

Top Commitment	Sustainability Promotion System	JFR Materiality Issues	Contribution to a Low-Carbon Society	Management of the Entire Supply Chain	Coexistence with Local Communities	Promotion of Diversity	Realization of Work-Life Balance	Operating Companies' ESG Initiatives	Outside Director's Message	Governance	Data
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ESG Data → [GRI Standards Comparison Chart](#) Company Data

# GRI Standards Comparison Chart

## General Disclosures

Disclosures		Pages
<b>GRI 102 General Disclosures</b>		
<b>1. Organizational profile</b>		
102-1	Name of the organization	P106 Company Data
102-2	Activities, brands, products, and services	P106 Company Data
102-3	Location of headquarters	P106 Company Data
102-4	Location of operations	P106 Company Data
102-5	Ownership and legal form	P106 Company Data
102-6	Markets served	P106 Company Data
102-7	Scale of the organization	P8 JFR Business Strategy P106 Company Data
102-8	Information on employees and other workers	P100 ESG Data (Social)
102-9	Supply chain	P37-46 Management of the Entire Supply Chain
102-10	Significant changes to the organization and its supply chain	Not applicable
102-11	Precautionary principle or approach	P17-22 Sustainability Promotion System P80-95 Corporate Governance P96-97 Risk Management P98 Compliance
102-12	External initiatives	P21-22 Support for Initiatives
102-13	Membership of associations	P21-22 Support for Initiatives
<b>2. Strategy</b>		
102-14	Statement from senior decision-maker	P3-5 Top Message P7 Message from ESG Officer
102-15	Key impacts, risks, and opportunities	P8 JFR Business Strategy P24-27 JFR Materiality Issues P28-75 Activity Report on Materiality Issues P96-97 Risk Management
<b>3. Ethics and integrity</b>		
102-16	Values, principles, standards, and norms of behavior	P8 JFR Business Strategy P9 JFR Mission Statement System P10-16 Policy on Sustainability
102-17	Mechanisms for advice and concerns about ethics	P96-97 Risk Management P98 Compliance

<b>4. Governance</b>		
102-18	Governance structure	P17-20 Sustainability Promotion System P80-95 Corporate Governance
102-19	Delegating authority	P17-20 Sustainability Promotion System P80-95 Corporate Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	P17-20 Sustainability Promotion System P80-95 Corporate Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	P17-20 Sustainability Promotion System P80-95 Corporate Governance
102-22	Composition of the highest governance body and its committees	P80-95 Corporate Governance
102-23	Chair of the highest governance body	P84-88 Corporate Governance
102-24	Nominating and selecting the highest governance body	P84-88 Corporate Governance
102-25	Conflicts of interest	P92-95 Corporate Governance
102-26	Role of highest governance body in setting purpose, values, and strategy	P84-88 Corporate Governance
102-27	Collective knowledge of highest governance body	P17-18 Sustainability Committee P80-82 Corporate Governance
102-28	Evaluating the highest governance body's performance	P90-91 Corporate Governance
102-29	Identifying and managing economic, environmental, and social impacts	P17-18 Sustainability Promotion System P24-27 JFR Materiality Issues P96-97 Risk Management
102-30	Effectiveness of risk management processes	P24-27 JFR Materiality Issues P80-95 Corporate Governance P96-97 Risk Management
102-31	Review of economic, environmental, and social topics	P17-20 Sustainability Promotion System P96-97 Risk Management
102-32	Highest governance body's role in sustainability reporting	P17-20 Sustainability Promotion System P80-95 Corporate Governance
102-33	Communicating critical concerns	P17-20 Sustainability Promotion System P64 To Prevent Harassment P80-95 Corporate Governance P96-97 Risk Management P98 Compliance
102-34	Nature and total number of critical concerns	P17-18 Sustainability Committee P64 To Prevent Harassment P80-95 Corporate Governance P96-98 Risk Management / Compliance P100 ESG Data (Social)
102-35	Remuneration policies	P89 Corporate Governance

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102-36	Process for determining remuneration	P89 Corporate Governance
102-37	Stakeholders' involvement in remuneration	P89 Corporate Governance
102-38	Annual total compensation ratio	-
102-39	Percentage increase in annual total compensation ratio	-

**5. Stakeholder Engagement**

102-40	List of stakeholder groups	P8 JFR Business Strategy
102-41	Collective bargaining agreements	P12-16 JFR Principles of Action P64 Labor Management Relationships
102-42	Identifying and selecting stakeholders	P8 JFR Business Strategy
102-43	Approach to stakeholder engagement	P8 JFR Business Strategy P20 ESG Presentation P39-42 JFR Principles of Action for Suppliers P83 Corporate Governance P94-95 Corporate Governance
102-44	Key topics and concerns raised	P8 JFR Business Strategy P20 ESG Presentation P39-42 JFR Principles of Action for Suppliers P94-95 Corporate Governance

