










## Guideline comparison chart














SR ... Sustainability Report DB ... ESG Data Book IR ... Integrated Report



The NH Foods Group refers to and reports on its sustainability initiatives on the basis of the GRI Standards and SASB Standards.

### GRI Content Index

#### 102: General Disclosures (2016)

Information disclosure		Publication place
<b>1. Organizational Profile</b>		
102 – 1	Name of the organization	SR P.5
102 – 2	Activities, brands, products, and services	SR P.6 Brand Websites List (in Japanese) 
102 – 3	Location of headquarters	SR P.5
102 – 4	Location of operations	Business Domains 
102 – 5	Ownership and legal form	SR P.5
102 – 6	Markets served	SR P.5
102 – 7	Scale of the organization	SR P.5
102 – 8	Information on employees and other workers	DB P.25 
102 – 9	Supply chain	Business Domains  IR P.19-20 
102 – 10	Significant changes to the organization and its supply chain	IR Information > Filing Information (in Japanese)  Securities Report for the 76th Period (in Japanese) P.90 
102 – 11	Precautionary principle or approach	–
102 – 12	External initiatives	SR P.22
102 – 13	Membership of associations	–
<b>2. Strategy</b>		
102 – 14	Statement from senior decision-makers	SR P.9-10
102 – 15	Key impacts, risks, and opportunities	SR P.9-18 IR P.11-16,22-32 
<b>3. Ethics and Integrity</b>		
102 – 16	Values, principles, standards, and norms of behavior	SR P.3-4 NH Foods Group Action Standards (in Japanese) 
102 – 17	Mechanisms for advice and concerns about ethics	SR P.66
<b>4. Governance</b>		
102 – 18	Governance structure	SR P.20,61-65
102 – 19	Delegating authority	–




102 – 20	Executive-level responsibility for economic, environmental, and social topics	SR P.15,20
102 – 21	Consulting stakeholders on economic, environmental, and social topics	SR P.22 Dialogues with Stakeholders 
102 – 22	Composition of the highest governance body and its committees	Corporate Governance Report P.5-10  Securities Report for the 76th Period (in Japanese) P.45-49 
102 – 23	Chair of the highest governance body	Fundamental Policy on Corporate Governance P.2-4 Corporate Governance Report P.5,11-12  Securities Report for the 76th Period (in Japanese) P.45-49 
102 – 24	Nominating and selecting the highest governance body	Fundamental Policy on Corporate Governance P.2-4 Corporate Governance Report P.2-3 
102 – 25	Conflicts of interest	Corporate Governance Report P.1,5-9  Securities Report for the 76th Period (in Japanese) P.45-55,64 
102 – 26	Role of highest governance body in setting purpose, values, and strategy	SR P.20 Fundamental Policy on Corporate Governance P.3 
102 – 27	Collective knowledge of highest governance body	–
102 – 28	Evaluating the highest governance body's performance	Fundamental Policy on Corporate Governance P.4-5 
102 – 29	Identifying and managing economic, environmental, and social impacts	SR P.11-16,19-22
102 – 30	Effectiveness of risk management processes	SR P.67-68
102 – 31	Review of economic, environmental, and social topics	SR P.19-22
102 – 32	Highest governance body's role in sustainability reporting	SR P.19-22
102 – 33	Communicating critical concerns	SR P.66-68
102 – 34	Nature and total number of critical concerns	–
102 – 35	Remuneration policies	Fundamental Policy on Corporate Governance P.10 
102 – 36	Process for determining remuneration	IR P.68  Fundamental Policy on Corporate Governance P.10 
102 – 37	Stakeholders' involvement in remuneration	–
102 – 38	Annual total compensation ratio	–
102 – 39	Percentage increase in annual total compensation ratio	–
<b>5. Stakeholder Engagement</b>		
102 – 40	List of stakeholder groups	SR P.22





102-41	Collective bargaining agreements	—
102-42	Identifying and selecting stakeholders	SR P.22
102-43	Approach to stakeholder engagement	SR P.22
102-44	Key topics and concerns raised	Dialogues with Stakeholders 
<b>6. Reporting Practice</b>		
102-45	Entities included in the consolidated financial statements	Securities Report for the 76th Period (in Japanese) P.8-11 
102-46	Defining report content and topic boundaries	—
102-47	List of material topics	SR P.11-16
102-48	Restatements of information	—
102-49	Changes in reporting	—
102-50	Reporting period	SR P.2
102-51	Date of most recent report	—
102-52	Reporting cycle	—
102-53	Contact point for questions regarding the report	SR P.2
102-54	Claims of reporting in accordance with the GRI Standards	—
102-55	GRI content index	SR P.69-72
102-56	External assurance	SR P.74

### 103: Management Approach (2016)


Information disclosure		Publication place
103-1	Explanation of the material topic and its boundary	SR P.11-18
103-2	The management approach and its components	SR P.11-18
103-3	Evaluation of the management approach	SR P.25






















