

# GRI Standards Content Index

[General Disclosures]

## GRI Standards 100 series (items in common)

	Disclosure Title		References
GRI102 : General Disclosures	<b>Organizational profile</b>		
	102-1	Name of the organization	P49 Corporate profile
	102-2	Activities, brands, products, and services	P49 Corporate profile [WEB] Corporate website : Business Expansion ( <a href="https://www.kyokuyo.co.jp/en/company/point/business/index.html">https://www.kyokuyo.co.jp/en/company/point/business/index.html</a> ) [WEB] Corporate website: Products ( <a href="https://www.kyokuyo.co.jp/en/pro/index.html">https://www.kyokuyo.co.jp/en/pro/index.html</a> )
	102-3	Location of headquarters	P49 Corporate profile
	102-4	Location of operations	P49 Corporate profile
	102-5	Ownership and legal form	P49 Corporate profile [WEB] Corporate website : Business Summary ( <a href="https://www.kyokuyo.co.jp/en/company/data/profile/index.html">https://www.kyokuyo.co.jp/en/company/data/profile/index.html</a> )
	102-6	Markets served	P11-12 Kyokuyo Group's Business Development P49 Corporate profile P50 List of Group companies [WEB] Corporate website : Business Expansion ( <a href="https://www.kyokuyo.co.jp/en/company/point/business/index.html">https://www.kyokuyo.co.jp/en/company/point/business/index.html</a> ) [WEB] Corporate website : History ( <a href="https://www.kyokuyo.co.jp/en/company/point/history/index.html">https://www.kyokuyo.co.jp/en/company/point/history/index.html</a> )
	102-7	Scale of the organization	P49 Corporate profile
	102-8	Information on employees and other workers	P40 Creating a comfortable working environment ESG DATA BOOK P6-7
	102-9	Supply chain	P39 Supply Chain Management [WEB] KYOKUYO GROUP Basic Procurement Policy ( <a href="https://www.kyokuyo.co.jp/en/environment/client/index.html">https://www.kyokuyo.co.jp/en/environment/client/index.html</a> )
	102-10	Significant changes to the organization and its supply chain	* No significant changes related to the supply chain.
	102-11	Precautionary Principle or approach	P9-10 Kyokuyo Group's Value Creation Process P28-29 Kyokuyo Group's approach to sustainability P30 Kyokuyo Group's Promotion of ESG Management P46 Risk Management
	102-12	External initiatives	P30 Participation in initiatives ※Participating in SeaBOS: Seafood Business for Ocean Stewardship ※Participating in the Japan Clean Ocean Material Alliance (CLOMA)
	102-13	Membership of associations	* Mainly affiliated with the following organizations. ◦ KEIDANREN (Japan Business Federation) ◦ Japan Fisheries Association ◦ Japan Frozen Food Association ◦ Marine Eco-Label Japan (MEL) Council (P32) ◦ Japan Food Safety Management Association ◦ SeaBOS: Seafood Business for Ocean Stewardship (P8, 29, 30) ◦ Japan Clean Ocean Material Alliance (CLOMA) (P4, 30)
	<b>Strategy</b>		
	102-14	Statement from senior decision-maker	P3-6 Message from the President
	102-15	Key impacts, risks, and opportunities	P3-6 Message from the President P9-10 Kyokuyo Group's Value Creation Process P15-16 Recognition of the Business Environment
	<b>Ethics and integrity</b>		
	102-16	Values, principles, standards, and norms of behavior	P1 Corporate Philosophy / Kyokuyo Group Corporate Action Charter [WEB] Corporate Philosophy ( <a href="https://www.kyokuyo.co.jp/en/company/point/policy/index.html">https://www.kyokuyo.co.jp/en/company/point/policy/index.html</a> )
	102-17	Mechanisms for advice and concerns about ethics	P47 Compliance
<b>Governance</b>			
102-18	Governance structure	P42-44 Corporate Governance	
102-19	Delegating authority	P30 Strengthening environmental management P42-44 Corporate Governance	
102-20	Executive-level responsibility for economic, environmental, and social topics	P30 Strengthening environmental management P42-44 Corporate Governance	

