

Fuji Oil Group Sustainability Report 2020 “GRI Standards Comparison Table”

- The Sustainability Report 2020 is prepared in accordance with the GRI Standards: Core option. The Information corresponding to the GRI Standards disclosure titles are listed below.
- Description of items in the Comparison Table
 Material: Disclosure items related to the FY 2020 ESG management priority themes (materiality). Applicable items are marked with “●”.
 Disclosure level: Three levels are given: (3) Fully responding to GRI reporting requirements, (2) Partially responding to the requirements, and (1) Not responding to the requirements.

Universal GRI102 : General Disclosures 2016 1. Organizational profile

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-1	Name of the organization	●		3	Company Profile, “Website of FUJI OIL HOLDINGS INC.”	
102-2	Activities, brands, products, and services	●		3	Company Profile, “Website of FUJI OIL HOLDINGS INC.”	
102-3	Location of headquarters	●		3	Company Profile, “Website of FUJI OIL HOLDINGS INC.”	
102-4	Location of operations	●		3	No. of countries where the organization operates: Fuji Oil in Numbers, “Website of FUJI OIL HOLDINGS INC.” Names of countries where it has significant operations: Group Companies, “Website of FUJI OIL HOLDINGS INC.”	
102-5	Ownership and legal form	●		3	Company Profile, “Website of FUJI OIL HOLDINGS INC.”	
102-6	Markets served	●		2	i. geographic locations where products and services are offered: Group Companies, “Website of FUJI OIL HOLDINGS INC.” ii. sectors served: Group Companies, “Website of FUJI OIL HOLDINGS INC.” iii. types of customers and beneficiaries: Business fields of the Fuji Oil Group, “Website of FUJI OIL HOLDINGS INC.”	
102-7	Scale of the organization	●		2	Company Profile, “Website of FUJI OIL HOLDINGS INC.”	
102-8	Information on employees and other workers	●		2	ESG Data Book	
102-9	Supply chain	●		3	Fuji Oil Group and ESG Management Overview> Fuji Oil in society > Fuji Oil Group’s value chain Sustainable Procurement of Palm Oil > Management information > Relationships between themes and business activities Sustainable Procurement of Cacao > Management information > Relation between themes and business activities	
102-10	Significant changes to the organization and its supply chain	●		3	“Integrated Report 2019”pp. 53-55	
102-11	Precautionary Principle or approach	●		2	Environmental Management	
102-12	External initiatives	●		3	Stakeholder Engagement > Participation in external initiatives > Major external initiatives the Fuji Oil Group participates in or supports	
102-13	Membership of associations	●		2	Stakeholder Engagement > Participation in external initiatives >Major external initiatives the Fuji Oil Group participates in or supports	

2. Strategy

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-14	Statement from senior decision-maker	●		3	Message from the C“ESG”O	
102-15	Key impacts, risks, and opportunities			2	Effective Risk Management > Specific initiatives > Climate change risks and opportunities “Financial Report”* Japanese only	

3. Ethics and integrity

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-16	Values, principles, standards, and norms of behavior	●		3	Fuji Oil Group and ESG Management Overview > ESG management Overview > Overall picture of ESG management Fuji Oil Group Management Philosophy, "Website of FUJI OIL HOLDINGS INC."	
102-17	Mechanisms for advice and concerns about ethics			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system Human rights management > Establishment of a grievance mechanism Compliance Awareness > Specific initiatives > Hotline system	

4. Governance

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-18	Governance structure	●		3	Improvement of Corporate Governance > Specific initiatives > Corporate Governance Structure Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-19	Delegating authority			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-20	Executive-level responsibility for economic, environmental, and social topics			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-21	Consulting stakeholders on economic, environmental, and social topics			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-22	Composition of the highest governance body and its committees			2	"Financial Report" * Japanese only	
102-23	Chair of the highest governance body			2	Company Profile, "Website of FUJI OIL HOLDINGS INC."	
102-24	Nominating and selecting the highest governance body			3	"Corporate Governance Report" * Japanese only	
102-25	Conflicts of interest			2	"Corporate Governance Report" * Japanese only	
102-26	Role of highest governance body in setting purpose, values, and strategy			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-27	Collective knowledge of highest governance body			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Education	
102-28	Evaluating the highest governance body's performance			2	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-29	Identifying and managing economic, environmental, and social impacts			3	ESG Management Priority Themes (Materiality) > Identification of ESG management priority themes (materiality) > Identification process of FY 2020 ESG management priority themes (materiality)	
102-30	Effectiveness of risk management processes			3	"Financial Report" * Japanese only	
102-31	Review of economic, environmental, and social topics			3	ESG Management Priority Themes (Materiality) > Identification of ESG management priority themes (materiality) > Identification process of FY 2020 ESG management priority themes (materiality)	
102-32	Highest governance body's role in sustainability reporting			3	See "Comments / Reason for Omission"	The Sustainability Report 2020 is disclosed with the approval of the Chief ESG Officer (C"ESG"O) prior report to the Board of Directors of FUJI OIL HOLDINGS INC.
102-33	Communicating critical concerns			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	
102-34	Nature and total number of critical concerns			1		This is omitted due to a confidentiality pledge.
102-35	Remuneration policies			2	"Financial Report" * Japanese only	
102-36	Process for determining remuneration			2	"Financial Report" * Japanese only	

