

## Fuji Oil Group Sustainability Report 2022: GRI Standards Comparison Table

- The Sustainability Report 2022 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 content index  
 Material: Disclosure items related to the FY2021 material ESG issues. 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	<a href="#">Company Profile, “Website of FUJI OIL HOLDINGS INC.”</a>	
102-2	Activities, brands, products, and services	●		3	<a href="#">Main Businesses, “Website of FUJI OIL HOLDINGS INC.”</a>	
102-3	Location of headquarters	●		3	<a href="#">Company Profile, “Website of FUJI OIL HOLDINGS INC.”</a>	
102-4	Location of operations	●		3	No. of countries where the organization operates: <a href="#">Fuji Oil in Numbers, “Website of FUJI OIL HOLDINGS INC.”</a> Names of countries where it has significant operations: <a href="#">Group Companies, “Website of FUJI OIL HOLDINGS INC.”</a>	
102-5	Ownership and legal form	●		3	<a href="#">Company Profile, “Website of FUJI OIL HOLDINGS INC.”</a>	
102-6	Markets served	●		2	i. geographic locations where products and services are offered: <a href="#">Group Companies, “Website of FUJI OIL HOLDINGS INC.”</a> ii. sectors served: <a href="#">Group Companies, “Website of FUJI OIL HOLDINGS INC.”</a> iii. types of customers and beneficiaries: <a href="#">Social Impact and ESG Materiality &gt; Fuji Oil in society &gt; Fuji Oil Group’s value chain</a>	
102-7	Scale of the organization	●		2	<a href="#">About Us, “Website of FUJI OIL HOLDINGS INC.”</a> <a href="#">“Financial Report” * Japanese only</a>	
102-8	Information on employees and other workers	●		2	<a href="#">ESG Data Book</a>	
102-9	Supply chain	●		3	<a href="#">Social Impact and ESG Materiality &gt; Fuji Oil in society &gt; Fuji Oil Group’s value chain</a> <a href="#">Sustainable Procurement of Palm Oil &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Cocoa &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Soybeans &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Shea Kernels &gt; Management information &gt; Relevance to our business</a> <a href="#">Supply Chain Data Base</a>	
102-10	Significant changes to the organization and its supply chain	●		3	<a href="#">Group Companies, “Website of FUJI OIL HOLDINGS INC.”</a> <a href="#">Stock Overview, “Website of FUJI OIL HOLDINGS INC.”</a> <a href="#">IR News: “Website of FUJI OIL HOLDINGS INC.”</a> <a href="#">Social Impact and ESG Materiality &gt; Fuji Oil in society &gt; Fuji Oil Group’s value chain</a> <a href="#">Sustainable Procurement of Palm Oil &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Cocoa &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Soybeans &gt; Management information &gt; Relevance to our business</a> <a href="#">Sustainable Procurement of Shea Kernels &gt; Management information &gt; Relevance to our business</a> <a href="#">Supply Chain Data Base</a>	
102-11	Precautionary Principle or approach	●		2	<a href="#">Environmental Management</a>	
102-12	External initiatives	●		3	<a href="#">Stakeholder Engagement &gt; External initiatives we support and participate in</a>	
102-13	Membership of associations	●		2	<a href="#">Stakeholder Engagement &gt; External initiatives we support and participate in</a>	

### 2. Strategy

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-14	Statement from senior decision-maker	●		3	<a href="#">Message from the CEO</a> <a href="#">Message from the ESG Managing Director</a>	
102-15	Key impacts, risks, and opportunities			3	<a href="#">Social Impact and ESG Materiality</a> <a href="#">Risk Management System &gt; Specific initiatives &gt; Response to the TCFD recommendations</a> <a href="#">Business and other risks, “Website of FUJI OIL HOLDINGS INC.”</a>	

### 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	<a href="#">Sustainability Management &gt; Sustainability management system</a> <a href="#">Fuji Oil Group Management Philosophy, "Website of FUJI OIL HOLDINGS INC."</a>	
102-17	Mechanisms for advice and concerns about ethics			3	<a href="#">Sustainability Management &gt; Basic approach</a> <a href="#">Human Rights Management &gt; Specific initiatives &gt; Grievance mechanisms</a> <a href="#">Strong Compliance &gt; Specific initiatives &gt; Whistleblowing system</a> <a href="#">FUJI OIL GROUP Grievance Mechanism</a>	