	Disclosure Title	References
102-21	Consulting stakeholders on economic, environmental, and social topics	P28-29 Kyokuyo Group's approach to sustainability P30 Kyokuyo Group's Promotion of ESG Management P42-44 Corporate Governance [WEB] Stakeholder Engagement ( <a href="https://www.kyokuyo.co.jp/en/environment/stakeholder/index.html">https://www.kyokuyo.co.jp/en/environment/stakeholder/index.html</a> )
102-22	Composition of the highest governance body and its committees	P42-44 Corporate Governance
102-23	Chair of the highest governance body	—
102-24	Nominating and selecting the highest governance body	—
102-25	Conflicts of interest	—
102-26	Role of highest governance body in setting purpose, values, and strategy	P42-44 Corporate Governance
102-27	Collective knowledge of highest governance body	P42-44 Corporate Governance
102-28	Evaluating the highest governance body's performance	P42-44 Corporate Governance
102-29	Identifying and managing economic, environmental, and social impacts	P28-29 Kyokuyo Group's approach to sustainability P30 Kyokuyo Group's Promotion of ESG Management P30 Strengthening environmental management
102-30	Effectiveness of risk management processes	P30 Strengthening environmental management P46 Risk Management
102-31	Review of economic, environmental, and social topics	ESG DATA BOOK P1
102-32	Highest governance body's role in sustainability reporting	* The content has been selected and decided as ESG information to be disclosed in addition to the GRI Standard and the seven core issues of CSR defined by ISO26000, and through hearings from internal related departments including management.
102-33	Communicating critical concerns	P47 Compliance
102-34	Nature and total number of critical concerns	* No serious concerns.
102-35	Remuneration policies	P42-44 Corporate Governance
102-36	Process for determining remuneration	P42-44 Corporate Governance
102-37	Stakeholders' involvement in remuneration	P42-44 Corporate Governance
102-38	Annual total compensation ratio	—
102-39	Percentage increase in annual total compensation ratio	—
<b>Stakeholder engagement</b>		
102-40	List of stakeholder groups	P29 Kyokuyo Group's relationship with stakeholders
102-41	Collective bargaining agreements	ESG DATA BOOK P7
102-42	Identifying and selecting stakeholders	P29 Kyokuyo Group's relationship with stakeholders
102-43	Approach to stakeholder engagement	P29 Kyokuyo Group's relationship with stakeholders [WEB] Stakeholder Engagement ( <a href="https://www.kyokuyo.co.jp/en/environment/stakeholder/index.html">https://www.kyokuyo.co.jp/en/environment/stakeholder/index.html</a> )
102-44	Key topics and concerns raised	* Refer to pages 16, 22, 31 and 32 in the CSR Report 2018 for the evaluation and expectation comments from our stakeholders to our CSR activities.
<b>Reporting practice</b>		
102-45	Entities included in the consolidated financial statements	—
102-46	Defining report content and topic Boundaries	P2 Scope ESG DATA BOOK P1
102-47	List of material topics	P9-10 Kyokuyo Group's Value Creation Process P15-16 Recognition of the Business Environment P17-20 New Medium-Term Business Plan "Build Up Platform 2024" P31-41 Foundation of Value Creation(Environment, Social)
102-48	Restatements of information	* Not applicable
102-49	Changes in reporting	* Not applicable
102-50	Reporting period	P2 Scope
102-51	Date of most recent report	P2 Publication Date
102-52	Reporting cycle	P2 Publication Date
102-53	Contact point for questions regarding the report	P2 Publisher / Inquiries
102-54	Claims of reporting in accordance with the GRI Standards	P2 Reference Guidelines * The Kyokuyo Group Integrated Report 2021 is compiled with reference to the GRI Standards.
102-55	GRI content index	GRI Standards Comparison Table
102-56	External assurance	* No external assurance have been received.

<b>GRI 103 : Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	P9-10 Kyokuyo Group's Value Creation Process P31-41 Foundation of Value Creation
	103-2	The management approach and its components	P9-10 Kyokuyo Group's Value Creation Process P31-41 Foundation of Value Creation P46 Risk Management ESG DATA BOOK P1
	103-3	Evaluation of the management approach	ESG DATA BOOK P1-2

**[★Materialities]** The items marked with ★ are materialities. (also highlighted in yellow)

The following is a summary of the five material CSR themes we have identified (including ESG-oriented business activities) and their relationship to the material items of the GRI Standards.

The GRI Standard Content Index includes material items (marked with ★) as well as related items.

