

## GRI Guidelines Comparison Table

### 102 General Disclosures

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<b>GRI 102: General Disclosures 2016</b>		
<b>1 Organizational Profile</b>		
102-1	Name of the organization	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> </ul>
102-2	Activities, brands, products, and services	<ul style="list-style-type: none"> <li>Main Products (P3-4)</li> <li>Value Creation by the NGK Group (P9-10)</li> </ul>
102-3	Location of headquarters	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> </ul>
102-4	Location of operations	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> <li>Annual Securities Report, Subsidiaries and Affiliated Companies (P7-11)</li> </ul>
102-5	Ownership and legal form	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> </ul>
102-6	Markets served	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> <li>Annual Securities Report, Overview of Business Results and Others (P5)</li> </ul>
102-7	Scale of the organization	<ul style="list-style-type: none"> <li>Corporate Outline (P140)</li> <li>Value Creation by the NGK Group (P9-10)</li> <li>Annual Securities Report, Financial Highlights (P2-3)</li> </ul>
102-8	Information on employees and other workers	<ul style="list-style-type: none"> <li>Overview of Employees (P59)</li> </ul>
102-9	Supply chain	–
102-10	Significant changes to the organization and its supply chain	NA
102-11	Precautionary principle or approach	<ul style="list-style-type: none"> <li>CSR Management (P25)</li> <li>Risk Management (P125-128)</li> </ul>
102-12	External initiatives	<ul style="list-style-type: none"> <li>Position on SDGs (P27)</li> <li>Human Rights Initiatives (P78)</li> </ul>
102-13	Memberships of associations	<ul style="list-style-type: none"> <li>Human Rights Initiatives (P78)</li> </ul>
<b>2 Strategy</b>		
102-14	Statement from senior decision-maker	<ul style="list-style-type: none"> <li>Message from the President (P13-18)</li> </ul>
102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> <li>Value Creation by the NGK Group (P9-10)</li> <li>Risk Management (P125-128)</li> </ul>
<b>3 Ethics and Integrity</b>		
102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> <li>CSR Management (P25)</li> <li>Environmental Philosophy (P31)</li> </ul>
102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> <li>Whistle-Blowing System (P112)</li> </ul>
<b>4 Governance</b>		
102-18	Governance structure	<ul style="list-style-type: none"> <li>Corporate Governance Structure Scheme ( P101)</li> </ul>
102-19	Delegating authority	<ul style="list-style-type: none"> <li>Environmental Management Frameworks and Environmental Management System (P32)</li> <li>Corporate Governance (P101)</li> </ul>
102-20	Executive-level responsibility for economic, environmental, and social topics	<ul style="list-style-type: none"> <li>Environmental Management Frameworks and Environmental Management System (P32)</li> </ul>
102-21	Consulting stakeholders on economic, environmental, and social topics	<ul style="list-style-type: none"> <li>Environmental Management Frameworks and Environmental Management System (P32)</li> <li>Basic Approach (P100)</li> <li>Corporate Governance Structure Scheme (P101)</li> </ul>