### 4. Governance

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
102-18	Governance structure	●		3	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a> <a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-19	Delegating authority			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-20	Executive-level responsibility for economic, environmental, and social topics			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-21	Consulting stakeholders on economic, environmental, and social topics			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-22	Composition of the highest governance body and its committees			2	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a>	
102-23	Chair of the highest governance body			3	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a>	
102-24	Nominating and selecting the highest governance body			3	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a>	
102-25	Conflicts of interest			3	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a> <a href="#">Matters Concerning Majority Shareholders, etc.</a> <a href="#">Stock Overview, "Website of FUJI OIL HOLDINGS INC."</a>	
102-26	Role of highest governance body in setting purpose, values, and strategy			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-27	Collective knowledge of highest governance body			3	<a href="#">Sustainability Management &gt; Sustainability management system &gt; Education</a>	
102-28	Evaluating the highest governance body's performance			2	<a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a> <a href="#">Corporate Governance Structure, "Website of FUJI OIL HOLDINGS INC."</a>	
102-29	Identifying and managing economic, environmental, and social impacts			3	<a href="#">Social Impact and ESG Materiality</a>	
102-30	Effectiveness of risk management processes			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-31	Review of economic, environmental, and social topics			3	<a href="#">Social Impact and ESG Materiality &gt; Process of selecting material ESG issues for FY2022</a>	
102-32	Highest governance body's role in sustainability reporting			3	<a href="#">See "Comments / Reason for Omission"</a>	The Sustainability Report 2022 is disclosed with the approval of the ESG Representative and director.
102-33	Communicating critical concerns			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	
102-34	Nature and total number of critical concerns			1		This is omitted due to a confidentiality pledge.
102-35	Remuneration policies			2	<a href="#">Director Compensation, "Website of FUJI OIL HOLDINGS INC."</a>	
102-36	Process for determining remuneration			2	<a href="#">Director Compensation, "Website of FUJI OIL HOLDINGS INC."</a>	
102-37	Stakeholders' involvement in remuneration			2	<a href="#">Director Compensation, "Website of FUJI OIL HOLDINGS INC."</a>	
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	<a href="#">Stakeholder Engagement &gt; The Fuji Oil Group's stakeholders</a>	
102-41	Collective bargaining agreements	●		3	<a href="#">Human Resource Development &gt; Specific initiatives &gt; Dialogue between labor and management</a>	
102-42	Identifying and selecting stakeholders	●		3	<a href="#">Stakeholder Engagement &gt; The Fuji Oil Group's stakeholders</a>	
102-43	Approach to stakeholder engagement	●		3	<a href="#">Stakeholder Engagement &gt; The Fuji Oil Group's stakeholders</a>	
102-44	Key topics and concerns raised	●		3	<a href="#">"FUJI OIL Group Grievance List" * English only</a>	

## 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	<a href="#">"Financial Report" * Japanese only</a>	
102-46	Defining report content and topic Boundaries	●		3	<a href="#">Editorial Policy &gt; How to determine disclosure information based on GRI</a> <a href="#">Social Impact and ESG Materiality &gt; Process of selecting material ESG issues for FY2022</a> <a href="#">ESG Data Book</a>	We define and disclose the boundaries of each data in the ESG Data Book.
102-47	List of material topics	●		3	<a href="#">Social Impact and ESG Materiality &gt; Our material ESG issues</a>	
102-48	Restatements of information	●		3	<a href="#">ESG Data Book</a>	
102-49	Changes in reporting	●		3	<a href="#">Social Impact and ESG Materiality &gt; Process of selecting material ESG issues for FY2022</a>	
102-50	Reporting period	●		3	<a href="#">Editorial Policy &gt; Period covered</a>	
102-51	Date of most recent report	●		3	<a href="#">"Sustainability Report 2021" p.8</a>	
102-52	Reporting cycle	●		3	<a href="#">Editorial Policy</a>	
102-53	Contact point for questions regarding the report	●		3	<a href="#">Inquiries about Sustainability</a>	
102-54	Claims of reporting in accordance with the GRI Standards	●		3	<a href="#">Editorial Policy &gt; Guidelines for reference</a>	
102-55	GRI content index	●		3	<a href="#">GRI Standards Comparison Table (this material)</a>	
102-56	External assurance	●		2	<a href="#">Editorial Policy &gt; Third Party Verification</a>	

## 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	<a href="#">Please refer to the management information on each report page.</a>	
103-2	The management approach and its components			3	<a href="#">Please refer to the management information on each report page.</a>	
103-3	Evaluation of the management approach			3	<a href="#">Sustainability Management &gt; Sustainability management system</a>	