**6. Reporting Practice**

102-45	Entities included in the consolidated financial statements	P2 Introduction
102-46	Defining report content and topic Boundaries	P2 Introduction P24-27 JFR Materiality Issues
102-47	List of material topics	P24-27 JFR Materiality Issues
102-48	Restatements of information	Not applicable
102-49	Changes in reporting	Not applicable
102-50	Reporting period	P2 Introduction
102-51	Date of most recent report	Not applicable
102-52	Reporting cycle	-
102-53	Contact point for questions regarding the report	P2 Introduction
102-54	Claims of reporting in accordance with the GRI Standards	-
102-55	GRI content index	P102-105 GRI Standards
102-56	External assurance	P2 Introduction P23 Third-party Assurance

**GRI 103 Management Approach**

103-1	Explanation of the material topic and its Boundary	P17-18 Sustainability Promotion System P24-27 JFR Materiality Issues
103-2	The management approach and its components	P17-18 Sustainability Promotion System P24-27 JFR Materiality Issues P80-88 Corporate Governance P96-97 Risk Management

103-3	Evaluation of the management approach	P17-18 Sustainability Promotion System P28-33 Contribution to a Low-Carbon Society P37-38 Management of the Entire Supply Chain P47-48 Coexistence with Local Communities P56-57 Promotion of Diversity P67-68 Realization of Work-Life Balance P90-91 Corporate Governance
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## Economic topics

Disclosures		Pages
<b>GRI 201 Economic Performance</b>		
201-1	Direct economic value generated and distributed	P8 JFR Business Strategy
201-2	Financial implications and other risks and opportunities due to climate change	P28-36 Contribution to a Low-Carbon Society
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
<b>GRI 202 Market Presence</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-
202-2	Proportion of senior management hired from the local community	-
<b>GRI 203 Indirect Economic Impacts</b>		
203-1	Infrastructure investments and services supported	P8 JFR Business Strategy P11 Social Vision P47-54 Coexistence with Local Communities
203-2	Significant indirect economic impacts	P8 JFR Business Strategy P11 Social Vision P47-54 Coexistence with Local Communities
<b>GRI 204 Procurement Practices</b>		
204-1	Proportion of spending on local suppliers	-
<b>GRI 205 Anti-Corruption</b>		
205-1	Operations assessed for risks related to corruption	P96-98 Risk Management / Compliance
205-2	Communication and training about anti-corruption policies and procedures	P12-16 JFR Principles of Action P96-98 Risk Management / Compliance
205-3	Confirmed incidents of corruption and actions taken	-
<b>GRI 206 Anti-Competitive Behavior</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-

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## Environmental topics

Disclosures		Pages
<b>GRI 301 Materials</b>		
301-1	Materials used by weight or volume	Not applicable
301-2	Recycled input materials used	Not applicable
301-3	Reclaimed products and their packaging materials	Not applicable
<b>GRI 302 Energy</b>		
302-1 <small>*Third-party assurance</small>	Energy consumption within the organization	P33 Third-Party Assurance P99 ESG Data (Environmental)
302-2	Energy consumption outside of the organization	P43 Scope 3 GHG P99 ESG Data (Environmental)
302-3	Energy intensity	-
302-4	Reduction of energy consumption	P33 Third-Party Assurance P99 ESG Data (Environmental)
302-5	Reductions in energy requirements of products and services	-
<b>GRI 303 Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	-
303-2	Management of water discharge-related impacts	-
303-3	Water withdrawal	-
303-4	Water discharge	-
303-5	Water consumption	P99 ESG Data (Environmental)
<b>GRI 304 Biodiversity</b>		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-
304-2	Significant impacts of activities, products, and services on biodiversity	-
304-3	Habitats protected or restored	-
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-
<b>GRI 305 Emissions</b>		
305-1 <small>*Third-party assurance</small>	Direct (Scope 1) GHG emissions	P33 Third-Party Assurance P99 ESG Data (Environmental)
305-2 <small>*Third-party assurance</small>	Energy indirect (Scope 2) GHG emissions	P33 Third-Party Assurance P99 ESG Data (Environmental)
305-3	Other indirect (Scope 3) GHG emissions	P43 Scope 3 GHG P99 ESG Data (Environmental)

