GRI Standards / United Nations Global Compact (UNGC) principles Comparison Table

- Please refer to the "SASB Standards Comparison Table".

Statement of use;	Fujitsu Ltd. has reported in accordance with the GRI Standards for the period from 1 April 202 4 to 31 March 202 5.
GRI 1 used;	GRI 1: Foundation 2021

GRI Standards Indicator (*: Core performance indicator)		References	UNGC principle
GRI 2：General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation.	◆ Corporate Governance ◆ Fujitsu Group Profile 【Reference】 WEB (Worldwide)	
2-2	Entities included in the organization's sustainability reporting a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	◆ Sustainability Information Disclosure Framework	
2-3	Reporting period, frequency and contact point a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information.	◆ Sustainability Information Disclosure Framework	
2-4	Restatements of information	◆ Social and Governance	–

	a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Data ◆ Sustainability Information Disclosure Framework	
2-5	External assurance a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;. iii. describe the relationship between the organization and the assurance provider.	◆ Independent Assurance Report	
2. Activities and workers			
2-6	Activities, value chain and other business relationships a. report the sector(s) in which it is active; b. describe its value chain, including: i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities ; c. report other relevant business relationships; d. describe significant changes in 2 -6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	◆ Fujitsu Group Profile	
2-7	Employees a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region; ii. ii. temporary employees, and a breakdown by gender and by region; iii. iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. iv. full-time employees, and a breakdown by gender and by region; v. v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full -time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2 -7-a and 2-7-b; e. describe significant fluctuations in the number of	◆ Social and Governance Data	

	employees during the reporting period and between reporting periods.		
2-8	Workers who are not employees a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	◆ Social and Governance Data	
3. Governance			
2-9	Governance structure and composition a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation.	◆ Corporate Governance Report	
2-10	Nomination and selection of the highest governance body a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization.	◆ Corporate Governance Report	
2-11	Chair of the highest governance body a. report whether the chair of the highest governance body is also a senior executive in the organization;	◆ Corporate Governance Report	

	b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.		
2-12	Role of the highest governance body in overseeing the management of impacts a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	◆ Corporate Governance Report	
2-13	Delegation of responsibility for managing impacts a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	◆ Sustainability Management in the Fujitsu Group	
2-14	Role of the highest governance body in sustainability reporting a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	◆ Corporate Governance Report ◆ Sustainability Management in the Fujitsu Group	
2-15	Conflicts of interest a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:	◆ Corporate Governance Report	

	i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.		
2-16	Communication of critical concerns a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	◆ Corporate Governance Report	
2-17	Collective knowledge of the highest governance body a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	◆ Corporate Governance Report	
2-18	Evaluation of the performance of the highest governance body a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; b. report whether the evaluations are independent or not, and the frequency of the evaluations; c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	◆ Corporate Governance Report	
2-19	Remuneration policies a. describe the remuneration policies for members of the highest governance body and senior executives, including: i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	◆ Corporate Governance Report	
2-20	Process to determine remuneration a. describe the process for designing its remuneration policies and for determining remuneration, including: i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its	◆ Corporate Governance Report	

	highest governance body and senior executives; b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.		
2-21	Annual total compensation ratio a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual); b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); c. report contextual information necessary to understand the data and how the data has been compiled.	◆ Securities Report (Japanese only)	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy a. report a statement from the highest governance body or most senior executive of the b. organization about the relevance of sustainable development to the organization and its c. strategy for contributing to sustainable development.	◆ Message from the CEO ◆ Sustainability Management in the Fujitsu Group	
2-23	Policy commitments a. describe its policy commitments for responsible business conduct, including: i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; b. describe its specific policy commitment to respect human rights, including: i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships; f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	◆ Sustainability Management in the Fujitsu Group ◆ Fujitsu Group Human Rights Statement	
2-24	Embedding policy commitments	◆ Supply Chain	

	a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments.		
2-25	Processes to remediate negative impacts a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.	◆ Compliance	
2-26	Mechanisms for seeking advice and raising concerns a. describe the mechanisms for individuals to: i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct.	◆ Compliance	
2-27	Compliance with laws and regulations a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;	◆ Compliance	

	ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; c. describe the significant instances of non-compliance; d. describe how it has determined significant instances of non-compliance.		
2-28	Membership associations a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	◆ United Nations Global Compact	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	◆ Sustainability Management in the Fujitsu Group ◆ Stakeholder Engagement ◆ Diversity, Equity & Inclusion ◆ Supply Chain	1～10
2-30	Collective bargaining agreements a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	◆ Social Well-being	1,9

GRI 3: Material Topics 2021			
3-1	Process to determine material topics a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	◆ Materiality	
3-2	List of material topics a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	◆ Materiality	
3-3	Management of material topics a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with	◆ Materiality	

	the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).		