<b>Material CSR Themes/ESG-oriented Business Activities</b>	<b>Material Aspects of the GRI Standards</b>
Conserving Biodiversity	Biodiversity
Achieving a Carbon-Neutral Society	Energy
	Emissions
	Environmental Compliance
Achieving a Circular Society	Materials
	Water and Effluents
	Waste
	Environmental Compliance
Contributing to a Healthy and Heart-Enriched Lifestyle and Food Culture	Indirect Economic Impacts
	Socioeconomic Compliance
Supplying Safe and Reliable Products	Customer Health and Safety
	Marketing and Labeling
	Socioeconomic Compliance
Creating a Comfortable Working Environment and Human Resource Development	Employment
	Labor/Management Relations
	Occupational Health and Safety
	Training and Education
	Diversity and Equal Opportunity

**【Topic-specific Disclosures】**

**200 series (Economic topics)**

		Disclosure Title	References
<b>Economic Performance</b>			
<b>GRI 201: Economic Performance 2016</b>	201-1	Direct economic value generated and distributed	P48 Financial Data Highlights [WEB] Financial Highlights ( <a href="https://www.kyokuyo.co.jp/en/ir/highlight/index.html">https://www.kyokuyo.co.jp/en/ir/highlight/index.html</a> )
	201-2	Financial implications and other risks and opportunities due to climate change	P3-6 Message from the President
	201-3	Defined benefit plan obligations and other retirement plans	—
	201-4	Financial assistance received from government	—
<b>Market Presence</b>			
<b>GRI 202: Market Presence 2016</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>★ Indirect Economic Impacts</b>			
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1	Infrastructure investments and services supported	P41 Contributing to the Community [WEB] Local Communities ( <a href="https://www.kyokuyo.co.jp/en/environment/communities/index.html">https://www.kyokuyo.co.jp/en/environment/communities/index.html</a> )
	203-2	Significant indirect economic impacts	—
<b>Procurement Practices</b>			
<b>GRI 204: Procurement Practices 2016</b>	204-1	Proportion of spending on local suppliers	—
<b>Anti-corruption</b>			
<b>GRI 205: Anti-corruption 2016</b>	205-1	Operations assessed for risks related to corruption	—
	205-2	Communication and training about anti-corruption policies and procedures	P47 Compliance [WEB] Corporate Action Charter ( <a href="https://www.kyokuyo.co.jp/en/company/point/policy/charter/index.html">https://www.kyokuyo.co.jp/en/company/point/policy/charter/index.html</a> )
	205-3	Confirmed incidents of corruption and actions taken	* Not applicable
<b>Anti-competitive Behavior</b>			
<b>GRI 206: Anti-competitive Behavior 2016</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	* Not applicable
<b>Tax</b>			
<b>GRI 207 : Tax 2019</b>	207-1	Approach to tax	—
	207-2	Tax governance, control, and risk management	—
	207-3	Stakeholder engagement and management of concerns related to tax	—
	207-4	Country-by-country reporting	—

**300 series (Environmental topics)**

	Disclosure Title		References
<b>★ Materials</b>			
<b>GRI 301: Materials 2016</b>	301-1	Materials used by weight or volume	ESG DATA BOOK P3
	301-2	Recycled input materials used	–
	301-3	Reclaimed products and their packaging materials	–
<b>★ Energy</b>			
<b>GRI 302: Energy 2016</b>	302-1	Energy consumption within the organization	ESG DATA BOOK P3
	302-2	Energy consumption outside of the organization	–
	302-3	Energy intensity	ESG DATA BOOK P4
	302-4	Reduction of energy consumption	ESG DATA BOOK P1,4
	302-5	Reductions in energy requirements of products and services	–
<b>★ Water and Effluents</b>			
<b>GRI 303: Water and Effluents 2018</b>	303-1	Interactions with water as a shared resource	P34 Achieving a Circular Society
	303-2	Management of water discharge-related impacts	P34 Achieving a Circular Society
	303-3	Water withdrawal	ESG DATA BOOK P5
	303-4	Water discharge	ESG DATA BOOK P5
	303-5	Water consumption	–
<b>★ Biodiversity</b>			
<b>GRI 304: Biodiversity 2016</b>	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	* Not applicable
	304-2	Significant impacts of activities, products, and services on biodiversity	P31-32 Conserving Biodiversity
	304-3	Habitats protected or restored	* Not applicable
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	–
<b>★ Emissions</b>			
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	ESG DATA BOOK P1,3,4
	305-2	Energy indirect (Scope 2) GHG emissions	ESG DATA BOOK P1,3,4
	305-3	Other indirect (Scope 3) GHG emissions	ESG DATA BOOK P4
	305-4	GHG emissions intensity	P33 Achieving a Carbon-Neutral Society ESG DATA BOOK P1,4
	305-5	Reduction of GHG emissions	P33 Achieving a Carbon-Neutral Society ESG DATA BOOK P1,4
	305-6	Emissions of ozone-depleting substances (ODS)	ESG DATA BOOK P4
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	–
<b>★ Waste</b>			
<b>GRI 306: Waste 2020</b>	306-1	Waste generation and significant waste-related impacts	ESG DATA BOOK P3,5
	306-2	Management of significant waste-related impacts	ESG DATA BOOK P3,5
	306-3	Waste generated	ESG DATA BOOK P2 * No significant waste leakage.
	306-4	Waste diverted from disposal	* Not applicable
	306-5	Waste directed to disposal	* Not applicable
<b>★ Environmental Compliance</b>			
<b>GRI 307: Environmental Compliance 2016</b>	307-1	Non-compliance with environmental laws and regulations	ESG DATA BOOK P2
<b>Supplier Environmental Assessment</b>			
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1	New suppliers that were screened using environmental criteria	–
	308-2	Negative environmental impacts in the supply chain and actions taken	–

