GRI STANDARD Guidelines and ISO 26000 Comparison

Last Updated: September 29, 2026

Nippon Sanso Holdings Group refers to the GRI Sustainability Reporting Standards in preparing its reports.
The table below shows where the Group's initiatives are presented in the Integrated Report 2026, on the website, and in the Sustainability Data.

1. General Disclosures

GRI 1: Foundation					
Statement of use Nippon Sanso Holdings Corporation has reported the information cited in this GRI content index for the period April 1, 2025 to March 31, 2026 with reference to the GRI Standards.			GRI 1 used GRI 1: Foundation 2021	Applicable GRI Sector Standard(s) We will comply with the applicable Sector Standard(s) once published.	
GRI STANDARD		**ISO26000**	**Integrated Report 2026**	**Website**	**Sustainability Data**
GRI 2: General Disclosures 2021					
G2-1	Organizational details	-	P103	Nippon Sanso Holdings Website/Our Company/Company Profile https://jp.nipponsanso.com/en/company/profile.html Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://jp.nipponsanso.com/en/company/affiliate_g.html	-
G2-2	Entities included in the organization's sustainability reporting	-	P5, P103	Nippon Sanso Holdings Website/Our Company/Company Profile https://jp.nipponsanso.com/en/company/profile.html Nippon Sanso Holdings Website/Our Company/Main Global Affiliated Companies https://jp.nipponsanso.com/en/company/affiliate_g.html	-
G2-3	Reporting period, frequency and contact point	-	P5, P103	-	-
G2-4	Restatements of information	-	P50, P52, P93, P97	-	P5
G2-5	External assurance	-	P100	-	P11
G2-6	Activities, value chain and other business relationships	-	P23-P25, P50-P51, P57, P94-P95	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/Our Road Map https://jp.nipponsanso.com/en/sustainability/strategy/our_road_map/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment/Society) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	P1-P3
G2-7	Employees	6.4 Labor practices 6.4.3 Employment and employment relationships	P58-P60, P93, P96	Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	P4
G2-8	Workers who are not employees	6.2 Organizational governance	P96	-	P4
G2-9	Governance structure and composition		P62-P66, P70-P71, P98-P99	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html Nippon Sanso Holdings Website/Our Company/Corporate Governance/Corporate Governance Report https://jp.nipponsanso.com/LinkClick.aspx?fileticket=%2bVRlQOdXc4M%3d&tabid=269	P6-P7
G2-10	Nomination and selection of the highest governance body		P62, P65-P66, P71		-
G2-11	Chair of the highest governance body		P62		-
G2-12	Role of the highest governance body in overseeing the management of impacts		P55, P62-P64, P72	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html	-
G2-13	Delegation of responsibility for managing impacts		P55, P62, P72	Nippon Sanso Holdings Website/Our Company/Corporate Governance/Corporate Governance Report https://jp.nipponsanso.com/LinkClick.aspx?fileticket=%2bVRlQOdXc4M%3d&tabid=269	-
G2-14	Role of the highest governance body in sustainability reporting		P47, P55, P104	Nippon Sanso Holdings Website/Sustainability/CSO Message https://jp.nipponsanso.com/en/sustainability/cso_message/ Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/Materiality https://jp.nipponsanso.com/en/sustainability/strategy/materiality/	-
G2-15	Conflicts of interest		P62, P66	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	-
G2-16	Communication of critical concerns		P72-P75	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/ Nippon Sanso Holdings Website/Our Company/Risk Management https://jp.nipponsanso.com/en/company/risk_management/	-
G2-17	Collective knowledge of the highest governance body		P63-P64, P71	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html Nippon Sanso Holdings Website/Our Company/Corporate Governance/Corporate Governance Report https://jp.nipponsanso.com/LinkClick.aspx?fileticket=%2bVRlQOdXc4M%3d&tabid=269	-
G2-18	Evaluation of the performance of the highest governance body	6.2 Organizational governance	P64		-
G2-19	Remuneration policies		P65-P66, P99	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html Nippon Sanso Holdings Website/Our Company/Corporate Governance/Corporate Governance Report https://jp.nipponsanso.com/LinkClick.aspx?fileticket=%2bVRlQOdXc4M%3d&tabid=269	P7
G2-20	Process to determine remuneration				
G2-21	Annual total compensation ratio				
G2-22	Statement on sustainable development strategy		P10-P16, P47	Nippon Sanso Holdings Website/Sustainability/CEO Message https://jp.nipponsanso.com/en/sustainability/ceo_message/ Nippon Sanso Holdings Website/Sustainability/CSO Message https://jp.nipponsanso.com/en/sustainability/cso_message/	-
G2-23	Policy commitments		P47, P55, P57	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html	-
G2-24	Embedding policy commitments		P47-P60, P72-P77	Nippon Sanso Holdings Website/Sustainability https://jp.nipponsanso.com/en/sustainability/	-
G2-25	Processes to remediate negative impacts		P57, P74-P75	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	-
G2-26	Mechanisms for seeking advice and raising concerns	6.2 Organizational governance	P57, P75	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	-
G2-27	Compliance with laws and regulations		P74-P75, P95, P99	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	P3, P7
G2-28	Membership associations		P54-P55, P57	Nippon Sanso Holdings Website/Sustainability/Data and Disclosures/Participation in Initiatives https://jp.nipponsanso.com/en/sustainability/data/initiative/	-
G2-29	Approach to stakeholder engagement		P56-P60, P77	Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
G2-30	Collective bargaining agreements		P57-P60, P96	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	P4