4. Governance

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-37	Stakeholders' involvement in remuneration			2	"Financial Report" * Japanese only	
102-38	Annual total compensation ratio			1		
102-39	Percentage increase in annual total compensation ratio			1		

5. Stakeholder engagement

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-40	List of stakeholder groups	●		3	Stakeholder Engagement > The Fuji Oil Group's stakeholders	
102-41	Collective bargaining agreements	●		3	Employment / Human Resource Development > Specific initiatives > Dialogue between labor and management	
102-42	Identifying and selecting stakeholders	●		3	See "Comments / Reason for Omission"	In line with the Fuji Oil Group Management Philosophy (Work for people), we define all of those concerned on which our business activities may have an impact in the value chain as stakeholders.
102-43	Approach to stakeholder engagement	●		3	Stakeholder Engagement > The Fuji Oil Group's stakeholders	
102-44	Key topics and concerns raised	●		3	"FUJI OIL Group Grievance List" * English only	

6. Reporting practice

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-45	Entities included in the consolidated financial statements	●		3	"Financial Report" * Japanese only	
102-46	Defining report content and topic Boundaries	●		2	Editorial Policy > How to determine disclosure information based on GRI ESG Management Priority Themes (Materiality) > Identification of ESG management priority themes (materiality) > Identification process of FY 2020 ESG management priority themes (materiality)	
102-47	List of material topics	●		3	ESG Management Priority Themes (Materiality) > Identification of ESG management priority themes (materiality) > FY 2020 ESG management priority themes (materiality)	
102-48	Restatements of information	●		3	ESG Data Book	
102-49	Changes in reporting	●		3	ESG Management Priority Themes (Materiality) > Identification of ESG management priority themes (materiality) > FY 2020 ESG management priority themes (materiality)	
102-50	Reporting period	●		3	Editorial Policy	
102-51	Date of most recent report	●		3	"Sustainability Report 2019" p.4	
102-52	Reporting cycle	●		3	Editorial Policy > Integrated Report and Sustainability Report	
102-53	Contact point for questions regarding the report	●		3	Editorial Policy	
102-54	Claims of reporting in accordance with the GRI Standards	●		3	Editorial Policy	
102-55	GRI content index	●		3	GRI Standards Comparison Table (this material)	
102-56	External assurance	●		3	Editorial Policy	

GRI 103: Management Approach 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
103-1	Explanation of the material topic and its Boundary			3	Please refer to the management information on each report page.	
103-2	The management approach and its components			3	Please refer to the management information on each report page.	
103-3	Evaluation of the management approach			3	Fuji Oil Group and ESG Management Overview > ESG Management Promotion System > Promotion system	

Economic Topics

GRI 201: Economic Performance 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
201-1	Direct economic value generated and distributed			3	"Financial Report" * Japanese only	
201-2	Financial implications and other risks and opportunities due to climate change			2	Effective Risk Management > Specific initiatives > Climate change risks and opportunities	We will assess financial impacts in the future.
201-3	Defined benefit plan obligations and other retirement plans			2	"Financial Report" * Japanese only	
201-4	Financial assistance received from government			1		

GRI 202: Market Presence 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
202-1	Ratios of standard entry level wage by gender compared to local minimum wage			1		
202-2	Proportion of senior management hired from the local community			1		

GRI 203: Indirect Economic Impacts 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
203-1	Infrastructure investments and services supported			1		This is omitted because it is not applicable due to our business characteristics.
203-2	Significant indirect economic impacts			1		This is omitted because it is not applicable due to our business characteristics.

