



GRI Standards Index


Universal Standard

GRI Standard	Indicator	Contents	
GRI 2: General Disclosures 2021	1. The organization and its reporting practices		
	2-1	Organizational details	<ul style="list-style-type: none"> About ISUZU > Corporate Profile Investor Relations > Fact Book
	2-2	Entities included in the organization's sustainability reporting	<ul style="list-style-type: none"> About ISUZU > Corporate Profile Investor Relations > Fact Book
	2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> Editorial Policy
	2-4	Restatements of information	<ul style="list-style-type: none"> Editorial Policy
	2-5	External assurance	<ul style="list-style-type: none"> ESG Data > Third-Party Audits of Environmental Data ESG Data > Third-Party Audits of Social Data
	2. Activities and workers		
	2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> Social > Supply Chain Management
	2-7	Employees	<ul style="list-style-type: none"> ESG Data > Social About ISUZU > Corporate Profile Investor Relations > Fact Book Securities Report
	2-8	Workers who are not employees	<ul style="list-style-type: none"> ESG Data > Social About ISUZU > Corporate Profile Investor Relations > Fact Book Securities Report
	3. Governance		
	2-9	Governance structure and composition	<ul style="list-style-type: none"> Promotion of Sustainability Governance > Corporate Governance > Management Structure Securities Report Corporate Governance Report
	2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> Governance > Corporate Governance > Management Structure
	2-11	Chair of the highest governance body	<ul style="list-style-type: none"> Governance > Corporate Governance > Management Structure
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Message from the President COO 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 > Management Structure Governance > Risk Management > Management Structure 	



GRI Standard	Indicator	Contents	
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Promotion of Sustainability Governance > Corporate Governance > Management Structure
	2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> Promotion of Sustainability Environment > Climate Change Measures > Disclosure based on the TCFD framework
	2-15	Conflicts of interest	<ul style="list-style-type: none"> Corporate Governance Report
	2-16	Communication of critical concerns	<ul style="list-style-type: none"> Building Relationships of Trust with Stakeholders
	2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> Promotion of Sustainability Governance > Corporate Governance
	2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> Governance > Corporate Governance > Board Effectiveness Assessment Corporate Governance Report
	2-19	Remuneration policies	<ul style="list-style-type: none"> Governance > Corporate Governance > Officers' Remuneration Securities Report Corporate Governance Report
	2-20	Process to determine remuneration	<ul style="list-style-type: none"> Governance > Corporate Governance > Officers' Remuneration Securities Report Corporate Governance Report
	2-21	Annual total compensation ratio	<ul style="list-style-type: none"> ESG Data > Social > Employee
	4. Strategy, policies and practices		
	2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> Message from the President COO Promotion of Sustainability > Message from the Chairperson of the Sustainability Committee
	2-23	Policy commitments	<ul style="list-style-type: none"> Corporate Philosophy Environment > Environmental Management > Isuzu Group's 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	<ul style="list-style-type: none"> Environment > Environmental Management > Isuzu Environmental Vision 2050 Environment > Climate Change Measures > Disclosure based on the TCFD framework Environment > Environmental Management > Isuzu Group's Charter on the Global Environment Environment > Environmental Management > Management Structure Human Rights > Human Rights Due Diligence Social > Supply Chain Management > Initiatives Social > Quality > Initiatives > Initiatives toward Improved Field Quality

GRI Standards Index

GRI Standard	Indicator		Contents	
GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> Environment > Environmental Management > Isuzu Environmental Vision 2050 Environment > Climate Change Measures > Disclosure based on the TCFD framework Governance > Compliance > Initiatives Securities Report  	
	2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> Governance > Compliance > Initiatives 	
	2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> Governance > Compliance > Initiatives 	
	2-28	Membership associations	<ul style="list-style-type: none"> Participation in External Initiatives Social > Social Contribution > Initiatives 	
	5. Stakeholder engagement			
	2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> Building Relationships of Trust with Stakeholders  	
	2-30	Collective bargaining agreements	<ul style="list-style-type: none"> Social > Respect for Employees > Labor-Management Relations 	


