GRI Standards Content Index

Universal Standards

GRI Standard	Indicator		Contents
GRI 2: General Disclosures 2021	1. The organization and its reporting practices		
	2-1	Organizational details	• About ISUZU > Corporate Profile
	2-2	Entities included in the organization's sustainability reporting	• About ISUZU > Corporate Profile
	2-3	Reporting period, frequency and contact point	• Editorial Policy
	2-4	Restatements of information	• Editorial Policy
	2-5	External assurance	• ESG Data > Third-Party Assurance of Environmental Data • ESG Data > Third-Party Assurance of Social Data
	2. Activities and workers		
	2-6	Activities, value chain and other business relationships	• Social > Supply Chain Management
	2-7	Employees	• ESG Data > Social • About ISUZU > Corporate Profile • Annual Securities Report
	2-8	Workers who are not employees	• ESG Data > Social • About ISUZU > Corporate Profile • Annual Securities Report
	3. Governance		
	2-9	Governance structure and composition	• Promotion of Sustainability • Governance > Corporate Governance > Management Structure • Annual Securities Report • Corporate Governance Report
	2-10	Nomination and selection of the highest governance body	• Governance > Corporate Governance > Management Structure
	2-11	Chair of the highest governance body	• Governance > Corporate Governance > Management Structure
	2-12	Role of the highest governance body in overseeing the management of impacts	• Message from the CEO • Corporate Philosophy • Promotion of Sustainability • Environment > Environmental Management > Management Structure • Social > Quality > Management Structure • Social > Respect for Employees > Management Structure • Social > Human Rights > Management Structure • Social > Supply Chain Management > Management Structure • Social > Social Contribution > Management Structure • Governance > Corporate Governance > Management Structure • Governance > Compliance > Compliance Promotion Structure • Governance > Risk Management > Risk Governance Structure
	2-13	Delegation of responsibility for managing impacts	• Promotion of Sustainability • Governance > Corporate Governance > Management Structure
	2-14	Role of the highest governance body in sustainability reporting	• Promotion of Sustainability • Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations
	2-15	Conflicts of interest	• Corporate Governance Report
	2-16	Communication of critical concerns	• Building Relationships of Trust with Stakeholders
	2-17	Collective knowledge of the highest governance body	• Promotion of Sustainability • Governance > Corporate Governance
	2-18	Evaluation of the performance of the highest governance body	• Governance > Corporate Governance > Board Effectiveness Assessment • Corporate Governance Report
	2-19	Remuneration policies	• Governance > Corporate Governance > Officers' Remuneration • Annual Securities Report • Corporate Governance Report
	2-20	Process to determine remuneration	• Governance > Corporate Governance > Officers' Remuneration • Annual Securities Report • Corporate Governance Report
	2-21	Annual total compensation ratio	• ESG Data > Social > Employee

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GRI 2: General Disclosures 2021	4. Strategy, policies and practices		
	2-22	Statement on sustainable development strategy	• Message from the CEO • Promotion of Sustainability > Message from the Chairperson of the Sustainability Committee
	2-23	Policy commitments	• Corporate Philosophy • Environment > Environmental Management > Isuzu Group Charter on the Global Environment • Environment > Environmental Management > Basic Approach • Social > Quality > Basic Approach • Social > Respect for Employees > Basic Approach • Social > Human Rights > Isuzu Group Human Rights Policy • Social > Supply Chain Management > Basic Approach • Social > Social Contribution > Basic Approach • Governance > Corporate Governance > Basic Approach • Governance > Compliance > Tax Policy
	2-24	Embedding policy commitments	• Environment > Environmental Management > Isuzu Environmental Vision 2050 • Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations • Environment > Environmental Management > Isuzu Group Charter on the Global Environment • Environment > Environmental Management > Management Structure • Social > Human Rights > Initiatives • Social > Supply Chain Management > Initiatives • Social > Quality > Initiatives > Initiatives for Higher Field Quality
	2-25	Processes to remediate negative impacts	• Environment > Environmental Management > Isuzu Environmental Vision 2050 • Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations • Governance > Compliance > Initiatives • Annual Securities Report
	2-26	Mechanisms for seeking advice and raising concerns	• Governance > Compliance > Initiatives
	2-27	Compliance with laws and regulations	• Governance > Compliance > Initiatives
	2-28	Membership associations	• Participation in External Initiatives • Social > Social Contribution > Initiatives
	5. Stakeholder engagement		
	2-29	Approach to stakeholder engagement	• Building Relationships of Trust with Stakeholders
	2-30	Collective bargaining agreements	• Social > Respect for Employees > Labor-Management Relations

