

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

Nippon Sanso Holdings Group strives to meet international standards for reporting on the corporate responsibility of the organization.

Toward this end, Nippon Sanso Holdings Group follows the GRI's most recent generation of Sustainability Reporting Guidelines, G4 Guidelines, and the guidelines provided in ISO 26000.*1, 2

*1 The Global Reporting Initiative (GRI) is an international organization that drafts and promotes international guidelines for sustainability reporting by enterprise.

*2 ISO 26000, published in November 2010, is an International Standard that provides guidance on socially responsible behavior for organizations.

1. General Disclosures

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
GRI 102: General Disclosures 2016						
G102-1	Name of the organization	-	P132	-	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponanso-hd.co.jp/en/company/profile.html	-
G102-2	Activities, brands, products, and services	-	P36-49, P88-109	-	Nippon Sanso Holdings Website/Business https://www.nipponanso-hd.co.jp/en/business/ Nippon Sanso Holdings Website/Business/About Industrial Gases https://www.nipponanso-hd.co.jp/en/ir/gas.html	-
G102-3	Location of headquarters	-	P132	-	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponanso-hd.co.jp/en/company/profile.html	-
G102-4	Location of operations	-	P133	-	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponanso-hd.co.jp/en/company/affiliate_g.html	-
G102-5	Ownership and legal form	-	P132	-	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponanso-hd.co.jp/en/company/profile.html	-
G102-6	Markets served	-	P10-11, P88-109	-	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponanso-hd.co.jp/en/company/affiliate_g.html	-
G102-7	Scale of the organization	-	P10-11, P132, P134-135	-	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponanso-hd.co.jp/en/company/profile.html Nippon Sanso Holdings Website/Investor Relations/Financial Results and Information https://www.nipponanso-hd.co.jp/en/ir/financial/	-
G102-8	Information on employees and other workers	6.4 Labor practices 6.4.3 Employment and employment relationships	P72-85	P164-175	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	P181-183
G102-9	Supply chain	-	P38-39, P68	P149	-	P178
G102-10	Significant changes to the organization and its supply chain	-	P24-27	-	Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/ Medium-Term Management Plan https://www.nipponanso-hd.co.jp/en/ir/management/plan.html	-
G102-11	Precautionary principle or approach	6.2 Organizational governance	P120-121	P145-147	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponanso-hd.co.jp/en/company/governance.html	-
G102-12	External initiatives		P58-59, P66-67	P143, P145	-	-
G102-13	Membership of associations		-	-	-	-
G102-14	Statement from senior decision-maker		P2, P18-23	-	Nippon Sanso Holdings Website/Our Company/Message from the President https://www.nipponanso-hd.co.jp/en/company/message.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/Top Message https://www.nipponanso-hd.co.jp/en/ir/management/message.html	-
G102-15	Key impacts, risks, and opportunities	-	P67, P120	-	Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/Business Risks https://www.nipponanso-hd.co.jp/en/ir/management/risk.html	-
G102-16	Values, principles, standards, and norms of behavior	-	P14-15	-	Nippon Sanso Holdings Website/Our Company/Corporate Philosophy https://www.nipponanso-hd.co.jp/en/company/mission.html	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
G102-17	Mechanisms for advice and concerns about ethics	-	-	P165, P176	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponranso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponranso-hd.co.jp/en/company/policy.html	-
G102-18	Governance structure	6.2 Organizational governance	P112-131	P144-145	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponranso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure https://www.nipponranso-hd.co.jp/en/ir/management/	P184-186
G102-19	Delegating authority	-	Same as Above	P144	Same as Above	-
G102-20	Executive-level responsibility for economic, environmental, and social topics	-	P56-71, P112-131	P142-145	Same as Above	-
