

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: November 27, 2020

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 2020	Website	Sustainability Data Book	
GRI 102: General Disclosures 2016						
G102-1	Name of the organization	-	P92	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html	-	
G102-2	Activities, brands, products, and services	-	P24-27, P36-49	Nippon Sanso Holdings Website/Business https://www.nipponsanso-hd.co.jp/en/business/ Nippon Sanso Holdings Website/Business/About Industrial Gases https://www.nipponsanso-hd.co.jp/en/ir/gas.html	-	
G102-3	Location of headquarters	-	P92	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html	-	
G102-4	Location of operations	-	P93	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html	-	
G102-5	Ownership and legal form	-	P92	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html	-	
G102-6	Markets served	-	P22-23, P42-49	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html	-	
G102-7	Scale of the organization	-	P22-23, P92, P148-149	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html Nippon Sanso Holdings Website/Investor Relations/Financial Results and Information https://www.nipponsanso-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	P60-71	Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization) https://www.nipponsanso-hd.co.jp/en/sustainability/people/	P3-4	
G102-9	Supply chain	-	P36-37, P52-53	Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html Nippon Sanso Holdings Website/Sustainability/Theme: Management Issues/Initiatives to Ensure Safe and Stable Supplies https://www.nipponsanso-hd.co.jp/en/sustainability/management/supply.html	P1	
G102-10	Significant changes to the organization and its supply chain	-	P14-15	Nippon Sanso Holdings Website/Investor Relations https://www.nipponsanso-hd.co.jp/en/ir/	-	
G102-11	Precautionary principle or approach	6.2 Organizational governance	P81-83	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Sustainability/Theme: Management Issues/Enhancement of Governance https://www.nipponsanso-hd.co.jp/en/sustainability/management/governance.html	-	
G102-12	External initiatives		P35, P53, P78-79	Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/Promotion of Environmental Management https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_management.html	-	
G102-13	Membership of associations		-	-	-	-
G102-14	Statement from senior decision-maker		P8-13	Nippon Sanso Holdings Website/Our Company/Message from the President https://www.nipponsanso-hd.co.jp/en/company/message.html Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/Top Message https://www.nipponsanso-hd.co.jp/en/ir/management/message.html	-	
G102-15	Key impacts, risks, and opportunities		P83	Nippon Sanso Holdings Website/Investor Relations/Management Policy and Structure/Business Risks https://www.nipponsanso-hd.co.jp/en/ir/management/risk.html	-	
G102-16	Values, principles, standards, and norms of behavior	-	P6, P74	Nippon Sanso Holdings Website/Our Company/Corporate Philosophy https://www.nipponsanso-hd.co.jp/en/company/mission.html	-	

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G102-17	Mechanisms for advice and concerns about ethics	-	-	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponsanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings website/Sustainability/Theme: People (Company and Organization)/Respect for Human Rights https://www.nipponsanso-hd.co.jp/en/sustainability/people/humanrights.html	-
G102-18	Governance structure	6.2 Organizational governance	P74-77, P84-87	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/ Nippon Sanso Holdings Website/Sustainability/Theme: Management Issues/Enhancement of Governance https://www.nipponsanso-hd.co.jp/en/sustainability/management/governance.html Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/Promotion of Environmental Management https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_management.html	P5-7
G102-19	Delegating authority	-	P74-91	Same as Above	-
G102-20	Executive-level responsibility for economic, environmental, and social topics	-	P74-77, P84-87	Same as Above	-
G102-21	Consulting stakeholders on economic, environmental, and social topics	6.2 Organizational governance	Same as Above	Same as Above	-
G102-22	Composition of the highest governance body and its committees		P74-77, P88-91	Same as Above	-
G102-23	Chair of the highest governance body		P74-77	Same as Above	-
G102-24	Nominating and selecting the highest governance body		Same as Above	Same as Above	-
G102-25	Conflicts of interest		Same as Above	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponsanso-hd.co.jp/en/company/conduct.html	P13
G102-26	Role of highest governance body in setting purpose, values, and strategy	-	Same as Above	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/ Nippon Sanso Holdings Website/Sustainability/Theme: Management Issues/Enhancement of Governance https://www.nipponsanso-hd.co.jp/en/sustainability/management/governance.html Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/Promotion of Environmental Management https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_management.html	-
G102-27	Collective knowledge of highest governance body	-	P74-77, P84-87	Same as Above	-
G102-28	Evaluating the highest governance body's performance	6.2 Organizational governance	Same as Above	Same as Above	-
G102-29	Identifying and managing economic, environmental, and social impacts		Same as Above	Same as Above	-
G102-30	Effectiveness of risk management processes	-	P81-83	Same as Above	-
G102-31	Review of economic, environmental, and social topics	6.2 Organizational governance	P74-77	Same as Above	-

