

G4 GRI Content Index

Casio's CSR information disclosure is done in accordance with "Core" level of the 4th Edition of the Global Reporting Initiative (GRI) Guidelines.

GENERAL STANDARD DISCLOSURES

Strategy and Analysis

G4 Disclosure	Description	Related Page
G4-1	Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	Message from the President
G4-2	Description of key impacts, risks, and opportunities.	Message from the President [Conversation] Pursuing Strategic CSR Initiatives Driven by Materiality Risk management Social Initiatives: Action Plans and Performance Basic Environmental Policies New environmental management initiatives and Policies Casio Environmental Vision 2050 and Casio Environmental Declaration 2020 Casio Green Star Plan Climate Change Action Biodiversity Casio Super Green Star Products Environmental Action Plan (Targets and Performance) Annual Securities Report (in Japanese only)

Organizational Profile

G4 Disclosure	Description	Related Page
G4-3	Name of the organization.	Corporate Overview
G4-4	Primary brands, products, and/or services.	Products Corporate Overview Corporate Report
G4-5	Location of organization's headquarters.	Corporate Overview

G4-6	Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	Corporate Overview
G4-7	Nature of ownership and legal form.	Corporate Overview
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Corporate Overview
G4-9	Scale of the organization.	Corporate Overview Prioritizing local hiring and promotion at subsidiaries outside Japan Building Workplaces for a Diverse Workforce
G4-10	<ul style="list-style-type: none"> Total number of employees by employment contract and gender. Total number of permanent employees by employment type and gender. Total workforce by employees and supervised workers and by gender. Total workforce by region and gender. Whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. Any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). 	Prioritizing local hiring and promotion at subsidiaries outside Japan Building Workplaces for a Diverse Workforce Annual Securities Report (in Japanese only)
G4-11	Percentage of total employees covered by collective bargaining agreements.	Annual Securities Report (in Japanese only)
G4-12	Organization's supply chain.	Casio is supplied with materials by approximately 500 suppliers in around 20 countries around the world. Responsibilities to Suppliers
G4-13	Any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	None
COMMITMENTS TO EXTERNAL INITIATIVES		
G4-14	Whether and how the precautionary approach or principle is addressed by the organization.	Compliance and Risk Management Environmental Compliance Respect for Human Rights Design and Procurement Green Procurement Related Documents

G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	United Nations Global Compact
G4-16	Memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization.	United Nations Global Compact

Identified Material Aspects and Boundaries

G4 Disclosure	Description	Related Page
G4-17	<ul style="list-style-type: none"> All entities included in the organization's consolidated financial statements or equivalent documents. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. 	Scope of the report
G4-18	<ul style="list-style-type: none"> Process for defining the report content and the Aspect Boundaries. How the organization has implemented the Reporting Principles for Defining Report Content. 	Specification of Materiality
G4-19	Material Aspects identified in the process for defining report content.	Specification of Materiality
G4-20	For each material Aspect, report the Aspect Boundary within the organization.	Specification of Materiality
G4-21	For each material Aspect, report the Aspect Boundary outside the organization.	Specification of Materiality
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Environmental Performance
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries.	None

Stakeholder Engagement

G4 Disclosure	Description	Related Page
G4-24	Stakeholder groups engaged by the organization.	Specification of Materiality Main stakeholders of the Casio Group
G4-25	Basis for identification and selection of stakeholders with whom to engage.	Specification of Materiality Welcoming the challenge of helping to build a more sustainable global society Main stakeholders of the Casio Group
G4-26	Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Specification of Materiality [Conversation] Pursuing Strategic CSR Initiatives Driven by Materiality Product Development and Design Initiatives Responsibilities to Suppliers Responsibilities to Society Environmental Communication Main stakeholders of the Casio Group
G4-27	Topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	Specification of Materiality [Conversation] Pursuing Strategic CSR Initiatives Driven by Materiality Product development incorporates insights from the classroom

Report Profile

G4 Disclosure	Description	Related Page
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	Scope of the report
G4-29	Date of most recent previous report (if any).	Scope of the report
G4-30	Reporting cycle (such as annual, biennial).	Scope of the report
G4-31	Contact point for questions regarding the report or its contents.	Scope of the report
GRI CONTENT INDEX		
G4-32	<ul style="list-style-type: none"> 'In accordance' option the organization has chosen. GRI Content Index for the chosen option. Reference to the External Assurance Report, if the report has been externally assured. 	G4 GRI Content Index

ASSURANCE		
G4-33	<ul style="list-style-type: none"> • Organization's policy and current practice with regard to seeking external assurance for the report. • If not included in the assurance report accompanying the sustainability report, scope and basis of any external assurance provided. • Relationship between the organization and the assurance providers. • Whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. 	Third-party verification

