability reporting	
		102-33	Communicating critical concerns	
		102-34	Nature and total number of critical concerns	
		102-35	Remuneration policies	Securities Report p37 (Japanese)（572KB）
		102-36	Process for determining remuneration	Securities Report p37 (Japanese)（572KB）
		102-37	Stakeholders' involvement in remuneration	Securities Report p34 (Japanese)（572KB）
		102-38	Annual total compensation ratio	
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5. Stakeholder engagement	○	102-40	List of stakeholder groups	With Stakeholders
	○	102-41	Collective bargaining agreements	Securities Report p8 (Japanese)（572KB）
	○	102-42	Identifying and selecting stakeholders	With Stakeholders
	○	102-43	Approach to stakeholder engagement	With Stakeholders Dialogue with our Customers Communication with Employees With Business Partners Social Contribution CSR Report 2020 Survey Results
	○	102-44	Key topics and concerns raised	CSR Report 2020 Survey Results
6. Report	○	102-45	Entities included in the consolidated financial statements	Securities Report p7 (Japanese) （572KB）

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	○	102-47	List of material topics	KOKUYO Materiality
	○	102-48	Restatements of information	
	○	102-49	Changes in reporting	
	○	102-50	Reporting period	CSR Report p2 （9.78MB）
	○	102-51	Date of most recent report	CSR Report p2 （9.78MB）
	○	102-52	Reporting cycle	CSR Report p2 （9.78MB）
	○	102-53	Contact point for questions regarding the report	For questions regarding the report, please contact below.
	○	102-54	Claims of reporting in accordance with the GRI Standards	
	○	102-55	GRI content index	Content Index
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		103-1	Explanation of the material topic and its Boundary	KOKUYO Materiality
		103-2	The management approach and its components	KOKUYO Materiality
		103-3	Evaluation of the management approach	KOKUYO Materiality
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		201-2	Financial implications and other risks and opportunities due to climate change	
		201-3	Defined benefit plan obligations and other retirement plans	Securities Report p7 (Japanese) 1 （572KB）
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304 : Biodiversity		304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Yui no Mori / ReEDEN Project
		304-2	Significant impacts of activities, products, and services on biodiversity	
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305 : Emissions		305-1	Direct (Scope 1) GHG emissions	Environmental Performance Data
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		305-5	Reduction of GHG emissions	Environmental Performance Data
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		306-2	Waste by type and disposal method	Environmental Performance Data
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		306-4	Transport of hazardous waste	
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307 : Environmental Compliance		307-1	Non-compliance with environmental laws and regulations	Legal Compliance and Pollution Prevention
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	
400: Social				
401 : Employment		401-1	New employee hires and employee turnover	CSR Data: Society
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402 : Labor/Management Relations		402-1	Minimum notice periods regarding operational changes	
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		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employees' Health
		403-8	Workers covered by an occupational health and safety management system	Securities Report p8 (Japanese)（572KB）
		403-9	Work-related injuries	CSR Data: Society
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406 : Non-discrimination		406-1	Incidents of discrimination and corrective actions taken	
407 : Freedom of Association and Collective Bargaining		407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
408 : Child Labor		408-1	Operations and suppliers at significant risk for incidents of child labor	With Business Partners
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410 : Security Practices		410-1	Security personnel trained in human rights policies or procedures	

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413 : **Local Communities**		413-1	Operations with local community engagement, impact assessments, and development programs	Social Contribution
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417 : **Marketing and** **Labeling**		417-1	Requirements for product and service information and labeling	
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419 : Socioeconomic Compliance		419-1	Non-compliance with laws and regulations in the social and economic area	

▨ ISO26000

Information about issues concerning the following core subjects of ISO26000 can be viewed in the following sections of this CSR report.

ISO26000 Core Subjects	Issues	Page
Organizational governance	Issue 1: Organizational governance	• Message from the President • CSR Management • Corporate Governance and Risk Management
Human rights	Issue 1: Due diligence Issue 2: Human rights risk situations Issue 3: Avoidance of complicity Issue 4: Resolving grievances Issue 5: Discrimination and vulnerable groups Issue 6: Civil and political rights Issue 7: Economic, social and cultural rights Issue 8: Fundamental principles and rights at work	• CSR Management • KOKUYO's CSR Charter • KOKUYO Group Code of Conduct • Work Style Reform • Human Resource Development • Employees' Safety • Employees' Health • Respect for Human Rights • Basic Framework for Diversity • With Business Partners • CSR Data: Society
Labor practices	Issue 1: Employment and employment relationships Issue 2: Conditions of work and social protection Issue 3: Social dialogue Issue 4: Health and safety at work Issue 5: Human development and training in the workplace	• KOKUYO's CSR Charter • KOKUYO Group Code of Conduct • Work Style Reform • Human Resources Management • Employees' Safety • Employees' Health • Respect for Human Rights • Basic Framework for Diversity • With Business Partners • CSR Data: Society
Environment	Issue 1: Prevention of pollution Issue 2: Sustainable resource use Issue 3: Climate change mitigation and adaptation Issue 4: Protection of the environment, biodiversity and restoration of natural habitats	• CSR Management • KOKUYO's CSR Charter • KOKUYO Group Code of Conduct • With Business Partners • Environmental Management and Third-party Inspection • Global Warming Preventive Measures • Resource-saving and Recycling Measures • Compliance with the law and the prevention of pollution • Developing Environmentally-friendly Products and Services • Biodiversity/Promoting Environmental Communications • Environmental Performance Data • Reports by Business Site • Yui no Mori
Fair operating practices	Issue 1: Anti-corruption Issue 2: Responsible political	• CSR Management • System for the Promotion of CSR

	involvement Issue 3: Fair competition Issue 4: Promoting social responsibility in the value chain Issue 5: Respect for property rights	• KOKUYO's CSR Charter • KOKUYO Group Code of Conduct • With Business Partners • Corporate Governance and Risk Management
Consumer issues	Issue 1: Fair marketing, factual and unbiased information and fair contractual practices Issue 2: Protecting consumers' health and safety Issue 3: Sustainable consumption Issue 4: Consumer service, support, and complaint and dispute resolution Issue 5: Consumer data protection and privacy Issue 6: Access to essential services Issue 7: Education and awareness	• KOKUYO's CSR Charter • Providing Peace of Mind and Safety to Customers • CSR Report 2020 Survey Results • CSR Data: Reflecting the views of customers
Community involvement and development	Issue 1: Community involvement Issue 2: Education and culture Issue 3: Employment creation and skills development Issue 4: Technology development and access Issue 5: Wealth and income creation Issue 6: Health Issue 7: Social investment	• KOKUYO's CSR Charter • KOKUYO Group Code of Conduct • New Value Creation • Human Resource Development • Social Contribution • Commendation and Recognitions from Outside • Biodiversity/Promoting Environmental Communications • CSR Data: Society