GRI 101 : Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss. a. describe its policies or commitments to halt and reverse biodiversity loss, and how these are informed by the 2050 Goals and 2030 Targets in the Kunming-Montreal Global Biodiversity Framework; b. report the extent to which these policies or commitments apply to the organization's activities and to its business relationships; c. report the goals and targets to halt and reverse biodiversity loss, whether they are informed by scientific consensus, the base year, and the indicators used to evaluate progress.	◆ Living in Harmony with Nature (Conservation of Biodiversity) ◆ Living in Harmony with Nature (Conservation of Biodiversity) ◆ Response to Environmental Risks	—
101-2	Management of biodiversity impacts a. report how it applies the mitigation hierarchy by describing: i. actions taken to avoid negative impacts on biodiversity; ii. actions taken to minimize negative impacts on biodiversity that were not avoided; iii. actions taken to restore and rehabilitate affected ecosystems, including the goals of the restoration and rehabilitation, and how stakeholders are engaged throughout the restoration and rehabilitation actions; iv. actions taken to offset residual negative impacts on biodiversity;	◆ Living in Harmony with Nature (Conservation of Biodiversity) ◆ Living in Harmony with Nature (Conservation of Biodiversity)	

	v. transformative actions taken and additional conservation actions taken; b. with reference to 101-2-a-iii, report for each site with the most significant impacts on biodiversity: i. the size in hectares of the area under restoration or rehabilitation; ii. the size in hectares of the area restored or rehabilitated; c. with reference to 101-2-a-iv, report for each offset: i. the goals; ii. the geographic location; iii. whether and how principles of good offset practices are met; iv. whether and how the offset is certified or verified by a third party; d. list which of its sites with the most significant impacts on biodiversity have a biodiversity management plan and explain why the other sites do not have a management plan; e. describe how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity and climate change impacts; f. describe how it ensures that the actions taken to manage its impacts on biodiversity avoid and minimize negative impacts and maximize positive impacts for stakeholders.		
101-3	Access and benefit -sharing a. describe the process to ensure compliance with access and benefit -sharing regulations and measures; b. describe voluntary actions taken to advance access and benefit -sharing that are additional to legal obligations or when there are no regulations and measures.	—	
101-4	Identification of biodiversity impacts a. explain how it has determined which of its sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity.	◆ Living in Harmony with Nature (Conservation of Biodiversity)	
101-5	Locations with biodiversity impacts a. report the location and size in hectares of its sites with the most significant impacts on biodiversity; b. for each site reported under 101-5-a, report whether it is in or near an ecologically sensitive area, the distance to these areas, and whether these are: i. areas of biodiversity importance; ii. areas of high ecosystem integrity; iii. areas of rapid decline in ecosystem integrity; iv. areas of high physical water risks; v. areas important for the delivery of ecosystem service benefits to Indigenous Peoples, local communities, and other stakeholders; c. report the activities that take place in each site reported under 101-5-a; d. report the products and services in its supply chain with the most significant impacts on biodiversity and the countries or jurisdictions where the activities	◆ Living in Harmony with Nature (Conservation of Biodiversity) ◆ Living in Harmony with Nature (Conservation of Biodiversity)	