GRI 204: Procurement Practices 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
204-1	Proportion of spending on local suppliers			1		

GRI 205: Anti-corruption 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
205-1	Operations assessed for risks related to corruption			1		
205-2	Communication and training about anti-corruption policies and procedures			2	Compliance Awareness > Specific initiatives > Education	
205-3	Confirmed incidents of corruption and actions taken			3	Compliance Awareness > Specific initiatives > Compliance Violation	

GRI 206: Anti-competitive Behavior 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			3	Compliance Awareness > Specific initiatives > Violation of compliance	

Environmental Topics

GRI 301: Materials 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
301-1	Materials used by weight or volume		●	1		This is omitted because it contains confidential information on commercial transactions.
301-2	Recycled input materials used		●	1		This information is not available yet. We will position " of Packaging materials reduction" as one of the FY 2020 ESG management priority themes. Information will be collected accordingly.
301-3	Reclaimed products and their packaging materials		●	1		This information is not available yet. We will position " of Packaging materials reduction" as one of the FY 2020 ESG management priority themes. Information will be collected accordingly.

GRI 302: Energy 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
302-1	Energy consumption within the organization		●	2	ESG Data Book	
302-2	Energy consumption outside of the organization		●	1		Scope 3 is omitted because the aggregation method is currently under verification.
302-3	Energy intensity		●	3	ESG Data Book	
302-4	Reduction of energy consumption		●	3	Reduction of CO2 emissions> Management information > Objectives / Results	
302-5	Reductions in energy requirements of products and services		●	1		Not applicable

GRI 303: Water and Effluents 2018

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
303-1	Interactions with water as a shared resource		●	2	Reduction of water usage> Management information > Relation between themes and business activities Water Usage Reduction> Specific initiatives> Risk management and countermeasures Water Usage Reduction> Specific initiatives > Specific initiatives to reduce water usage	
303-2	Management of water discharge-related impacts		●	2	Water Usage Reduction> Management information> Basic approach	
303-3	Water withdrawal		●	2	ESG Data Book	
303-4	Water discharge		●	2	ESG Data Book	
303-5	Water consumption		●	3	ESG Data Book	Information on "c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact" is omitted because it is not applicable.

GRI 304: Biodiversity 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			1		In FY2020 we will collect information, increase understanding and prepare our basic approach on Biodiversity.
304-2	Significant impacts of activities, products, and services on biodiversity			1		In FY2020 we will collect information, increase understanding and prepare our basic approach on Biodiversity.
304-3	Habitats protected or restored			1		In FY2020 we will collect information, increase understanding and prepare our basic approach on Biodiversity.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			1		In FY2020 we will collect information, increase understanding and prepare our basic approach on Biodiversity.

GRI 305: Emissions 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
305-1	Direct (Scope 1) GHG emissions		●	3	ESG Data Book	
305-2	Energy indirect (Scope 2) GHG emissions		●	3	ESG Data Book	
305-3	Other indirect (Scope 3) GHG emissions		●	1		In FY 2019, we calculated 2016 data (Baseline). However, the data is not disclosed yet because the third party verification has not been completed. This will be published next year.
305-4	GHG emissions intensity		●	3	ESG Data Book	
305-5	Reduction of GHG emissions		●	3	ESG Data Book	
305-6	Emissions of ozone-depleting substances (ODS)		●	1	ESG Data Book	This is omitted because the information is not available. We will consider collecting data in the future.
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		●	2	ESG Data Book	

GRI306 : Effluents and Waste 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
306-1	Water discharge by quality and destination			3	ESG Data Book	Information on "iii. whether the water was reused by another organization" is omitted because the information is not available.
306-2	Waste by type and disposal method			1		This is omitted because information is not organized. We will consider collecting data in the future.
306-3	Significant spills			1		
306-4	Transport of hazardous waste			1		This is omitted because it is not applicable due to our business characteristics.
306-5	Water bodies affected by water discharges and/or runoff			1		

GRI 307: Environmental Compliance 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
307-1	Non-compliance with environmental laws and regulations			3	Environmental Management > Serious environment-related violations and measures	

GRI 308: Supplier Environmental Assessment 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
308-1	New suppliers that were screened using environmental criteria		●	1		This is omitted because it is confidential information on commercial transactions. We will consider disclosing the information (partially) in the future.
308-2	Negative environmental impacts in the supply chain and actions taken		●	2	"FUJI OIL Group Grievance List" * English only	

Social Topics

GRI 401: Employment 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
401-1	New employee hires and employee turnover			2	ESG Data Book	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			1		
401-3	Parental leave			2	ESG Data Book	

GRI 402: Labor/Management Relations 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
402-1	Minimum notice periods regarding operational changes			1		