G102-21	Consulting stakeholders on economic, environmental, and social topics	6.2 Organizational governance	Same as Above	Same as Above	Same as Above	-
G102-22	Composition of the highest governance body and its committees		P112-131	P144	Same as Above	-
G102-23	Chair of the highest governance body		Same as Above	Same as Above	Same as Above	-
G102-24	Nominating and selecting the highest governance body		Same as Above	Same as Above	Same as Above	-
G102-25	Conflicts of interest		Same as Above	Same as Above	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponranso-hd.co.jp/en/company/conduct.html	-
G102-26	Role of highest governance body in setting purpose, values, and strategy	-	Same as Above	Same as Above	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponranso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure https://www.nipponranso-hd.co.jp/en/ir/management/	-
G102-27	Collective knowledge of highest governance body	-	Same as Above	Same as Above	Same as Above	-
G102-28	Evaluating the highest governance body's performance	6.2 Organizational governance	Same as Above	Same as Above	Same as Above	-
G102-29	Identifying and managing economic, environmental, and social impacts		P56-71, P112-131	P142-145	Same as Above	-
G102-30	Effectiveness of risk management processes	-	P120-121	P145-147	Same as Above	-
G102-31	Review of economic, environmental, and social topics	6.2 Organizational governance	P56-71, P112-131	P142-145	Same as Above	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
G102-32	Highest governance body's role in sustainability reporting	-	P56-71, P112-131	P142-145	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure https://www.nipponsanso-hd.co.jp/en/ir/management/	-
G102-33	Communicating critical concerns	6.2 Organizational governance	P112-131	P144	Same as Above	-
G102-34	Nature and total number of critical concerns	-	-	-	-	-
G102-35	Remuneration policies	6.2 Organizational governance	-	-	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure https://www.nipponsanso-hd.co.jp/en/ir/management/	-
G102-36	Process for determining remuneration	-	-	-	Same as Above	P186
G102-37	Stakeholders' involvement in remuneration	6.2 Organizational governance	-	-	-	-
G102-38	Annual total compensation ratio	-	-	-	-	-
G102-39	Percentage increase in annual total compensation ratio	-	-	-	-	-
G102-40	List of stakeholder groups	6.2 Organizational governance	-	-	-	-
G102-41	Collective bargaining agreements	-	-	-	-	-
G102-42	Identifying and selecting stakeholders	6.2 Organizational governance 6.7 Consumer issues	-	-	-	-
G102-43	Approach to stakeholder engagement		P2-5, P18-23, P34-35	P140-177	Nippon Sanso Holdings Website/Sustainability https://www.nipponsanso-hd.co.jp/en/sustainability/	-
G102-44	Key topics and concerns raised		Same as Above	Same as Above	-	-
G102-45	Entities included in the consolidated financial statements		P9, P88-109, P133	-	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html	-
G102-46	Defining report content and topic Boundaries	-	C2, P100-101	-	-	P178-189
G102-47	List of material topics	-	P58-61	P143	-	-
G102-48	Restatements of information	-	-	-	-	-
G102-49	Changes in reporting	-	P24-27, P88-109	-	Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/ Long-Term Vision and Medium-Term Management Plan https://www.nipponsanso-hd.co.jp/en/ir/management/plan.html	-
G102-50	Reporting period	-	C2	-	-	-
G102-51	Date of most recent report	-	-	-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
G102-52	Reporting cycle	-	Annually	Annually	-	Annually
G102-53	Contact point for questions regarding the report	-	Back cover	Back cover	Nippon Sanso Holdings Website/Contact https://www.nipponanso-hd.co.jp/en/contact/	-
G102-54	Claims of reporting in accordance with the GRI Standards	-	-	-	Nippon Sanso Holdings Website/Sustainability/Sustainability Library/GRI Correspondence Table https://www.nipponanso-hd.co.jp/en/sustainability/lib/gri.html	-
G102-55	GRI content index	-	P1	P141	Nippon Sanso Holdings Website/Site Map https://www.nipponanso-hd.co.jp/en/sitemap/	-
G102-56	External assurance	7.5.3 Types of communication on social responsibility	-	P190	-	P190