	associated with these products and services take place.		
101-6	Direct drivers of biodiversity loss a. for each site reported under 101-5-a where its activities lead or could lead to land and sea use change, report: i. the size in hectares of natural ecosystem converted since a cut-off or reference date, the cut-off date or reference date, and the type of ecosystem before and after conversion; ii. the size in hectares of land and sea converted from one intensively used or modified ecosystem to another during the reporting period, and the type of ecosystem before and after conversion; b. for each site reported under 101-5-a where its activities lead or could lead to the exploitation of natural resources, report: i. for each wild species harvested, the quantity, the type, and extinction risk; ii. water withdrawal and water consumption in megaliters; c. for each site reported under 101-5-a where its activities lead or could lead to pollution, report the quantity and the type of each pollutant generated; d. for each site reported under 101-5-a where its activities lead or could lead to the introduction of invasive alien species, describe how invasive alien species are or may be introduced; e. for each product and service in its supply chain reported under 101-5-d, report the information required under 101-6-a, 101-6-b, 101-6-c, and 101-6-d, with a breakdown by country or jurisdiction; f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.	◆ Living in Harmony with Nature (Conservation of Biodiversity)	
101-7	Changes to the state of biodiversity a. for each site reported under 101-5-a, report the following information on affected or potentially affected ecosystems: i. the ecosystem type for the base year; ii. the ecosystem size in hectares for the base year; iii. the ecosystem condition for the base year and the current reporting period; b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.	◆ Living in Harmony with Nature (Conservation of Biodiversity)	
101-8	Ecosystem services a. for each site reported under 101-5-a, list the ecosystem services and beneficiaries affected or potentially affected by the organization's activities; b. explain how the ecosystem services and beneficiaries are or could be affected by the organization's activities.	—	
GRI 102: Climate Change 2025			

102-1	Transition plan for climate change mitigation a. describe its transition plan, including policies and actions to mitigate climate change; b. describe how the transition plan aligns with the latest scientific evidence on the global effort needed to limit global warming to 1.5°C, including the source of the climate change-related scenarios used, and the methodologies and assumptions used to develop the transition plan; c. report the total expenditure incurred by the implementation of the transition plan as monetary value and percentage of the total expenditure incurred in the reporting period; d. report the governance bodies or individual roles responsible for overseeing and implementing the transition plan and their responsibilities; e. describe how the transition plan is embedded in its business strategy; f. report the targets to achieve the transition plan and progress toward them, including: i. GHG emissions reduction targets reported under Disclosure 102-4; ii. targets to phase out fossil fuels, the base year, and standards, methodologies, and assumptions used to set the targets; iii. other climate change mitigation targets, how these were set, what is covered, the base year, and their role within the transition plan; g. describe how the transition plan aligns with just transition principles and how engagement with stakeholders informs its development and implementation; h. describe the impacts on people and the environment from implementing the transition plan and the actions taken to manage them, including: i. workers, local communities, and Indigenous Peoples; ii. biodiversity; i. describe how its public policy activities, including lobbying activities, are consistent with the transition plan; j. explain, in the absence of a transition plan, why it does not exist, and describe the steps being taken to develop it and the expected time frame.	◆ Response to Environmental Risks ◆ TCFD-Based Information Disclosure	
102-2	Climate change adaptation plan: a. describe the impacts on people and the environment associated with its climate change-related risks and opportunities and how they were considered in the development of the adaptation plan; b. describe its adaptation plan, including: i. policies and actions to adapt to climate change; ii. the source of the climate change-related scenarios used, the temperature projection included in the scenarios, and the methodologies and assumptions used to develop the adaptation plan;	◆ Response to Environmental Risks ◆ TCFD-Based Information Disclosure	

	iii. the total expenditure incurred by the implementation of the adaptation plan as monetary value and percentage of the total expenditure incurred in the reporting period; iv. the governance bodies or individual roles responsible for overseeing and implementing the adaptation plan and their responsibilities; v. the targets to achieve the adaptation plan and progress toward them; vi. how the adaptation plan aligns with just transition principles and how engagement with stakeholders informs its development and implementation; c. describe the impacts on people and the environment from implementing the adaptation plan and the actions taken to manage them, including for: i. workers, local communities, and Indigenous Peoples; ii. biodiversity; d. explain, in the absence of an adaptation plan, why it does not exist, and describe the steps being taken to develop it and the expected time frame.		
102-3	Just transition In the context of its transition or adaptation efforts, the organization shall: a. report the total number of new employees recruited and a breakdown of this total by: i. gender; ii. employee type; b. report the total number of employees whose work was terminated and a breakdown of this total by: i. gender; ii. employee type; c. report the total number of redeployed employees and a breakdown of this total by: i. gender; ii. employee type; d. report the total number of employees who received training for up- and re-skilling, and a breakdown of this total by: i. gender; ii. employee type; e. report the total number of new workers who are not employees recruited and a breakdown of this total by gender; f. report the total number of workers who are not employees whose work was terminated and a breakdown of this total by gender; g. report the total number and percentage of new employees recruited whose basic pay is at or above the cost-of-living estimate, and describe actions taken or commitments made to address any gaps between basic pay and the cost-of-living estimate for workers reported under 102-3-a and 102-3-e;	◆ Social and Governance Data	