2. Material topics

GRI STANDARD		ISO26000	Integrated Report 2026	Website	Sustainability Data
GRI 3: Material Topics 2021					
G3-1	Process to determine material topics	-	P47-P48	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/Materiality https://jp.nipponsanso.com/en/sustainability/strategy/materiality/	-
G3-2	List of material topics	-	P48		-
G3-3	Management of material topics	-	P48-P53, P59-P60, P75	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
GRI 201: Economic Performance 2016					
G201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	P25, P90-P92, P97	Nippon Sanso Holdings Website/Investor Relations/Financial Results and Information/Business Performance https://jp.nipponsanso.com/en/ir/financial/bizperformance.html Nippon Sanso Holdings Website/Investor Relations/IR Library/Consolidated Financial Report https://jp.nipponsanso.com/en/ir/library/consolidated-financial_report.html	P5
G201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	P54	Nippon Sanso Holdings Website/Sustainability/Environment/Report in Line with the Recommendations of the TCFD https://jp.nipponsanso.com/en/sustainability/environment/tcfd/	-
G201-3	Defined benefit plan obligations and other retirement plans	-	-	Nippon Sanso Holdings Website/Investor Relations/IR Library/Consolidated Financial Report https://jp.nipponsanso.com/en/ir/library/consolidated-financial_report.html	-
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	P56, P77, P97	Nippon Sanso Holdings Website/Sustainability/Society/Communication with Stakeholders https://jp.nipponsanso.com/en/sustainability/society/dialogue_with_stakeholders/ Nippon Sanso Holdings Website/Sustainability/Social Contribution Activities https://jp.nipponsanso.com/en/sustainability/contribution/	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	-	-	-

