

## GRI Content Index

The table below shows the pages in this report containing information relevant to each of the required disclosures under the GRI Sustainability Reporting Standards and its Core option, and each of the ISO 26000 subjects.

Core option requirements	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
	<b>102</b>	<b>General Disclosures</b>		
	<b>GRI 102:</b>	<b>General Disclosures 2016</b>		
	<b>1</b>	<b>Organizational profile</b>		
✓	102-1	Name of the organization	141	—
✓	102-2	Activities, brands, products, and services	19, 141	—
✓	102-3	Location of headquarters	141	—
✓	102-4	Location of operations	18, 20-21	—
✓	102-5	Ownership and legal form	141	—
✓	102-6	Markets served	18, 19, 141	—
✓	102-7	Scale of the organization	18, 141	—
✓	102-8	Information on employees and other workers	86	6.4, 6.4.3
✓	102-9	Supply chain	118	—
✓	102-10	Significant changes to the organization and its supply chain	N/A	—
✓	102-11	Precautionary Principle or approach	111-114	6.2
✓	102-12	External initiatives	24	6.2
✓	102-13	Membership of associations	24, 128-130	6.2
	<b>2</b>	<b>Strategy</b>		
✓	102-14	Statement from senior decision-maker	4-5	6.2
	102-15	Key impacts, risks, and opportunities	25-26, 53, 54-55	6.2
	<b>3</b>	<b>Ethics and integrity</b>		
✓	102-16	Values, principles, standards, and norms of behavior	115	—
	102-17	Mechanisms for advice and concerns about ethics	115	—
	<b>4</b>	<b>Governance</b>		
✓	102-18	Governance structure	24, 107-108	6.2
	102-19	Delegating authority	24, 107-108	—
	102-20	Executive-level responsibility for economic, environmental, and social topics	24, 107-108	—
	102-21	Consulting stakeholders on economic, environmental, and social topics	• Corporate Governance Report <sup>*1</sup>	6.2
	102-22	Composition of the highest governance body and its committees	• Securities Report <sup>*2</sup>	6.2
	102-23	Chair of the highest governance body	• Corporate Governance Report <sup>*1</sup>	6.2
	102-24	Nominating and selecting the highest governance body	108 • Securities Report <sup>*2</sup>	6.2
	102-25	Conflicts of interest	• Corporate Governance Report <sup>*1</sup>	6.2
	102-26	Role of highest governance body in setting purpose, values, and strategy	• Corporate Governance Report <sup>*1</sup>	—
	102-27	Collective knowledge of highest governance body	• Corporate Governance Report <sup>*1</sup>	—
	102-28	Evaluating the highest governance body's performance	• Corporate Governance Report <sup>*1</sup>	6.2

\*1 Corporate Governance Report <https://www.mazda.com/en/investors/library/governance/>

\*2 Securities Report (Japanese only) <https://www.mazda.com/ja/investors/library/s-report/>

