

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

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 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 April 1, 2024 to March 31, 2025 with reference to the GRI Standards.		GRI 1: Foundation 2021		Not currently available	
GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
GRI 2: General Disclosures 2021					
G2-1	Organizational details	-	P96	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://www.nipponsanso-hd.co.jp/en/company/affiliate_g.html	-
G2-2	Entities included in the organization’s sustainability reporting	-	P1, P91, P96	-	P5
G2-3	Reporting period, frequency and contact point	-	P1, P96	-	-
G2-4	Restatements of information	-	P87, P90, P91	-	P4, P5
G2-5	External assurance	-	P94	-	P11
G2-6	Activities, value chain and other business relationships	-	P24, P35-P37, P88-P89	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-environment/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Social) https://www.nipponsanso-hd.co.jp/sustainability/topics-society/	P1-P3
G2-7	Employees	6.4 Labor practices 6.4.3 Employment and employment relationships	P5, P90, P96	Nippon Sanso Holdings Website/Our Company/Company Profile https://www.nipponsanso-hd.co.jp/en/company/profile.html	P4
G2-8	Workers who are not employees	6.2 Organizational governance	-	-	-
G2-9	Governance structure and composition		P60, P92-P93	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html	P6-P7
G2-10	Nomination and selection of the highest governance body		P60		-
G2-11	Chair of the highest governance body		P60		-
G2-12	Role of the highest governance body in overseeing the management of impacts		P60, P63	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html	-
G2-13	Delegation of responsibility for managing impacts		P58-P66		-
G2-14	Role of the highest governance body in sustainability reporting		P32	Nippon Sanso Holdings Website/Sustainability/CSO Message https://www.nipponsanso-hd.co.jp/en/sustainability/cso_message/ Nippon Sanso Holdings Website/Sustainability/Materiality https://www.nipponsanso-hd.co.jp/en/sustainability/materiality/	-
G2-15	Conflicts of interest		P61	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html	-
G2-16	Communication of critical concerns		P61, P63-P66	Nippon Sanso Holdings Website/Our Company/Compliance https://www.nipponsanso-hd.co.jp/en/company/compliance/ Nippon Sanso Holdings Website/Our Company/Risk Management https://www.nipponsanso-hd.co.jp/en/company/risk_management/	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD			Integrated Report 2025	Website	Sustainability Data
G2-17	Collective knowledge of the highest governance body		P56-P62	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html	-
G2-18	Evaluation of the performance of the highest governance body		P56-P62	Same as Above	-
G2-19	Remuneration policies	P62	P7		
G2-20	Process to determine remuneration		-		
G2-21	Annual total compensation ratio		-		
G2-22	Statement on sustainable development strategy	6.2 Organizational governance	P7-P12, P32	Nippon Sanso Holdings Website/Sustainability/CEO Message https://www.nipponsanso-hd.co.jp/en/sustainability/ceo_message/ Nippon Sanso Holdings Website/Sustainability/CSO Message https://www.nipponsanso-hd.co.jp/en/sustainability/cso_message/	-
G2-23	Policy commitments		P32, P45, P67	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
G2-24	Embedding policy commitments		P32-P48, P67-P69	Nippon Sanso Holdings Website/Sustainability https://www.nipponsanso-hd.co.jp/en/sustainability/	-
G2-25	Processes to remediate negative impacts		P45, P65	Nippon Sanso Holdings Website/Our Company/Compliance https://www.nipponsanso-hd.co.jp/en/company/compliance/	-
G2-26	Mechanisms for seeking advice and raising concerns		P65-P66	Nippon Sanso Holdings Website/Our Company/Compliance https://www.nipponsanso-hd.co.jp/en/company/compliance/	-
G2-27	Compliance with laws and regulations		P65-P66, P93	Nippon Sanso Holdings Website/Our Company/Compliance https://www.nipponsanso-hd.co.jp/en/company/compliance/	P7
G2-28	Membership associations		P42-P43	Nippon Sanso Holdings Website/Sustainability/Participation in Initiatives https://www.nipponsanso-hd.co.jp/en/sustainability/initiative/	-
G2-29	Approach to stakeholder engagement		P68	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/	-
G2-30	Collective bargaining agreements		-	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-

2. Material topics

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
GRI 3 : Material Topics 2021					
G3-1	Process to determine material topics	-	-	Nippon Sanso Holdings Website/Sustainability/Materiality https://www.nipponsanso-hd.co.jp/en/sustainability/materiality/	-
G3-2	List of material topics	-	P32, P44		-
G3-3	Management of material topics	-	P32	Nippon Sanso Holdings Website/Sustainability https://www.nipponsanso-hd.co.jp/en/sustainability/	P1
GRI 201: Economic Performance 2016					
G201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	P5, P84-P91	Nippon Sanso Holdings Website/Sustainability/Sustainability Data https://www.nipponsanso-hd.co.jp/en/sustainability/sustainability_data/	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 https://www.nipponsanso-hd.co.jp/en/sustainability/environment/tcfd/	-
G201-3	Defined benefit plan obligations and other retirement plans	-	-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
G201-4	Financial assistance received from government	-	-	-	-
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	-	-	-
G202-2	Proportion of senior management hired from the local community	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 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	P44, P68, P91	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	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	-	-	-
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	-	-	-
GRI 205: Anti-corruption 2016					
G205-1	Operations assessed for risks related to corruption	6.6 Fair operating practices 6.6.3 Anti-corruption	P65-P66	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html Nippon Sanso Holdings Website/Our Company/Compliance https://www.nipponsanso-hd.co.jp/en/company/compliance/	-
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, P65-P66	Same as Above	P7
G205-3	Confirmed incidents of corruption and actions taken	6.6.6 Promoting social responsibility in the value chain	P65-P66	Same as Above	