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GRI 3: Material Topics 2021	3-1	Process to determine material topics	• Promotion of Sustainability • Environment > Environmental Management > Isuzu Environmental Vision 2050 > 2030 Environmental Roadmap • Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations
	3-2	List of material topics	• Corporate and Stock Information
	3-3	Management of material topics	• Promotion of Sustainability • Environment > Environmental Management > Isuzu Environmental Vision 2050 > 2030 Environmental Roadmap • Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations • External Evaluation

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Topic-Specific Standards (Economic)

GRI Standard	Indicator		Contents
201: Economic Performance (2016)	201-1	Direct economic value generated and distributed	• Social > Social Contribution > Social Contribution Expenditure
	201-2	Financial implications and other risks and opportunities due to climate change	• Environment > Climate Change Measures > Disclosure Based on the TCFD Recommendations
	201-3	Defined benefit plan obligations and other retirement plans	• Annual Securities Report
	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	• Social > Social Contribution > Social Contribution Expenditure
204: Procurement Practices (2016)	204-1	Proportion of spending on local suppliers	• Social > Supply Chain Management > Initiatives > Isuzu Supply Chain
205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	• Governance > Compliance • Annual Securities Report
	205-2	Communication and training about anti-corruption policies and procedures	• Social > Supply Chain Management > Communication with Business Partners • Governance > Compliance > Initiatives > Compliance Training
	205-3	Confirmed incidents of corruption and actions taken	• Governance > Compliance > Compliance Promotion Structure
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	• Governance > Compliance > Tax Policy
	207-2	Tax governance, control, and risk management	• Governance > Compliance > Tax Policy
	207-3	Stakeholder engagement and management of concerns related to tax	• Governance > Compliance > Tax Policy
	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	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	301-2	Recycled input materials used	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	301-3	Reclaimed products and their packaging materials	• ESG Data > Environment > Business Activities and Major Environmental Impacts • Recycling Information for Isuzu Vehicles (Japanese only)
302: Energy (2016)	302-1	Energy consumption within the organization	• ESG Data > Environment > CO_2 Emissions Mitigation Activities • ESG Data > Environment > Business Activities and Major Environmental Impacts
	302-2	Energy consumption outside of the organization	-
	302-3	Energy intensity	-
	302-4	Reduction of energy consumption	• ESG Data > Environment > CO_2 Emissions Mitigation Activities • ESG Data > Environment > Business Activities and Major Environmental Impacts
	302-5	Reductions in energy requirements of products and services	• Environment > Climate Change Measures > Initiatives > Products and Services
303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource	• Environment > Environmental Risk Prevention and Response > Promoting Water Resource Conservation
	303-2	Management of water discharge-related impacts	• ESG Data > Environment > Proper Management of Emissions and Wastewater
	303-3	Water withdrawal	• ESG Data > Environment > Reduction of Water Consumption • ESG Data > Environment > Business Activities and Major Environmental Impacts
	303-4	Water discharge	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	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	• Environment > Biodiversity Conservation
	304-2	Significant impacts of activities, products, and services on biodiversity	• Environment > Biodiversity Conservation
	304-3	Habitats protected or restored	• Environment > Biodiversity Conservation
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-

