

GRI Standard Content Index

The statement of use	Tokiwa Corporation will reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024
The title of GRI I used	GRI1:Foundation 2021

GRI Standard	Disclosures	References/Reason for ommision	Sustainability Report 2025
GRI2:General Foundation 2021			
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2-2	Entities included in the organization’s sustainability reporting	Company/Group Overview	P.6
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2-5	External assurance	2022 CO2 emission The third party Assurance Report	p.73
2-6	Activities, value chain and other business relationships	Tokiwa Value Chain Stakeholder Engagement	P.5 P.14
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2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Structure Sustainability Promotion System Stakeholder Engagement	P.53 P.13 P.14
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2-24	Embedding policy commitments	Prohibition of forced labour, human trafficking, and child labour Sustainability Promotion Structure	P.41 P.13
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2-30	Collective bargaining agreements	Human Rights Policy Dissemination of working conditions APPNDEIX : Labor union membership ratio, number of labour-management negotiations	P.40 P.49 P.72
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201-2	Financial implications and other risks and opportunities due to climate change	Decarbonisation Initiatives	P.26
201-3	Defined benefit plan obligations and other retirement plans	—	—
201-4	Financial assistance received from government	Not applicable	—
GRI202:Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	APPENDIX : Basic salary per employee (Male/female ratio)	P.72
202-2	Proportion of senior management hired from the local community	APPENDIX : Ratio of nationalities in senior management positions	P.69
GRI203:Indirect Economic Impacts 2016			
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GRI204:Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	Responsible supply chain	P.33

GRI205:Anti-corruption 2016			
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205-2	Communication and training about anti-corruption policies and procedures	Corporate governance Compliance Internal control system	P.52 P.55 P.57
205-3	Confirmed incidents of corruption and actions taken	Stakeholder Engagement Prohibit forced labor, human trafficking, and child labor Compliance	P.14 P.41 P.56
GRI206:Anti-competitive Behavior 2016			
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GRI302:Energy 2016			
302-1	Energy consumption within the organization	APPENDIX : Amount of energy used • Use of Renewable Energy	P.67
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302-3	Energy Intensity	APPENDIX : Amount of energy used	P.67
302-4	Reduction of energy consumption	APPENDIX : Amount of energy used	P.67
302-5	Reductions in energy requirements of products and services	Not applicable	—
GRI303:Water and Effluents 2018			
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303-3	Water withdrawal	Reduction of water consumption APPENDIX:City water and well water consumption	P.29 P.67
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303-5	Water consumption	—	—

GRI304:Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not applicable	—
304-2	Significant impacts of activities, products,and services on biodiversity	Not applicable	—
304-3	Habitats protected or restored	Not applicable	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable	—
GRI305:Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Reduction of CO ₂ emissions from energy consumption APPENDIX : CO ₂ emissions	P.26 P.66
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305-3	Other indirect (Scope 3) GHG emissions	Understanding indirect CO ₂ emissions (Scope 3) in the value chain APPENDIX : CO ₂ emissions	P.27 P.66
305-4	GHG emissions intensity	APPENDIX : CO ₂ emissions	P.66
305-5	Reduction of GHG emissions	Efforts to Address materiality Reducing the burden on the environment APPENDIX : CO ₂ emissions	P.10 P.26-P.27 P.66
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305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	—	—
GRI 306:Waste 2020			
306-1	Waste generation and significant waste-related impacts	—	—
306-2	Management of significant waste-related impacts	—	—
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306-5	Waste directed to disposal	APPENDIX : Amount of waste	P.67
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GRI308: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	—	—
GRI401:Employment 2016			
401-1	New employee hires and employee turnover	APPENDIX : Number of new hires (full-time employees) ·	P.70
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403-1	Occupational health and safety management system	ISO45001certification	P.44
403-2	Hazard identification, risk assessment, and incident investigation	—	—
403-3	Occupational health services	Health and safety	P.43
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403-5	Worker training on occupational health and safety	Health and safety	P.46
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403-9	Work-related injuries	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.44 P.71
403-10	Work-related ill health	Health and safety APPENDIX : Number of work-related injuries and illnesses	P.44 P.71
GRI404:Training and Education 2016			
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404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development	P.42
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GRI405:Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Promoting Diversity, Equity & Inclusion APPENDIX : Number of employees, age composition, female ratio	P.47-P.48 P.68
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406-1	Incidents of discrimination and corrective actions taken	Human rights Internal Reporting System	P.40 P.56
GRI407: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	Human rights Responsible supply chain APPENDIX : Labor union membership ratio, Number of labour-management negotiations	P.40 P.33 P.72
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408-1	Operations and suppliers at significant risk for incidents of child labor	Human rights Responsible supply chain	P.40 P.33
GRI409:Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human rights Responsible supply chain	P.40 P.33
GRI410:Security Practices 2016			
410-1	Security Personnel trained in human rights and procedures	Not applicable	—

GRI411:Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable	—
GRI413:Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Engagement	P.14
413-2	Operations with significant actual and potential negative impacts on local communities	—	—
GRI414: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	Responsible supply chain	P.33
GRI415:Public Policy 2016			
415-1	Political contributions	Not applicable	—
GRI416:Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Monozukuri manufacturing safe products	P.38-P.39
416-2	Incidents of non-compliance concerning the health and safety impacts of products	We do not currently disclose the information required due to including customer information	—
GRI417:Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	Monozukuri manufacturing safe products	P.38-P.39
417-2	Incidents of non-compliance concerning product and service information and labelling	We do not currently disclose the information required. (not distributor)	—
417-3	Incidents of non-compliance concerning marketing communications	We do not currently disclose the information required. (not distributor)	—
GRI418:Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information security	P.60