

GRI Guidelines Comparison Tables

General Disclosures

1. Organizational profile

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-1	Name of the organization	About US > About MHI group > About Mitsubishi Heavy Industries, Ltd. > Corporate Overview		CORPORATE DATA	88
102-2	Activities, brands, products, and services	Products		Business Strategies Business Segment Highlights	36-45
102-3	Location of headquarters	About US > About MHI group > About Mitsubishi Heavy Industries, Ltd. > Corporate Overview		CORPORATE DATA	88
102-4	Location of operations	About US > NETWORK			
102-5	Ownership and legal form	About US > About MHI group > About Mitsubishi Heavy Industries, Ltd. > Corporate Overview		CORPORATE DATA	88
102-6	Markets served	Products		Business Strategies Business Segment Highlights	36-45
102-7	Scale of the organization	About US > About MHI group > About Mitsubishi Heavy Industries, Ltd. > Corporate Overview		CORPORATE DATA , FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	88 78-79
102-8	Information on employees and other workers	Contributions to Society > Labour Practice > Performance Data	63	FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	
		- Diversity and Equal opportunity			
102-9	Supply chain	Governance > Supply Chain Management	44~45	-	
102-10	Significant changes to the organization and its supply chain	Not applicable		-	
102-11	Precautionary Principle or approach	CSR Management > CSR Framework	2-3		
		- Conformity to International Code of Conduct			
		Governance > Corporate Governance > Performance Data	12-13		
	- Commitment to initiatives	22			
102-12	External initiatives	CSR Management > CSR Framework	3		
		- Conformity to International Code of Conduct			
		Governance > Corporate Governance > Performance Data	22		
	- Commitment to initiatives				
102-13	Membership of associations	-		-	

2. Strategy

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-14	Statement from senior decision-maker	-		PRESIDENT'S MESSAGE	16-23
102-15	Key impacts, risks, and opportunities	CSR Management > Materiality	8-11	-	

3. Ethics and integrity

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-16	Values, principles, standards, and norms of behavior	CSR Management > CSR Framework	2		
		- Policy			
102-17	Mechanisms for advice and concerns about ethics	Governance > Corporate Governance > Compliance > Performance Data	27-28		
		- Compliance structure			
		Contributions to Society > Human Rights > Performance Data	79		
- Grievance mechanism					

4. Governance

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-18	Governance structure	Governance > Corporate Governance	14-22	Corporate Governance	63-71
102-19	Delegating authority	CSR Management > CSR Framework	3	Corporate Governance	63-71
		- CSR Promotion System			

102-20	Executive-level responsibility for economic, environmental, and social topics	CSR Management > CSR Framework · CSR Promotion System	3	-	
102-21	Consulting stakeholders on economic, environmental, and social topics	CSR Management > Stakeholders	5~7	CSO Dialogue	24-29
102-22	Composition of the highest governance body and its committees	Governance > Corporate Governance > Performance Data · Independence of the Board of Directors · Corporate governance structure · Effectiveness of the Board of Directors	14~22	Corporate Governance	63-71
102-23	Chair of the highest governance body	Governance > Corporate Governance > Performance Data · Corporate governance structure	15	Corporate Governance	63-71
102-24	Nominating and selecting the highest governance body	Governance > Corporate Governance > Performance Data · Independence of the Board of Directors · Functions and committees	14~22	Corporate Governance	63-71
102-25	Conflicts of interest	Governance > Corporate Governance > Performance Data · Independence of the Board of Directors	14	Corporate Governance CORPORATE DATA	63-71 88
102-26	Role of highest governance body in setting purpose, values, and strategy	CSR Management > CSR Framework · CSR Promotion System	3	Corporate Governance	63-71
102-27	Collective knowledge of highest governance body	-	-	-	
102-28	Evaluating the highest governance body's performance	Governance > Corporate Governance > Performance Data · Effectiveness of the Board of Directors		Corporate Governance > Board Evaluation Results and Future Initiatives · Board Evaluation Results and Future Initiatives	66-67
102-29	Identifying and managing economic, environmental, and social impacts	CSR Management > Materiality	8~11	-	
102-30	Effectiveness of risk management processes	CSR Management > CSR Framework · CSR Promotion System	3	-	
102-31	Review of economic, environmental, and social topics	CSR Management > CSR Framework · CSR Promotion System	3	-	
102-32	Highest governance body's role in sustainability reporting	CSR Management > CSR Framework · CSR Promotion System	3	-	
102-33	Communicating critical concerns	Governance > Risk Management > Enhancement of business risk management · Business Risk Management Structure	23 23~24	Business Risk Management Structure	74
102-34	Nature and total number of critical concerns	CSR Management > Materiality · Key Performance Indicators for Material Issues Governance > Performance Data · Compliance situation	8~11 28	Compliance	57
102-35	Remuneration policies	Governance > Corporate Governance Remuneration of directors	18	Officers' Remuneration Structure	68-70
102-36	Process for determining remuneration	Governance > Corporate Governance Functions and committees	16	Officers' Remuneration Structure	68-70
102-37	Stakeholders' involvement in remuneration	-	-	-	
102-38	Annual total compensation ratio	Governance > Corporate Governance Remuneration of directors	18	-	
102-39	Percentage increase in annual total compensation ratio	-	-	-	

