

# GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2024

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.\*<sup>1, 2</sup>

\* 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 1: Foundation						
Statement of use		GRI 1 used		Applicable GRI Sector Standard(s)		
Nippon Sanso Holdings Corporation has reported the information cited in this GRI content index for the period January 1 to December 31, 2024 with reference to the GRI Standards.		GRI 1: Foundation 2021		Not currently available		
GRI STANDARD	ISO26000	Integrated Report 2024	Website	Sustainability Data		
GRI 2: General Disclosures 2021						
G2-1	Organizational details	-	P81	Nippon Sanso Holdings Website/Our Company/Company Profile <a href="https://www.nipponsanso-hd.co.jp/en/company/profile.html">https://www.nipponsanso-hd.co.jp/en/company/profile.html</a> Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies <a href="https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html">https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html</a>	-	
G2-2	Entities included in the organization's sustainability reporting	-	P83, P92	-	P5	
G2-3	Reporting period, frequency and contact point	-	P81, P83	-	-	
G2-4	Restatements of information	-	P88, P92	-	P5	
G2-5	External assurance	-	P95	-	P11	
G2-6	Activities, value chain and other business relationships	-	P22, P81	Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies <a href="https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html">https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html</a>	P1	
G2-7	Employees	6.4 Labor practices 6.4.3 Employment and employment relationships	P16, P88, P91	Nippon Sanso Holdings Website/Our Company/Company Profile <a href="https://www.nipponsanso-hd.co.jp/en/company/profile.html">https://www.nipponsanso-hd.co.jp/en/company/profile.html</a>	P4	
G2-8	Workers who are not employees	6.2 Organizational governance	-	-	-	
G2-9	Governance structure and composition		P56	Nippon Sanso Holdings Website/Our Company/Corporate Governance <a href="https://www.nipponsanso-hd.co.jp/en/company/governance.html">https://www.nipponsanso-hd.co.jp/en/company/governance.html</a>	P6	
G2-10	Nomination and selection of the highest governance body		P58		-	
G2-11	Chair of the highest governance body		P56		-	
G2-12	Role of the highest governance body in overseeing the management of impacts		P33	Nippon Sanso Holdings Website/Sustainability/Environment/ Report in Line with the Recommendations of the TCFD <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/environment/tcf/">https://www.nipponsanso-hd.co.jp/en/sustainability/environment/tcf/</a>	-	
G2-13	Delegation of responsibility for managing impacts					-
G2-14	Role of the highest governance body in sustainability reporting					-
G2-15	Conflicts of interest		P57-P58	Nippon Sanso Holdings Website/Our Company/Corporate Governance <a href="https://www.nipponsanso-hd.co.jp/en/company/governance.html">https://www.nipponsanso-hd.co.jp/en/company/governance.html</a>	-	
G2-16	Communication of critical concerns		P59-P64	Nippon Sanso Holdings Website/Our Company/Compliance <a href="https://www.nipponsanso-hd.co.jp/en/company/compliance/">https://www.nipponsanso-hd.co.jp/en/company/compliance/</a> Nippon Sanso Holdings Website/Our Company/Risk Management <a href="https://www.nipponsanso-hd.co.jp/en/company/risk_management/">https://www.nipponsanso-hd.co.jp/en/company/risk_management/</a>	-	
G2-17	Collective knowledge of the highest governance body		P33, P58	Nippon Sanso Holdings Website/Our Company/Corporate Governance <a href="https://www.nipponsanso-hd.co.jp/en/company/governance.html">https://www.nipponsanso-hd.co.jp/en/company/governance.html</a>	-	
G2-18	Evaluation of the performance of the highest governance body	P56-P58	Same as Above	-		

## GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2024

GRI STANDARD			Integrated Report 2024	Website	Sustainability Data
G2-19	Remuneration policies	6.2 Organizational governance	P58, P93	Nippon Sanso Holdings Website/Our Company/Corporate Governance <a href="https://www.nipponsanso-hd.co.jp/en/company/governance.html">https://www.nipponsanso-hd.co.jp/en/company/governance.html</a>	P7
G2-20	Process to determine remuneration		P58	Same as Above	-
G2-21	Annual total compensation ratio				-
G2-22	Statement on sustainable development strategy		P5-P9	Nippon Sanso Holdings Website/Sustainability/CEO Message <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/ceo_message/">https://www.nipponsanso-hd.co.jp/en/sustainability/ceo_message/</a> Nippon Sanso Holdings Website/Sustainability/CSO Message <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/cso_message/">https://www.nipponsanso-hd.co.jp/en/sustainability/cso_message/</a>	-
G2-23	Policy commitments		P43, P65	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponsanso-hd.co.jp/en/company/policy.html">https://www.nipponsanso-hd.co.jp/en/company/policy.html</a> Nippon Sanso Holdings Website/Sustainability/Global Information Security Council (GISC) <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/global-security/">https://www.nipponsanso-hd.co.jp/en/sustainability/global-security/</a>	-
G2-24	Embedding policy commitments		P32-P43	Nippon Sanso Holdings Website/Sustainability <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/">https://www.nipponsanso-hd.co.jp/en/sustainability/</a>	-
G2-25	Processes to remediate negative impacts		P34-P35	-	P1
G2-26	Mechanisms for seeking advice and raising concerns		P59-P62	Nippon Sanso Holdings Website/Our Company/Compliance <a href="https://www.nipponsanso-hd.co.jp/en/company/compliance/">https://www.nipponsanso-hd.co.jp/en/company/compliance/</a>	-
G2-27	Compliance with laws and regulations		P59-P62, P94	Nippon Sanso Holdings Website/Our Company/Compliance <a href="https://www.nipponsanso-hd.co.jp/en/company/compliance/">https://www.nipponsanso-hd.co.jp/en/company/compliance/</a>	P7
G2-28	Membership associations		P38, P42	Nippon Sanso Holdings Website/Sustainability/Participation in Initiatives <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/initiative/">https://www.nipponsanso-hd.co.jp/en/sustainability/initiative/</a>	-
G2-29	Approach to stakeholder engagement		P66	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/">https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/</a>	-
G2-30	Collective bargaining agreements		-	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponsanso-hd.co.jp/en/company/policy.html">https://www.nipponsanso-hd.co.jp/en/company/policy.html</a>	-

## 2. Material topics

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 3 : Material Topics 2021</b>					
G3-1	Process to determine material topics	-	-	Nippon Sanso Holdings Website/Sustainability/Materiality <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/materiality/">https://www.nipponsanso-hd.co.jp/en/sustainability/materiality/</a>	-
G3-2	List of material topics	-	P33		-
G3-3	Management of material topics	-	P34-P41, P43-P52, P65-P66	Nippon Sanso Holdings Website/Sustainability <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/">https://www.nipponsanso-hd.co.jp/en/sustainability/</a>	P1
<b>GRI 201: Economic Performance 2016</b>					
G201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	P15-P16, P89-P92	Nippon Sanso Holdings Website/Sustainability/Sustainability Data <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/sustainability_data/">https://www.nipponsanso-hd.co.jp/en/sustainability/sustainability_data/</a>	P1-P5
G201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	P42	Nippon Sanso Holdings Website/Sustainability/Environment/ Report in Line with the Recommendations of the TCFD <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/environment/tcfid/">https://www.nipponsanso-hd.co.jp/en/sustainability/environment/tcfid/</a>	-
G201-3	Defined benefit plan obligations and other retirement plans	-	-	-	-
G201-4	Financial assistance received from government	-	-	-	-