305-4	GHG emissions intensity	-
305-5 <small>*Third-party assurance</small>	Reduction of GHG emissions	P33 Third-Party Assurance P43 Scope 3 GHG P99 ESG Data (Environmental)
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-
<b>GRI 306 Effluents and Waste</b>		
306-1	Water discharge by quality and destination	-
306-2	Waste by type and disposal method	P99 ESG Data (Environmental)
306-3	Significant spills	-
306-4	Transport of hazardous waste	-
306-5	Water bodies affected by water discharges and/or runoff	-
<b>GRI 307 Environmental Compliance</b>		
307-1	Non-compliance with environmental laws and regulations	-
<b>GRI 308 Supplier Environmental Assessment</b>		
308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	P39-42 JFR Principles of Action for Suppliers

## Social topics

Disclosures		Pages
<b>GRI 401 Employment</b>		
401-1	New employee hires and employee turnover	P60 Women's Empowerment P70 Initiatives to Prevent Employment Separation Due to Child or Family Care P100 ESG Data (Social)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	P67-72 Realization of Work-life Balance P100 ESG Data (Social)
<b>GRI 402 Labor/Management Relations</b>		
402-1	Minimum notice periods regarding operational changes	-
<b>GRI 403 Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	P12-16 JFR Principles of Action P75 Promoting Health Management P97 Greater Resilience
403-2	Hazard identification, risk assessment, and incident investigation	P96-97 Risk Management
403-3	Occupational health services	P75 Promoting Health Management

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403-4	Worker participation, consultation, and communication on occupational health and safety	P16 Occupational health and safety policy P39-42 JFR Principles of Action for Suppliers P75 Promoting Health Management
403-5	Worker training on occupational health and safety	P54 With Customers P97 Greater Resilience
403-6	Promotion of worker health	P75 Promoting Health Management
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	P75 Promoting Health Management
403-9	Work-related injuries	P100 ESG Data (Socia)
403-10	Work-related ill health	-
<b>GRI 404 Training and Education</b>		
404-1	Average hours of training per year per employee	-
404-2	Programs for upgrading employee skills and transition assistance programs	P61 Empowerment of Employees of Advanced Age P65 Human Resource Development
404-3	Percentage of employees receiving regular performance and career development reviews	P61 Empowerment of Employees of Advanced Age P65 Human Resource Development
<b>GRI 405 Diversity and Equal Opportunity</b>		
405-1	Diversity of governance bodies and employees	P56-63 Promotion of Diversity P80-88 Corporate Governance P100-101 ESG Data (Social/Governance)
405-2	Ratio of basic salary and remuneration of women to men	-
<b>GRI 406 Non-discrimination</b>		
406-1	Incidents of discrimination and corrective actions taken	-
<b>GRI 407 Freedom of Association and Collective Bargaining</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P12-16 JFR Principles of Action P39-42 JFR Principles of Action for Suppliers P64 Labor Management Relationships
<b>GRI 408 Child Labor</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	P12-16 JFR Principles of Action P39-42 JFR Principles of Action for Suppliers
<b>GRI 409 Forced or Compulsory Labor</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	P12-16 JFR Principles of Action P39-42 JFR Principles of Action for Suppliers
<b>GRI 410 Security Practices</b>		
410-1	Security personnel trained in human rights policies or procedures	-
<b>GRI 411 Rights of Indigenous Peoples</b>		
411-1	Incidents of violations involving rights of indigenous peoples	-

<b>GRI 412 Human Rights Assessment</b>		
412-1	Operations that have been subject to human rights reviews or impact assessments	P12-16 JFR Principles of Action P39-42 JFR Principles of Action for Suppliers P64 Human Rights
412-2	Employee training on human rights policies or procedures	P64 Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
<b>GRI 413 Local Communities</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	P11 Social Vision P47-54 Coexistence with Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	-
<b>GRI 414 Supplier Social Assessment</b>		
414-1	New suppliers that were screened using social criteria	-
414-2	Negative social impacts in the supply chain and actions taken	P39-42 JFR Principles of Action for Suppliers
<b>GRI 415 Public Policy</b>		
415-1	Political contributions	-
<b>GRI 416 Customer Health and Safety</b>		
416-1	Assessment of the health and safety impacts of product and service categories	P54 With Customers P77 Consumer Product End-Use Research Institute
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-
<b>GRI 417 Marketing and Labeling</b>		
417-1	Requirements for product and service information and labeling	-
417-2	Incidents of non-compliance concerning product and service information and labeling	-
417-3	Incidents of non-compliance concerning marketing communications	-
<b>GRI 418 Customer Privacy</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
<b>GRI 419 Socioeconomic Compliance</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	P98 Compliance

\* The information shown here is provided in reference to categories in the GRI Standards; it is not disclosed in conformance with the GRI Standards.

\* The information shown here is provided in reference to GRI Standards 2016 unless otherwise stated.