GRI 403: Occupational Health and Safety 2018

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
403-1	Occupational health and safety management system		●	3	Promoting Occupational Safety and Health > Specific initiatives > Risk management and countermeasures	
403-2	Hazard identification, risk assessment, and incident investigation		●	2	Promoting Occupational Safety and Health > Specific initiatives > Risk management and countermeasures	
403-3	Occupational health services		●	3	Promoting Occupational Safety and Health > Specific initiatives > Education	
403-4	Worker participation, consultation, and communication on occupational health and safety		●	3	Promoting Occupational Safety and Health > Management Information > Promotion System	
403-5	Worker training on occupational health and safety		●	3	Promoting Occupational Safety and Health > Management Information > Promotion System	
403-6	Promotion of worker health		●	3	Maintenance and promotion of employee health (health management) > Management information Maintenance and promotion of employee health (health management) > Specific initiatives	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		●	2	Promoting Occupational Safety and Health > Specific initiatives > Risk management and countermeasures	
403-8	Workers covered by an occupational health and safety management system		●	3	See "Comments / Reason for Omission"	The Fuji Oil Group considers all workers engaged in our business activities at business sites to be covered by the occupational safety and management system.
403-9	Work-related injuries		●	2	ESG Data Book	

GRI 403: Occupational Health and Safety 2018

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
403-10	Work-related ill health		●	2	ESG Data Book	We define “work-related ill health” as one that has been recognized as a labor accident.

GRI 404: Training and Education 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
404-1	Average hours of training per year per employee			3	ESG Data Book	
404-2	Programs for upgrading employee skills and transition assistance programs			3	Employment / Human Resource Development > Specific initiatives > Career support system Practice of Diversity Management > Specific initiatives > Initiatives in Japan > Supporting continued active career development	
404-3	Percentage of employees receiving regular performance and career development reviews			2	ESG Data Book	

GRI 405: Diversity and Equal Opportunity 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
405-1	Diversity of governance bodies and employees		●	2	Governance bodies: “Corporate Governance Report” * Japanese only Employees: ESG Data Book	
405-2	Ratio of basic salary and remuneration of women to men		●	1	ESG Data Book	This is omitted due to a confidentiality pledge.

GRI 406: Non-discrimination 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
406-1	Incidents of discrimination and corrective actions taken		●	2	ESG Data Book	

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		●	3	Human rights management > Human rights due diligence > Human rights risks Identified and progress of countermeasures	

GRI 408: Child Labor 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
408-1	Operations and suppliers at significant risk for incidents of child labor		●	3	Human rights management > Human rights due diligence > Human rights risks Identified and progress of countermeasures	

GRI 409: Forced or Compulsory Labor 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		●	3	Human rights management > Human rights due diligence > Human rights risks Identified and progress of countermeasures	

GRI 410: Security Practices 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
410-1	Security personnel trained in human rights policies or procedures			1		This is omitted because it has little relevance to our business.

GRI 411: Rights of Indigenous Peoples 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
411-1	Incidents of violations involving rights of indigenous peoples		●	2	"FUJI OIL Group Grievance List" * English only	

GRI 412: Human Rights Assessment 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
412-1	Operations that have been subject to human rights reviews or impact assessments		●	3	Human rights management > Human rights due diligence > Human rights risks Identified and progress of countermeasures ESG Data Book	
412-2	Employee training on human rights policies or procedures		●	2	ESG Data Book	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		●	1		Not applicable within the reporting period

GRI 413: Local Communities 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
413-1	Operations with local community engagement, impact assessments, and development programs			2	Partnership with Local Communities > Specific initiatives	
413-2	Operations with significant actual and potential negative impacts on local communities			1		No significant negative impacts of our operations on local communities have been identified.

GRI 414: Supplier Social Assessment 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
414-1	New suppliers that were screened using social criteria		●	1		This is omitted because it is confidential information on commercial transactions. We will consider disclosing the information even partially in the future.
414-2	Negative social impacts in the supply chain and actions taken			2	"FUJI OIL Group Grievance List" * English only	

GRI 415: Public Policy 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
415-1	Political contributions			3	Compliance Awareness > Specific initiatives > Political contributions	

GRI 416: Customer Health and Safety 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
416-1	Assessment of the health and safety impacts of product and service categories			3	ESG Data Book	

GRI 416: Customer Health and Safety 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			3	Ensuring thoroughgoing food safety and quality > Specific initiatives > Recalls and Other Incidents	

GRI 417: Marketing and Labeling 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
417-1	Requirements for product and service information and labeling		●	3	Ensuring thoroughgoing food safety and quality > Specific initiatives > Product labeling	
417-2	Incidents of non-compliance concerning product and service information and labeling		●	3	Ensuring thoroughgoing food safety and quality > Specific initiatives > Recalls and Other Incidents	
417-3	Incidents of non-compliance concerning marketing communications		●	1		Not applicable

GRI 418: Customer Privacy 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			1		

GRI 419: Socioeconomic Compliance 2016

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
419-1	Non-compliance with laws and regulations in the social and economic area			3	Compliance Awareness > Specific initiatives > Compliance Violation	