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 202: Market Presence 2016</b>					
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	-	-	-
G202-2	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	-	-	-
<b>GRI 203: Indirect Economic Impacts 2016</b>					
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	P92	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders <a href="https://www.nipponanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/">https://www.nipponanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/</a>  Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/</a>	P5
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	-	-	-
<b>GRI 204: Procurement Practices 2016</b>					
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	-	-	-
<b>GRI 205: Anti-corruption 2016</b>					
G205-1	Operations assessed for risks related to corruption	6.6 Fair operating practices 6.6.3 Anti-corruption	P59-P62	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a> Nippon Sanso Holdings Website/Our Company/Compliance <a href="https://www.nipponanso-hd.co.jp/en/company/compliance/">https://www.nipponanso-hd.co.jp/en/company/compliance/</a>	-
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	P34, P59-P62	Same as Above	P7
G205-3	Confirmed incidents of corruption and actions taken	6.6.6 Promoting social responsibility in the value chain	P94	Same as Above	

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 206: Anti-competitive Behavior 2016</b>					
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	-	-	-
<b>GRI 207: TAX 2019</b>					
G207-1	Approach to tax	-	P65, P94	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a>	P7
G207-2	Tax governance, control, and risk management				
G207-3	Stakeholder engagement and management of concerns related to tax				
G207-4	Country-by-country reporting				
<b>GRI 301: Materials 2016</b>					
G301-1	Materials used by weight or volume	6.5.4 Sustainable resource use	-	-	-
G301-2	Recycled input materials used		P36	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/</a>	-
G301-3	Reclaimed products and their packaging materials		-	Same as Above	-
<b>GRI 302: Energy 2016</b>					
G302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P35, P88-P90	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	P1-P3, P8
G302-2	Energy consumption outside of the organization		Same as Above	Same as Above	Same as Above
G302-3	Energy intensity		-	-	P8
G302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	P34-P35, P89	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a> Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/</a>	P1-P2, P9-P10
G302-5	Reductions in energy requirements of products and services		Same as Above	Same as Above	Same as Above
<b>GRI 303: Water and Effluents 2018</b>					
G303-1	Interactions with water as a shared resource	6.5.4 Sustainable resource use	P34	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	P3
G303-2	Management of water discharge-related impacts		Same as Above	Same as Above	-
G303-3	Water withdrawal		P90	Same as Above	P3
G303-4	Water discharge		Same as Above	Same as Above	Same as Above
G303-5	Water consumption		-	-	-

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 304: Biodiversity 2016</b>					
G304-1	Operational sites owned, leased, managed in, or adjacent to,	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		P38	Nippon Sanso Holdings Website/Sustainability/Participation in Initiatives <a href="https://www.nipponanso-hd.co.jp/en/sustainability/initiative/">https://www.nipponanso-hd.co.jp/en/sustainability/initiative/</a>	-
G304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		-	-	-
<b>GRI 305: Emissions 2016</b>					
G305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P89-P90	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a> Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-environment/</a>	P1-P2
G305-2	Energy indirect (Scope 2) GHG emissions		Same as Above		Same as Above
G305-3	Other indirect (Scope 3) GHG emissions		Same as Above		P1-2, P8
G305-4	GHG emissions intensity		-		P8
G305-5	Reduction of GHG emissions		P35-P37, P89		P1-P2
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	P90	-	P3
<b>GRI 306: Waste 2020</b>					
G306-1	Waste generation and significant waste-related impacts	6.5.3 Prevention of pollution	P34	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	-
G306-2	Management of significant waste-related impacts		Same as Above	Same as Above	-
G306-3	Waste generated		P90	-	P3
G306-4	Waste diverted from disposal		Same as Above	-	Same as Above
G306-5	Waste directed to disposal		Same as Above	Same as Above	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>
<b>GRI 308: Supplier Environmental Assessment 2016</b>					
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		-	-	P1

