

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	Governance	Data
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ESG Data → [GRI Standards Comparison Chart](#) Company Data

GRI Standards Comparison Chart

This report refers to the GRI Sustainability Reporting Standards.

General Disclosures

Disclosures		Pages
GRI 102 General Disclosures 2016		
1. Organizational profile		
102-1	Name of the organization	P109 Company Data
102-2	Activities, brands, products, and services	P109 Company Data
102-3	Location of headquarters	P109 Company Data
102-4	Location of operations	P109 Company Data
102-5	Ownership and legal form	P109 Company Data
102-6	Markets served	P109 Company Data
102-7	Scale of the organization	P7 JFR Business Strategy P109-110 Company Data
102-8	Information on employees and other workers	P103 ESG Data (Social)
102-9	Supply chain	P42-51 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	P16-21 Sustainability Promotion System P83-98 Corporate Governance P99-100 Risk Management P101 Compliance
102-12	External initiatives	P20-21 Support for Initiatives
102-13	Membership of associations	P20-21 Support for Initiatives
2. Strategy		
102-14	Statement from senior decision-maker	P3-5 Top Message P6 Message from ESG Officer
102-15	Key impacts, risks, and opportunities	P7 JFR Business Strategy P23-26 JFR Materiality Issues P27-80 Activity Report on Materiality Issues P99-100 Risk Management
3. Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	P7 JFR Business Strategy P8 JFR Mission Statement System P9-15 Policy on Sustainability
102-17	Mechanisms for advice and concerns about ethics	P99-100 Risk Management P101 Compliance

4. Governance		
102-18	Governance structure	P16-21 Sustainability Promotion System P83-98 Corporate Governance
102-19	Delegating authority	P16-21 Sustainability Promotion System P83-98 Corporate Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	P16-21 Sustainability Promotion System P83-98 Corporate Governance
102-21	Consulting stakeholders on economic, environmental, and social topics	P16-21 Sustainability Promotion System P83-98 Corporate Governance
102-22	Composition of the highest governance body and its committees	P83-98 Corporate Governance
102-23	Chair of the highest governance body	P87-91 Corporate Governance
102-24	Nominating and selecting the highest governance body	P87-91 Corporate Governance
102-25	Conflicts of interest	P95-98 Corporate Governance
102-26	Role of highest governance body in setting purpose, values, and strategy	P87-91 Corporate Governance
102-27	Collective knowledge of highest governance body	P16-17 Sustainability Committee P83-85 Corporate Governance
102-28	Evaluating the highest governance body's performance	P93-94 Corporate Governance
102-29	Identifying and managing economic, environmental, and social impacts	P16-17 Sustainability Promotion System P23-26 JFR Materiality Issues P99-100 Risk Management
102-30	Effectiveness of risk management processes	P23-26 JFR Materiality Issues P83-98 Corporate Governance P99-100 Risk Management
102-31	Review of economic, environmental, and social topics	P16-19 Sustainability Promotion System P99-100 Risk Management
102-32	Highest governance body's role in sustainability reporting	P16-19 Sustainability Promotion System P83-98 Corporate Governance
102-33	Communicating critical concerns	P16-19 Sustainability Promotion System P69 To Prevent Harassment P83-98 Corporate Governance P99-100 Risk Management P101 Compliance
102-34	Nature and total number of critical concerns	P16-17 Sustainability Committee P69 To Prevent Harassment P83-98 Corporate Governance P99-101 Risk Management / Compliance P103 ESG Data (Social)
102-35	Remuneration policies	P92-93 Corporate Governance

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102-36	Process for determining remuneration	P92-93 Corporate Governance
102-37	Stakeholders' involvement in remuneration	P92-93 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	P7 JFR Business Strategy
102-41	Collective bargaining agreements	P11-15 JFR Principles of Action P69 Labor Management Relationships
102-42	Identifying and selecting stakeholders	P7 JFR Business Strategy
102-43	Approach to stakeholder engagement	P7 JFR Business Strategy P19 ESG Presentation P44-47 JFR Principles of Action for Suppliers P86 Corporate Governance P97-98 Corporate Governance
102-44	Key topics and concerns raised	P7 JFR Business Strategy P19 ESG Presentation P44-47 JFR Principles of Action for Suppliers P97-98 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 P23-26 JFR Materiality Issues
102-47	List of material topics	P23-26 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	P2 Introduction
102-52	Reporting cycle	P2 Introduction
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	P105-108 GRI Standards
102-56	External assurance	P2 Introduction P22 Third-party Assurance

GRI 103 Management Approach 2016

103-1	Explanation of the material topic and its Boundary	P16-17 Sustainability Promotion System P23-26 JFR Materiality Issues
103-2	The management approach and its components	P16-17 Sustainability Promotion System P23-26 JFR Materiality Issues P83-91 Corporate Governance P99-100 Risk Management

103-3	Evaluation of the management approach	P16-17 Sustainability Promotion System P27-38 Contribution to a Low-Carbon Society P42-43 Management of the Entire Supply Chain P52-53 Coexistence with Local Communities P61-62 Promotion of Diversity P72-73 Realization of Work-Life Balance P83-84 Corporate Governance
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Economic topics