	h. list the locations of operation where the organization has impacts on local communities and Indigenous Peoples; i. report the percentage of locations of operation listed under 102-3-h in which an agreement has been reached with affected or potentially affected local communities or Indigenous Peoples to safeguard their interests; j. report contextual information necessary to understand the data reported under 102-3 and describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.		
102-4	GHG emissions reduction targets and progress a. report short-, medium-, and long-term gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets in metric tons of CO_2 equivalent and as a percentage of base year emissions, where: i. gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets are reported separately or where Scope 1 and Scope 2 GHG emissions are combined; ii. gross Scope 1 and Scope 2 GHG emissions reduction targets cover the total Scope 1 and Scope 2 GHG emissions reported under Disclosures 102-5 and 102-6; iii. GHG removals, GHG trades, and avoided GHG emissions are excluded; b. for each gross GHG emissions reduction target, report whether biogenic CO_2 emissions are included in the target; c. for each gross Scope 2 GHG emissions reduction target, report whether the targets use the location-based or market-based method; d. for each gross Scope 3 GHG emissions reduction target, list the Scope 3 categories covered by the targets; e. for each gross GHG emissions reduction target, report the gases covered by the target; f. explain how the gross GHG emissions reduction targets align with the latest scientific evidence on the effort needed to limit global warming to 1.5°C; g. describe its gross GHG emissions reduction target revision policy; h. for each gross GHG emissions reduction target, report the base year, including: i. the rationale for choosing it; ii. base year emissions in metric tons of CO_2 equivalent; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions;	◆ The Fujitsu Group Environmental Vision ◆ TCFD-Based Information Disclosure ◆ Environemental Targets ◆ Global Warming Prevention	

	iv. the previously reported base year emissions, if base year emissions are recalculated; i. report the progress toward each gross GHG emissions reduction target using the inventory method, in metric tons of CO_2 equivalent, and as a percentage of a base year emissions; j. for each gross GHG emissions reduction target, explain how the progress toward the target was achieved and whether it is due to: i. reductions as a result of the organization's initiatives; or ii. other factors; k. report standards, methodologies, assumptions, and calculation tools used.		
102-5	Scope 1 GHG emissions a. report gross Scope 1 GHG emissions in metric tons of CO_2 equivalent, and in the calculation i. include emissions of CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3. ii. include biogenic non-CO_2 GHG emissions produced by combustion or biodegradation of biomass from owned or controlled sources; iii. exclude GHG removals, GHG trades, and avoided emissions; iv. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report; b. provide a breakdown of gross Scope 1 GHG emissions by CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3, in metric tons and metric tons of CO_2 equivalent; c. report biogenic CO_2 emissions from the combustion or biodegradation of biomass from owned or controlled sources in metric tons, separately from gross Scope 1 GHG emissions; d. report the base year for the calculation, including: i. the rationale for choosing it; ii. base year emissions in metric tons of CO_2 equivalent separately for gross Scope 1 GHG emissions and biogenic CO_2 emissions; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions; iv. the previously reported base year emissions, if base year emissions are recalculated; e. report the consolidation approach for Scope 1 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control; f. report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used.	◆ Global Warming Prevention ◆ Environmental Performance Data Calculation Standards	
102-6	Scope 2 GHG emissions a. report gross location-based and, if applicable, market-based Scope 2 GHG emissions in metric tons of CO_2 equivalent, and in the calculation: i. include emissions of CO_2, CH_4, and N_2O;	◆ Global Warming Prevention ◆ Environmental Performance Data	

