

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

- Please refer to the following URL for the SASB Standards Comparison Table.

<https://www.fujitsu.com/global/about/csr/sasb/>

Statement of use;	Fujitsu Ltd. has reported in accordance with the GRI Standards for the period from 1 April 2023 to 31 March 2024.
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 Data Book 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	◆ Sustainability Data Book Framework	

	<p>reported information;</p> <p>d. specify the contact point for questions about the report or reported information.</p>		
2-4	<p>Restatements of information</p> <p>a. report restatements of information made from previous reporting periods and explain:</p> <p>i. the reasons for the restatements;</p> <p>ii. the effect of the restatements.</p>	<p>◆ Social and Governance Data</p> <p>◆ Sustainability Data Book Framework</p>	—
2-5	<p>External assurance</p> <p>a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;</p> <p>b. if the organization's sustainability reporting has been externally assured:</p> <p>i. provide a link or reference to the external assurance report(s) or assurance statement(s);</p> <p>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;</p> <p>iii. describe the relationship between the organization and the assurance provider.</p>	<p>◆ Independent Assurance Report</p>	
2. Activities and workers			
2-6	<p>Activities, value chain and other business relationships</p> <p>a. report the sector(s) in which it is active;</p> <p>b. describe its value chain, including:</p> <p>i. the organization's activities, products, services, and markets served;</p> <p>ii. the organization's supply chain;</p> <p>iii. the entities downstream from the organization and their activities;</p> <p>c. report other relevant business relationships;</p> <p>d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.</p>	<p>◆ Fujitsu Group Profile</p>	
2-7	<p>Employees</p> <p>a. report the total number of employees, and a breakdown of this total by gender and by region;</p> <p>b. report the total number of:</p> <p>i. permanent employees, and a breakdown by gender and by region;</p> <p>ii. temporary employees, and a breakdown by gender and by region;</p> <p>iii. non-guaranteed hours employees, and a breakdown by gender and by region;</p> <p>iv. full-time employees, and a breakdown by gender and by region;</p> <p>v. part-time employees, and a breakdown by gender and by region;</p> <p>c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:</p> <p>i. in head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. at the end of the reporting period, as an</p>	<p>◆ Social and Governance Data</p>	

	<p>average across the reporting period, or using another methodology;</p> <p>d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;</p> <p>e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.</p>		
2-8	<p>Workers who are not employees</p> <p>a. report the total number of workers who are not employees and whose work is controlled by the organization and describe:</p> <p>i. the most common types of worker and their contractual relationship with the organization;</p> <p>ii. the type of work they perform;</p> <p>b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:</p> <p>i. in head count, full-time equivalent (FTE), or using another methodology;</p> <p>ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;</p> <p>c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.</p>	◆ <u>Social and Governance Data</u>	
3. Governance			
2-9	<p>Governance structure and composition</p> <p>a. describe its governance structure, including committees of the highest governance body;</p> <p>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;</p> <p>c. describe the composition of the highest governance body and its committees by:</p> <p>i. executive and non-executive members;</p> <p>ii. independence;</p> <p>iii. tenure of members on the governance body;</p> <p>iv. number of other significant positions and commitments held by each member, and the nature of the commitments;</p> <p>v. gender;</p> <p>vi. under-represented social groups;</p> <p>vii. competencies relevant to the impacts of the organization;</p> <p>viii. stakeholder representation.</p>	◆ <u>Corporate Governance Report</u>	
2-10	<p>Nomination and selection of the highest governance body</p> <p>a. describe the nomination and selection processes for the highest governance body and its committees;</p> <p>b. describe the criteria used for nominating and selecting highest governance body members,</p>	◆ <u>Corporate Governance Report</u>	

	<p>including whether and how the following are taken into consideration:</p> <ul style="list-style-type: none"> i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization. 		
2-11	<p>Chair of the highest governance body</p> <ul style="list-style-type: none"> a. report whether the chair of the highest governance body is also a senior executive in the organization; 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. 	◆ <u>Corporate Governance Report</u>	
2-12	<p>Role of the highest governance body in overseeing the management of impacts</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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. 	◆ <u>Corporate Governance Report</u>	
2-13	<p>Delegation of responsibility for managing impacts</p> <ul style="list-style-type: none"> a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: <ul style="list-style-type: none"> 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. 	◆ <u>Sustainability Management in the Fujitsu Group</u>	
2-14	<p>Role of the highest governance body in sustainability reporting</p> <ul style="list-style-type: none"> 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; 	◆ <u>Corporate Governance Report</u> ◆ <u>Sustainability Management in the Fujitsu Group</u>	