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305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	• ESG Data > Environment > CO_2 Emissions Mitigation Activities • ESG Data > Environment > Business Activities and Major Environmental Impacts
	305-2	Energy indirect (Scope 2) GHG emissions	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	305-3	Other indirect (Scope 3) GHG emissions	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	305-4	GHG emissions intensity	-
	305-5	Reduction of GHG emissions	• Environment > Climate Change Measures > Initiatives > Products and Services • Environment > Climate Change Measures > Initiatives > Business Activities • ESG Data > Environment > CO_2 Emissions Mitigation Activities
	305-6	Emissions of ozone-depleting substances (ODS)	• ESG Data > Environment > Control of Fluorocarbon Emissions
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	• ESG Data > Environment > Proper Management of Emissions and Wastewater
306: Waste (2020)	306-1	Waste generation and significant waste-related impacts	• ESG Data > Environment > Business Activities and Major Environmental Impacts
	306-2	Management of significant waste-related impacts	• Environment > Promoting Resource Circulation
	306-3	Waste generated	• ESG Data > Environment > Reduction and Control of Emissions
	306-4	Waste diverted from disposal	-
	306-5	Waste directed to disposal	-
308: Supplier Environmental Assessment (2016)	308-1	New suppliers that were screened using environmental criteria	• Social > Supply Chain Management > Isuzu Supply Chain
	308-2	Negative environmental impacts in the supply chain and actions taken	• Social > Supply Chain Management > Communication with Business Partners

Topic-Specific Standards (Social)

GRI Standard	Indicator		Contents
401: Employment (2016)	401-1	New employee hires and employee turnover	• ESG Data > Social > Employee
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Social > Respect for Employees > Utilization of Diverse Human Resources > Promoting the Role of Post-retirement Employees • Social > Respect for Employees > Utilization of Diverse Human Resources > Promoting a Healthy Work-life Balance
	401-3	Parental leave	• Social > Respect for Employees > Utilization of Diverse Human Resources > Promoting a Healthy Work-life Balance • ESG Data > Social > Number of Employees Using Childcare/Nursing Care Support Systems
402: Labor/Management Relations (2016)	402-1	Minimum notice periods regarding operational changes	• Social > Respect for Employees > Labor-Management Relations
403: Occupational Health and Safety (2018)	403-1	Occupational health and safety management system	• Social > Respect for Employees > Occupational Health and Safety • ESG Data > Social > Health and Safety
	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	
404: Training and Education (2016)	404-1	Average hours of training per year per employee	• Social > Respect for Employees > Human Resource Development
	404-2	Programs for upgrading employee skills and transition assistance programs	• Social > Respect for Employees > Utilization of Diverse Human Resources > Promoting the Role of Post-retirement Employees • Social > Respect for Employees > Human Resource Development
	404-3	Percentage of employees receiving regular performance and career development reviews	• Social > Respect for Employees > Human Resource Development > HR Performance Evaluation System

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405: Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees	• ESG Data > Governance • ESG Data > Social > Employee (Consolidated) • ESG Data > Social > Employee (Non-Consolidated)
	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	• Environment > Biodiversity Conservation • Environment > Environmental Risk Prevention and Response • Social > Social Contribution • Building Relationships of Trust with Stakeholders
	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	• Social > Supply Chain Management
	414-2	Negative social impacts in the supply chain and actions taken	• Social > Supply Chain Management
415: Public Policy (2016)	415-1	Political contributions	-

GRI Standard	Indicator		Contents
416: Customer Health and Safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	• Social > Quality > Initiatives > Product Quality Improvement > Initiatives at the Procurement Stage • Social > Quality > Initiatives > Product Quality Improvement > Initiatives at the Manufacturing Stage • Social > Quality > Initiatives > Product Quality Improvement > Initiatives for Higher Field Quality • Social > Quality > Initiatives > Service Quality Improvement
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	• Social > Quality > Initiatives > Product Quality Improvement > Initiatives for Higher Field Quality > Initiatives for Recall Campaigns
417: Marketing and Labeling (2016)	417-1	Requirements for product and service information and labeling	• Social > Quality > Initiatives > Service Quality Improvement
	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	-