5. Stakeholder engagement

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-40	List of stakeholder groups	CSR Management > Stakeholders	5~7	-	
102-41	Collective bargaining agreements	Contributions to Society > Labour Practice > Performance Data · Freedom of Association	67	-	

102-42	Identifying and selecting stakeholders	CSR Management > Stakeholders	5-7	-	
102-43	Approach to stakeholder engagement	CSR Management > Stakeholders	5-7	-	
102-44	Key topics and concerns raised	CSR Management > Stakeholders	5-7	-	

6.Reporting practice

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
102-45	Entities included in the consolidated financial statements	CSR Management > Reporting / Editorial Policy	table2	-	
102-46	Defining report content and topic Boundaries	CSR Management > Reporting / Editorial Policy	table2	REASON FOR PUBLISHING THIS REPORT	3
102-47	List of material topics	CSR Management > Materiality	8-11	-	
102-48	Restatements of information	In case of content changes, revisions are described on the last page of the ESG DATABOOK	last page	-	
102-49	Changes in reporting	In case of content changes, revisions are described on the last page of the ESG DATABOOK	last page	-	
102-50	Reporting period	CSR Management > Reporting / Editorial Policy	table2	-	
102-51	Date of most recent report	CSR Management > Reporting / Editorial Policy	table2	-	
102-52	Reporting cycle	CSR Management > Reporting / Editorial Policy	table2	-	
102-53	Contact point for questions regarding the report	Contact MHI > Corporate Social Responsibility	table4	-	
102-54	Claims of reporting in accordance with the GRI Standards	Not applicable		-	
102-55	GRI content index	CSR Management > GRI Guidelines Comparison Tables		-	
102-56	External assurance	CSR Management > Reporting Third-party Assurance	86-87	-	

SPECIFIC STANDARD DISCLOSURES

200 : Economic

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
201 : Economic Performance					
201-1	Direct economic value generated and distributed	-		FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	78-79

