



## Comparative Table with GRI Standards

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**Economic**

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| 404-3  | Percentage of employees receiving regular performance and career development reviews | P.57   | Various HR Systems<br>• Fair Evaluation and Compensation   | -   |  |
| <b>GRI405: Diversity and Equal Opportunity</b> |  |  |  |   |  |
| 405-1  | Diversity of governance bodies and employees   | P.49-50<br>P.82-84<br>P.103                      | Status of Employment & Recruitment<br>• Employment Overview / Status of Recruitment / Promoting the Active Participation of Women<br>Corporate Governance<br>• Outline of Corporate Governance System<br>• Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors<br>Composition of Executive | P.59,61                                       | Corporate Governance<br>• Outline of Corporate Governance System<br>• Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by |
| 405-2  | Ratio of basic salary and remuneration of women to men                               | P.49   | Status of Employees  | -   |  |
| <b>GRI406: Non-discrimination</b>              |  |  |  |   |  |
| 406-1  | Incidents of discrimination and corrective actions taken                             | P.88   | Compliance<br>• Overseas Consultation Hotline  | -   |  |
| <b>GRI410: Security Practices</b>              |  |  |  |   |  |
| 410-1  | Security personnel trained in human rights policies or procedures                    | P.69   | Ensuring Safety<br>• Safety Education  | -   |  |
| <b>GRI412: Human Rights Assessment</b>         |  |  |  |   |  |
| 412-1  | Operations that have been subject to human rights reviews or impact assessments      | P.45   | Respect for Human Rights<br>• Human Rights Priority Issues   | P.73-74                                       | Initiatives Related to Human Rights and the Supply Chain<br>• Respect for Human Rights   |
| 412-2  | Employee training on human rights policies or procedures                             | P.45<br>P.48<br>P.61                             | Respect for Human Rights<br>• Human Rights Priority Issues<br>Personnel Strategy / Diversity & Inclusion Policy<br>• Idemitsu Group Diversity & Inclusion Policy<br>Approach to Harassment Prevention  | P.73-74<br>P.75                               | Initiatives Related to Human Rights and the Supply Chain<br>• Respect for Human Rights<br>Personnel Strategy<br>• Idemitsu Group Diversity & Inclusion Policy  |



## Comparative Table with GRI Standards

**Social**

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| <b>GRI413: Local Communities</b>          |   |  |   |   |   |
| 413-1                                     | Operations with local community engagement, impact assessments, and development programs      | P.75-77  | Social Contribution Activities  | -   |   |
| <b>GRI416: Customer Health and Safety</b> |   |  |   |   |   |
| 416-1                                     | Assessment of the health and safety impacts of product and service categories                 | P.70   | Quality Control and Quality Assurance<br>• Quality Control and Quality Assurance System       | P.80  | Quality Control and Quality Assurance<br>• Quality Control and Quality Assurance System |
| 416-2                                     | Incidents of non-compliance concerning the health and safety impacts of products and services | P.71   | Quality Control and Quality Assurance<br>• Promotion of Quality Control and Quality Assurance | P.80  | Quality Control and Quality Assurance   |
| <b>GRI417: Marketing and Labeling</b>     |   |  |   |   |   |
| 417-1                                     | Requirements for product and service information and labeling                                 | P.71   | Quality Control and Quality Assurance<br>• Promotion of Quality Control and Quality Assurance | P.80  | Quality Control and Quality Assurance   |
| 417-2                                     | Incidents of non-compliance concerning product and service information and labeling           | P.71   | Quality Control and Quality Assurance<br>• Promotion of Quality Control and Quality Assurance | P.80  | Quality Control and Quality Assurance   |
| <b>GRI419: Socioeconomic Compliance</b>   |   |  |   |   |   |
| 419-1                                     | Non-compliance with laws and regulations in the social and economic area                      | P.88-89  | Compliance<br>• Compliance Promotion Activities   | P.65  | Compliance<br>• Compliance Promotion Activities   |