GRI Standard	Indicator		Contents
GRI 3: Material Topics 2021	3-1	Process to determine material topics	<ul style="list-style-type: none"> Promotion of Sustainability Environment > Environmental Management > Isuzu Environmental Vision 2050 > 2030 Environmental Roadmap Environment > Climate Change Measures > Disclosure based on the TCFD framework Material Issues
	3-2	List of material topics	<ul style="list-style-type: none"> Material Issues Corporate and Stock Information 
	3-3	Management of material topics	<ul style="list-style-type: none"> Promotion of Sustainability Environment > Environmental Management > Isuzu Environmental Vision 2050 > 2030 Environmental Roadmap Environment > Climate Change Measures > Disclosure based on the TCFD framework External Evaluation

Topic-specific Standards (Economic)

GRI Standard	Indicator		Contents
201: Economic Performance (2016)	201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> Social > Social Contribution > Social Contribution Expenditure
	201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> Environment > Climate Change Measures > Disclosure based on the TCFD framework
	201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Social > Social Contribution > Social Contribution Expenditure
204: Procurement Practices (2016)	204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> Social > Supply Chain Management > Initiatives > Isuzu Supply Chain
205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> Governance > Compliance Securities Report 
	205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Social > Supply Chain Management > Communication with Business Partners Governance > Compliance > Initiatives > Compliance Training
	205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> Governance > Compliance > Management 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	<ul style="list-style-type: none"> Governance > Compliance > Tax Policy
	207-2	Tax governance, control, and risk management	<ul style="list-style-type: none"> Governance > Compliance > Tax Policy
	207-3	Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> Governance > Compliance > Tax Policy
	207-4	Country-by-country reporting	-

GRI Standards Index

Topic-specific Standards (Environmental)


GRI Standard	Indicator	Contents
301: Materials (2016)	301-1	Materials used by weight or volume <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	301-2	Recycled input materials used <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	301-3	Reclaimed products and their packaging materials <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards About Recycling Isuzu Vehicles (Japanese only) 
302: Energy (2016)	302-1	Energy consumption within the organization <ul style="list-style-type: none"> ESG Data > Environment > CO₂ Emissions Mitigation Activities ESG Data > Environment > Business Activities and Environmental Hazards
	302-2	Energy consumption outside of the organization <ul style="list-style-type: none"> -
	302-3	Energy intensity <ul style="list-style-type: none"> -
	302-4	Reduction of energy consumption <ul style="list-style-type: none"> ESG Data > Environment > CO₂ Emissions Mitigation Activities ESG Data > Environment > Business Activities and Environmental Hazards
	302-5	Reductions in energy requirements of products and services <ul style="list-style-type: none"> Environment > Climate Change Measures > Initiatives > Products and Services
303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource <ul style="list-style-type: none"> Environment > Environmental Risk Prevention Management > Promoting Water Resource Conservation
	303-2	Management of water discharge-related impacts <ul style="list-style-type: none"> ESG Data > Environment > Proper Management of Emissions and Wastewater
	303-3	Water withdrawal <ul style="list-style-type: none"> ESG Data > Environment > Reduction of Water Consumption ESG Data > Environment > Business Activities and Environmental Hazards
	303-4	Water discharge <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	303-5	Water consumption <ul style="list-style-type: none"> -
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 <ul style="list-style-type: none"> Environment > Biodiversity Conservation
	304-2	Significant impacts of activities, products, and services on biodiversity <ul style="list-style-type: none"> Environment > Biodiversity Conservation
	304-3	Habitats protected or restored <ul style="list-style-type: none"> Environment > Biodiversity Conservation
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations <ul style="list-style-type: none"> -

