

GRI Standard Content Index

Statement on the Use of GRI Standards SoftBank Corp. has reported the information listed in this index with reference to the GRI Standards concerning the period from April 1, 2022 to March 31, 2023.

GRI 1 used: GRI 1: Foundation 2021

Universal Standards

GRI 2: General Disclosures 2021

1. The organization and its reporting practices			
	Disclosure	Pages	External Links
2-1	Organizational details	210	Corporate Data
2-2	Entities included in the organization's sustainability reporting	210	Corporate Data/SoftBank Corp. Companies
2-3	Reporting period, frequency and contact point	211	Corporate Data
2-4	Restatements of information	None	
2-5	External assurance	93-95	Environmental Management
		208-209	ISO Certifications

2. Activities and workers

	Disclosure	Pages	External Links
2-6	Activities, value chain and other business relationships	16-20	Our Business/Growth Strategy
		166-169	Supply Chain Management
2-7	Employees	17	ESG Data Book/Audited Consolidated Financial Statements
2-8	Workers who are not employees		ESG Data Book/Audited Consolidated Financial Statements

3. Governance

	Disclosure	Pages	External Links
2-9	Governance structure and composition	139-148	Corporate Governance
2-10	Nomination and selection of the highest governance body	139-148	Corporate Management/Corporate Governance Report
2-11	Chair of the highest governance body	139-148	Corporate Management
2-12	Role of the highest governance body in overseeing the management of impacts	139-148	Corporate Governance
2-13	Delegation of responsibility for managing impacts	139-148	Corporate Governance
2-14	Role of the highest governance body in sustainability reporting	23-24	ESG Policy and Structure
2-15	Conflicts of interest	143	Corporate Governance/Corporate Governance Report
2-16	Communication of critical concerns	23-24, 139-141, 146-148, 149-153	Corporate Governance
2-17	Collective knowledge of the highest governance body	23	Corporate Governance Report
2-18	Evaluation of the performance of the highest governance body	139-148	Corporate Governance
2-19	Remuneration policies	144-145	Corporate Management
2-20	Process to determine remuneration	144-145	Corporate Management
2-21	Annual total compensation ratio		ESG Data Book

4. Strategy, policies and practices

	Disclosure	Pages	External Links
2-22	Statement on sustainable development strategy	4-5, 25-26, 31, 52, 75, 92, 118, 138	Message from the Chief ESG Officer/ Message from the Executive Officer in Charge of ESG Promotion
2-23	Policy commitments	2, 6, 9	Vision and Strategy
		23-24	ESG Policy and Structure
		93	Environmental Management
		159	Human Rights Initiatives
211	Approach to Information Disclosure		
2-24	Embedding policy commitments	32-50, 53-73, 76-90, 93-116, 119-136, 139-204	Our Response to the SDGs/ Major ESG Initiatives/SoftBank News
2-25	Processes to remediate negative impacts	153-159	Compliance
2-26	Mechanisms for seeking advice and raising concerns	164-165	Human Rights Initiatives> Grievance Mechanism/Compliance > Compliance Hotline
2-27	Compliance with laws and regulations	153-159	Compliance
2-28	Membership associations	106-107, 130, 172	Collaboration to protect cyber security

5. Stakeholder engagement

	Disclosure	Pages	External Links
2-29	Approach to stakeholder engagement	170-172	Stakeholder Engagement
		166	Procurement Policy
		166-169	Supply Chain Management
2-30	Collective bargaining agreements	185	Labor Practice Initiatives

GRI 3: Material Topics 2021

Material topics			
	Disclosure	Pages	External Links
3-1	Process to determine material topics	11-15	Material Issues>Identifying material issues
3-2	List of material topics	6-22	Material Issues
		30, 51, 74, 91, 117, 137	Material Issues
3-3	Management of material topics	6-24	ESG Policy and Structure
		4-5	Message from the Chief ESG Officer
		25-26	Message from the Executive Officer in Charge of ESG Promotion
		93-96, 127-136, 139-148, 149-153, 153-159, 159-165, 166-169	Major ESG Initiatives

Topic-specific Standards

200: Economic

GRI 201: Economic Performance 2016

	Disclosure	Pages	External Links
201-1	Direct economic value generated and distributed	16-17, 196-204	Investor Relations/Audited Consolidated Financial Statements/Social Contribution Activities
201-2	Financial implications and other risks and opportunities due to climate change	91, 102-104, 152	Environmental Management/Risk Factors/Risk Management
201-3	Defined benefit plan obligations and other retirement plans	184	
201-4	Financial assistance received from government	None	