Core option requirements	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
	102-29	Identifying and managing economic, environmental, and social impacts	23-27, 111	6.2
	102-30	Effectiveness of risk management processes	23-27, 111	—
	102-31	Review of economic, environmental, and social topics	23-27, 111	6.2
	102-32	Highest governance body's role in sustainability reporting	23-27, 111	—
	102-33	Communicating critical concerns	112 • Corporate Governance Report <sup>*1</sup>	6.2
	102-34	Nature and total number of critical concerns	—	—
	102-35	Remuneration policies	108 • Corporate Governance Report <sup>*1</sup> • Securities Report <sup>*2</sup>	6.2
	102-36	Process for determining remuneration	• Corporate Governance Report <sup>*1</sup> • Securities Report <sup>*2</sup>	—
	102-37	Stakeholders' involvement in remuneration	• Securities Report <sup>*2</sup>	6.2
	102-38	Annual total compensation ratio	• Securities Report <sup>*2</sup>	—
	102-39	Percentage increase in annual total compensation ratio	—	—
	<b>5</b>	<b>Stakeholder engagement</b>		
✓	102-40	List of stakeholder groups	28-29	6.2
✓	102-41	Collective bargaining agreements	92	6.3.10, 6.4 6.4.3, 6.4.4 6.4.5
✓	102-42	Identifying and selecting stakeholders	28-29	6.2
✓	102-43	Approach to stakeholder engagement	28-29	6.2, 6.7 6.7.4, 6.7.5 6.7.6, 6.7.8 6.7.9
✓	102-44	Key topics and concerns raised	27, 28-29, 32, 35, 39, 80, 87, 98, 119	6.2
	<b>6</b>	<b>Reporting practice</b>		
✓	102-45	Entities included in the consolidated financial statements	3 • Securities Report <sup>*2</sup>	6.2
✓	102-46	Defining report content and topic Boundaries	3, 23-27	—
✓	102-47	List of material topics	25	—
✓	102-48	Restatements of information	N/A	—
✓	102-49	Changes in reporting	N/A	—
✓	102-50	Reporting period	3	—
✓	102-51	Date of most recent report	3	—
✓	102-52	Reporting cycle	3	—
✓	102-53	Contact point for questions regarding the report	142	—
✓	102-54	Claims of reporting in accordance with the GRI Standards	3, 135-140	—
✓	102-55	GRI content index	135-140	—
✓	102-56	External assurance	133, 134	7.5.3
	<b>103</b>	<b>Management Approach</b>		
	GRI 103:	Management Approach 2016		
	103-1	Explanation of the material topic and its Boundary	25	—
	103-2	The management approach and its components	22, 24, 30, 36, 41, 51, 54-55, 84, 100, 106	—
	103-3	Evaluation of the management approach	22, 25, 30, 36, 41, 51, 54-55, 84, 100, 106	—

\*1 Corporate Governance Report <https://www.mazda.com/en/investors/library/governance/>

\*2 Securities Report (Japanese only) <https://www.mazda.com/ja/investors/library/s-report/>

●: Important issues specified by Mazda

Important issues	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
	200	<b>Economic</b>		
●	<b>GRI 201:</b>	<b>Economic Performance 2016</b>		
	201-1	Direct economic value generated and distributed	87, 102, 121	6.8, 6.8.3 6.8.7, 6.8.9
	201-2	Financial implications and other risks and opportunities due to climate change	53, 56 • Securities Report*1	6.5.5
	201-3	Defined benefit plan obligations and other retirement plans	• Securities Report*1	—
	201-4	Financial assistance received from government	—	—
●	<b>GRI 202:</b>	<b>Market Presence 2016</b>		
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—	6.4.4, 6.8
	202-2	Proportion of senior management hired from the local community	85	6.8, 6.8.5 6.8.7
●	<b>GRI 203:</b>	<b>Indirect Economic Impacts 2016</b>		
	203-1	Infrastructure investments and services supported	49	6.3.9, 6.8 6.8.3, 6.8.4 6.8.5, 6.8.6 6.8.7, 6.8.9
	203-2	Significant indirect economic impacts	101-105	6.3.9, 6.6.6 6.6.7, 6.7.8 6.8, 6.8.5 6.8.6, 6.8.7 6.8.9
●	<b>GRI 204:</b>	<b>Procurement Practices 2016</b>		
	204-1	Proportion of spending on local suppliers	(Confidential information)	6.6.6, 6.8 6.8.5, 6.8.7
●	<b>GRI 205:</b>	<b>Anti-corruption 2016</b>		
	205-1	Operations assessed for risks related to corruption	—	6.6, 6.6.3
	205-2	Communication and training about anti-corruption policies and procedures	27, 115-117, 118-119	6.6, 6.6.3
	205-3	Confirmed incidents of corruption and actions taken	N/A	6.6, 6.6.3
	<b>GRI 206:</b>	<b>Anti-competitive Behavior 2016</b>		
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A	6.6, 6.6.5 6.6.7
	300	<b>Environmental</b>		
●	<b>GRI 301:</b>	<b>Materials 2016</b>		
	301-1	Materials used by weight or volume	82	6.5.4
	301-2	Recycled input materials used	77-78, 82	6.5.4
	301-3	Reclaimed products and their packaging materials	73, 77-78, 82	6.5.3, 6.5.4 6.7.5
●	<b>GRI 302:</b>	<b>Energy 2016</b>		
	302-1	Energy consumption within the organization	60, 70, 82	6.5.4
	302-2	Energy consumption outside of the organization	—	6.5.4
	302-3	Energy intensity	—	6.5.4
	302-4	Reduction of energy consumption	70-71	6.5.4, 6.5.5
	302-5	Reductions in energy requirements of products and services	62-64	6.5.4, 6.5.5
●	<b>GRI 303:</b>	<b>Water 2018</b>		
	303-1	Interactions with water as a shared resource	74-76, 82	6.5.4