## Comparative Table with ISO 26000

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| Human rights<br>1: Due diligence<br>2: Human rights risk situations<br>3: Avoidance of complicity<br>4: Resolving grievances<br>5: Discrimination and vulnerable groups<br>6: Civil and political rights<br>7: Economic, social and cultural rights<br>8: Fundamental principles and rights at work | P.44 Respect for Human Rights<br>• Action Mindset<br>P.48 Personnel Strategy / Diversity & Inclusion Policy<br>P.51-55 Promotion of D&I<br>P.58-60 Promotion of Employees' Health<br>P.61 Harassment Prevention Initiatives<br>P.67-70 Ensuring Safety<br>P.75-77 Social Contribution Activities<br>P.87-89 Compliance<br>P.90-92 Risk Management   | P.73-75 Respect for Human Rights<br>• Action Mindset<br>Personnel Strategy<br>• Idemitsu Group Diversity & Inclusion Policy<br>P.65 Compliance<br>P.66 Risk Management<br>P.79 Ensuring Safety   |
| Labour practices<br>1: Employment and employment relationships<br>2: Conditions of work and social protection<br>3: Social dialogue<br>4: Health and safety at work<br>5: Human development and training in the workplace   | P.15-16 Idemitsu Group's Sustainability<br>• Dialogues with Stakeholders<br>P.44 Respect for Human Rights<br>• Action Mindset<br>P.48 Personnel Strategy / Diversity & Inclusion Policy<br>P.53 Promotion of D&I<br>• Systems Supporting Diverse Employees<br>P.55-56 Human Resource Development<br>P.57-58 Various HR Systems<br>P.58-60 Promotion of Employees' Health<br>P.61-66 Efforts to Improve Workplace Culture and Engagement<br>P.67-70 Ensuring Safety<br>P.87-89 Compliance                                      | P.73-75 Respect for Human Rights<br>• Action Mindset<br>Personnel Strategy<br>• Idemitsu Group Diversity & Inclusion Policy<br>P.65 Compliance<br>P.79 Ensuring Safety   |
| The environment<br>1: Prevention of pollution<br>2: Sustainable resource use<br>3: Climate change mitigation and adaptation<br>4: Protection of the environment, biodiversity and restoration of natural habitats   | P.19-20 Details of Our Environmental Management and Environmental Policy<br>P.21 Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations<br>P.22-30 Our Response to Climate Change<br>P.33-34 Initiatives for a Circular Economy<br>P.34 Initiatives to Reduce Industrial Waste Disposal<br>P.35-36 Conservation of Water Resources<br>P.36-38 Conservation of Biodiversity<br>P.39 Management of Chemical Substances and Reduction of Hazardous Substances<br>P.40 Pollution Prevention | P.37-54 Initiatives Aimed at Realizing Our Vision<br>P.67 Climate Change Action<br>• Environmental Policy  |
| Fair operating practices<br>1: Anti-corruption<br>2: Responsible political involvement<br>3: Fair competition<br>4: Promoting social responsibility in the value chain<br>5: Respect for property rights  | P.72-74 Cooperation with Partners<br>P.82-87 Corporate Governance<br>P.87-89 Compliance<br>P.90-92 Risk Management<br>P.93 Intellectual Property  | P.73-74 Initiatives Related to Human Rights and the Supply Chain<br>P.53-54 R&D and IP Asset Utilization<br>P.59-64 Corporate Governance<br>P.65 Compliance<br>P.66 Risk Management<br>P.80 Quality Control and Quality Assurance  |



## Comparative Table with ISO 26000

| Core Subjects and Issues   | Idemitsu Sustainability Report 2021 Page Listing                             | Idemitsu Integrated Report 2021 Page Listing         |
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| 2: Protecting consumers' health and safety   | P.22-30 Our Response to Climate Change                                       | P.67-70 Climate Change Action                        |
| 3: Sustainable consumption   | P.33-34 Initiatives for a Circular Economy                                   | P.59-64 Corporate Governance                         |
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| 5: Consumer data protection and privacy  | P.70-71 Quality Control and Quality Assurance                                | P.66 Risk Management                                 |
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| 1: Community involvement   | P.31-32 The Idemitsu Group's Technologies Underpinning Innovation            |  |
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| 3: Employment creation and skills development                                      | P.58-60 Promotion of Employees' Health                                       | Personnel Strategy                                   |
| 4: Technology development and access   | P.61-66 Efforts to Improve Workplace Culture and Engagement                  | • Idemitsu Group Diversity & Inclusion Policy        |
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