**400 series (Social topics)**

	Disclosure Title		References
<b>★ Employment</b>			
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover	ESG DATA BOOK P6
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
	401-3	Parental leave	ESG DATA BOOK P7
<b>Labor/Management Relations</b>			
<b>GRI 402: Labor/Management Relations 2016</b>	402-1	Minimum notice periods regarding operational changes	* The collective agreement defines that "the company shall consult with the union in advance in the event that the working conditions of union members are seriously affected by the dissolution of the company, protracted suspension of work, closure of offices, downsizing of business, etc."
<b>★ Occupational Health and Safety</b>			
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1	Occupational health and safety management system	—
	403-2	Hazard identification, risk assessment, and incident investigation	—
	403-3	Occupational health services	—
	403-4	Worker participation, consultation, and communication on occupational health and safety	—
	403-5	Worker training on occupational health and safety	—
	403-6	Promotion of worker health	P40 Creating a Comfortable Working Environment and Human Resource Development
	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	ESG DATA BOOK P7
	403-10	Work-related ill health	ESG DATA BOOK P7
<b>★ Training and Education</b>			
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	—
	404-2	Programs for upgrading employee skills and transition assistance programs	—
	404-3	Percentage of employees receiving regular performance and career development reviews	—
<b>★ Diversity and Equal Opportunity</b>			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	P40 Creating a Comfortable Working Environment and Human Resource Development ESG DATA BOOK P6-7
	405-2	Ratio of basic salary and remuneration of women to men	—
<b>Non-discrimination</b>			
<b>GRI 406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	* Not applicable
<b>Freedom of Association and Collective Bargaining</b>			
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—
<b>Child Labor</b>			
<b>GRI 408: Child Labor 2016</b>	408-1	Operations and suppliers at significant risk for incidents of child labor	—
<b>Forced or Compulsory Labor</b>			
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—
<b>Security Practices</b>			
<b>GRI 410: Security Practices 2016</b>	410-1	Security personnel trained in human rights policies or procedures	—
<b>Rights of Indigenous Peoples</b>			
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1	Incidents of violations involving rights of indigenous peoples	* Not applicable

	Disclosure Title		References
<b>Human Rights Assessment</b>			
<b>GRI 412: Human Rights Assessment 2016</b>	412-1	Operations that have been subject to human rights reviews or impact assessments	—
	412-2	Employee training on human rights policies or procedures	—
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—
<b>Local Communities</b>			
<b>GRI 413: Local Communities 2016</b>	413-1	Operations with local community engagement, impact assessments, and development programs	P41 Contributing to the Community
	413-2	Operations with significant actual and potential negative impacts on local communities	* Not applicable
<b>Supplier Social Assessment</b>			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1	New suppliers that were screened using social criteria	—
	414-2	Negative social impacts in the supply chain and actions taken	—
<b>Public Policy</b>			
<b>GRI 415: Public Policy 2016</b>	415-1	Political contributions	—
<b>★ Customer Health and Safety</b>			
<b>GRI 416: Customer Health and Safety 2016</b>	416-1	Assessment of the health and safety impacts of product and service categories	P38 Supplying Safe and Reliable Products [WEB] Food Safety and Security ( <a href="https://www.kyokuyo.co.jp/en/company/point/reliability/index.html">https://www.kyokuyo.co.jp/en/company/point/reliability/index.html</a> )
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—
<b>★ Marketing and Labeling</b>			
<b>GRI 417: Marketing and Labeling 2016</b>	417-1	Requirements for product and service information and labeling	P38 Supplying Safe and Reliable Products [WEB] Food Safety and Security ( <a href="https://www.kyokuyo.co.jp/en/company/point/reliability/index.html">https://www.kyokuyo.co.jp/en/company/point/reliability/index.html</a> )
	417-2	Incidents of non-compliance concerning product and service information and labeling	* Not applicable
	417-3	Incidents of non-compliance concerning marketing communications	* Not applicable
<b>Customer Privacy</b>			
<b>GRI 418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	* Not applicable
<b>★ Socioeconomic Compliance</b>			
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1	Non-compliance with laws and regulations in the social and economic area	* Not applicable