\*1 Securities Report (Japanese only) <https://www.mazda.com/ja/investors/library/s-report/>

Important issues	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
	303-2	Management of water discharge-related impacts	74-76	6.5.4
	303-3	Water withdrawal	74, 82	6.5.4
	303-4	Water discharge	74-75, 82	6.5.4
	303-5	Water consumption	—	6.5.4
	<b>GRI 304 :</b>	<b>Biodiversity 2016</b>		
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	—	6.5.6
	304-2	Significant impacts of activities, products, and services on biodiversity	—	6.5.6
	304-3	Habitats protected or restored	—	6.5.6
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	6.5.6
●	<b>GRI 305 :</b>	<b>Emissions 2016</b>		
	305-1	Direct (Scope1) GHG emissions	70, 82	6.5.5
	305-2	Energy indirect (Scope2) GHG emissions	70, 82	6.5.5
	305-3	Other indirect (Scope3) GHG emissions	82	6.5.5
	305-4	GHG emissions intensity	70	6.5.5
	305-5	Reduction of GHG emissions	70	6.5.5
	305-6	Emissions of ozone-depleting substances (ODS)	—	6.5.3, 6.5.5
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	75, 82	6.5.3
●	<b>GRI 306 :</b>	<b>Effluents and Waste 2016</b>		
	306-1	Water discharge by quality and destination	75, 82	6.5.3, 6.5.4
	306-2	Waste by type and disposal method	82	6.5.3
	306-3	Significant spills	N/A	6.5.3
	306-4	Transport of hazardous waste	—	6.5.3
	306-5	Water bodies affected by water discharges and/or runoff	—	6.5.3, 6.5.4 6.5.6
●	<b>GRI 307 :</b>	<b>Environmental Compliance 2016</b>		
	307-1	Non-compliance with environmental laws and regulations	N/A	4.6
●	<b>GRI 308 :</b>	<b>Supplier Environmental Assessment 2016</b>		
	308-1	New suppliers that were screened using environmental criteria	(Confidential information)	6.3.5, 6.6.6 7.3.1
	308-2	Negative environmental impacts in the supply chain and actions taken	119	6.3.5, 6.6.6 7.3.1
	400	<b>Social</b>		
●	<b>GRI 401 :</b>	<b>Employment 2016</b>		
	401-1	New employee hires and employee turnover	85-86	6.4, 6.4.3
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	6.4, 6.4.3 6.4.4
	401-3	Parental leave	91	6.4, 6.4.3
●	<b>GRI 402 :</b>	<b>Labor/Management Relations 2016</b>		
	402-1	Minimum notice periods regarding operational changes	92	6.4, 6.4.3 6.4.4, 6.4.5
●	<b>GRI 403 :</b>	<b>Occupational Health and Safety 2018</b>		
	403-1	Occupational health and safety management system	93	6.4, 6.4.6
	403-2	Hazard identification, risk assessment, and incident investigation	93-96	6.4, 6.4.6