	ii. include biogenic non-CO_2 GHG emissions from electricity use; iii. exclude GHG removals, GHG trades, and avoided emissions; iv. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report; b. provide a breakdown of gross location-based Scope 2 GHG emissions by CO_2, CH_4, and N_2O in metric tons and metric tons of CO_2 equivalent; c. report location-based and, if applicable, market-based biogenic CO_2 emissions from electricity use in metric tons, separately from gross Scope 2 GHG emissions; d. report the base year for the calculation, including: i. the rationale for choosing it; ii. base year emissions in metric tons of CO_2 equivalent separately for gross Scope 2 iii. GHG emissions and biogenic CO_2 emissions; the context for any significant changes in emissions that triggered recalculations of base year emissions; iv. the previously reported base year emissions, if base year emissions are recalculated; e. report the consolidation approach for Scope 2 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control; f. report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used.	Calculation Standards	
102-7	Scope 3 GHG emissions a. report gross Scope 3 GHG emissions in metric tons of CO_2 equivalent, and in the calculation: i. include GHG emissions for each Scope 3 category; ii. include emissions of CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3 ; iii. include biogenic non-CO_2 GHG emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain; iv. exclude GHG removals, GHG trades, and avoided emissions; v. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report; b. provide a breakdown of gross Scope 3 GHG emissions by each of the 15 Scope 3 categories in metric tons of CO_2 equivalent; c. report biogenic CO_2 emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain in metric tons, separately from gross Scope 3 GHG emissions, and a breakdown of this total by each of the 15 Scope 3 categories; d. report the base year for the calculation, including:	◆ Global Warming Prevention ◆ Environmental Performance Data Calculation Standards	

	i. the rationale for choosing it; ii. base year emissions in metric tons of CO_2 equivalent separately for gross Scope 3 GHG emissions and biogenic CO_2 emissions; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions; iv. the previously reported base year emissions, if base year emissions are recalculated; e. report the consolidation approach for Scope 3 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control; f. report standards, methodologies, assumptions, and calculation tools used, including the sources of the emission factors used.		
102-8	GHG emissions intensity a. report GHG emissions intensity ratio(s), including the gross GHG emissions in metric tons of CO_2 equivalent (the numerator) and the organization-specific metric (the denominator) chosen to calculate the ratio(s); b. report the scope(s) of GHG emissions included in the intensity ratio(s), whether Scope 1, Scope 2, or Scope 3.	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites ◆ Global Warming Prevention ◆ Environmental Performance Data Calculation Standards	
102-9	GHG removals in the value chain a. report the total Scope 1 GHG removals in metric tons of CO_2 equivalent, excluding any GHG trades, and a breakdown of this total by each storage pool; b. for each type of storage pool, describe how quality criteria are monitored to manage the risk of non-permanence; c. report the intended use of GHG removals; d. describe the impacts on people and the environment from its Scope 1 GHG removals and the actions taken to manage them, including for: i. workers, local communities, and Indigenous Peoples; ii. biodiversity; d. report standards, methodologies, assumptions, and calculation tools used.	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites ◆ Global Warming Prevention ◆ Environmental Performance Data Calculation Standards	
102-10	Carbon credits a. report the total amount of carbon credits canceled in metric tons of CO_2 equivalent and a breakdown of this total by removal or reduction projects; b. for each project where carbon credits have been canceled, report: i. project name and ID; ii. project type; iii. cancelation serial number, cancellation date, and vintage; iv. host country and issuing registry; c. for each carbon credit project reported under 102-10-b, describe how the project adheres to each of the following quality criteria:	-	

	i. additionality; ii. credible baselines; iii. permanence; iv. leakage avoidance; v. unique issuance and claiming; vi. regular monitoring; vii. independent validation and verification; viii. GHG program governance; d. report the purpose of carbon credit cancelation; e. describe the impacts on people and the environment from projects where carbon credits are purchased and how the organization continuously monitors and evaluates them, including: i. the categories of stakeholders consulted in project implementation; ii. how human rights are respected; iii. how socio-economic benefits are provided to local communities and Indigenous Peoples; iv. how biodiversity is conserved; v. how trade-offs are assessed.		
GRI 103 : Energy 2025			
103-1	Energy policies and commitments a. describe how its energy -related policies and commitments contribute to energy consumption reduction, energy efficiency, and the transition to renewable energy sources; b. describe the impacts on the economy, environment, and people that may result from its energy consumption and the transition to renewable energy sources.	◆ TCFD-Based Information Disclosure ◆ Environemental Targets ◆ Expand the Use of Renewable Energy	
103-2	a. Energy consumption and self-generation within the organization report total fuel consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by: i. renewable and non-renewable energy sources; ii. each activity in which the fuel is consumed for each renewable and non-renewable energy source; b. report total purchased electricity, heating, cooling, and steam consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by: i. renewable and non-renewable energy sources; ii. electricity, heating, cooling, and steam consumption for each renewable and nonrenewable energy source; c. report total self-generated renewable electricity, heating, cooling, and steam consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by electricity, heating, cooling, and steam consumption for each activity in which it is consumed for each renewable energy source; d. report total self-generated electricity, heating, cooling, and steam sold in joules, watthours, or multiples, and a breakdown of this total by:	◆ Expand the Use of Renewable Energy ◆ Material Balance ◆ Environmental Performance Data Calculation Standards	