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
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	-	-	-
GRI 207: TAX 2019					
G207-1	Approach to tax	-	P65, P93	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	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				
GRI 301: Materials 2016					
G301-1	Materials used by weight or volume	6.5.4 Sustainable resource use	-	-	-
G301-2	Recycled input materials used		P39	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-environment/	-
G301-3	Reclaimed products and their packaging materials		-	Same as Above	-
GRI 302: Energy 2016					
G302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P87, P89	Nippon Sanso Holdings Website/Sustainability/Sustainability Data https://www.nipponsanso-hd.co.jp/en/sustainability/sustainability_data/	P1, P3
G302-2	Energy consumption outside of the organization		Same as Above	Same as Above	Same as Above
G302-3	Energy intensity		-	-	-
G302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	P33-P34, P89	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-environment/	P1, P3
G302-5	Reductions in energy requirements of products and services		Same as Above	Same as Above	Same as Above
GRI 303: Water and Effluents 2018					
G303-1	Interactions with water as a shared resource	6.5.4 Sustainable resource use	P34, P89	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	P3
G303-2	Management of water discharge-related impacts			Same as Above	
G303-3	Water withdrawal			Same as Above	
G303-4	Water discharge			Same as Above	
G303-5	Water consumption			Same as Above	

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
GRI 304: Biodiversity 2016					
G304-1	Operational sites owned, leased, managed in, or adjacent to, protected areasand 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		P43	Nippon Sanso Holdings Website/Sustainability/Initiatives for Biodiversity https://www.nipponsanso-hd.co.jp/en/sustainability/bio-diversity.html	-
G304-4	IUCN Red List species and national conservation list species with habitatsin areas affected by operations		-	-	-
GRI 305: Emissions 2016					
G305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P88	Nippon Sanso Holdings Website/Sustainability/Sustainability Data https://www.nipponsanso-hd.co.jp/en/sustainability/sustainability_data/	P1-P2
G305-2	Energy indirect (Scope 2) GHG emissions				
G305-3	Other indirect (Scope 3) GHG emissions				
G305-4	GHG emissions intensity				
G305-5	Reduction of GHG emissions		P33, P35-P39	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-environment/	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	P89	-	P3
GRI 306: Waste 2020					
G306-1	Waste generation and significant waste-related impacts	6.5.3 Prevention of pollution	P34, P89	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	P3
G306-2	Management of significant waste-related impacts		Same as Above	Same as Above	
G306-3	Waste generated		P89	-	
G306-4	Waste diverted from disposal		Same as Above	-	
G306-5	Waste directed to disposal		Same as Above	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	
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		-	-	P1

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
GRI 401: Employment 2016					
G401-1	New employee hires and employee turnover	6.4 Labor practices 6.4.3 Employment and employment relationships	P90	-	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 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	-	-	-
G401-3	Parental leave		P90	-	P4
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	-	-	-
GRI 403: Occupational Health and Safety 2018					
G403-1	Occupational health and safety management system	6.4 Labor practices 6.4.6 Health and safety at work	P45	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
G403-2	Hazard identification, risk assessment, and incident investigation		P45, P91	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	P5
G403-3	Occupational health services		Same as Above	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
G403-4	Worker participation, consultation, and communication on occupational health and safety		P34, P91	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	P5
G403-5	Worker training on occupational health and safety		Same as Above	Same as Above	P5
G403-6	Promotion of worker health		-	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
G403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P34, P45	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	-
G403-8	Workers covered by an occupational health and safety management system		P91	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	P5
G403-9	Work-related injuries		Same as Above	Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	P5
G403-10	Work-related ill health		-	-	-
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	P90	-	P4
G404-2	Programs for upgrading employee skills and transition assistance programs		P46-P51	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	-
G404-3	Percentage of employees receiving regular performance and career development reviews		-	-	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
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	P34, P46-P48, P90, P92	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://www.nipponsanso-hd.co.jp/en/company/governance.html Nippon Sanso Holdings Website/Sustainability/Eight Non-Financial Programs https://www.nipponsanso-hd.co.jp/en/sustainability/8non_financial_programs/	P4, 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	-	-	-
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	There were no discrimination cases.		
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/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
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/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-

GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 30, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
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/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
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	-	-	-
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	There were no infringement cases.		
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	P44, P68	Nippon Sanso Holdings Website/Sustainability/Communication with Stakeholders https://www.nipponsanso-hd.co.jp/en/sustainability/dialogue_with_stakeholders/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	-
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, 2025

GRI STANDARD		ISO26000	Integrated Report 2025	Website	Sustainability Data
GRI 414: Supplier Social Assessment 2016					
G414-1	New suppliers that were screened using social criteria	-	P33-P34	-	-
G414-2	Negative social impacts in the supply chain and actions taken	-	-	-	-
GRI 415: Public Policy 2016					
G415-1	Political contributions	-	We do not make political contributions.		
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	-	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://www.nipponsanso-hd.co.jp/en/sustainability/topics-society/	-
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	-	-	-
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 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-	Nippon Sanso Holdings Website/Our Company/List of Policies https://www.nipponsanso-hd.co.jp/en/company/policy.html	-
G417-2	Incidents of non-compliance concerning product and service information and labeling		There were no violations.		
G417-3	Incidents of non-compliance concerning marketing communications		There were no violations.		
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	There were no infringement cases.		