## **GRI** Content Index

Statement of use

Mitsubishi Logistics Corporation reports the information cited in this GRI Standards Index for the period from April 1, 2023 through March 31, 2024, with reference to the GRI Standards. Some of the contents include information outside of this period.

GRI 1 used

GRI 1: Foundation 2021

## **Universal Standards**

GRI 2: General Disclosures 2021		
Disclosure numbers	Disclosure contents	Corresponding parts
1. The organization and its repo	rting practices	
2-1	Organizational details	About us>Profile
		About us>Group Companies
2-2	Entities included in the organization's	Integrated Report 2024 P4, P92
	sustainability reporting	Annual Report P6-9 (in Japanese only)
2-3	Reporting period, frequency and contact point	Integrated Report 2024 P4
2-4	Restatements of information	Integrated Report 2024
		ESG/SDGs>Integrated Report>Back number
2-5 2. Activities and workers	External assurance	-
2. Activities and workers		
2-6	Activities, value chain and other business	Integrated Report 2024 P36-40
	relationships	Annual Report P5-6 (in Japanese only)
	Employees	Integrated Report 2024 P89-90 "Society"
2-7		Annual Report P10-11 (in Japanese only)
		ESG/SDGs>ESG Data (in Japanese inly)
2-8	Workers who are not employees	Integrated Report 2024 P89-90 "Society"
3. Governance		
		Integrated Report 2024 P74-75
2-9	Governance structure and composition	Annual Report P36-39, P42-44 (in Japanese only)
2-9	Corpo only)	Corporate Governance Report P6-10, P18, P21 (in Japanese only)
		IR information>Management Policy>Corporate Governance>Status of management system
2-10	Nomination and selection of the highest governance body	Integrated Report 2024 P76
		Annual Report P40 (in Japanese only)
		Corporate Governance Report P2 (in Japanese only)

2-11	Chair of the highest governance body	Integrated Report 2024 P74, P79
		Annual Report P42 (in Japanese only)
		Corporate Governance Report P1, 6, 12, 19 (in Japanese only)
		About us>List of board of directors
		Integrated Report 2024 P42, P48, P74
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report P14, P36-40 (in Japanese only)
		Disclosure based on TCFD Recommendations P4-6 (in Japanese only)
		Integrated Report 2024 P48
2-13	Delegation of responsibility for managing impacts	Annual Report P14, P38-40 (in Japanese only)
		Disclosure based on TCFD Recommendations P4-6 (in Japanese only)
		Integrated Report 2024 P48
2-14	Role of the highest governance body in sustainability reporting	Annual Report P14, P36-40 (in Japanese only)
	7 11 0	Disclosure based on TCFD Recommendations P4-6 (in Japanese only)
2-15	Conflicts of interest	Annual Report P37, P45-46 (in Japanese only)
2-13	Commets of interest	Corporate Governance Report P1, P7-9 (in Japanese only)
		Integrated Report 2024 P74, 83
2-16	Communication of critical concerns	Annual Report P39-40, P46-47 (in Japanese only)
2-10		Corporate Governance Report P12, P16, P18 (in Japanese only)
		ESG/SDGs>Governance, quality, and security>Initiatives related to governance>Internal Audit System
2.17	Collective knowledge of the highest governance body	Integrated Report 2024 P75
2-17		Corporate Governance Report P4, P21 (in Japanese only)
2.19	Evaluation of the performance of the highest	Integrated Report 2024 P78
2-18	governance body	Corporate Governance Report P4 (in Japanese only)
		Integrated Report 2024 P77
2.10	D	Annual Report P49-50 (in Japanese only)
2-19	Remuneration policies	Corporate Governance Report P2, 10-11 (in Japanese only)
		IR information>Management Policy>Corporate Governance>Officers' remuneration (in Japanese only)
		Integrated Report 2024 P74, P77
	Process to determine remuneration	Annual Report P49-50 (in Japanese only)
2-20		Corporate Governance Report P2, 10-11 (in Japanese only)
		IR information>Management Policy>Corporate Governance>Officers' remuneration (in Japanese only)
2-21	Annual total compensation ratio	-