102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> <li>• Board of Directors, Audit &amp; Supervisory Board, Executive Officers (P105-108)</li> <li>• Annual Securities Report, Board of Directors, Audit &amp; Supervisory Board, Executive Officers (P59-63)</li> </ul>
102-23	Chair of the highest governance body	<ul style="list-style-type: none"> <li>• Committees on Corporate Governance (P102)</li> </ul>
102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> <li>• Election of Board Members, Executive Officers, and Audit &amp; Supervisory Board Members (P104)</li> <li>• Corporate Governance Report, Views on the Balance Between Knowledge, Experience, and Skills of the Board of Directors as a Whole, and Diversity and Size of the Board (P2)</li> <li>• Corporate Governance Report, Items Concerning Functions of Supervision and Monitoring of the Performance of duties by Directors, Nomination, and Remuneration Policy (P9)</li> </ul>
102-25	Conflicts of interest	<ul style="list-style-type: none"> <li>• Outside Directors and Outside Audit &amp; Supervisory Board Members (P107)</li> <li>• Election of Board Members, Executive Officers, and Audit &amp; Supervisory Board Members/Approaches to Observe the Corporate Governance Code (P113)</li> </ul>
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	<ul style="list-style-type: none"> <li>• A Summary of the Results of Analyses and Evaluation on the Effectiveness of the Board of Directors (P117)</li> </ul>
102-29	Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> <li>• A Summary of the Results of Analyses and Evaluation on the Effectiveness of the Board of Directors (P117)</li> </ul>
102-30	Effectiveness of risk management processes	<ul style="list-style-type: none"> <li>• Risk Management (P125-128)</li> </ul>
102-31	Review of economic, environmental, and social topics	
102-32	Highest governance body's role in sustainability reporting	
102-33	Communicating critical concerns	<ul style="list-style-type: none"> <li>• Risk Management (P125-128)</li> </ul>
102-34	Nature and total number of critical concerns	
102-35	Remuneration policies	<ul style="list-style-type: none"> <li>• Remuneration of Directors and Audit &amp; Supervisory Board Members (P109)</li> </ul>
102-36	Process for determining remuneration	<ul style="list-style-type: none"> <li>• Remuneration of Directors and Audit &amp; Supervisory Board Members (P109)</li> </ul>
102-37	Stakeholders' involvement in remuneration	
102-38	Annual total compensation ratio	
102-39	Percentage increase in annual total compensation ratio	
<b>5 Stakeholder Engagement</b>		
102-40	List of stakeholder groups	<ul style="list-style-type: none"> <li>• Targeted Stakeholder and Response Policies (P29)</li> </ul>
102-41	Collective bargaining agreements	<ul style="list-style-type: none"> <li>• Annual Securities Report, Overview of Employees (P12)</li> </ul>
102-42	Identifying and selecting stakeholders	<ul style="list-style-type: none"> <li>• Targeted Stakeholder and Response Policies (P29)</li> </ul>
102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>• Implementation Status of Stakeholder Engagement (P30)</li> </ul>
102-44	Key topics and concerns raised	<ul style="list-style-type: none"> <li>• System for Making Use of Customer Feedback in Management (P96)</li> <li>• Dialogue with Employees (P97-98)</li> </ul>
<b>6 Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	<ul style="list-style-type: none"> <li>• Corporate Outline (P140)</li> </ul>
102-46	Defining report content and topic boundaries	
102-47	List of material topics	<ul style="list-style-type: none"> <li>• CSR Promotion Items (P25)</li> </ul>

102-48	Restatements of information	NA
102-49	Changes in reporting	NA
102-50	Reporting periods	
102-51	Date of most recent report	NGK Report Archive <a href="https://www.ngk-insulators.com/en/sustainability/backnumber.html">https://www.ngk-insulators.com/en/sustainability/backnumber.html</a>
102-52	Reporting cycle	NGK Report Archive <a href="https://www.ngk-insulators.com/en/sustainability/backnumber.html">https://www.ngk-insulators.com/en/sustainability/backnumber.html</a>
102-53	Contact point for questions regarding the report	<ul style="list-style-type: none"> <li>• For inquiries about this report (P142)</li> <li>• Inquiries about sustainability <a href="https://www.ngk-insulators.com/en/contact/sustainability.html">https://www.ngk-insulators.com/en/contact/sustainability.html</a></li> </ul>
102-54	Claims of reporting in accordance with the GRI Standards	
102-55	GRI content index	<ul style="list-style-type: none"> <li>• CSR Data / Content Index (P134)</li> </ul>
102-56	External assurance	<ul style="list-style-type: none"> <li>• Third-Party Assurance (P139)</li> </ul>