Important issues	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
	403-3	Occupational health services	94-96	6.4, 6.4.6
	403-4	Worker participation, consultation, and communication on occupational health and safety	93	6.4, 6.4.6
	403-5	Worker training on occupational health and safety	94	6.4, 6.4.6
	403-6	Promotion of worker health	96	6.4, 6.4.6
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	93	6.4, 6.4.6
	403-8	Workers covered by an occupational health and safety management system	93	6.4, 6.4.6
	403-9	Work-related injuries	93-96	6.4, 6.4.6
	403-10	Work-related ill health	93-96	6.4, 6.4.6
●	<b>GRI 404 :</b>	<b>Training and Education 2016</b>		
	404-1	Average hours of training per year per employee	88	6.4, 6.4.7
	404-2	Programs for upgrading employee skills and transition assistance programs	88	6.4, 6.4.7 6.8.5
	404-3	Percentage of employees receiving regular performance and career development reviews	89	6.4, 6.4.7
●	<b>GRI 405 :</b>	<b>Diversity and Equal Opportunity 2016</b>		
	405-1	Diversity of governance bodies and employees	86, 107	6.3.7, 6.3.10 6.4, 6.4.3
	405-2	Ratio of basic salary and remuneration of women to men	87	6.3.7, 6.3.10 6.4, 6.4.3 6.4.4
	<b>GRI 406 :</b>	<b>Non-discrimination 2016</b>		
	406-1	Incidents of discrimination and corrective actions taken	—	6.3, 6.3.6 6.3.7, 6.3.10 6.4.3
	<b>GRI 407 :</b>	<b>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	—	6.3, 6.3.3 6.3.4, 6.3.5 6.3.8, 6.3.10 6.4.3, 6.4.5
	<b>GRI 408 :</b>	<b>Child Labor 2016</b>		
	408-1	Operations and suppliers at significant risk for incidents of child labor	97-98, 118-119	6.3, 6.3.3 6.3.4, 6.3.5 6.3.7, 6.3.10
●	<b>GRI 409 :</b>	<b>Forced or Compulsory Labor 2016</b>		
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	97-98, 118-119	6.3, 6.3.3 6.3.4, 6.3.5 6.3.7, 6.3.10
	<b>GRI 410 :</b>	<b>Security Practices 2016</b>		
	410-1	Security personnel trained in human rights policies or procedures	—	6.3, 6.3.5 6.4.3, 6.6.6
	<b>GRI 411 :</b>	<b>Rights of Indigenous Peoples 2016</b>		
	411-1	Incidents of violations involving rights of indigenous peoples	—	6.3, 6.3.6 6.3.7, 6.3.8 6.6.7
	<b>GRI 412 :</b>	<b>Human Rights Assessment 2016</b>		
	412-1	Operations that have been subject to human rights reviews or impact assessments	97-99	6.3, 6.3.3 6.3.4, 6.3.5
	412-2	Employee training on human rights policies or procedures	97-99	6.3, 6.3.5
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	6.3, 6.3.3 6.3.5, 6.6.6

Important issues	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
●	<b>GRI 413 :</b>	<b>Local Communities 2016</b>		
	413-1	Operations with local community engagement, impact assessments, and development programs	105	6.3.9, 6.6.7 6.8, 6.8.5 6.8.7
	413-2	Operations with significant actual and potential negative impacts on local communities	—	6.3.9, 6.5.3 6.5.6, 6.8.9
●	<b>GRI 414 :</b>	<b>Supplier Social Assessment 2016</b>		
	414-1	New suppliers that were screened using social criteria	(Confidential information)	—
	414-2	Negative social impacts in the supply chain and actions taken	—	—
	<b>GRI 415 :</b>	<b>Public Policy 2016</b>		
	415-1	Political contributions	—	—
●	<b>GRI 416 :</b>	<b>Customer Health and Safety 2016</b>		
	416-1	Assessment of the health and safety impacts of product and service categories	48	6.3.9, 6.6.6 6.7, 6.7.4 6.7.5
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	6.3.9, 6.6.6 6.7, 6.7.4 6.7.5
●	<b>GRI 417 :</b>	<b>Marketing and Labeling 2016</b>		
	417-1	Requirements for product and service information and labeling	—	6.7, 6.7.3 6.7.4, 6.7.5 6.7.6, 6.7.9
	417-2	Incidents of non-compliance concerning product and service information and labeling	—	6.7, 6.7.3 6.7.4, 6.7.5 6.7.6, 6.7.9
	417-3	Incidents of non-compliance concerning marketing communications	N/A	6.7, 6.7.3 6.7.6, 6.7.9
●	<b>GRI 418 :</b>	<b>Customer Privacy 2016</b>		
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A	6.7, 6.7.7
●	<b>GRI 419 :</b>	<b>Socioeconomic Compliance 2016</b>		
	419-1	Non-compliance with laws and regulations in the social and economic area	N/A	6.6, 6.6.3 6.6.7, 6.8.7