4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Integrated Report 2024 P7-12	
		About us>Top message	
		ESG/SDGs>Initiatives by the Mitsubishi Logistics Group for ESG Management and the SDGs	
		Integrated Report 2024 P16, P18, P30-31, P42, P62, P82, P91	
		Annual Report P12,P19, P36 (in Japanese only)	
2-23	Policy commitments	Corporate Governance Report P12 (in Japanese only)	
		About us>Management Policy>Mitsubishi Logistics Group Human Rights Policy	
		ESG/SDGs>Compliance, human rights, gender	
		Integrated Report 2024 P31, P42, P62, P63-68, P82, P93	
		Integrated Report 2024 P89 "Environment" "Social", P90 "Compliance"	
2-24	Embedding policy commitments	Annual Report P12, P15, P20 (in Japanese only)	
2 24	ESG/SDGs>Compliance, human rights	ESG/SDGs>Compliance, human rights, gender	
		ESG/SDGs>Environmental initiatives>Environmental Policy	
		ESG/SDGs>ESG Data (in Japanese only)	
	Processes to remediate negative impacts	Integrated Report 2024 P61, P82-83	
2-25		Annual Report P20-21, P39-40 (in Japanese only)	
		ESG/SDGs>Governance, quality, and security>Initiatives related to governance>Internal Reporting System	
		Integrated Report 2024 P62, P82-83	
2-26	Mechanisms for seeking advice and raising concerns	Annual Report P20 (in Japanese only)	
		ESG/SDGs>Governance, quality, and security>Initiatives related to governance>Internal Reporting System	
2-27	Compliance with laws and regulations	Integrated Report 2024 P90 "Compliance"	
2-28	Membership associations	-	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	Integrated Report 2024 P31, P58, P84	
	00	Corporate Governance Report P4 (in Japanese only)	
2-30	Collective bargaining agreements	Integrated Report 2024 P67, P91	
	concer to our guilling agreements	About us>Management Policy>Mitsubishi Logistics Group Human Rights Policy	

GRI 3: Material Topics 2021		
Disclosure numbers	Disclosure contents	Corresponding parts
3-1	Process to determine material topics	ESG/SDGs>Initiatives by the Mitsubishi Logistics Group for ESG Management and the SDGs P4
		Integrated Report 2024 P41
		Integrated Report 2024 P16, P42
		Annual Report P15 (in Japanese only)
3-2	List of material topics	Corporate Governance Report P3 (in Japanese only)
		ESG/SDGs>Initiatives by the Mitsubishi Logistics Group for ESG Management and the SDGs P4-5
		<u>ESG/SDGs</u>
3-3	Management of material topics	Integrated Report 2024 P42
	wanagement of material topics	Annual Report P13 (in Japanese only)

## **Topic Standards**

Economic			
Disclosure numbers	Disclosure contents	Corresponding parts	
GRI 201: Economic Performan	ce 2016		
201-1	Direct economic value generated and distributed	IR information>IR materials>Flash Reports>Fiscal year ended March 31, 2024	
201-2	Financial implications and other risks and opportunities due to climate change	Integrated Report 2024 P46-50  Disclosure based on TCFD Recommendations (in Japanese only)	
201-3	Defined benefit plan obligations and other retirement plans	Annual Report P82 (in Japanese only)	
201-4	Financial assistance received from government	-	
GRI 202: Market Presence 2010	6		
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 Im	pacts 2016		
203-1	Infrastructure investments and services supported	Annual Report P77-80 (in Japanese only)	
203-2	Significant indirect economic impacts	-	
GRI 204: Procurement Practice	es 2016		
204-1	Proportion of spending on local suppliers	-	
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	Integrated Report 2024 P83-84	
205-3	Confirmed incidents of corruption and actions taken	Integrated Report 2024 P83	
200 5		Integrated Report 2024 P90 "Compliance" "Anti-Corruption Related"	
206-1	Legal actions for anti-competitive behavior, anti- trust, and monopoly practices	-	
GRI 207: Tax 2019			
207-1	Approach to tax	-	
207-2	Tax governance, control, and risk management	-	
207-3	Stakeholder engagement and management of concerns related to tax	-	
207-4	Country-by-country reporting	-	