### 103 Management Approach

#### GRI 103: Management Approach 2016

103-1	Explanation of the material topic and its boundary	<ul style="list-style-type: none"> <li>• CSR Management (P25)</li> </ul>
103-2	The management approach and its components	<ul style="list-style-type: none"> <li>• CSR Management (P25)</li> <li>• CSR Promotion Framework (P26)</li> <li>• Targeted Stakeholder and Response Policies (P29)</li> <li>• NGK's Core Policy on the Environment (P31)</li> <li>• Environmental Management Frameworks and Environmental Management System (P32)</li> <li>• Five-Year Environmental Action Plan (P38)</li> <li>• Activities Aimed at Achieving the "Aichi Target" (P49)</li> <li>• Essential Policy, Quality Objective 2018 (P53)</li> <li>• Safety and Health Policy (P61)</li> <li>• Structure of Promote Safety and Health Management (P61)</li> <li>• System to Promote Diversity (P65)</li> <li>• Basic Purchasing Policy (P80)</li> <li>• Supply Chain Management System (P80)</li> <li>• Social Contribution Activity Promotion System (P84)</li> <li>• System for Making Use of Customer Feedback in Management (P96)</li> <li>• Corporate Governance Structure Scheme (P101)</li> <li>• Internal Reporting System (P112)</li> <li>• NGK Group Guidelines for Corporate Behavior (P119)</li> <li>• Compliance Promotion Structure (P119)</li> <li>• Corruption Prevention Structure (P121)</li> <li>• Risk Management System (P127)</li> </ul>
103-3	Evaluation of the management approach	<ul style="list-style-type: none"> <li>• Results of Initiatives within the Five-Year Environmental Action Plan (P39)</li> </ul>

### 200 Economic Performance

#### GRI 201: Economic Performance 2016

201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>• At a Glance (P19-20)</li> <li>• Financial and Non-Financial Highlights (P21-22)</li> <li>• Securities Report, Financial Highlights (P2)</li> </ul>
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>• Value Creation by the NGK Group (P9-10)</li> <li>• Water Resources Risk Management/Response (P48)</li> </ul>
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	<ul style="list-style-type: none"> <li>• Value Creation by the NGK Group (P9-10)</li> <li>• At a Glance ( P19-20)</li> </ul>
203-2	Significant indirect economic impacts	

**GRI 204: Procurement Practices 2016**

204-1	Proportion of spending on local suppliers	
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**GRI 205: Anti-Corruption 2016**

205-1	Operations assessed for risks related to corruption	
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>• Corruption Prevention Structure (P121)</li> </ul>
205-3	Confirmed incidents of corruption and actions taken	NA

**GRI 206: Anti-Competitive Behavior 2016**

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<ul style="list-style-type: none"> <li>• Status of Law and Regulation Violations (P124)</li> </ul>
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**300 Environmental Standards****GRI 301: Materials 2016**

301-1	Materials used by weight or volume	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> </ul>
301-2	Recycled input materials used	
301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> <li>• Five-Year Environmental Action Plan Progress Report&gt;Recycling rate (P39)</li> </ul>

**GRI 302: Energy 2016**

302-1	Energy consumption within the organization	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> <li>• INPUT (P37)</li> </ul>
302-2	Energy consumption outside of the organization	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> <li>• OUTPUT (P37)</li> </ul>
302-3	Energy intensity	
302-4	Reduction of energy consumption	<ul style="list-style-type: none"> <li>• Five-Year Environmental Action Plan Progress Report (P39)</li> </ul>
302-5	Reductions in energy requirements of products and services	

**GRI 303: Water and Effluents 2016**

303-1	Water withdrawal by source	<ul style="list-style-type: none"> <li>• P36 Overall Perspective of Environmental Impact</li> </ul>
303-2	Water sources significantly affected by withdrawal of water	<ul style="list-style-type: none"> <li>• P48 Water Resource Risk Management/Response</li> </ul>
303-3	Water recycled and reused	

**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	
304-2	Significant impacts of activities, products, and services on biodiversity	
304-3	Habitats protected or restored	

