

GRI Guidelines Index

GENERAL STANDARD DISCLOSURES

Report Pages

Strategy and Analysis		
G4-1	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	pp. 12-13
G4-2	Provide a description of key impacts, risks, and opportunities.	pp. 12-13 NSK Report 2016 (p. 53)
Organizational Profile		
G4-3	Report the name of the organization.	p. 3
G4-4	Report the primary brands, products, and services.	pp. 3-4
G4-5	Report the location of the organization's headquarters.	p. 3
G4-6	Report the 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.	p. 5
G4-7	Report the nature of ownership and legal form.	p. 3
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	pp. 3-5
G4-9	Report the scale of the organization, including: • Total number of employees • Total number of operations • Net sales (for private sector organizations) or net revenues (for public sector organizations) • Total capitalization broken down in terms of debt and equity (for private sector organizations) • Quantity of products or services provided	pp. 3, 5
G4-10	a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report 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. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	pp. 3, 5, 51
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	p. 44, web: Labor and Management Cooperate to Develop Better Working Environment
G4-12	Describe the organization's supply chain.	pp. 7-8, 29
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination	N/A
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	p. 44
Identified Material Aspects and Boundaries		
G4-17	a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	Securities Report (pp. 8-12)
G4-18	a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.	p. 1
G4-19	List all the material Aspects identified in the process for defining report content.	p. 7
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	pp. 66, 70
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	N/A
Stakeholder Engagement		
G4-24	Provide a list of stakeholder groups engaged by the organization.	p. 8
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	p. 8
G4-26	Report the 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.	pp. 8-11
G4-27	Report key 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.	pp. 8-11
Report Profile		
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	p. 1
G4-29	Date of most recent previous report (if any).	Back Cover
G4-30	Reporting cycle (such as annual, biennial).	Back Cover
G4-31	Provide the contact point for questions regarding the report or its contents.	Back Cover
G4-32	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured.	pp. 91, 92
G4-33	a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.	pp. 91, 92
Governance		
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	pp. 17, 59
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	pp. 17, 59
G4-36	Report 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.	pp. 17, 59
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	pp. 17, 59

GENERAL STANDARD DISCLOSURES

Report Pages

Governance		Report Pages
G4-38	Report the composition of the highest governance body and its committees by: •Executive or non-executive •Independence •Tenure on the governance body •Number of each individual's other significant positions and commitments, and the nature of the commitments •Gender •Membership of under-represented social groups •Competences relating to economic, environmental and social impacts •Stakeholder representation	pp. 17-20
G4-39	Report 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).	pp. 17, 18, 20
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: •Whether and how diversity is considered •Whether and how independence is considered •Whether and how expertise and experience relating to economic, environmental and social topics are considered •Whether and how stakeholders (including shareholders) are involved	pp. 18-19
G4-42	Report the 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.	pp. 17-20
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	p. 19
G4-44	a. Report the 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. b. Report 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.	p. 18
G4-45	a. Report the 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. b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	pp. 17-20
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	pp. 17, 21-22
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	p. 21
G4-49	Report the process for communicating critical concerns to the highest governance body.	pp. 21-22, 24-25
G4-51	a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration: •Fixed pay and variable pay: -Performance-based pay -Equity-based pay -Bonuses -Deferred or vested shares •Sign-on bonuses or recruitment incentive payments •Termination payments •Clawbacks •Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives	pp. 19-20
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	p. 19
Ethics and Integrity		Report Pages
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	p. 6
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	p. 25
G4-58	Report the 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.	p. 25

SPECIFIC STANDARD DISCLOSURES

Report Pages

Disclosures on Management Approach		Report Pages	
G4-DMA	a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: •The mechanisms for evaluating the effectiveness of the management approach •The results of the evaluation of the management approach •Any related adjustments to the management approach	p. 7	
Economic		Report Pages	
G4-EC1	Direct economic value generated and distributed.	NSK Report 2016 (p. 9)	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	NSK Report 2016 (p. 53)	
G4-EC3	Coverage of the organization's defined benefit plan obligations.	Securities Report (pp. 28, 100)	
Environmental		Report Pages	
G4-EN1	Materials	Materials used by weight or volume.	p. 61
G4-EN3	Energy	Energy consumption within the organization.	pp. 61, 66, 89
G4-EN6		Reduction of energy consumption.	p. 89
G4-EN8	Water	Total water withdrawal by source.	pp. 61, 71, 90
G4-EN10		Percentage and total volume of water recycled and reused.	p. 61
G4-EN11	Biodiversity	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	p. 77
G4-EN13		Habitats protected or restored.	p. 77
G4-EN15	Emissions	Direct greenhouse gas (GHG) emissions (Scope 1).	pp. 61, 66, 89
G4-EN16		Energy indirect greenhouse gas (GHG) emissions (Scope 2).	pp. 61, 66, 89
G4-EN17		Other indirect greenhouse gas (GHG) emissions (Scope 3).	p. 87
G4-EN18		Greenhouse gas (GHG) emissions intensity.	pp. 66-67
G4-EN19		Reduction of greenhouse gas (GHG) emissions.	pp. 66-67, 89
G4-EN21		NOx, SOx, and other significant air emissions.	p. 61

SPECIFIC STANDARD DISCLOSURES

Report Pages

Environmental			
G4-EN22		Total water discharge by quality and destination.	pp. 61, 90
G4-EN23	Effluents and Waste	Total weight of waste by type and disposal method.	pp. 61, 70, 89
G4-EN24		Total number and volume of significant spills.	p. 60
G4-EN27	Products and Services	Extent of impact mitigation of environmental impacts of products and services.	pp. 63-64
G4-EN28		Percentage of products sold and their packaging materials that are reclaimed by category.	p. 70
G4-EN30	Transport	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce.	p. 67
G4-EN31	Overall	Total environmental protection expenditures and investments by type.	p. 88
G4-EN32	Supplier Environmental Assessment	Percentage of new suppliers that were screened using environmental criteria.	p. 29
G4-EN33		Significant actual and potential negative environmental impacts in the supply chain and actions taken.	pp. 74-75
G4-EN34	Environmental Grievance Mechanisms	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	None
Social			
Labor Practices and Decent Work			
G4-LA1		Total number and rates of new employee hires and employee turnover by age group, gender and region	NSK Report 2016 (p. 17)
G4-LA2	Employment	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	p. 50
G4-LA3		Return to work and retention rates after parental leave, by gender.	p. 51
G4-LA5	Occupational Health and Safety	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	p. 44, web: Labor and Management Cooperate to Develop Better Working Environment
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.	p. 52
G4-LA9		Average hours of training per year per employee by gender, and by employee category.	p. 45
G4-LA10	Training and Education	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	pp. 45, 51
G4-LA11		Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	p. 45
G4-LA12	Diversity and Equal Opportunity	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	pp. 49, 51
G4-LA14	Supplier Assessment for Labor Practices	Percentage of new suppliers that were screened using labor practices criteria	p. 29
Human Rights			
G4-HR10	Supplier Human Rights Assessment	Percentage of new suppliers that were screened using human rights criteria	p. 29
Society			
G4-SO1	Local Communities	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	pp. 54-56
G4-SO4	Anti-corruption	Communication and training on anti-corruption policies and procedures.	pp. 26-27
G4-SO7	Anti-competitive Behavior	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	None
G4-SO8	Compliance	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	None
G4-SO9	Supplier Assessment for Impacts on Society	Percentage of new suppliers that were screened using criteria for impacts on society.	p. 29
Product Responsibility			
G4-PR5	Product and Service Labeling	Results of surveys measuring customer satisfaction.	p. 37