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GRI STANDARD		ISO26000	Integrated Report 2020	Website	Sustainability Data Book
G102-32	Highest governance body's role in sustainability reporting	-	Same as Above	Same as Above	-
G102-33	Communicating critical concerns	6.2 Organizational governance	Same as Above	Same as Above	-
G102-34	Nature and total number of critical concerns	-	-	-	-
G102-35	Remuneration policies	6.2 Organizational governance	P76-77	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	Same as Above	P7
G102-37	Stakeholders' involvement in remuneration	6.2 Organizational governance	-	-	-
G102-38	Annual total compensation ratio	-	P76-77	-	-
G102-39	Percentage increase in annual total compensation ratio	-	P76-77	-	-
G102-40	List of stakeholder groups	6.2 Organizational governance	-	Nippon Sanso Holdings Website/Sustainability https://www.nipponsanso-hd.co.jp/en Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html	-
G102-41	Collective bargaining agreements	-	-	-	-
G102-42	Identifying and selecting stakeholders	6.2 Organizational governance 6.7 Consumer issues	-	Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html	-
G102-43	Approach to stakeholder engagement		P8-13, P34-35	Nippon Sanso Holdings Website/Sustainability https://www.nipponsanso-hd.co.jp/en Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html Nippon Sanso Holdings Website/Sustainability/Theme: Management Issues/ Initiatives to Ensure Safe and Stable Supplies https://www.nipponsanso-hd.co.jp/en/sustainability/management/supply.html	-
G102-44	Key topics and concerns raised		Same as Above	Same as Above	-
G102-45	Entities included in the consolidated financial statements		P42-49, P93	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	-	P7, P154-155	-	P1-10
G102-47	List of material topics	-	P78-80	Nippon Sanso Holdings Website/Sustainability/ESG and Materiality https://www.nipponsanso-hd.co.jp/en/sustainability/esg_materiality.html	-
G102-48	Restatements of information	-	-	-	-
G102-49	Changes in reporting	-	P14-15, P44-49	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	P1-3
G102-50	Reporting period	-	P154	Nippon Sanso Holdings Website/Investor Relations https://www.nipponsanso-hd.co.jp/en/ir/	P1-13
G102-51	Date of most recent report	-	-	-	-

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GRI STANDARD		ISO26000	Integrated Report 2020	Website	Sustainability Data Book
G102-52	Reporting cycle	-	Annually	-	Annually
G102-53	Contact point for questions regarding the report	-	Back cover	Nippon Sanso Holdings Website/Contact https://www.nipponsanso-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.nipponsanso-hd.co.jp/en/sustainability/lib/gri.html	-
G102-55	GRI content index	-	P7	Nippon Sanso Holdings Website/Site Map https://www.nipponsanso-hd.co.jp/en/sitemap/	-
G102-56	External assurance	7.5.3 Types of communication on social responsibility	P152	-	P11

2. Material topics

GRI STANDARD		ISO26000	Integrated Report 2020	Website	Sustainability Data Book
Economic Performance					
GRI 103: Management Approach 2016					
G103-1	Explanation of the material topic and its Boundary	-	P78-80	Nippon Sanso Holdings Website/Sustainability/ESG and Materiality https://www.nipponsanso-hd.co.jp/en/sustainability/esg_materiality.html	-
G103-2	The management approach and its components	-	Same as Above	Nippon Sanso Holdings Website/Sustainability/Sustainability Management https://www.nipponsanso-hd.co.jp/en/sustainability/sust_management.html	-
G103-3	Evaluation of the management approach	-	-	Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/Promotion of Environmental Management https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_management.html	-
GRI 201: Economic Performance 2016					
G201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	P44-49, P148-151	Nippon Sanso Holdings Website/Sustainability/Sustainability Library https://www.nipponsanso-hd.co.jp/en/sustainability/lib/	P1-2
G201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	-	-	-
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	-	-	-

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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	-	-	-
G205-2	Communication and training about anti-corruption policies and procedures	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8 Community involvement and development	-	-	P7
G205-3	Confirmed incidents of corruption and actions taken	6.8.7 Wealth and income creation	-	-	-