	Environmental	
Disclosure numbers	Disclosure contents	Corresponding parts
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	-
301-2	Recycled input materials used	-
301-3	Reclaimed products and their packaging materials	-
GRI 302; Energy 2016		
302-1	Energy consumption within the organization	Integrated Report 2024 P89 "Environment"
302-2	Energy consumption outside of the organization	
302-3	Energy intensity	-
302-4	Reduction of energy consumption	-
	Reductions in energy requirements of products and	_
302-5	services	-
GRI 303: Water and Effluents	2018	
303-1	Interactions with water as a shared resource	-
303-2	Management of water discharge-related impacts	
202.2		L I D 2024 DOO IIT
303-3	Water withdrawal	Integrated Report 2024 P89 "Environment"
303-4	Water discharge	Integrated Report 2024 P89 "Environment"
303-5	Water consumption	Integrated Report 2024 P89 "Environment"
GRI 304: Biodiversity 2016		
	Operational sites owned, leased, managed in, or	
304-1	adjacent to, protected areas and areas of high	-
	biodiversity value outside protected areas	
304-2	Significant impacts of activities, products and	
304-2	services on biodiversity	-
304-3	Habitats protected or restored	-
304-4	IUCN Red List species and national conservation	
304-4	list species with habitats in areas affected by	-
GRI 305: Emissions 2016		
		Integrated Report 2024 P89 "Environment"
305-1	Direct (Scope 1) GHG emissions	Disalogue hased on TCED December 14-1-1- D12 (
		Disclosure based on TCFD Recommendations P12 (in
		Japanese only)
	Energy indirect (Scope 2) GHG emissions	Integrated Report 2024 P89 "Environment"
305-2		Disclosure based on TCFD Recommendations P12 (in
		Japanese only)
305-3	Other indirect (Scope 3) GHG emissions	<u>-</u>
300 3	Salet marcet (Geope 3) Off Chinssions	_
305-4	GHG emissions intensity	-
	Reduction of GHG emissions	Integrated Report 2024 P45-50
305-5		ESG/SDGs>ESG Data (in Japanese only)
		Displaceura based on TCED Passammandations (in I
		Disclosure based on TCFD Recommendations (in Japanese only)
	Emissions of ozone-depleting substances (ODS)	Integrated Report 2024 P89 "Environment"
305-6		
		ESG/SDGs>ESG Data (in Japanese only)
205.7	Nitrogen oxides (NOx), sulfur oxides (SOx), and	
305-7	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	-	
306-3	Waste generated	Integrated Report 2024 P89 "Environment"  ESG/SDGs>ESG Data (in Japanese only)	
306-4	Waste diverted from disposal	-	
306-5	Waste directed to disposal	-	
GRI 308: Supplier E	GRI 308: 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	-	