## 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			2	<a href="#">"Financial Report" * Japanese only</a>	
201-2	Financial implications and other risks and opportunities due to climate change			3	<a href="#">Risk Management System &gt; Specific initiatives &gt; Response to the TCFD recommendations</a>	
201-3	Defined benefit plan obligations and other retirement plans			2	<a href="#">"Financial Report" * Japanese only</a>	
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			2	<a href="#">ESG Data Book</a>	

**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		
203-2	Significant indirect economic impacts			2	<a href="#">Partnership with Communities &gt; Specific initiatives</a>	

**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		●	2	<a href="#">Strong Compliance &gt; Specific initiatives &gt; Monitoring</a>	
205-2	Communication and training about anti-corruption policies and procedures		●	2	<a href="#">ESG Data Book</a> <a href="#">Strong Compliance &gt; Specific initiatives &gt; Training &gt; Compliance training</a>	
205-3	Confirmed incidents of corruption and actions taken		●	3	<a href="#">ESG Data Book</a>	

**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	<a href="#">Strong Compliance &gt; Specific initiatives &gt; Compliance with laws and regulations</a>	

**GRI 207 : Tax 2019**

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
207-1	Approach to tax			1		
207-2	Tax governance, control, and risk management			1		
207-3	Stakeholder engagement and management of concerns related to tax			1		
207-4	Country-by-country reporting			1		

**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			2	<a href="#">ESG Data Book</a>	
301-2	Recycled input materials used			1		
301-3	Reclaimed products and their packaging materials			1		

**GRI 302: Energy 2016**

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
302-1	Energy consumption within the organization		●	2	<a href="#">ESG Data Book</a>	
302-2	Energy consumption outside of the organization		●	1		This information is omitted because it is not available yet.
302-3	Energy intensity		●	3	<a href="#">ESG Data Book</a>	
302-4	Reduction of energy consumption		●	1		This information is omitted because it is not available yet.
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	<a href="#">Water Use Reduction &gt; Management information &gt; Relevance to our business</a> <a href="#">Water Use Reduction &gt; Specific initiatives &gt; Risk management and countermeasures</a> <a href="#">Water Use Reduction &gt; Specific initiatives &gt; Water conservation efforts at Group companies</a>	
303-2	Management of water discharge-related impacts		●	2	<a href="#">Water Use Reduction &gt; Management information &gt; Basic approach</a>	
303-3	Water withdrawal		●	2	<a href="#">ESG Data Book</a>	
303-4	Water discharge		●	2	<a href="#">ESG Data Book</a>	
303-5	Water consumption		●	3	<a href="#">ESG Data Book</a>	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		●	2	<a href="#">Sustainable Procurement of Palm Oil &gt; Specific initiatives</a> <a href="#">Sustainable Procurement of Palm Oil &gt; Specific initiatives</a> <a href="#">Sustainable Procurement of Shea Kernels &gt; Specific initiatives</a>	
304-2	Significant impacts of activities, products, and services on biodiversity		●	1		This information is omitted because it is not available yet.
304-3	Habitats protected or restored		●	3	<a href="#">Sustainable Procurement of Palm Oil &gt; Specific initiatives</a> <a href="#">Sustainable Procurement of Cocoa &gt; Specific initiatives</a> <a href="#">Sustainable Procurement of Shea Kernels &gt; Specific initiatives</a>	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		●	1		This information is omitted because it is not available yet.

**GRI 305: Emissions 2016**

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
305-1	Direct (Scope 1) GHG emissions		●	3	<a href="#">ESG Data Book</a>	
305-2	Energy indirect (Scope 2) GHG emissions		●	3	<a href="#">ESG Data Book</a>	
305-3	Other indirect (Scope 3) GHG emissions		●	2	<a href="#">ESG Data Book</a>	
305-4	GHG emissions intensity		●	3	<a href="#">ESG Data Book</a>	
305-5	Reduction of GHG emissions		●	2	<a href="#">CO2 Emissions Reduction &gt; Management information &gt; Goals / Results</a>	
305-6	Emissions of ozone-depleting substances (ODS)		●	3	<a href="#">ESG Data Book</a>	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		●	3	<a href="#">ESG Data Book</a>	