2. Material topics

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Economic Performance						
GRI 103: Management Approach 2016						
G103-1	Explanation of the material topic and its Boundary	-	P58-61	P143	-	-
G103-2	The management approach and its components	-	Same as Above	Same as Above		-
G103-3	Evaluation of the management approach	-	-	-		-
GRI 201: Economic Performance 2016						
G201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	P88-109, P134-137	-	Nippon Sanso Holdings Website/Sustainability/Sustainability Library https://www.nipponanso-hd.co.jp/en/sustainability/lib/	P178-179
G201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	P66-71	P148-153	-	-
G201-3	Defined benefit plan obligations and other retirement plans	-	-	-	-	-
G201-4	Financial assistance received from government	-	-	-	-	-
Market Presence						
GRI 202: Market Presence 2016						
G202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.4.4 Conditions of work and social protection 6.8 Community involvement and development	-	-	-	-
G202-3	Proportion of senior management hired from the local commu	6.4.3 Employment and employment relationships 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	-	-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Indirect Economic Impacts						
GRI 203: Indirect Economic Impacts 2016						
G203-1	Infrastructure investments and services supported	6.3.9 Economic, social and cultural rights 6.8. Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment	-	-	-	-
G203-2	Significant indirect economic impacts	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	-	-	-	-
Procurement Practices						
GRI 204: Procurement Practices 2016						
G204-1	Proportion of spending on local suppliers	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8 Community involvement and development 6.8.7 Wealth and income creation	-	-	-	-
Anti-corruption						
GRI 205: Anti-corruption 2016						
G205-1	Operations assessed for risks related to corruption	6.6 Fair operating practices 6.6.3 Anti-corruption	-	P176	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponranso-hd.co.jp/en/company/policy.html	-
G205-2	Communication and training about anti-corruption policies and procedures	6.6 Fair operating practices 6.6.3 Anti-corruption 6.8 Community involvement	-	Same as Above	Same as Above	-
G205-3	Confirmed incidents of corruption and actions taken	6.6.6 Promoting social responsibility in the value chain	-	Same as Above	Same as Above	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Anti-competitive Behavior						
GRI 206: Anti-competitive Behavior 2016						
G206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	6.6 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for propertyrights	-	-	-	-
Materials						
GRI 301: Materials 2016						
G301-1	Materials used by weight or volume	6.5.4 Sustainable resource use	-	-	-	-
G301-2	Recycled input materials used		-	P155	-	-
G301-3	Reclaimed products and their packaging materials		-	Same as Above	-	-
Energy						
GRI 302: Energy 2016						
G302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P68, P134-137	P149-150	-	P178-179
G302-2	Energy consumption outside of the organization		Same as Above	Same as Above	-	Same as Above
G302-3	Energy intensity		P68	P149	-	-
G302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	P68-71	P148-153	-	P179
G302-5	Reductions in energy requirements of products and services		Same as Above	Same as Above	-	Same as Above
Water						
GRI 303: Water 2016						
G303-1	Water withdrawal by source	6.5.4 Sustainable resource use	-	-	-	P179-180
G303-2	Water sources significantly affected by withdrawal of water		-	-	-	-
G303-3	Water recycled and reused		-	-	-	-
Biodiversity						
GRI 304: Biodiversity 2016						
G304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-	-	-	-
G304-2	Significant impacts of activities, products, and services on biodiversity		-	-	-	-
G304-3	Habitats protected or restored		P47	-	-	-
G304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		-	-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 202	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Emissions						
GRI 305: Emissions 2016						
G305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P68, P134-137	P149-150	-	P178
G305-2	Energy indirect (Scope 2) GHG emissions		Same as Above	Same as Above		Same as Above
G305-3	Other indirect (Scope 3) GHG emissions		Same as Above	Same as Above		Same as Above
G305-4	GHG emissions intensity		-	-		-
G305-5	Reduction of GHG emissions		P68-71	P148-153		P179
G305-6	Emissions of ozone-depleting substances (ODS)	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation	-	-	-	-
G305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.5.3 Prevention of pollution	-	-	-	P179
Effluents and Waste						
GRI 306: Effluents and Waste 2016						
G306-1	Water discharge by quality and destination	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use	-	-	-	-
G306-2	Waste by type and disposal method	6.5.3 Prevention of pollution	P134-137	-	-	P179-180
G306-3	Significant spills		-	-	-	Same as Above
G306-4	Transport of hazardous waste		-	-	-	-
G306-5	Water bodies affected by water discharges and / or runoff	6.5.4 Sustainable resource use	-	-	-	-
Environmental Compliance						
GRI 307: Environmental Compliance 2016						
G307-1	Non-compliance with environmental laws and regulations	4.6 Respect for the rule of law	-	P177	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	-
Supplier Environmental Assessment						
GRI 308: Supplier Environmental Assessment 2016						
G308-1	New suppliers that were screened using environmental criteria	6.3.5 Avoidance of complicity 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	-	-	-	-
G308-2	Negative environmental impacts in the supply chain and actions taken		P66-71	P148-153	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Employment						
GRI 401: Employment 2016						
G401-1	New employee hires and employee turnover	6.4 Labor practices 6.4.3 Employment and employment relationships	P134-137	-	-	P181
G401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.4 Labor practices 6.4.3 Employment and employment relationships	-	-	-	-
G401-3	Parental leave	6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	-	P172	-	P182
Labor/Management Relations						
GRI 402: Labor/Management Relations 2016						
G402-1	Minimum notice periods regarding operational changes	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue	-	-	-	-
Occupational Health and Safety						
GRI 403: Occupational Health and Safety 2016						
G403-1	Workers representation in formal joint management-worker health and safety committees	6.4 Labor practices 6.4.6 Health and safety at work	-	-	-	-
G403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related		P137	-	-	P183
G403-3	Workers with high incidence or high risk of diseases related to their occupation		-	-	-	-
G403-4	Health and safety topics covered in formal agreements with trade unions		P75	P170-173	-	-
Training and Education						
GRI 404: Training and Education 2016						
G404-1	Average hours of training per year per employee	6.4 Labor practices 6.4.7 Human development and training in the workplace	-	-	-	P182
G404-2	Programs for upgrading employee skills and transition assistance programs		P72-80	P164-170	-	-
G404-3	Percentage of employees receiving regular performance and career development reviews		-	-	-	-
Diversity and Equal Opportunity						
GRI 405: Diversity and Equal Opportunity 2016						
G405-1	Diversity of governance bodies and employees	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	P10-1, P16-17, P112-131, P134-137	P144, P167, P169, P170	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html	P181-186