Disclosures		Pages
GRI 201 Economic Performance 2016		
201-1	Direct economic value generated and distributed	P7 JFR Business Strategy
201-2	Financial implications and other risks and opportunities due to climate change	P27-41 Contribution to a Low-Carbon Society
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
GRI 202 Market Presence 2016		
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	-
GRI 203 Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	P7 JFR Business Strategy P10 Social Vision P52-59 Coexistence with Local Communities
203-2	Significant indirect economic impacts	P7 JFR Business Strategy P10 Social Vision P52-59 Coexistence with Local Communities
GRI 204 Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	-
GRI 205 Anti-Corruption 2016		
205-1	Operations assessed for risks related to corruption	P99-101 Risk Management / Compliance
205-2	Communication and training about anti-corruption policies and procedures	P11-15 JFR Principles of Action P99-101 Risk Management / Compliance
205-3	Confirmed incidents of corruption and actions taken	-
GRI 206 Anti-Competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-

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Environmental topics

Disclosures		Pages
GRI 301 Materials 2016		
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
GRI 302 Energy 2016		
302-1 <small>*Third-party assurance</small>	Energy consumption within the organization	P38 Third-Party Assurance P102 ESG Data (Environmental)
302-2	Energy consumption outside of the organization	P48 Scope 3 GHG P102 ESG Data (Environmental)
302-3	Energy intensity	-
302-4	Reduction of energy consumption	P38 Third-Party Assurance P102 ESG Data (Environmental)
302-5	Reductions in energy requirements of products and services	-
GRI 303 Water and Effluents 2018		
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	P102 ESG Data (Environmental)
GRI 304 Biodiversity 2016		
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	-
GRI 305 Emissions 2016		
305-1 <small>*Third-party assurance</small>	Direct (Scope 1) GHG emissions	P38 Third-Party Assurance P102 ESG Data (Environmental)
305-2 <small>*Third-party assurance</small>	Energy indirect (Scope 2) GHG emissions	P38 Third-Party Assurance P102 ESG Data (Environmental)
305-3	Other indirect (Scope 3) GHG emissions	P48 Scope 3 GHG P102 ESG Data (Environmental)

305-4	GHG emissions intensity	-
305-5 <small>*Third-party assurance</small>	Reduction of GHG emissions	P38 Third-Party Assurance P48 Scope 3 GHG P102 ESG Data (Environmental)
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-
GRI 306 Effluents and Waste 2016		
306-1	Water discharge by quality and destination	-
306-2	Waste by type and disposal method	P102 ESG Data (Environmental)
306-3	Significant spills	-
306-4	Transport of hazardous waste	-
306-5	Water bodies affected by water discharges and/or runoff	-
GRI 307 Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	-
GRI 308 Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	-
308-2	Negative environmental impacts in the supply chain and actions taken	P44-47 JFR Principles of Action for Suppliers

Social topics

Disclosures		Pages
GRI 401 Employment 2016		
401-1	New employee hires and employee turnover	P65 Women's Empowerment P75 Initiatives to Prevent Employment Separation Due to Child or Family Care P103 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	P74-77 Realization of Work-life Balance P103 ESG Data (Social)
GRI 402 Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	-
GRI 403 Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	P11-15 JFR Principles of Action P80 Promoting Health Management P100 Greater Resilience
403-2	Hazard identification, risk assessment, and incident investigation	P99-100 Risk Management
403-3	Occupational health services	P80 Promoting Health Management

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403-4	Worker participation, consultation, and communication on occupational health and safety	P15 Occupational health and safety policy P44-47 JFR Principles of Action for Suppliers P80 Promoting Health Management
403-5	Worker training on occupational health and safety	P59 With Customers P100 Greater Resilience
403-6	Promotion of worker health	P80 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	P80 Promoting Health Management
403-9	Work-related injuries	P103 ESG Data (Socia)
403-10	Work-related ill health	-
GRI 404 Training and Education 2016		
404-1	Average hours of training per year per employee	-
404-2	Programs for upgrading employee skills and transition assistance programs	P66 Empowerment of Employees of Advanced Age P70 Human Resource Development
404-3	Percentage of employees receiving regular performance and career development reviews	P66 Empowerment of Employees of Advanced Age P70 Human Resource Development
GRI 405 Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	P60-71 Promotion of Diversity P83-91 Corporate Governance P103-104 ESG Data (Social/Governance)
405-2	Ratio of basic salary and remuneration of women to men	-
GRI 406 Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	-
GRI 407 Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P11-15 JFR Principles of Action P44-47 JFR Principles of Action for Suppliers P69 Labor Management Relationships
GRI 408 Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	P11-15 JFR Principles of Action P44-47 JFR Principles of Action for Suppliers
GRI 409 Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	P11-15 JFR Principles of Action P44-47 JFR Principles of Action for Suppliers
GRI 410 Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	-
GRI 411 Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	-

GRI 412 Human Rights Assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	P11-15 JFR Principles of Action P44-47 JFR Principles of Action for Suppliers P69 Human Rights
412-2	Employee training on human rights policies or procedures	P69 Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
GRI 413 Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	P10 Social Vision P52-59 Coexistence with Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	-
GRI 414 Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	-
414-2	Negative social impacts in the supply chain and actions taken	P44-47 JFR Principles of Action for Suppliers
GRI 415 Public Policy 2016		
415-1	Political contributions	-
GRI 416 Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	P59 With Customers P82 Consumer Product End-Use Research Institute
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-
GRI 417 Marketing and Labeling 2016		
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	-
GRI 418 Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
GRI 419 Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	P101 Compliance