	i. renewable and non-renewable energy sources; ii. electricity, heating, cooling, and steam sold for each renewable and nonrenewable energy source; e. report whether contractual instruments are used to disclose information on purchased electricity, heating, cooling, and steam consumption, and if so, describe how the contractual instruments adhere to quality criteria to ensure accuracy and consistency; f. report standards, methodologies, assumptions, and calculation tools used, including the source of the conversion factors used.		
103-3	Upstream and downstream energy consumption a. report total significant energy consumption in its upstream and downstream value chain in joules, watt-hours, or multiples, and list the upstream and downstream categories in which significant energy consumption occurs; b. report standards, methodologies, assumptions, and calculation tools used, including the source of the conversion factors used.	◆ Material Balance ◆ Environmental Performance Data Calculation Standards	
103-4	Energy intensity a. report energy intensity ratio(s), including the energy consumption in joules, watt-hours, or multiples (the numerator) and the organization-specific metric (the denominator) chosen to calculate the ratio(s); b. report whether the energy intensity ratio(s) include energy consumption within the organization, in its upstream and downstream value chain, or both; c. report the types of energy consumption included in the energy intensity ratio(s), whether fuel, electricity, heating, cooling, or steam.	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites ◆ Material Balance ◆ Environmental Performance Data Calculation Standards	
103-5	Reduction in energy consumption a. report the reduction in energy consumption achieved in joules, watt-hours, or multiples, including whether and how it is due to: i. reductions from the organization's conservation and efficiency initiatives; ii. other factors; b. report the types of energy consumption included in the reduction, whether fuel, electricity, heating, cooling, or steam; c. report whether the reduction in energy consumption was achieved within the organization, in its upstream and downstream value chain, or both, and list the upstream and downstream categories in which reduction was achieved; d. report whether the reduction in energy consumption is estimated, modeled, or sourced from direct measurements and, if applicable, the estimations or modeling methods used; e. report the base year or baseline for calculating the reduction in energy consumption, including: i. the rationale for choosing it; ii. energy consumption in the base year or baseline;	◆ Reduction of CO_2 Emissions by Reducing Power Consumption When Using Products ◆ Environmental Performance Data Calculation Standards	

	f. report standards, methodologies, assumptions, and calculation tools used.		
GRI 201 : Economic Performance			
201-1	Direct economic value generated and distributed.	—	—
201-3	Coverage of the organization's defined benefit plan obligations.	[Reference] Integrated Report Financial Section	—
201-4	Financial assistance received from government.	—	—
GRI 202 : Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	—	—
202-2	Proportion of senior management hired from the local community at significant locations of operation.	—	—
GRI 203 : Indirect Economic Impacts			
203-1	Development and impact of infrastructure investments and services supported.	◆ SDG-related Activities in Fujitsu ◆ Community	8, 9
203-2	Significant indirect economic impacts, including the extent of impacts.	—	—
GRI 204 : Procurement Practices			
204-1	Proportion of spending on local suppliers at significant locations of operation.	—	—
GRI 205 : Anti-corruption			
205-1	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	—	10
205-2	Communication and training on anti-corruption policies and procedures.	◆ Transforming Our Corporate Culture ◆ Compliance	10
205-3	Total number and nature of confirmed cases of corruption and measures taken.	◆ Compliance	—
GRI 206 : Anti-competitive Behavior			
206-1	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	—	—
GRI 207 : Tax			
207-1	Approach to tax	◆ Compliance	—
207-2	Tax governance, control, and risk management	◆ Compliance	—
207-3	Stakeholder engagement and management of concerns related to tax	◆ Compliance	—
207-4	Country-by-country reporting	◆ Compliance	—
GRI 301 : Materials			
301-1	Materials used by weight or volume	◆ Material Balance	—
301-2	Recycled input materials used	◆ Material Balance	—
301-3	eclaimed products and their packaging materials	◆ Material Balance	—
GRI 303 : Water and Efflurnts			