Social			
Disclosure numbers	Disclosure contents	Corresponding parts	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	Integrated Report 2024 P89 "Society"	
		ESG/SDGs>ESG Data (in Japanese only)	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	
		Integrated Report 2024 P59,P90 "Society"	
401-3	Parental leave	Annual Report P10-11 (in Japanese only)	
		ESG/SDGs>ESG Data (in Japanese only)	
GRI 402: Labor/Management Ro			
402-1	Minimum notice periods regarding operational changes	-	
GRI 403: Occupational Health a	nd Safety 2018		
403-1	Occupational health and safety management system	-	
	Hazard identification, risk assessment, and incident	Integrated Report 2024 P60	
403-2	investigation	ESG/SDGs>Human resource development, improving employee satisfaction>Crisis control measures for employee safety	
		Integrated Report 2024 P60	
403-3	Occupational health services	ESG/SDGs>Human resource development, improving employee satisfaction>Crisis control measures for employee safety	
		ESG/SDGs>Human resource development, improving employee satisfaction>Creating comfortable workplaces	
		Integrated Report 2024 P60	
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG/SDGs>Human resource development, improving employee satisfaction>Crisis control measures for employee safety	
		ESG/SDGs>Human resource development, improving employee satisfaction>Creating comfortable workplaces	
403-5		Integrated Report 2024 P60	
405-3	Worker training on occupational health and safety	New Graduate Recruiting Site > Recruiting Information > Training System/Job Rotation (in Japanese only)	
403-6	Promotion of worker health	Integrated Report 2024 P60	
		ESG/SDGs>Human resource development, improving employee satisfaction>Creating comfortable workplaces	
400 5	Prevention and mitigation of occupational health	Integrated Report 2024 P22, P60	
403-7	and safety impacts directly linked by business relationships	ESG/SDGs>Human resource development, improving employee satisfaction>Crisis control measures for employee safety	
403-8	Workers covered by an occupational health and safety management system	salety -	
403-9	Work-related injuries	Integrated Report 2024 P90 "Society"	
		ESG/SDGs>ESG Data (in Japanese only)	
403-10	Work-related ill health	Integrated Report 2024 P90 "Society"	
		ESG/SDGs>ESG Data (in Japanese only)	

GRI 404: Training and	Education 2016			
404-1	Average hours of training per year per employee	Integrated Report 2024 P90 "Society"		
404.2	Programs for upgrading employee skills and	Integrated Report 2024 P65-66		
404-2	transition assistance programs	New Graduate Recruiting Site > Recruiting Information > Training System/Job Rotation (in Japanese only)		
404-3	Percentage of employees receiving regular performance and career development reviews	Integrated Report 2024 P64		
GRI 405; Diversity and	Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	Integrated Report 2024 P89-90 "Society"  ESG/SDGs>ESG Data (in Japanese only)		
405-2	Ratio of basic salary and remuneration of women to men	Annual Report P10 (in Japanese only)		
GRI 406 : Non-discrimi	nation 2016			
406-1	Incidents of discrimination and corrective actions taken	Integrated Report 2024 P62		
GRI 407: Freedom of A	Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to			
	freedom of association and collective bargaining	-		
GRI 408; Child Labor				
408-1	Operations and suppliers at significant risk for incidents of child labor	-		
GRI 409: Forced or Co	mpulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-		
GRI 410: Security Prac				
410-1	Security personnel trained in human rights policies or procedures	-		
GRI 411: Rights of Ind				
411-1	Incidents of violations involving rights of indigenous peoples	-		
GRI 413; Local Commi	unities 2016			
413-1	Operations with local community engagement,	-		
413-2	impact assessments, and development programs Operations with significant actual and potential	_		
	negative impacts on local communities			
GRI 414: Supplier Soci	New suppliers that were screened using social			
414-1	criteria	-		
414-2	Negative social impacts in the supply chain and actions taken	Integrated Report 2024 P61		
GRI 415: Public Policy	2016			
415-1	Political contributions	Integrated Report 2024 P90 "Anti-Corruption Related"		
GRI 416: Customer He	GRI 416; Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Integrated Report 2024 P22, P42-44		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-		
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	-		
417-2	Incidents of non-compliance concerning product and service information and labeling	-		
417-3	Incidents of non-compliance concerning marketing	-		
GRI 418: Customer Pri	communications			
2016	Substantiated complaints concerning breeches of			
418-1	customer privacy and losses of customer data	-		