	<p>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.</p>		
2-15	<p>Conflicts of interest</p> <p>a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;</p> <p>b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:</p> <ol style="list-style-type: none"> cross-board membership; cross-shareholding with suppliers and other stakeholders; existence of controlling shareholders; related parties, their relationships, transactions, and outstanding balances. 	◆ Corporate Governance Report	
2-16	<p>Communication of critical concerns</p> <p>a. describe whether and how critical concerns are communicated to the highest governance body;</p> <p>b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.</p>	◆ Corporate Governance Report	
2-17	<p>Collective knowledge of the highest governance body</p> <p>a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.</p>	◆ Corporate Governance Report	
2-18	<p>Evaluation of the performance of the highest governance body</p> <p>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;</p> <p>b. report whether the evaluations are independent or not, and the frequency of the evaluations;</p> <p>c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.</p>	◆ Corporate Governance Report	
2-19	<p>Remuneration policies</p> <p>a. describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <ol style="list-style-type: none"> fixed pay and variable pay; sign-on bonuses or recruitment incentive payments; termination payments; clawbacks; retirement benefits; <p>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.</p>	◆ Corporate Governance Report	

2-20	<p>Process to determine remuneration</p> <ol style="list-style-type: none"> describe the process for designing its remuneration policies and for determining remuneration, including: <ol style="list-style-type: none"> whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. 	◆ <u>Corporate Governance Report</u>	
2-21	<p>Annual total compensation ratio</p> <ol style="list-style-type: none"> 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); 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); report contextual information necessary to understand the data and how the data has been compiled. 	-	
4. Strategy, policies and practices			
2-22	<p>Statement on sustainable development strategy</p> <ol style="list-style-type: none"> report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development. 	◆ <u>Message from the CEO</u> ◆ <u>Sustainability Management in the Fujitsu Group</u>	
2-23	<p>Policy commitments</p> <ol style="list-style-type: none"> describe its policy commitments for responsible business conduct, including: <ol style="list-style-type: none"> the authoritative intergovernmental instruments that the commitments reference; whether the commitments stipulate conducting due diligence; whether the commitments stipulate applying the precautionary principle; whether the commitments stipulate respecting human rights; describe its specific policy commitment to respect human rights, including: <ol style="list-style-type: none"> the internationally recognized human rights that the commitment covers; the categories of stakeholders, including at-risk 	◆ <u>Sustainability Management in the Fujitsu Group</u> ◆ <u>Fujitsu Group Human Rights Statement</u>	

	<p>or vulnerable groups, that the organization gives particular attention to in the commitment;</p> <p>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</p> <p>d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;</p> <p>e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships;</p> <p>f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p>		
2-24	<p>Embedding policy commitments</p> <p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <p>i. how it allocates responsibility to implement the commitments across different levels within the organization;</p> <p>ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;</p> <p>iii. how it implements its commitments with and through its business relationships;</p> <p>iv. training that the organization provides on implementing the commitments.</p>	◆ <u>Supply Chain</u>	
2-25	<p>Processes to remediate negative impacts</p> <p>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;</p> <p>b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>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;</p> <p>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;</p> <p>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.</p>	◆ <u>Compliance</u>	
2-26	<p>Mechanisms for seeking advice and raising concerns</p> <p>a. describe the mechanisms for individuals to:</p> <p>i. seek advice on implementing the organization's policies and practices for responsible business</p>	◆ <u>Compliance</u>	