Governance

G4 Disclosure	Description	Related Page
GOVERNANCE STRUCTURE AND COMPOSITION		
G4-34	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	Corporate Governance Framework CSR Committee
G4-35	Process for delegating authority for economic, environmental and social topics from the highest.	CSR Committee
G4-36	Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	CSR Committee
G4-37	Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	Corporate Governance CSR Committee
G4-38	Composition of the highest governance body and its committees.	
G4-39	Whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	

G4-40	Nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed . Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum.	
HIGHEST GOVERNANCE BODY'S ROLE IN SETTING PURPOSE, VALUES, AND STRATEGY		
G4-42	Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	Corporate Governance Framework Environmental Management CSR Committee
HIGHEST GOVERNANCE BODY'S COMPETENCIES AND PERFORMANCE EVALUATION		
G4-43	"Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics."	
G4-44	<ul style="list-style-type: none"> Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice. 	CSR Implementation System Corporate Governance Framework
HIGHEST GOVERNANCE BODY'S ROLE IN RISK MANAGEMENT		
G4-45	<ul style="list-style-type: none"> Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities. 	CSR Implementation System Corporate Governance Environmental Management
G4-46	Highest governance body's role in reviewing the effectiveness of the organization's risk.	System of internal controls

G4-47	Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	CSR Implementation System Corporate Governance Environmental Management
HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING		
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	
HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE		
G4-49	Process for communicating critical concerns to the highest governance body.	Corporate Governance Whistleblower Hotline
G4-50	Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	
REMUNERATION AND INCENTIVES		
G4-51	Remuneration policies for the highest governance body and senior executives for the below types of remuneration.	Annual Securities Report (in Japanese only) Corporate Governance Report [*]
G4-52	Process for determining remuneration.	
G4-53	How stakeholders' views are sought and taken into account regarding remuneration.	Corporate Governance Framework Annual Securities Report (in Japanese only)
G4-54	Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	
G4-55	Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	

* For Casio's Corporate Governance Report, visit [the Tokyo Stock Exchange website](#) (in Japanese only)

Ethics and Integrity

G4 Disclosure	Description	Related Page
G4-56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	Casio's Corporate Creed and Approach to CSR Environmental Vision Casio Green Star Plan Casio Super Green Star Products Biodiversity Casio Group Code of Conduct
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	Whistleblower Hotline
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	Whistleblower Hotline

SPECIFIC STANDARD DISCLOSURES

GENERIC DISCLOSURES ON MANAGEMENT APPROACH

G4 Disclosure	Description	Related Page
G4-DMA	Why the Aspect is material	

CATEGORY: ECONOMIC

G4 Disclosure	Description	Related Page
Aspect: Economic Performance		
G4-EC1	Direct economic value generated AND DISTRIBUTED	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	Climate Change Action Annual Securities Report (in Japanese only)
G4-EC3	Coverage of the organization's defined benefit plan obligations	Annual Securities Report (in Japanese only)

G4-EC4	Financial assistance received from government	
Aspect: Market Presence		
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	
Aspect: Indirect Economic Impacts		
G4-EC7	Development and impact of infrastructure investments and services supported	Raising up the next generation
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Environmental Accounting
Aspect: Procurement Practices		
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	

CATEGORY: ENVIRONMENTAL

G4 Disclosure	Description	Related Page
Aspect: Materials		
G4-EN1	Materials used by weight or volume	Material Balance
G4-EN2	Percentage of materials used that are recycled input materials	Material Balance
Aspect: Energy		
G4-EN3	Energy consumption within the organization	Business Processes Material Balance
G4-EN4	Energy consumption outside of the organization	
G4-EN5	Energy intensity	Climate Change Action
G4-EN6	Reduction of energy consumption	Business Processes

G4-EN7	Reductions in energy requirements of products and services	Climate Change Action Developing Products that Save Resources and Energy
Aspect: Water		
G4-EN8	Total water withdrawal by source	Material Balance Environmental Performance
G4-EN9	Water sources significantly affected by withdrawal of water	
G4-EN10	Percentage and total volume of water recycled and reused	Environmental Performance
Aspect: Biodiversity		
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Specification of Materiality Environmental Action Plan (Targets and Performance)
G4-EN12	Description on significant impacts on activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	
G4-EN13	Habitats protected or restored	
G4-EN14	Total number of iucn red list species and national conservation list species with habitats in areas affected by operations, by level of extinction risk	
Aspect: Emissions		
G4-EN15	Direct greenhouse gas (GHG) emissions (SCOPE 1)	Climate Change Action Material Balance Environmental Performance Scope3
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (SCOPE 2)	Climate Change Action Material Balance Environmental Performance Scope3
G4-EN17	Other indirect greenhouse gas (GHG) emissions (SCOPE 3)	Climate Change Action Material Balance Environmental Performance Scope3
G4-EN18	Greenhouse gas (GHG) emissions intensity	Calculation Standards