### GRI 200: Economic














Information disclosure		Publication place
<b>201: Economic Performance (2016)</b>		
201-1	Direct economic value generated and distributed	Consolidated Financial Data  Securities Report for the 76th Period (in Japanese) P.2 
201-2	Financial implications and other risks and opportunities due to climate change	SR P.17-18 Securities Report for the 76th Period (in Japanese) P.18 

201-3	Defined benefit plan obligations and other retirement plans	Securities Report for the 76th Period (in Japanese) P.107-110 
201-4	Financial assistance received from government	—
<b>202: Market Presence (2016)</b>		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	—
<b>203: Indirect Economic Impacts (2016)</b>		
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—
<b>204: Procurement Practices (2016)</b>		
204-1	Proportion of spending on local suppliers	—
<b>205: Anti-corruption (2016)</b>		
205-1	Operations assessed for risks related to corruption	SR P.66 DB P.37 
205-2	Communication and training about anti-corruption policies and procedures	SR P.66 DB P.36-37 
205-3	Confirmed incidents of corruption and actions taken	—
<b>206: Anti-competitive Behavior (2016)</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—
<b>207: Tax (2019)</b>		
207-1	Approach to tax	Corporate Governance 
207-2	Tax governance, control, and risk management	—
207-3	Stakeholder engagement and management of concerns related to tax	—
207-4	Country-by-country reporting	—





### GRI 300: Environmental







Information disclosure		Publication place
<b>301: Materials (2016)</b>		
301-1	Materials used by weight or volume	Material Flow 
301-2	Recycled input materials used	—
301-3	Reclaimed products and their packaging materials	—





302: Energy (2016)		
302 – 1	Energy consumption within the organization	SR P.25 Material Flow  DB P.5  
302 – 2	Energy consumption outside of the organization	–
302 – 3	Energy intensity	DB P.5-6  
302 – 4	Reduction of energy consumption	SR P.25,27 DB P.1,5  
302 – 5	Reductions in energy requirements of products and services	–
303: Water and Effluents (2018)		
303 – 1	Interactions with water as a shared resource	–
303 – 2	Management of water discharge-related impacts	–
303 – 3	Water withdrawal	SR P.35 DB P.7  
303 – 4	Water discharge	DB P.7  
303 – 5	Water consumption	DB P.7  
304: Biodiversity (2016)		
304 – 1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	–
304 – 2	Significant impacts of activities, products, and services on biodiversity	–
304 – 3	Habitats protected or restored	SR P.36
304 – 4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	–
305: Emissions (2016)		
305 – 1	Direct (Scope 1) GHG emissions	DB P.2-4  
305 – 2	Energy indirect (Scope 2) GHG emissions	DB P.2-4  
305 – 3	Other indirect (Scope 3) GHG emissions	DB P.2-4  
305 – 4	GHG emissions intensity	DB P.3  
305 – 5	Reduction of GHG emissions	SR P.25-30 DB P.2-4
305 – 6	Emissions of ozone-depleting substances (ODS)	–

305 – 7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Material Flow  DB P.12-22  
306: Waste (2020)		
306 – 1	Waste generation and significant waste-related impacts	–
306 – 2	Management of significant waste-related impacts	SR P.31-34
306 – 3	Waste generated	SR P.31 DB P.13  
306 – 4	Waste diverted from disposal	Material Flow  DB P.13  
306 – 5	Waste directed to disposal	Material Flow  DB P.13  
307: Environmental Compliance (2016)		
307 – 1	Non-compliance with environmental laws and regulations	DB P.10  
308: Supplier Environmental Assessment (2016)		
308 – 1	New suppliers that were screened using environmental criteria	–
308 – 2	Negative environmental impacts in the supply chain and actions taken	–

## GRI 400: Social






Information disclosure		Publication place
401: Employment (2016)		
401 – 1	New employee hires and employee turnover	DB P.25  
401 – 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–
401 – 3	Parental leave	SR P.58 DB P.27  
402: Labor/Management Relations (2016)		
402 – 1	Minimum notice periods regarding operational changes	–
403: Occupational Health and Safety (2018)		
403 – 1	Occupational health and safety management system	SR P.59
403 – 2	Hazard identification, risk assessment, and incident investigation	–
403 – 3	Occupational health services	–
403 – 4	Worker participation, consultation, and communication on occupational health and safety	–