	conduct; ii. raise concerns about the organization's business conduct.		
2-27	<p>Compliance with laws and regulations</p> <p>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:</p> <p>i. instances for which fines were incurred;</p> <p>ii. instances for which non-monetary sanctions were incurred;</p> <p>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:</p> <p>i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;</p> <p>ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;</p> <p>c. describe the significant instances of non-compliance;</p> <p>d. describe how it has determined significant instances of non-compliance.</p>	◆ <u>Compliance</u>	
2-28	<p>Membership associations</p> <p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>	◆ <u>United Nations Global Compact</u>	
5. Stakeholder engagement			
2-29	<p>Approach to stakeholder engagement</p> <p>a. describe its approach to engaging with stakeholders, including:</p> <p>i. the categories of stakeholders it engages with, and how they are identified;</p> <p>ii. the purpose of the stakeholder engagement;</p> <p>iii. how the organization seeks to ensure meaningful engagement with stakeholders.</p>	<p>◆ <u>Sustainability Management in the Fujitsu Group</u></p> <p>◆ <u>Stakeholder Engagement</u></p> <p>◆ <u>Diversity, Equity & Inclusion</u></p> <p>◆ <u>Supply Chain</u></p>	1~10
2-30	<p>Collective bargaining agreements</p> <p>a. report the percentage of total employees covered by collective bargaining agreements;</p> <p>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.</p>	◆ <u>Social Well-being</u>	1,9
GRI 3: Material Topics 2021			
3-1	<p>Process to determine material topics</p> <p>a. describe the process it has followed to determine its material topics, including:</p> <p>i. how it has identified actual and potential,</p>	◆ <u>Materiality</u>	

	<p>negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;</p> <p>ii. how it has prioritized the impacts for reporting based on their significance;</p> <p>b. specify the stakeholders and experts whose views have informed the process of determining its material topics.</p>		
3-2	<p>List of material topics</p> <p>a. list its material topics;</p> <p>b. report changes to the list of material topics compared to the previous reporting period.</p>	◆ <u>Materiality</u>	
3-3	<p>Management of material topics</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> <p>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).</p>	◆ <u>Materiality</u>	

GRI 101 : Biodiversity 2024

101-1	<p>Policies to halt and reverse biodiversity loss.</p> <p>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;</p> <p>b. report the extent to which these policies or</p>	<p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p> <p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p>	—
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	<p>commitments apply to the organization's activities and to its business relationships;</p> <p>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.</p>	◆ <u>Response to Environmental Risks</u>	
101-2	<p>Management of biodiversity impacts</p> <p>a. report how it applies the mitigation hierarchy by describing:</p> <ol style="list-style-type: none"> actions taken to avoid negative impacts on biodiversity; actions taken to minimize negative impacts on biodiversity that were not avoided; 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; actions taken to offset residual negative impacts on biodiversity; transformative actions taken and additional conservation actions taken; <p>b. with reference to 101-2-a-iii, report for each site with the most significant impacts on biodiversity:</p> <ol style="list-style-type: none"> the size in hectares of the area under restoration or rehabilitation; the size in hectares of the area restored or rehabilitated; <p>c. with reference to 101-2-a-iv, report for each offset:</p> <ol style="list-style-type: none"> the goals;; the geographic location; whether and how principles of good offset practices are met; whether and how the offset is certified or verified by a third party; <p>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;</p> <p>e. describe how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity and climate change impacts;</p> <p>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.</p>	<p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p> <p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p>	
101-3	<p>Access and benefit-sharing</p> <p>a. describe the process to ensure compliance with access and benefit-sharing regulations and measures;</p> <p>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.</p>	—	

101-4	<p>Identification of biodiversity impacts</p> <p>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.</p>	◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u>	
101-5	<p>Locations with biodiversity impacts</p> <p>a. report the location and size in hectares of its sites with the most significant impacts on biodiversity;</p> <p>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:</p> <ol style="list-style-type: none"> areas of biodiversity importance; areas of high ecosystem integrity; areas of rapid decline in ecosystem integrity; areas of high physical water risks; areas important for the delivery of ecosystem service benefits to Indigenous Peoples, local communities, and other stakeholders; <p>c. report the activities that take place in each site reported under 101-5-a;</p> <p>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 associated with these products and services take place.</p>	<p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p> <p>◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u></p>	
101-6	<p>Direct drivers of biodiversity loss</p> <p>a. for each site reported under 101-5-a where its activities lead or could lead to land and sea use change, report:</p> <ol style="list-style-type: none"> 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; 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; <p>b. for each site reported under 101-5-a where its activities lead or could lead to the exploitation of natural resources, report:</p> <ol style="list-style-type: none"> for each wild species harvested, the quantity, the type, and extinction risk; water withdrawal and water consumption in megaliters; <p>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;</p> <p>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;</p> <p>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;</p> <p>f. report contextual information necessary to</p>	◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u>	

