

## 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	131	—
✓	102-2	Activities, brands, products, and services	130、131 • Securities Report* <sup>2</sup>	—
✓	102-3	Location of headquarters	131	—
✓	102-4	Location of operations	131	—
✓	102-5	Ownership and legal form	131	—
✓	102-6	Markets served	130、131 • Securities Report* <sup>2</sup>	—
✓	102-7	Scale of the organization	118、131	—
✓	102-8	Information on employees and other workers	62	6.4、6.4.3
✓	102-9	Supply chain	115	—
✓	102-10	Significant changes to the organization and its supply chain	N/A	—
✓	102-11	Precautionary Principle or approach	108-111	6.2
✓	102-12	External initiatives	27	6.2
✓	102-13	Membership of associations	27	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	9、12-25	6.2
	<b>3</b>	<b>Ethics and integrity</b>		
✓	102-16	Values, principles, standards, and norms of behavior	6、8、112	—
	102-17	Mechanisms for advice and concerns about ethics	112-114	—
	<b>4</b>	<b>Governance</b>		
✓	102-18	Governance structure	10、104-105	6.2
	102-19	Delegating authority	10	—
	102-20	Executive-level responsibility for economic, environmental, and social topics	10	—
	102-21	Consulting stakeholders on economic, environmental, and social topics	26	6.2
	102-22	Composition of the highest governance body and its committees	104-105 • Securities Report* <sup>2</sup>	6.2
	102-23	Chair of the highest governance body	• Corporate Governance Report* <sup>1</sup> • Securities Report* <sup>2</sup>	6.2
	102-24	Nominating and selecting the highest governance body	• Corporate Governance Report* <sup>1</sup> • 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	10	—
	102-27	Collective knowledge of highest governance body	• Corporate Governance Report* <sup>1</sup>	—

\*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/>

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	102-28	Evaluating the highest governance body's performance	105	6.2
	102-29	Identifying and managing economic, environmental, and social impacts	9	6.2
	102-30	Effectiveness of risk management processes	108	—
	102-31	Review of economic, environmental, and social topics	120-124	6.2
	102-32	Highest governance body's role in sustainability reporting	—	—
	102-33	Communicating critical concerns	113	6.2
	102-34	Nature and total number of critical concerns	113	—
	102-35	Remuneration policies	104-105 • 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>	—
	102-37	Stakeholders' involvement in remuneration	• Securities Report <sup>*2</sup>	6.2
	102-38	Annual total compensation ratio	—	—
	102-39	Percentage increase in annual total compensation ratio	—	—
	<b>5</b>	<b>Stakeholder engagement</b>		
✓	102-40	List of stakeholder groups	26	6.2
✓	102-41	Collective bargaining agreements	68	6.3.10, 6.4 6.4.3, 6.4.4 6.4.5
✓	102-42	Identifying and selecting stakeholders	26	6.2
✓	102-43	Approach to stakeholder engagement	26	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	26-27, 56, 60, 63, 74, 96	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, 27	—
✓	102-47	List of material topics	9	—
✓	102-48	Restatements of information	N/A	—
✓	102-49	Changes in reporting	9	—
✓	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	—
✓	102-55	GRI content index	136-141	—
✓	102-56	External assurance	134, 135	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	9, 12-25, 120-124	—
	103-2	The management approach and its components	120-124	—
	103-3	Evaluation of the management approach	120-124	—

\*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

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	200	<b>Economic</b>		
●	<b>GRI 201:</b>	<b>Economic Performance 2016</b>		
	201-1	Direct economic value generated and distributed	63、 88、 118	6.8、 6.8.3 6.8.7、 6.8.9
	201-2	Financial implications and other risks and opportunities due to climate change	29	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	61	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	84	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	86-90	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	112-113、 116	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
●	<b>GRI 207:</b>	<b>Tax 2019</b>		
	207-1	Approach to tax	—	—
	207-2	Tax governance, control, and risk management	113	—
	207-3	Stakeholder engagement and management of concerns	113	—
	207-4	Country-by-country reporting	—	—
	300	<b>Environmental</b>		
●	<b>GRI 301:</b>	<b>Materials 2016</b>		
	301-1	Materials used by weight or volume	126	6.5.4
	301-2	Recycled input materials used	42-43	6.5.4
	301-3	Reclaimed products and their packaging materials	40、 42-43、 126	6.5.3、 6.5.4 6.7.5
●	<b>GRI 302:</b>	<b>Energy 2016</b>		
	302-1	Energy consumption within the organization	35-36、 126	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	35-38	6.5.4、 6.5.5
	302-5	Reductions in energy requirements of products and services	31-34	6.5.4、 6.5.5