403 – 5	Worker training on occupational health and safety	SR P.59
403 – 6	Promotion of worker health	SR P.59
403 – 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR P.59
403 – 8	Workers covered by an occupational health and safety management system	DB P.30 
403 – 9	Work-related injuries	DB P.29 
403 – 10	Work-related ill health	DB P.29 
<b>404: Training and Education (2016)</b>		
404 – 1	Average hours of training per year per employee	–
404 – 2	Programs for upgrading employee skills and transition assistance programs	SR P.52-59
404 – 3	Percentage of employees receiving regular performance and career development reviews	DB P.28 
<b>405: Diversity and Equal Opportunity (2016)</b>		
405 – 1	Diversity of governance bodies and employees	DB P.25  Corporate Governance Report P.11 
405 – 2	Ratio of basic salary and remuneration of women to men	–
<b>406: Non-discrimination (2016)</b>		
406 – 1	Incidents of discrimination and corrective actions taken	–
<b>407: Freedom of Association and Collective Bargaining (2016)</b>		
407 – 1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–
<b>408: Child Labor (2016)</b>		
408 – 1	Operations and suppliers at significant risk for incidents of child labor	–
<b>409: Forced or Compulsory Labor (2016)</b>		
409 – 1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	–
<b>410: Security Practices (2016)</b>		
410 – 1	Security personnel trained in human rights policies or procedures	–
<b>411: Rights of Indigenous Peoples (2016)</b>		
411 – 1	Incidents of violations involving rights of indigenous peoples	–

<b>412: Human Rights Assessment (2016)</b>		
412 – 1	Operations that have been subject to human rights reviews or impact assessments	–
412 – 2	Employee training on human rights policies or procedures	–
412 – 3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	–
<b>413: Local Communities (2016)</b>		
413 – 1	Operations with local community engagement, impact assessments, and development programs	SR P.45-47
413 – 2	Operations with significant actual and potential negative impacts on local communities	–
<b>414: Supplier Social Assessment (2016)</b>		
414 – 1	New suppliers that were screened using social criteria	–
414 – 2	Negative social impacts in the supply chain and actions taken	SR P.50-51
<b>415: Public Policy (2016)</b>		
415 – 1	Political contributions	DB P.31 
<b>416: Customer Health and Safety (2016)</b>		
416 – 1	Assessment of the health and safety impacts of product and service categories	SR P.40-41 Quality Assurance 
416 – 2	Incidents of non-compliance concerning the health and safety impacts of products and services	–
<b>417: Marketing and Labeling (2016)</b>		
417 – 1	Requirements for product and service information and labeling	Quality Assurance  Product Information (in Japanese) 
417 – 2	Incidents of non-compliance concerning product and service information and labeling	–
417 – 3	Incidents of non-compliance concerning marketing communications	–
<b>418: Customer Privacy (2016)</b>		
418 – 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–
<b>419: Socioeconomic Compliance (2016)</b>		
419 – 1	Non-compliance with laws and regulations in the social and economic area	–

## SASB Index



### FB-MP MEAT, POULTRY & DAIRY

Topic	Code	Publication place
Greenhouse Gas Emissions	FB-MP-110a.1	DB P.2-4 
	FB-MP-110a.2	SR P.17-18
Energy Management	FB-MP-130a.1	DB P.5 
Water Management	FB-MP-140a.1	DB P.7 
	FB-MP-140a.2	DB P.10 
	FB-MP-140a.3	—
Land Use & Ecological Impacts	FB-MP-160a.1	—
	FB-MP-160a.2	—
	FB-MP-160a.3	—
Food Safety	FB-MP-250a.1	—
	FB-MP-250a.2	—
	FB-MP-250a.3	—
	FB-MP-250a.4	—
Antibiotic Use in Animal Production	FB-MP-260a.1	—
Workforce Health & Safety	FB-MP-320a.1	DB P.29 
	FB-MP-320a.2	—
Animal Care & Welfare	FB-MP-410a.1	—
	FB-MP-410a.2	—
	FB-MP-410a.3	—
Environmental & Social Impacts of Animal Supply Chain	FB-MP-430a.1	—
	FB-MP-430a.2	—
Animal & Feed Sourcing	FB-MP-440a.1	—
	FB-MP-440a.2	—
	FB-MP-440a.3	—


### Activity Metrics

Number of processing and manufacturing facilities	FB-MP-000.A	SR P.5
Animal protein production, by category; percentage outsourced	FB-MP-000.B	SR P.5

### FB-PF PROCESSED FOODS

Topic	Code	Publication place
Energy Management	FB-PF-130a.1	DB P.5 
Water Management	FB-PF-140a.1	DB P.7 
	FB-PF-140a.2	DB P.10 
	FB-PF-140a.3	—
Food Safety	FB-PF-250a.1	—
	FB-PF-250a.2	—
	FB-PF-250a.3	—
	FB-PF-250a.4	—
Health & Nutrition	FB-PF-260a.1	—
	FB-PF-260a.2	SR P.44
Product Labeling & Marketing	FB-PF-270a.1	—
	FB-PF-270a.2	—
	FB-PF-270a.3	—
	FB-PF-270a.4	—
Packaging Lifecycle Management	FB-PF-410a.1	—
	FB-PF-410a.2	SR P.30,33
Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	SR P.51
	FB-PF-430a.2	—
Ingredient Sourcing	FB-PF-440a.1	—
	FB-PF-440a.2	—

### Activity Metrics

Weight of products sold	FB-PF-000.A	Material Flow 
Number of production facilities	FB-PF-000.B	SR P.5