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GRI STANDARD		ISO26000	Integrated Report 2020	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		P54	-	-
G301-3	Reclaimed products and their packaging materials		P54	-	-
Energy					
GRI 302: Energy 2016					
G302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P148-151	Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/ Initiatives for Protecting the Global Environment https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_protection.html	P1-2
G302-2	Energy consumption outside of the organization		Same as Above	Same as Above	Same as Above
G302-3	Energy intensity		P53	Same as Above	-
G302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	P52-55	Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/ Initiatives for Protecting the Global Environment https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_protection.html Nippon Sanso Holdings Website/Sustainability/Theme: Society/ Development of Products and Services That Contribute to Resolving Environmental and Social Issues https://www.nipponsanso-hd.co.jp/en/sustainability/environment/product_dev.html	P2
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	-	-	P2
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		-	-	-
G304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		-	-	-

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GRI STANDARD		ISO26000	Integrated Report 2020	Website	Sustainability Data Book
Emissions					
GRI 305: Emissions 2016					
G305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P148-151	Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/ Initiatives for Protecting the Global Environment https://www.nipponanso-hd.co.jp/en/sustainability/environment/env_protection.html	P1
G305-2	Energy indirect (Scope 2) GHG emissions		Same as Above		
G305-3	Other indirect (Scope 3) GHG emissions		Same as Above	Nippon Sanso Holdings Website/Sustainability/Theme: Society/ Development of Products and Services That Contribute to Resolving Environmental and Social Issues https://www.nipponanso-hd.co.jp/en/sustainability/environment/product_dev.html	Same as Above
G305-4	GHG emissions intensity		-		-
G305-5	Reduction of GHG emissions		P52-53		P2
G305-6	Emissions of ozone-depleting substances (ODS)	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation	-	-	-
G305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.5.3 Prevention of pollution	-	-	P2
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	P148-151	-	P2
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	-	-	-
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		P52-55	Nippon Sanso Holdings Website/Sustainability/Theme: The Earth/ Initiatives for Protecting the Global Environment https://www.nipponanso-hd.co.jp/en/sustainability/environment/env_protection.html Nippon Sanso Holdings Website/Sustainability/Theme: Society/ Development of Products and Services That Contribute to Resolving Environmental and Social Issues https://www.nipponanso-hd.co.jp/en/sustainability/environment/product_dev.html	-

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Employment					
GRI 401: Employment 2016					
G401-1	New employee hires and employee turnover	6.4 Labor practices 6.4.3 Employment and employment relationships	P148-151	-	P3
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 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	-	-	-
G401-3	Parental leave		P67	Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization)/Occupational Health and Safety https://www.nipponsanso-hd.co.jp/en/sustainability/people/safety.html	P6
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		P151	-	P4
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		-	Health and Productivity Management https://www.nipponsanso-hd.co.jp/en/sustainability/people/wellness.html	-
Training and Education					
GRI 404: Training and Education 2016					
G404-1	Average hours of training per year per employee	6.4 Labor practices	-	-	P3
G404-2	Programs for upgrading employee skills and transition assistance programs	6.4.7 Human development and training in the workplace	P54-57	Human Resource Development and Training https://www.nipponsanso-hd.co.jp/en/sustainability/people/development.html	-
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	P60-61, P74-77, P148-151	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization) https://www.nipponsanso-hd.co.jp/en/sustainability/people/	P3-7

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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	-	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponsanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization)/Respect for Human Rights https://www.nipponsanso-hd.co.jp/en/sustainability/people/humanrights.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	-	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponsanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization)/Respect for Human Rights https://www.nipponsanso-hd.co.jp/en/sustainability/people/humanrights.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	-	Nippon Sanso Holdings Website/Our Company/Code of Conduct https://www.nipponsanso-hd.co.jp/en/company/conduct.html Nippon Sanso Holdings Website/Sustainability/Theme: People (Company and Organization)/Respect for Human Rights https://www.nipponsanso-hd.co.jp/en/sustainability/people/humanrights.html	-

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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	-	-	-
G412-2	Employee training on human rights policies or procedures	6.3 Human rights 6.3.5 Avoidance of complicity	-	Respect for Human Rights https://www.nipponsanso-hd.co.jp/en/sustainability/people/humanrights.html	-
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	-	-	-
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	-	Social Contribution Activities https://www.nipponsanso-hd.co.jp/en/sustainability/social/community.html	-
G413-2	Operations with significant actual and potential negative impacts on local communities	6.6. Fair operating practices	P52-53	Initiatives for Protecting the Global Environment https://www.nipponsanso-hd.co.jp/en/sustainability/environment/env_protection.html	-
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

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GRI STANDARD		ISO26000	Integrated Report 2020	Website	Sustainability Data Book
Public Policy					
GRI 415: Public Policy 2016					
G415-1	Political contributions	-	-	-	P7
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 Community involvement and development 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	-	-	-