	understand how the data has been compiled, including standards, methodologies, and assumptions used.		
101-7	<p>Changes to the state of biodiversity</p> <p>a. for each site reported under 101-5-a, report the following information on affected or potentially affected ecosystems:</p> <p>i. the ecosystem type for the base year;</p> <p>ii. the ecosystem size in hectares for the base year;</p> <p>iii. the ecosystem condition for the base year and the current reporting period;</p> <p>b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.</p>	◆ <u>Living in Harmony with Nature (Conservation of Biodiversity)</u>	
101-8	<p>Ecosystem services</p> <p>a. for each site reported under 101-5-a, list the ecosystem services and beneficiaries affected or potentially affected by the organization's activities;</p> <p>b. explain how the ecosystem services and beneficiaries are or could be affected by the organization's activities.</p>	—	
GRI 201 : Economic Performance			
201-1	Direct economic value generated and distributed.	—	—
201-2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	◆ <u>Response to Environmental Risks</u> ◆ <u>TCFD-Based Information Disclosure</u>	7, 8, 9
201-3	Coverage of the organization's defined benefit plan obligations.	<u>[Reference] Integrated Report Financial Section</u>	—
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.	◆ <u>SDG-related Activities in Fujitsu</u> ◆ <u>Community</u>	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	Declared products and their packaging materials	◆ Material Balance	—
GRI 302 : Energy			
302-1	Energy consumption within the organization	◆ Material Balance	—
302-2	Energy consumption outside of the organization	◆ Material Balance	—
302-3	Energy intensity	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites	—
302-4	Reduction of energy consumption	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites ◆ Environmental Performance Data Calculation Standards	—
302-5	Reductions in energy requirements of products and services	◆ Reduction of CO₂ Emissions by Reducing Power Consumption When Using Products ◆ Environmental Performance Data Calculation Standards	9
GRI 303 : Water and Effluents			
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	◆ <u>Material Balance</u> ◆ <u>Reducing the Amount of Water Used</u>	—
303-4	Water discharge	—	—
303-5	Water consumption	◆ <u>Material Balance</u>	—
GRI 305 : Emissions			
305-1	Direct (Scope 1) GHG emissions	◆ <u>Global Warming Prevention</u>	—
305-2	Energy indirect (Scope 2) GHG emissions	◆ <u>Global Warming Prevention</u>	—
305-3	Other indirect (Scope 3) GHG emissions	◆ <u>Global Warming Prevention</u>	—
305-4	GHG emissions intensity	◆ <u>Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites</u>	—
305-5	Reduction of GHG emissions	◆ <u>Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites</u>	—
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	◆ <u>Material Balance</u>	—
GRI 306 : Effluents and Waste			
306-1	Waste generation and significant waste-related impacts	◆ <u>Material Balance</u>	—
306-2	Management of significant waste-related impacts	◆ <u>Waste</u> ◆ <u>Material Balance</u>	—
306-3	Waste generated	◆ <u>Waste</u>	—
306-4	Waste diverted from disposal	◆ <u>Waste</u>	—
306-5	Waste directed to disposal	◆ <u>Waste</u>	—
GRI 307 : Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	◆ <u>Response to Environmental Risks</u> ◆ <u>Environmental Management Initiatives (Case Studies)</u>	—
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	◆ <u>Activities to Reduce CO₂ Emissions in the Upstream Portion of the Supply Chain</u>	—
GRI 401 : Employment			
401-1	New employee hires and employee turnover	◆ <u>Social and Governance Data</u> ◆ <u>Social Well-being</u>	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	◆ <u>Financial Well-being</u>	—

401-3	Parental leave.	◆ <u>Social and Governance Data</u>	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	◆ <u>Occupational Health and Safety</u>	1
403-2	Hazard identification, risk assessment, and incident investigation	◆ <u>Social and Governance Data</u>	—
403-3	Occupational health services	◆ <u>Occupational Health and Safety</u> ◆ <u>Risk Management</u>	1
403-4	Worker participation, consultation, and communication on occupational health and safety	◆ <u>Occupational Health and Safety</u>	—
403-5	Worker training on occupational health and safety	◆ <u>Occupational Health and Safety</u>	—
403-6	Promotion of worker health	◆ <u>Health Well-being</u>	—
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	◆ <u>Occupational Health and Safety</u> ◆ <u>Health Well-being</u> ◆ <u>Social and Governance Data</u>	—
403-10	Work-related ill health	◆ <u>Occupational Health and Safety</u> ◆ <u>Health Well-being</u> ◆ <u>Social and Governance Data</u>	—
GRI 404 : Training and Education			
404-1	Average hours of training per year per employee	◆ <u>Career & Growth Well-being</u>	—
404-2	Programs for upgrading employee skills and transition assistance programs	◆ <u>Career & Growth Well-being</u>	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.	◆ <u>Social and Governance Data</u>	1, 6
405-2	Ratio of basic salary and remuneration of women to men	◆ <u>Social and Governance Data</u>	—
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	◆ <u>Supply Chain</u> ◆ <u>Compliance</u>	—
GRI 408 : Child Labor			