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GRI STANDARD		ISO26000	Integrated Report 2026	Website	Sustainability Data
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	P72-P75	Nippon Sanso Holdings Website/Our Company/Risk Management https://jp.nipponsanso.com/en/company/risk_management/ Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/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 6.6.6 Promoting social responsibility in the value chain	P74-P75, P99	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	P7
G205-3	Confirmed incidents of corruption and actions taken		P99	Nippon Sanso Holdings Website/Our Company/Compliance https://jp.nipponsanso.com/en/company/compliance/	
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 property rights	-	-	-
GRI 207: Tax 2019					
G207-1	Approach to tax	-	P76, P99	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/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		P52	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	-
G301-3	Reclaimed products and their packaging materials		-	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	-
GRI 302: Energy 2016					
G302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P93, P95	Nippon Sanso Holdings Website/Sustainability/Data and Disclosures/Sustainability Data https://jp.nipponsanso.com/en/sustainability/data/sustainability_data/	P1, P3
G302-2	Energy consumption outside of the organization			Nippon Sanso Holdings Website/Sustainability/Data and Disclosures/Sustainability Data https://jp.nipponsanso.com/en/sustainability/data/sustainability_data/	
G302-3	Energy intensity		-	-	-
G302-4	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	P50, P93, P95	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	P1, P3
G302-5	Reductions in energy requirements of products and services		P50	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	P1, P9-P10
GRI 303: Water and Effluents 2018					
G303-1	Interactions with water as a shared resource	6.5.4 Sustainable resource use	P52	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
G303-2	Management of water discharge-related impacts		P95	-	P3
G303-3	Water withdrawal		P93, P95	-	P1, P3
G303-4	Water discharge		-	-	P1
G303-5	Water consumption		-	-	-
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		P55-P56	Nippon Sanso Holdings Website/Sustainability/Environment/Initiatives for Biodiversity https://jp.nipponsanso.com/en/sustainability/environment/bio-diversity.html	-
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 2026	Website	Sustainability Data
GRI 305: Emissions 2016					
G305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P93-P95	Nippon Sanso Holdings Website/Sustainability/Data and Disclosures/Sustainability Data https://jp.nipponsanso.com/en/sustainability/data/sustainability_data/	P1-P2
G305-2	Energy indirect (Scope 2) GHG emissions				
G305-3	Other indirect (Scope 3) GHG emissions		P94		P2, P8
G305-4	GHG emissions intensity		-	-	-
G305-5	Reduction of GHG emissions		P50, P54, P94	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Environment) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	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	P95	-	P3
GRI 306: Waste 2020					
G306-1	Waste generation and significant waste-related impacts	6.5.3 Prevention of pollution	P52	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
G306-2	Management of significant waste-related impacts		P52, P95	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	P3
G306-3	Waste generated		P93, P95	-	P1, P3
G306-4	Waste diverted from disposal		P95	-	P3
G306-5	Waste directed to disposal			-	P1, P3
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	P57	Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
G308-2	Negative environmental impacts in the supply chain and actions taken			-	-
GRI 401: Employment 2016					
G401-1	New employee hires and employee turnover	6.4 Labor practices 6.4.3 Employment and employment relationships	P96	-	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	-	-	-
G401-3	Parental leave		P96	-	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	-	-	-
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	P52-P53, P57	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
G403-2	Hazard identification, risk assessment, and incident investigation		P53, P93, P97	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	P5
G403-3	Occupational health services		-	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html	-
G403-4	Worker participation, consultation, and communication on occupational health and safety		P53	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
G403-5	Worker training on occupational health and safety		P53, P97	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	P5
G403-6	Promotion of worker health		P58, P60, P101	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	-
G403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P53, P57	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
G403-8	Workers covered by an occupational health and safety management system		P97	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html	P5
G403-9	Work-related injuries		P53, P93, P97	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/	P5
G403-10	Work-related ill health		-	-	-

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GRI STANDARD		ISO26000	Integrated Report 2026	Website	Sustainability Data
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	P24, P96	-	P4
G404-2	Programs for upgrading employee skills and transition assistance programs		P58-P59, P63	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	-
G404-3	Percentage of employees receiving regular performance and career development reviews		P58, P60	-	-
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	P59, P70-P71, P93, P96, P98	Nippon Sanso Holdings Website/Our Company/Corporate Governance https://jp.nipponsanso.com/en/company/governance.html Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/	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	-	Nippon Sanso Holdings Website/Investor Relations/IR Library/Annual Securities Report (Japanese only) https://jp.nipponsanso.com/ir/library/financial_statements.html	-
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	P57	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
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	P57	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
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	P57	Nippon Sanso Holdings Website/Our Company/List of Policies https://jp.nipponsanso.com/en/company/policy.html Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
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	-	-	-

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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 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	P48, P56, P97	Nippon Sanso Holdings Website/Sustainability/Sustainability Topics (Society) https://jp.nipponsanso.com/en/sustainability/sustainability-topics/ Nippon Sanso Holdings Website/Sustainability/Social Contribution Activities https://jp.nipponsanso.com/en/sustainability/contribution/	P5
G413-2	Operations with significant actual and potential negative impacts on local communities		-	-	-
GRI 414: Supplier Social Assessment 2016					
G414-1	New suppliers that were screened using social criteria	-	P57	Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
G414-2	Negative social impacts in the supply chain and actions taken	-	P57	Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/society/	-
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	P52, P57	Nippon Sanso Holdings Website/Sustainability/Policy and Strategy/10 Sustainability Programs https://jp.nipponsanso.com/en/sustainability/strategy/sustainability_programs/ Nippon Sanso Holdings Website/Sustainability/Society https://jp.nipponsanso.com/en/sustainability/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	There were no violations.		
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://jp.nipponsanso.com/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.		