GRI 202: Market Presence 2016

	Disclosure	Pages	External Links
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Data unavailable/ incomplete	
202-2	Proportion of senior management hired from the local community	None	

GRI 203: Indirect Economic Impacts 2016

	Disclosure	Pages	External Links
203-1	Infrastructure investments and services supported	32-46, 47-50, 119-122, 123-126, 199-204	Building Society and Industry through DX/ Supporting Regions and Non-profit Organizations/Building High-quality Social Communication Networks/Recovery Measures/Fostering the next generation/ Promotion of an information-oriented society
203-2	Significant indirect economic impacts	None	

GRI 204: Procurement Practices 2016

	Disclosure	Pages	External Links
204-1	Proportion of spending on local suppliers	Data unavailable/ incomplete	

GRI 205: Anti-corruption 2016

	Disclosure	Pages	External Links
205-1	Operations assessed for risks related to corruption	152	
205-2	Communication and training about anti-corruption policies and procedures	154-157	Compliance
205-3	Confirmed incidents of corruption and actions taken	154-155	Compliance/ESG Data Book

GRI 206: Anti-competitive Behavior 2016

	Disclosure	Pages	External Links
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	153-159	ESG Data Book

GRI 207: Tax 2019

	Disclosure	Pages	External Links
207-1	Approach to tax	158	Tax Strategy
207-2	Tax governance, control, and risk management	158-159	Tax Strategy
207-3	Stakeholder engagement and management of concerns related to tax		Tax Strategy
207-4	Country-by-country reporting		Tax Strategy

300: Environmental

GRI 301: Materials 2016

	Disclosure	Pages	External Links
301-1	Materials used by weight or volume		ESG Data Book
301-2	Recycled input materials used	108-111	Promotion of a Recycling-oriented Society
301-3	Reclaimed products and their packaging materials	109-111	Promotion of a Recycling-oriented Society

GRI 302: Energy 2016

	Disclosure	Pages	External Links
302-1	Energy consumption within the organization	104-105	ESG Data Book/Climate Change
302-2	Energy consumption outside of the organization	104-105	ESG Data Book/Climate Change
302-3	Energy intensity	104	ESG Data Book
302-4	Reduction of energy consumption	94, 107, 116	Biodiversity Conservation/ESG Data Book
302-5	Reductions in energy requirements of products and services	99-100	ESG Data Book

GRI 303: Water and Effluents 2018

	Disclosure	Pages	External Links
303-1	Interactions with water as a shared resource	Data unavailable/incomplete	
303-2	Management of water discharge-related impacts	Data unavailable/incomplete	
303-3	Water withdrawal	111	ESG Data Book
303-4	Water discharge	111	ESG Data Book
303-5	Water consumption	111	ESG Data Book

GRI 304: Biodiversity 2016

	Disclosure	Pages	External Links
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Biodiversity Conservation
304-2	Significant impacts of activities, products, and services on biodiversity	112-115	Biodiversity Conservation
304-3	Habitats protected or restored	112-115	Biodiversity Conservation
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	None	

GRI 305: Emissions 2016

	Disclosure	Pages	External Links
305-1	Direct (Scope 1) GHG emissions	104-105	Climate Change/ESG Data Book
305-2	Energy indirect (Scope 2) GHG emissions	104-105	Climate Change/ESG Data Book
305-3	Other indirect (Scope 3) GHG emissions	104-105	Climate Change/ESG Data Book
305-4	GHG emissions intensity	104-105	Climate Change/ESG Data Book
305-5	Reduction of GHG emissions	104-105	Climate Change/ESG Data Book
305-6	Emissions of ozone-depleting substances (ODS)	Data unavailable/incomplete	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Data unavailable/incomplete	

GRI Standard Content Index

GRI 306: Waste 2020			
	Disclosure	Pages	External Links
306-1	Waste generation and significant waste-related impacts	109-111	Promotion of a Recycling-oriented Society
306-2	Management of significant waste-related impacts	109-111	Promotion of a Recycling-oriented Society
306-3	Waste generated	111	ESG Data Book
306-4	Waste diverted from disposal		ESG Data Book
306-5	Waste directed to disposal	111	ESG Data Book

GRI 306: Effluents and Waste 2016			
	Disclosure	Pages	External Links
306-1	Water discharge by quality and destination	Data unavailable/incomplete	
306-2	Waste by type and disposal method		ESG Data Book
306-3	Significant spills	None	
306-4	Transport of hazardous waste	Data unavailable/incomplete	
306-5	Water bodies affected by water discharges and/or runoff	Data unavailable/incomplete	