201-2	Financial implications and other risks and opportunities due to climate change	Environment > Climate Change > Performance Data • Climate change opportunities and risks	54-58	-	
201-3	Defined benefit plan obligations and other retirement plans	(Financial Section of MHI Report Retirement benefit)		-	
201-4	Financial assistance received from government	Not applicable		-	
202 : Market Presence					
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	-		-	
203 : Indirect Economic Impacts					
203-1	Infrastructure investments and services supported	-			Business Strategies Business Segment Highlights 36-45
203-2	Significant indirect economic impacts	-			Business Strategies Business Segment Highlights 36-45
204 : Procurement Practices					
204-1	Proportion of spending on local suppliers	Governance > Supply Chain Management > Performance Data • Supply chain structure	44	-	
205 : Anti-corruption					
205-1	Operations assessed for risks related to corruption	Governance > Compliance > Performance Data	26-31		
		• Anti-corruption			
205-2	Communication and training about anti-corruption policies and procedures	Governance > Compliance > Performance Data	26-31		
		• Anti-corruption			
205-3	Confirmed incidents of corruption and actions taken	Governance > Compliance > Performance Data • Compliance situation	26-31	-	
206 : Anti-competitive Behavior					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Governance > Compliance > Performance Data • Compliance situation	28	-	
300 : Environment					
Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
301 : Materials					
301-1	Materials used by weight or volume	-		-	
301-2	Recycled input materials used	-		-	
301-3	Reclaimed products and their packaging materials	-		-	
302 : Energy					
302-1	Energy consumption within the organization	Environment > Climate Change > Performance Data • Energy consumption	54-58		FINANCIAL AND NON-FINANCIAL HIGHLIGHTS 78-79
302-2	Energy consumption outside of the organization	-		-	
302-3	Energy intensity	Environment > Environmental Management > Performance Data • Environmental KPIs	54-58	-	
302-4	Reduction of energy consumption	Environment > Climate Change > Performance Data • Energy consumption	54-58		FINANCIAL AND NON-FINANCIAL HIGHLIGHTS 78-79
302-5	Reductions in energy requirements of products and services	Environment > Environmental Management > Performance Data • Environmental product declaration	52	-	
303 : Water					
303-1	Water withdrawal by source	Environment > Water Risk > Performance Data • Reducing water usage	59-60		
303-2	Water sources significantly affected by withdrawal of water	-		-	
303-3	Water recycled and reused	Environment > Water Risk > Performance Data • Reducing water usage	59-60		
304 : Biodiversity					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high	Environment > Biodiversity > Supporting conservation survey for loggerhead turtles in danger of e Environment > Biodiversity > Conserving Biodiversity at Business Sites	61-62	-	
304-2	Significant impacts of activities, products, and services on biodiversity	Environment > Biodiversity > Supporting conservation survey for loggerhead turtles in danger of e Environment > Biodiversity > Conserving Biodiversity at Business Sites	61-62	-	
304-3	Habitats protected or restored	Environment > Biodiversity > Supporting conservation survey for loggerhead turtles in danger of e Environment > Biodiversity > Conserving Biodiversity at Business Sites	61-62	-	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by	Environment > Biodiversity > Supporting conservation survey for loggerhead turtles in danger of e Environment > Biodiversity > Conserving Biodiversity at Business Sites	61-62	-	
305 : Emissions					

305-1	Direct (Scope 1) GHG emissions	Environment > Climate Change > Performance Data • GHG Emissions (Scope1)	56	FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	78-79
305-2	Energy indirect (Scope 2) GHG emissions	Environment > Climate Change > Performance Data • GHG Emissions (Scope2)	57	FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	78-79
305-3	Other indirect (Scope 3) GHG emissions	Environment > Climate Change > Performance Data • GHG Emissions (other)	57	-	
305-4	GHG emissions intensity	Environment > Environmental Management > Performance Data • Environmental KPIs	51	-	
305-5	Reduction of GHG emissions	Environment > Climate Change > Performance Data • GHG Emissions (Scope1) • GHG Emissions (Scope2)	56 57	FINANCIAL AND NON-FINANCIAL HIGHLIGHTS	78-79
305-6	Emissions of ozone-depleting substances (ODS)	Environment > Climate Change > Performance Data • GHG Emissions (Scope1)	56	-	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environment > Waste / Pollution > Performance Data • VOC emissions	64	-	
306 : Effluents and Waste					
306-1	Water discharge by quality and destination	-	-	-	
306-2	Waste by type and disposal method	Environment > Waste / Pollution > Performance Data • Waste generation • Hazardous waste generation	63-64	-	
306-3	Significant spills	Environment > Environmental Management > Performance Data • Environmental Management	50-53 50	-	
306-4	Transport of hazardous waste	-	-	-	
306-5	Water bodies affected by water discharges and / or runoff	-	-	-	
307 : Environmental Compliance					
307-1	Non-compliance with environmental laws and regulations	Environment > Environmental Management > Performance Data • Environmental Management	50	-	
308 : Supplier Environmental Assessment					
308-1	New suppliers that were screened using environmental criteria	-	-	-	
308-2	Negative environmental impacts in the supply chain and actions taken	Governance > Supply Chain Management > Performance Data • Supply chain monitoring	45	-	