G4-EN19	Reduction of greenhouse gas (GHG) emissions	Environmental Vision Climate Change Action Business Processes Environmental Performance Scope3
G4-EN20	Emissions of ozone-depleting substances (ODS)	
G4-EN21	Nox, Sox, and other significant air emissions	Material Balance Environmental Performance
Aspect: Effluents and Waste		
G4-EN22	Total water discharge by quality and destination	Material Balance
G4-EN23	Total weight of waste by type and disposal method	Material Balance Environmental Performance
G4-EN24	Total number and volume of significant spills	
G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the basel convention ² annex I, II, III, and VIII, and percentage of transported waste shipped internationally	
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	
Aspect: Products and Services		
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	Climate Change Action Material Balance Products Scope3 Developing Products that Save Resources and Energy
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	Material Balance Casio Super Green Star Products
Aspect: Compliance		
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Environmental Management

Aspect: Transport		
G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	Material Balance Scope3 Business Processes
Aspect: Overall		
G4-EN31	Total environmental protection expenditures and investments by type	Environmental Accounting
Aspect: Supplier Environmental Assessment		
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	
Aspect: Environmental Grievance Mechanisms		
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	

CATEGORY: SOCIAL

SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK

G4 Disclosure	Description	Related Page
Aspect: Employment		
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Creating Supportive Workplaces
G4-LA3	Return to work and retention rates after parental leave, by gender	Creating Supportive Workplaces

Aspect: Labor/Management Relations		
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	Communication between labor and management
Aspect: Occupational Health and Safety		
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	Communication between labor and management
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Promoting health and safety initiatives for employees
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	
G4-LA8	Health and safety topics covered in formal agreements with trade unions	Promoting health and safety initiatives for employees Communication between labor and management
Aspect: Training and Education		
G4-LA9	Average hours of training per year per employee by gender, and by employee category	Effectively appointing and deploying employees
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Effectively appointing and deploying employees
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	Effectively appointing and deploying employees
Aspect: Diversity and Equal Opportunity		
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Building Workplaces for a Diverse Workforce

Aspect: Equal Remuneration for Women and Men		
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	
Aspect: Supplier Assessment for Labor Practices		
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	Responsibilities to Suppliers
Aspect: Labor Practices Grievance Mechanisms		
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	Whistleblower Hotline

SUB-CATEGORY: HUMAN RIGHTS

G4 Disclosure	Description	Related Page
Aspect: Investment		
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	
G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Respect for Human Rights
Aspect: Non-discrimination		
G4-HR3	Total number of incidents of discrimination and corrective actions taken	Whistleblower Hotline
Aspect: Freedom of Association and Collective Bargaining		
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	Responsibilities to Suppliers

SUB-CATEGORY: SOCIETY

G4 Disclosure	Description	Related Page
Aspect: Local Communities		
G4-SO1	Percentage of operations With implemented local community engagement, impact assessments, and development programs	
G4-SO2	Operations with significant actual and potential negative impacts on local communities	
Aspect: Anti-corruption		
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	
G4-SO4	Communication and training on anti-corruption policies and procedures	Compliance and Risk Management
G4-SO5	Confirmed incidents of corruption and actions taken	
Aspect: Public Policy		
G4-SO6	Total value of political contributions by country and recipient/beneficiary	
Aspect: Anti-competitive Behavior		
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	
Aspect: Compliance		
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	
Aspect: Supplier Assessment for Impacts on Society		
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	

G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	Responsibilities to Suppliers
Aspect: Grievance Mechanisms for Impacts on Society		
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	

SUB-CATEGORY: PRODUCT RESPONSIBILITY

G4 Disclosure	Description	Related Page
Aspect: Customer Health and Safety		
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Offering users peace of mind
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes Aspect: Product and Service Labelin	Offering users peace of mind
Aspect: Product and Service Labeling		
G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	Casio Super Green Star Products instruction manual
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	
G4-PR5	Results of surveys measuring customer satisfaction	Activities to Improve Customer Satisfaction Customer Support Center

Aspect: Marketing Communications		
G4-PR6	Sale of banned or disputed products	Initiatives for compliance with fair trade and advertising laws
G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	
Aspect: Customer Privacy		
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	
Aspect: Compliance		
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	