303-1	Interactions with water as a shared resource	◆ Material Balance ◆ Reducing the Amount of Water Used	—
303-2	Management of water discharge-related impacts	—	—
303-3	Water withdrawal	◆ Material Balance ◆ Reducing the Amount of Water Used	—
303-4	Water discharge	—	—
303-5	Water consumption	◆ Material Balance	—
GRI 306 : Effluents and Waste			
306-1	Waste generation and significant waste-related impacts	◆ Material Balance	—
306-2	Management of significant waste-related impacts	◆ Waste ◆ Material Balance	—
306-3	Waste generated	◆ Waste	—
306-4	Waste diverted from disposal	◆ Waste	—
306-5	Waste directed to disposal	◆ Waste	—
GRI 307 : Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	◆ Response to Environmental Risks ◆ Environmental Management System	—
GRI 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	◆ Activities to Reduce CO_2 Emissions in the Upstream Portion of the Supply Chain ◆ Activities to Conserve Water Resources in the Upstream Portion of the Supply Chain	—
GRI 401 : Employment			
401-1	New employee hires and employee turnover	◆ Social and Governance Data ◆ Social Well-being	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	◆ Financial Well-being	—
401-3	Parental leave.	◆ Social and Governance Data	6
GRI 402 : Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	—	—
GRI 403 : Occupational Health and Safety			

403-1	Occupational health and safety management system	◆ Occupational Health and Safety	1
403-2	Hazard identification, risk assessment, and incident investigation	◆ Social and Governance Data	—
403-3	Occupational health services	◆ Occupational Health and Safety ◆ Risk Management	1
403-4	Worker participation, consultation, and communication on occupational health and safety	◆ Occupational Health and Safety	—
403-5	Worker training on occupational health and safety	◆ Occupational Health and Safety	—
403-6	Promotion of worker health	◆ Health Well-being	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		—
403-8	Workers covered by an occupational health and safety management system		—
403-9	Work-related injuries	◆ Occupational Health and Safety ◆ Health Well-being ◆ Social and Governance Data	—
403-10	Work-related ill health	◆ Occupational Health and Safety ◆ Health Well-being ◆ Social and Governance Data	—
GRI 404 : Training and Education			
404-1	Average hours of training per year per employee	◆ Career & Growth Well-being	—
404-2	Programs for upgrading employee skills and transition assistance programs	◆ Career & Growth Well-being	6
404-3	Percentage of employees receiving regular performance and career development reviews	—	—
GRI 405 : Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employee.	◆ Social and Governance Data	1, 6
405-2	Ratio of basic salary and remuneration of women to men	◆ Social and Governance Data	—
GRI 406 : Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	—	—
GRI 407 : Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the freedom of association and collective bargaining may be at risk	◆ Supply Chain ◆ Compliance	—
GRI 408 : Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor	◆ Supply Chain ◆ Compliance	—

GRI 409 : Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	◆ Supply Chain ◆ Compliance	—
GRI 410 : Security Practices			
410-1	Security personnel trained in human rights policies or procedures	—	—
GRI 411 : Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	—	—
GRI 412 : Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	◆ Human Rights	—
412-2	Employee training on human rights policies or procedures	◆ Transforming Our Corporate Culture ◆ Human Rights	1
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—
GRI 413 : Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	—	8
413-2	Operations with significant actual and potential negative impacts on local communities	—	7, 8
GRI 414 : Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	◆ Supply Chain	—
414-2	Negative social impacts in the supply chain and actions taken	—	—
GRI 415 : Public Policy			
415-1	Political contributions	◆ Social and Governance Data	—
GRI 416 : Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories.	◆ Quality Initiatives ◆ Supply Chain	9
416-2	Incidents of non-compliance concerning product and service information and labeling	◆ Quality Initiatives	—
GRI 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	◆ Quality Initiatives	—
417-3	Incidents of non-compliance concerning marketing communications	◆ Working With Our Customers	—
GRI 418 : Customer Privacy			
418-1	Substantiated complaints concerning breeches of customer privacy and losses of customer data	◆ Information Security	—
GRI 419 : Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	◆ Compliance	—