400 : Social

Item	Indicator	Relevant pages in the CSR website and ESG DATA BOOK 2020		Relevant pages in the MHI REPORT 2020	
401 : Employment					
401-1	New employee hires and employee turnover	Contributions to Society > Talent Attraction and Retention > Performance Data • Employment	76-77 76	-	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	-	-	
401-3	Parental leave	Contributions to Society > Talent Attraction and Retention > Performance Data • Work-life balance	76-77 77	-	
402 : Labor / Management Relations					
402-1	Minimum notice periods regarding operational changes	-	-	-	
403 : Occupational Health and Safety					
403-1	Workers representation in formal joint management-worker health and safety committees	Contributions to Society > Occupational Health and Safety	68-72	-	
403-2	Types of injury and rates of injury, occupational diseases, lost days,	Contributions to Society > Occupational Health and Safety > Performance Data	69-72	-	
403-3	Workers with high incidence or high risk of diseases related to their occupation	-	-	-	
403-4	Health and safety topics covered in formal agreements with trade unions	-	-	-	
404 : Training and Education					
404-1	Average hours of training per year per employee	SOCIETY > Human Resources Development > Performance Data	73~74	-	
404-2	Programs for upgrading employee skills and transition assistance programs	Contributions to Society > Labour Practice > Performance Data • Human resources development programs	73~74	-	
404-3	Percentage of employees receiving regular performance and career development reviews	Contributions to Society > Talent Attraction and Retention > Performance Data • Employee Performance Appraisal	76~77	-	
405 : Diversity and Equal Opportunity					
405-1	Diversity and Equal Opportunity	Governance > Corporate Governance > Performance Data • Corporate governance structure Contributions to Society > Labour Practice > Performance Data • Diversity and Equal Opportunity	15	MEMBERS OF THE BOARD OF DIRECTORS	59-62
405-2	Ratio of basic salary and remuneration of women to men	Society > Labour Practice > Performance Data • Diversity and Equal Opportunity	66	-	

406 : Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken	Not applicable		-
407 : Freedom of Association and Collective Bargaining				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-		-
408 : Child Labor				
408-1	Operations and suppliers at significant risk for incidents of child labor	-		-
409 : Forced or Compulsory Labor				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-		-
410 : Security Practices				
410-1	Security personnel trained in human rights policies or procedures	-		-
411 : Rights of Indigenous Peoples				
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable		-
412 : Human Rights Assessment				
412-1	Operations that have been subject to human rights reviews or impact assessments	-		-
412-2	Employee training on human rights policies or procedures	Contributions to Society > Human Rights	78~79	-
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-		-
413 : Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs	Contributions to Society > Corporate Philanthropy > Performance Data • Social contribution benefit "Contributing to society through business"	83	-
413-2	Operations with significant actual and potential negative impacts on local communities	-		-
414 : Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria	-		-
414-2	Negative social impacts in the supply chain and actions taken	Governance > Supply Chain Management > Performance Data • Supply chain monitoring	45	-
415 : Public Policy				
415-1	Political contributions	Governance > Compliance > Performance Data • Anti-corruption	29	-
416 : Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories	Governance > Product Stewardship > Performance Data • Safety and quality management	35	-
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Governance > Product Stewardship > Quality and safety programs for key products		-
417 : Marketing and Labeling				
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 communications	Governance > Customer Relationship Management > Performance Data • Advertising activities	39	-
418 : Customer Privacy				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-		-
419 : Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area	Governance > Compliance > Performance Data • Compliance situation	28	-