304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> <li>• OUTPUT (P37)</li> </ul>
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> <li>• OUTPUT (P37)</li> <li>• Introduction of Green Power (P46)</li> </ul>
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> <li>• Reporting Scope 3 CO<sub>2</sub> Emissions (P46)</li> </ul>
305-4	GHG emissions intensity	<ul style="list-style-type: none"> <li>• Measures to Reduce CO<sub>2</sub> Emissions and Effects (P43)</li> </ul>
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> <li>• Five-Year Environmental Action Plan Progress Report (P39)</li> <li>• Environmental Efficiency (P52)</li> </ul>
305-6	Emissions of ozone-depleting substances (ODS)	
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	
<b>GRI 306: Effluents and Waste 2016</b>		
306-1	Water discharge by quality and destination	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> </ul>
306-2	Waste by type and disposal method	<ul style="list-style-type: none"> <li>• Overall Perspective of Environmental Impact (P36)</li> </ul>
306-3	Significant spills	NA
306-4	Transport of hazardous waste	
306-5	Water bodies affected by water discharges and/or runoff	
<b>GRI 307: Environmental Compliance 2016</b>		
307-1	Non-compliance with environmental laws and regulations	NA
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1	New suppliers that were screened using environmental criteria	
308-2	Negative environmental impacts in the supply chain and actions taken	

## 400 Social Standards

<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>• Employees&gt;Turnover ratio (P59)</li> <li>• Diversity (P65)</li> </ul>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>• Enhancement of Work-Life Balance Systems (P70)</li> <li>• Systems Operated Independently by NGK (P71)</li> </ul>
401-3	Parental leave	<ul style="list-style-type: none"> <li>• Systems That Exceed Legal Requirements (P71)</li> </ul>
<b>GRI 402: Labor/Management Relations 2016</b>		
402-1	Minimum notice periods regarding operational changes	
<b>GRI 403: Occupational Health and Safety 2016</b>		
403-1	Workers representation in formal joint management–worker health and safety committees	<ul style="list-style-type: none"> <li>• Health and Safety (P61)</li> </ul>
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<ul style="list-style-type: none"> <li>• Work-Related Accidents (P62)</li> </ul>
403-3	Workers with high incidence or high risk of diseases related to their occupation	

403-4	Health and safety topics covered in formal agreements with trade unions	
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> <li>• Training Participant Summary (P73)</li> </ul>
404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>• Promoting Systematic Education through Nearly 120 Programs (P73)</li> </ul>
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>• Measuring Human Resource Development Achievements Using Quantitative Indices (P75)</li> </ul>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>• Diversity (P65-68)</li> <li>• Board of Directors, Audit &amp; Supervisory Board, Executive Officers (P105-106)</li> </ul>
405-2	Ratio of basic salary and remuneration of women to men	
<b>GRI 406: Non-Discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> <li>• Human Rights Initiatives (P78)</li> <li>• Promotion of CSR Procurement (P82)</li> </ul>
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> <li>• Human Rights Initiatives (P78)</li> <li>• Promotion of CSR Procurement (P82)</li> </ul>
<b>GRI 410: Security Practices 2016</b>		
410-1	Security personnel trained in human rights policies or procedures	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>		
411-1	Incidents of violations involving rights of indigenous peoples	NA
<b>GRI 412: Human Rights Assessment 2016</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	
412-2	Employee training on human rights policies or procedures	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> <li>• Local Communities (P84)</li> </ul>
413-2	Operations with significant actual and potential negative impacts on local communities	
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1	New suppliers that were screened using social criteria	
414-2	Negative social impacts in the supply chain and actions taken	
<b>GRI 415: Public Policy 2016</b>		
415-1	Political contributions	

<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> <li>• Development and Provision of Products and Services That Embody Safety and Reliability (P25)</li> <li>• Quality Activity System (P53)</li> </ul>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	NA
<b>GRI 417: Marketing and Labeling 2016</b>		
417-1	Requirements for product and service information and labeling	
417-2	Incidents of non-compliance concerning product and service information and labeling	NA
417-3	Incidents of non-compliance concerning marketing communications	NA
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints regarding concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> <li>• Status of Law and Regulation Violations (P124)</li> </ul>
<b>GRI 419: Socioeconomic Compliance 2016</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	NA