GRI Standard	Indicator	Contents
305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions <ul style="list-style-type: none"> ESG Data > Environment > CO₂ Emissions Mitigation Activities ESG Data > Environment > Business Activities and Environmental Hazards
	305-2	Energy indirect (Scope 2) GHG emissions <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	305-3	Other indirect (Scope 3) GHG emissions <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	305-4	GHG emissions intensity <ul style="list-style-type: none"> -
	305-5	Reduction of GHG emissions <ul style="list-style-type: none"> Environment > Climate Change Measures > Initiatives > Products and Services Environment > Climate Change Measures > Initiatives > Business Activities ESG Data > Environment > CO₂ Emissions Mitigation Activities
	305-6	Emissions of ozone-depleting substances (ODS) <ul style="list-style-type: none"> ESG Data > Environment > Control Chlorofluorocarbon Emissions
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions <ul style="list-style-type: none"> ESG Data > Environment > Proper Management of Emissions and Wastewater
306: Waste (2020)	306-1	Waste generation and significant waste-related impacts <ul style="list-style-type: none"> ESG Data > Environment > Business Activities and Environmental Hazards
	306-2	Management of significant waste-related impacts <ul style="list-style-type: none"> Environment > Resource Recycling Promotion
	306-3	Waste generated <ul style="list-style-type: none"> ESG Data > Environment > Reduce and Control Emissions
	306-4	Waste diverted from disposal <ul style="list-style-type: none"> -
	306-5	Waste directed to disposal <ul style="list-style-type: none"> -
308: Supplier Environmental Assessment (2016)	308-1	Non-compliance with environmental laws and regulations <ul style="list-style-type: none"> Social > Supply Chain Management > Isuzu Supply Chain
	308-2	New suppliers that were screened using environmental criteria <ul style="list-style-type: none"> Social > Supply Chain Management > Communication with Business Partners

GRI Standards Index

Topic-specific Standards (Social)

GRI Standard	Indicator	Contents
401: Employment (2016)	401-1	New employee hires and employee turnover <ul style="list-style-type: none"> ESG Data > Social > Employee
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Social > Respect for Employees > Labor-Management Relations
403: Occupational Health and Safety (2018)	403-1	Occupational health and safety management system
	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 <ul style="list-style-type: none"> Social > Respect for Employees > Initiatives Occupational Health and Safety ESG Data > Social > 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 <ul style="list-style-type: none"> Social > Respect for Employees > Personnel Development
	404-2	Programs for upgrading employee skills and transition assistance programs <ul style="list-style-type: none"> Social > Respect for Employees > Utilization of Diverse Human Resources > Promoting the Role of Post-retirement Employees Social > Respect for Employees > Personnel Development
	404-3	Percentage of employees receiving regular performance and career development reviews <ul style="list-style-type: none"> Social > Respect for Employees > Personnel Development > HR Performance Evaluation System
405: Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees <ul style="list-style-type: none"> ESG Data > Governance ESG Data > Social > Employee
	405-2	Ratio of basic salary and remuneration of women to men <ul style="list-style-type: none"> -
406: Non-discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken <ul style="list-style-type: none"> -

GRI Standard	Indicator	Contents
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 <ul style="list-style-type: none"> -
408: Child Labor (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor <ul style="list-style-type: none"> -
409: Forced or Compulsory Labor (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor <ul style="list-style-type: none"> -
410: Security Practices (2016)	410-1	Security personnel trained in human rights policies or procedures <ul style="list-style-type: none"> -
411: Rights of Indigenous Peoples (2016)	411-1	Incidents of violations involving rights of indigenous peoples <ul style="list-style-type: none"> -
413: Local Communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs <ul style="list-style-type: none"> Environment > Biodiversity Conservation Environment > Environmental Risk Prevention Management Social > Social Contribution Building Relationships of Trust with Stakeholders 
	413-2	Operations with significant actual and potential negative impacts on local communities <ul style="list-style-type: none"> -
414: Supplier Social Assessment (2016)	414-1	New suppliers that were screened using social criteria <ul style="list-style-type: none"> Social > Supply Chain Management
	414-2	Negative social impacts in the supply chain and actions taken <ul style="list-style-type: none"> Social > Supply Chain Management
415: Public Policy (2016)	415-1	Political contributions <ul style="list-style-type: none"> -
416: Customer Health and Safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories <ul style="list-style-type: none"> 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 > Initiatives for Recall Campaigns Social > Quality > Initiatives > Service Quality Improvement
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Social > Quality > Initiatives > Service Quality Improvement
	417-2	Incidents of non-compliance concerning product and service information and labeling <ul style="list-style-type: none"> -
	417-3	Incidents of non-compliance concerning marketing communications <ul style="list-style-type: none"> -
418: Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data <ul style="list-style-type: none"> -