\*1 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
●	<b>GRI 303:</b>	<b>Water 2018</b>		
	303-2	Interactions with water as a shared resource	15, 41	6.5.4
	303-2	Management of water discharge-related impacts	15, 41	6.5.4
	303-3	Water withdrawal	—	6.5.4
	303-4	Water discharge	126, 128	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	52	6.5.6
●	<b>GRI 305:</b>	<b>Emissions 2016</b>		
	305-1	Direct (Scope1) GHG emissions	35, 126-127	6.5.5
	305-2	Energy indirect (Scope2) GHG emissions	35, 126-127	6.5.5
	305-3	Other indirect (Scope3) GHG emissions	37, 126	6.5.5
	305-4	GHG emissions intensity	35	6.5.5
	305-5	Reduction of GHG emissions	35	6.5.5
	305-6	Emissions of ozone-depleting substances (ODS)	126	6.5.3, 6.5.5
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	126, 128	6.5.3
●	<b>GRI 306:</b>	<b>Waste 2020</b>		
	306-1	Waste generation and significant waste-related impacts	40, 126	6.5.3, 6.5.4
	306-2	Management of significant waste-related impacts	39-40, 42-43	6.5.3
	306-3	Waste generated	126	6.5.3
	306-4	Waste diverted from disposal	40	6.5.3
	306-5	Waste directed to disposal	126	6.5.4
●	<b>GRI 307:</b>	<b>Environmental Compliance 2016</b>		
	307-1	Non-compliance with environmental laws and regulations	45	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	116	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	61-62	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	67	6.4, 6.4.3
●	<b>GRI 402:</b>	<b>Labor/Management Relations 2016</b>		
	402-1	Minimum notice periods regarding operational changes	68	6.4, 6.4.3 6.4.4, 6.4.5

Core option requirements	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
●	<b>GRI 403:</b>	<b>Occupational Health and Safety 2018</b>		
	403-1	Occupational health and safety management system	69	6.4, 6.4.6
	403-2	Hazard identification, risk assessment, and incident investigation	69-72	6.4, 6.4.6
	403-3	Occupational health services	69-72	6.4, 6.4.6
	403-4	Worker participation, consultation, and communication on occupational health and safety	69	6.4, 6.4.6
	403-5	Worker training on occupational health and safety	70	6.4, 6.4.6
	403-6	Promotion of worker health	71-72	6.4, 6.4.6
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	69	6.4, 6.4.6
	403-8	Workers covered by an occupational health and safety management system	69	6.4, 6.4.6
	403-9	Work-related injuries	69-72	6.4, 6.4.6
	403-10	Work-related ill health	69-72	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	64	6.4, 6.4.7
	404-2	Programs for upgrading employee skills and transition assistance programs	64	6.4, 6.4.7 6.8.5
	404-3	Percentage of employees receiving regular performance and career development reviews	65	6.4, 6.4.7
●	<b>GRI 405:</b>	<b>Diversity and Equal Opportunity 2016</b>		
	405-1	Diversity of governance bodies and employees	62, 104	6.3.7, 6.3.10 6.4, 6.4.3
	405-2	Ratio of basic salary and remuneration of women to men	63	6.3.7, 6.3.10 6.4, 6.4.3 6.4.4
	GRI 406:	Non-discrimination 2016		
	406-1	Incidents of discrimination and corrective actions taken	74	6.3, 6.3.6 6.3.7, 6.3.10 6.4.3
	GRI 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	—	6.3, 6.3.3 6.3.4, 6.3.5 6.3.8, 6.3.10 6.4.3, 6.4.5
	GRI 408:	Child Labor 2016		
	408-1	Operations and suppliers at significant risk for incidents of child labor	73-74, 115-116	6.3, 6.3.3 6.3.4, 6.3.5 6.3.7, 6.3.10

Core option requirements	GRI Standard	Disclosures	Relevant pages/ Reason for omission in parentheses	ISO26000
●	<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	73-74, 115-116	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	73-75	6.3, 6.3.3 6.3.4, 6.3.5
	412-2	Employee training on human rights policies or procedures	73-75	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
●	<b>GRI 413:</b>	<b>Local Communities 2016</b>		
	413-1	Operations with local community engagement, impact assessments, and development programs	86	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	116	—
	<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	83	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	112 (Not legal violations, but just relevant information)	6.6, 6.6.3 6.6.7, 6.8.7