408-1	Operations and suppliers at significant risk for incidents of child labor	◆ <u>Supply Chain</u> ◆ <u>Compliance</u>	—
GRI 409 : Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	◆ <u>Supply Chain</u> ◆ <u>Compliance</u>	—
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	◆ <u>Human Rights</u>	—
412-2	Employee training on human rights policies or procedures	◆ <u>Transforming Our Corporate Culture</u> ◆ <u>Human Rights</u>	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	◆ <u>Supply Chain</u>	—
414-2	Negative social impacts in the supply chain and actions taken	—	—
GRI 415 : Public Policy			
415-1	Political contributions	◆ <u>Social and Governance Data</u>	—
GRI 416 : Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories.	◆ <u>Quality Initiatives</u> ◆ <u>Supply Chain</u>	9
416-2	Incidents of non-compliance concerning product and service information and labeling	◆ <u>Quality Initiatives</u>	—
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	◆ <u>Quality Initiatives</u>	—
417-3	Incidents of non-compliance concerning marketing communications	◆ <u>Working With Our Customers</u>	—
GRI 418 : Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	◆ <u>Information Security</u>	—

GRI 419 : Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	◆ <u>Compliance</u>	—

SASB Standards Comparison Table

Sustainability Disclosure Topics and Accounting Metrics

Topic	Code	Accounting Metric	Reference
Environmental Footprint of Hardware Infrastructure			
	TC-SI-130 a.1	(1) Total energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	<ul style="list-style-type: none">• Material Balance• Global Warming Prevention
	TC-SI-130 a.2	(1) Total water withdrawn, (2) Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	<ul style="list-style-type: none">• Material Balance• Water
	TC-SI-130 a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	<ul style="list-style-type: none">• Climate Change• Improve Power Usage Effectiveness (PUE) at Our Data Centers
Data Privacy & Freedom of Expression			
	TC-SI-220 a.1	Description of policies and practices relating to behavioral advertising and user privacy	<ul style="list-style-type: none">• Privacy Policy• Information Security

Topic	Code	Accounting Metric	Reference
	TC-SI-220 a.2	Number of users whose information is used for secondary purposes	—
	TC-SI-220 a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	—
	TC-SI-220 a.4	(1) Number of law enforcement requests for user information, (2) Number of users whose information was requested, (3) Percentage resulting in disclosure	<ul style="list-style-type: none"> • Information Security
	TC-SI-220 a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering, or censoring	—
Data Security			
	TC-SI-230 a.1	(1) Number of data breaches, (2) Percentage involving personally identifiable information (PII), (3) Number of users affected	<ul style="list-style-type: none"> • Update Regarding Unauthorized Access to Project Information Sharing Tool
	TC-SI-230 a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	<ul style="list-style-type: none"> • Information Security • Fujitsu Group Information Security Report 
Recruiting & Managing a Global, Diverse & Skilled Workforce			
	TC-SI-330 a.1	Percentage of employees that are (1) foreign nationals and (2) located offshore	<ul style="list-style-type: none"> • Social and Governance Data

Topic	Code	Accounting Metric	Reference
	TC-SI-330 a.2	Employee engagement as a percentage	<ul style="list-style-type: none"> • Non-Financial Indicators • Social and Governance Data
	TC-SI-330 a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	<ul style="list-style-type: none"> • Social and Governance Data
Intellectual Property Protection & Competitive Behavior			
	TC-SI-520 a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	—
Managing System Risks from Technology Disruption			
	TC-SI-550 a.1	Number of (1) performance issues and (2) service disruptions; (3) total customer downtime	—
	TC-SI-550 a.2	Description of business continuity risks related to disruptions of operations	<ul style="list-style-type: none"> • Risk Management

Activity Metrics

Activity Metric	Reference
(1) Number of licenses or subscriptions, (2) Percentage cloud based	—
(1) Data processing capacity, (2) Percentage outsourced	—
(1) Amount of data storage, (2) Percentage outsourced	—