GRI 308: Supplier Environmental Assessment 2016			
	Disclosure	Pages	External Links
308-1	New suppliers that were screened using environmental criteria	Data unavailable/incomplete	
308-2	Negative environmental impacts in the supply chain and actions taken	Data unavailable/incomplete	

400: Social

GRI 401: Employment 2016			
	Disclosure	Pages	External Links
401-1	New employee hires and employee turnover		ESG Data Book
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Data unavailable/incomplete	
401-3	Parental leave	181-183	ESG Data Book

GRI 402: Labor/Management Relations 2016			
	Disclosure	Pages	External Links
402-1	Minimum notice periods regarding operational changes	Data unavailable/incomplete	

GRI 403: Occupational Health and Safety 2018			
	Disclosure	Pages	External Links
403-1	Occupational health and safety management system	186-187	Promotion of Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	186-187	Promotion of Occupational Health and Safety
403-3	Occupational health services	185-187, 188-193	Promotion of Occupational Health and Safety/ Creating a Healthy Working Environment
403-4	Worker participation, consultation, and communication on occupational health and safety	185-187	Promotion of Occupational Health and Safety
403-5	Worker training on occupational health and safety	186-187	Promotion of Occupational Health and Safety
403-6	Promotion of worker health	190-193	Creating a Healthy Working Environment
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	186-187	Promotion of Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	186-187	Promotion of Occupational Health and Safety
403-9	Work-related injuries	186	Promotion of Occupational Health and Safety
403-10	Work-related ill health	186	Promotion of Occupational Health and Safety

GRI 404: Training and Education 2016			
	Disclosure	Pages	External Links
404-1	Average hours of training per year per employee		ESG Data Book
404-2	Programs for upgrading employee skills and transition assistance programs	86-87, 175-176	Career Development and Opportunities to Excel
404-3	Percentage of employees receiving regular performance and career development reviews	176	Career Development and Opportunities to Excel

GRI 405: Diversity and Equal Opportunity 2016			
	Disclosure	Pages	External Links
405-1	Diversity of governance bodies and employees	177-180	ESG Data Book
405-2	Ratio of basic salary and remuneration of women to men	179	Promotion of Diversity

GRI 406: Non-discrimination 2016			
	Disclosure	Pages	External Links
406-1	Incidents of discrimination and corrective actions taken	None	

GRI 407: Freedom of Association and Collective Bargaining 2016			
	Disclosure	Pages	External Links
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None	

GRI 408: Child Labor 2016			
	Disclosure	Pages	External Links
408-1	Operations and suppliers at significant risk for incidents of child labor	None	

GRI 409: Forced or Compulsory Labor 2016			
	Disclosure	Pages	External Links
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	None	

GRI 410: Security Practices 2016			
	Disclosure	Pages	External Links
410-1	Security personnel trained in human rights policies or procedures	Data unavailable/incomplete	

GRI 411: Rights of Indigenous Peoples 2016			
	Disclosure	Pages	External Links
411-1	Incidents of violations involving rights of indigenous peoples	None	

GRI 413: Local Communities 2016			
	Disclosure	Pages	External Links
413-1	Operations with local community engagement, impact assessments, and development programs	170-172, 47-50	Stakeholder Engagement
413-2	Operations with significant actual and potential negative impacts on local communities	None	

GRI 414: Supplier Social Assessment 2016			
	Disclosure	Pages	External Links
414-1	New suppliers that were screened using social criteria	Data unavailable/incomplete	
414-2	Negative social impacts in the supply chain and actions taken	168	Supply Chain Management/ Sustainability Procurement Survey

GRI Standard Content Index

GRI 415: Public Policy 2016			
	Disclosure	Pages	External Links
415-1	Political contributions	155	ESG Data Book/Compliance

GRI 416: Customer Health and Safety 2016			
	Disclosure	Pages	External Links
416-1	Assessment of the health and safety impacts of product and service categories	194	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	None	

GRI 417: Marketing and Labeling 2016			
	Disclosure	Pages	External Links
417-1	Requirements for product and service information and labeling	Disclosure restricted to protect confidentiality	
417-2	Incidents of non-compliance concerning product and service information and labeling	None	
417-3	Incidents of non-compliance concerning marketing communications	195	

GRI 418: Customer Privacy 2016			
	Disclosure	Pages	External Links
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	136	ESG Data Book