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
G405-2	Ratio of basic salary and remuneration of women to men	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	-	-	-	-
Non-discrimination GRI 406: Non-discrimination 2016						
G406-1	Incidents of discrimination and corrective actions taken	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	-	-	-	-
Freedom of Association and Collective Bargaining GRI 407: Freedom of Association and Collective Bargaining 2016						
G407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain	-	P165, P176	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	-
Child Labor GRI 408: Child Labor 2016						
G408-1	Operations and suppliers at significant risk for incidents of child labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture	-	P165, P176	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	-
Forced or Compulsory Labor GRI 409: Forced or Compulsory Labor 2016						
G409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	-	P165, P176	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Security Practices						
GRI 410: Security Practices 2016						
G410-1	Security personnel trained in human rights policies or procedures	6.3 Human rights 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-	-	-	-
Rights of Indigenous Peoples						
GRI 411: Rights of Indigenous Peoples 2016						
G411-1	Incidents of violations involving rights of indigenous peoples	6.3.4 Human rights risk situations 6.3.6 Resolving grievances 6.3.7 Discrimination 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement	-	-	-	-
Human Rights Assessment						
GRI 412: Human Rights Assessment 2016						
G412-1	Operations that have been subject to human rights reviews or impact assessments	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	P165, P176	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponanso-hd.co.jp/en/company/policy.html	-
G412-2	Employee training on human rights policies or procedures	6.3 Human rights 6.3.5 Avoidance of complicity	-	Same as Above		-
G412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	6.3 Human rights 6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	Same as Above		-
Local Communities						
GRI 413: Local Communities 2016						
G413-1	Operations with local community engagement, impact assessments, and development programs	6.3 Human rights 6.3.9 Economic, social and cultural rights 6.6. Fair operating practices 6.6.7 Respect for property rights 6.8 Community involvement and development	-	-	-	-
G413-2	Operations with significant actual and potential negative impacts on local communities	6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	P68	P149	-	-
Supplier Social Assessment						
GRI 414: Supplier Social Assessment 2016						
G414-1	New suppliers that were screened using social criteria	-	-	-	-	-
G414-2	Negative social impacts in the supply chain and actions taken	-	-	-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: October 8, 2021

GRI STANDARD		ISO26000	Integrated Report 2021	MORE INFORMATION ON SUSTAINABILITY	Website	Sustainability Data Book
Public Policy GRI 415: Public Policy 2016						
G415-1	Political contributions	-	-	-	-	P186
Customer Health and Safety GRI 416: Customer Health and Safety 2016						
G416-1	Assessment of the health and safety impacts of product and service categories	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	-	-	-	-
G416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.6 Respect for the rule of law 6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health	-	-	-	-
Marketing and Labeling GRI 417: Marketing and Labeling 2016						
G417-1	Requirements for product and service information and labeling	6.7 Consumer issues 6.7.3 Fair marketing, factual, and unbiased information and fair contractual practices	-	-	-	-
G417-2	Incidents of non-compliance concerning product and service information and labeling	6.7.4 Protecting consumers' health and safety	-	-	-	-
G417-3	Incidents of non-compliance concerning marketing communications	6.7.5 Sustainable consumption 6.7.9 Education and awareness	-	-	-	-
Customer Privacy GRI 418: Customer Privacy 2016						
G418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.7 Consumer issues 6.7.7 Consumer data protection and privacy	-	-	-	-
Socioeconomic Compliance GRI 419: Socioeconomic Compliance 2016						
G419-1	Non-compliance with laws and regulations in the social and economic area	6.7 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution	-	-	-	-