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 401: Employment 2016</b>					
G401-1	New employee hires and employee turnover	6.4 Labor practices 6.4.3 Employment and employment relationships	P91	-	P4
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	P91	-	P4
<b>GRI 402: Labor/Management Relations 2016</b>					
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	-	-	-
<b>GRI 403: Occupational Health and Safety 2018</b>					
G403-1	Occupational health and safety management system	6.4 Labor practices 6.4.6 Health and safety at work	P43	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a>	-
G403-2	Hazard identification, risk assessment, and incident investigation		P43, P92	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a> Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/</a>	P5
G403-3	Occupational health services		P43	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a>	-
G403-4	Worker participation, consultation, and communication on occupational health and safety		-	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	-
G403-5	Worker training on occupational health and safety		P43	Same as Above	-
G403-6	Promotion of worker health		-	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a>	-
G403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P43	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a> Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/</a>	-
G403-8	Workers covered by an occupational health and safety management system		P92	Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponanso-hd.co.jp/en/company/policy.html">https://www.nipponanso-hd.co.jp/en/company/policy.html</a>	P5
G403-9	Work-related injuries		Same as Above	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	Same as Above
G403-10	Work-related ill health		-	-	-
<b>GRI 404: Training and Education 2016</b>					
G404-1	Average hours of training per year per employee	6.4 Labor practices 6.4.7 Human development and training in the workplace	P91	-	P4
G404-2	Programs for upgrading employee skills and transition assistance programs		P46, P48-P52	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponanso-hd.co.jp/en/sustainability/topics-society/</a>	-
G404-3	Percentage of employees receiving regular performance and career development reviews		-	-	-

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 405: Diversity and Equal Opportunity 2016</b>					
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	P34, P45, P93	Nippon Sanso Holdings Website/Our Company/Corporate Governance <a href="https://www.nipponsanso-hd.co.jp/en/company/governance.html">https://www.nipponsanso-hd.co.jp/en/company/governance.html</a>  Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/">https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/</a>	P6
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	-	-	-
<b>GRI 406: Non-discrimination 2016</b>					
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	-	-	-
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>					
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 <a href="https://www.nipponsanso-hd.co.jp/en/company/conduct.html">https://www.nipponsanso-hd.co.jp/en/company/conduct.html</a>  Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponsanso-hd.co.jp/en/company/policy.html">https://www.nipponsanso-hd.co.jp/en/company/policy.html</a>	-
<b>GRI 408: Child Labor 2016</b>					
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 <a href="https://www.nipponsanso-hd.co.jp/en/company/conduct.html">https://www.nipponsanso-hd.co.jp/en/company/conduct.html</a>  Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponsanso-hd.co.jp/en/company/policy.html">https://www.nipponsanso-hd.co.jp/en/company/policy.html</a>	-

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 409: Forced or Compulsory Labor 2016</b>					
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 <a href="https://www.nipponsanso-hd.co.jp/en/company/conduct.html">https://www.nipponsanso-hd.co.jp/en/company/conduct.html</a>  Nippon Sanso Holdings Website/Our Company/List of Policies <a href="https://www.nipponsanso-hd.co.jp/en/company/policy.html">https://www.nipponsanso-hd.co.jp/en/company/policy.html</a>	-
<b>GRI 410: Security Practices 2016</b>					
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	-	-	-
<b>GRI 411: Rights of Indigenous Peoples 2016</b>					
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	-	-	-
<b>GRI 413: Local Communities 2016</b>					
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	-	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/">https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/</a>  Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/</a>	-
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	-	-	-

**GRI STANDARD Guidelines and ISO 26000 Comparison**

Last Updated: September 30, 2024

GRI STANDARD		ISO26000	Integrated Report 2024	Website	Sustainability Data
<b>GRI 414: Supplier Social Assessment 2016</b>					
G414-1	New suppliers that were screened using social criteria	-	-	-	-
G414-2	Negative social impacts in the supply chain and actions taken	-	-	-	-
<b>GRI 415: Public Policy 2016</b>					
G415-1	Political contributions	-	P94	-	P7
<b>GRI 416: Customer Health and Safety 2016</b>					
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	-	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) <a href="https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/">https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/</a>	-
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	-	-	-
<b>GRI 417: Marketing and Labeling 2016</b>					
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	-	-	-
<b>GRI 418: Customer Privacy 2016</b>					
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	-	-	-