**GRI306 : Waste 2020**

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
306-1	Water discharge by quality and destination		●	1		This information is omitted because it is not available yet.
306-2	Waste by type and disposal method		●	1		This information is omitted because it is not available yet.
306-3	Significant spills		●	2	<a href="#">ESG Data Book</a>	
306-4	Transport of hazardous waste		●	2	<a href="#">ESG Data Book</a>	
306-5	Water bodies affected by water discharges and/or runoff		●	2	<a href="#">ESG Data Book</a>	

**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	<a href="#">Environmental Management &gt; Specific initiatives &gt; Compliance with environmental laws and regulations</a>	

**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	<a href="#">"FUJI OIL Group Grievance List" * English only</a>	

**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	<a href="#">ESG Data Book</a>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			1		
401-3	Parental leave			3	<a href="#">ESG Data Book</a>	

**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	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives &gt; Risk management and countermeasures</a>	
403-2	Hazard identification, risk assessment, and incident investigation		●	2	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives &gt; Risk management and countermeasures</a>	
403-3	Occupational health services		●	3	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives&gt; Education</a>	
403-4	Worker participation, consultation, and communication on occupational health and safety		●	3	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives &gt; Risk management and countermeasures</a>	
403-5	Worker training on occupational health and safety		●	3	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives&gt; Education</a>	
403-6	Promotion of worker health		●	3	<a href="#">Employee Health (Health Management) &gt; Management information</a>	

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		●	2	<a href="#">Promoting Occupational Health and Safety &gt; Specific initiatives &gt; Risk management and countermeasures</a>	
403-8	Workers covered by an occupational health and safety management system		●	3	<a href="#">See "Comments / Reason for Omission"</a>	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	<a href="#">ESG Data Book</a>	
403-10	Work-related ill health		●	2	<a href="#">ESG Data Book</a>	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	<a href="#">ESG Data Book</a>	
404-2	Programs for upgrading employee skills and transition assistance programs			3	<a href="#">Human Resource Development &gt; Specific initiatives &gt; Career support system</a> <a href="#">DE&amp;I Management &gt; Specific initiatives &gt; Initiatives in Japan &gt; Supporting continued active career development</a>	
404-3	Percentage of employees receiving regular performance and career development reviews			3	<a href="#">ESG Data Book</a>	

**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	<a href="#">ESG Data Book</a>	
405-2	Ratio of basic salary and remuneration of women to men		●	1		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	<a href="#">ESG Data Book</a>	

**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		●	2	<a href="#">Human Rights Management &gt; Specific initiatives &gt; Human rights due diligence &gt; Results of 1st and 2nd human rights impact assessments and progress on addressing risks identified in 1st assessment</a>	

**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	<a href="#">Human Rights Management &gt; Specific initiatives &gt; Human rights due diligence &gt; Results of 1st and 2nd human rights impact assessments and progress on addressing risks identified in 1st assessment</a>	

**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		●	2	<a href="#">Human Rights Management &gt; Specific initiatives &gt; Human rights due diligence &gt; Results of 1st and 2nd human rights impact assessments and progress on addressing risks identified in 1st assessment</a>	

**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		

**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	<a href="#">"FUJI OIL Group Grievance List" * English only</a>	

**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	<a href="#">Human Rights Management &gt; Specific initiatives &gt; Human rights due diligence ESG Data Book</a>	
412-2	Employee training on human rights policies or procedures		●	2	<a href="#">ESG Data Book</a>	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		●	1		

**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	<a href="#">Partnership with Communities &gt; Specific initiatives</a>	
413-2	Operations with significant actual and potential negative impacts on local communities			1		

**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 (partially) in the future.
414-2	Negative social impacts in the supply chain and actions taken		●	2	<a href="#">"FUJI OIL Group Grievance List" * English only</a>	

**GRI 415: Public Policy 2016**

GRI	Disclosure	Core	Material	Disclosure Level	Publication Site	Comments / Reason for Omission
415-1	Political contributions			3	<a href="#">Strong Compliance &gt; Specific initiatives &gt; Political donations</a>	

**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	<a href="#">ESG Data Book</a>	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			3	<a href="#">ESG Data Book</a>	



**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		●	2	<a href="#">Ensuring Product Safety and Quality &gt; Specific initiatives &gt; Product labeling</a>	
417-2	Incidents of non-compliance concerning product and service information and labeling		●	3	<a href="#">ESG Data Book</a>	
417-3	Incidents of non-compliance concerning marketing communications		●	1		

**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			3	<a href="#">Information Security Management &gt; Management information &gt; Goals / Results</a>	

**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	<a href="#">Strong Compliance &gt; Specific initiatives &gt; Compliance with laws and regulations</a>	