

Fuji Oil Group Sustainability Report 2023: GRI content index

GRI1 : Foundation 2021

Statement of use	Fuji Oil Holdings Inc. has reported in accordance with the GRI Standards for the period from April 1, 2022 to March 31, 2023.
GRI 1 used	GRI1 : Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI2:General Disclosures 2021

1. The organization and its reporting practices

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-1	Organizational details	<u>Company Profile, "Website of FUJI OIL HOLDINGS INC."</u> <u>About Us, "Website of FUJI OIL HOLDINGS INC."</u>			
2-2	Entities included in the organization's sustainability reporting	<u>Editorial Policy > Scope of the report > List of Group companies</u>			
2-3	Reporting period, frequency and contact point	<u>Editorial Policy</u> <u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u> <u>Inquiries about Sustainability, "Website of FUJI OIL HOLDINGS INC."</u>			
2-4	Restatements of information	<u>ESG Data Book 2023</u>			
2-5	External assurance	<u>Editorial Policy > Third Party Verification</u>			

2. Activities and workers

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-6	Activities, value chain and other business relationships	<u>Social Impact and Material ESG Issues > Fuji Oil in society > Fuji Oil Group's value chain</u> <u>Editorial Policy > Scope of the report > List of Group companies</u> <u>Sustainable Procurement of Palm Oil > Management information > Relevance to our business</u> <u>Sustainable Procurement of Cocoa > Management information > Relevance to our business</u> <u>Sustainable Procurement of Soybeans > Management information > Relevance to our business</u> <u>Sustainable Procurement of Shea Kernels > Management information > Relevance to our business</u> <u>Supply Chain Data Base, "Website of FUJI OIL HOLDINGS INC."</u> <u>Timely disclosure, "Website of FUJI OIL HOLDINGS INC."</u>			
2-7	Employees	<u>ESG Data Book 2023</u>			
2-8	Workers who are not employees	<u>ESG Data Book 2023</u>			

3. Governance

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-9	Governance structure and composition	<u>Corporate Governance System, "Website of FUJI OIL HOLDINGS INC."</u> <u>Sustainability Management > Sustainability management system</u> <u>ESG Data Book 2023</u>			
2-10	Nomination and selection of the highest governance body	<u>Corporate Governance System, "Website of FUJI OIL HOLDINGS INC."</u>			

2-11	Chair of the highest governance body	<u>Corporate Governance System, "Website of FUJI OIL HOLDINGS INC."</u> <u>Corporate Governance > Management information</u> <u>ESG Data Book 2023</u>			
2-12	Role of the highest governance body in overseeing the management of impacts	<u>Sustainability Management > Sustainability management system</u> <u>Human Rights Management > Management information</u>			
2-13	Delegation of responsibility for managing impacts	<u>Sustainability Management > Sustainability management system</u>			
2-14	Role of the highest governance body in sustainability reporting	<u>Sustainability Management > Sustainability management system</u>			
2-15	Conflicts of interest	<u>Corporate Governance System, "Website of FUJI OIL HOLDINGS INC."</u> <u>Matters Concerning Controlling Shareholder, etc., "Website of FUJI OIL HOLDINGS INC."</u> <u>Stock Overview, "Website of FUJI OIL HOLDINGS INC."</u>			
2-16	Communication of critical concerns	<u>Sustainability Management > Sustainability management system</u>			
2-17	Collective knowledge of the highest governance body	<u>Sustainability Management > Sustainability management system > Education</u>			
2-18	Evaluation of the performance of the highest governance body	<u>Corporate Governance System, "Website of FUJI OIL HOLDINGS INC."</u> <u>Corporate Governance Report, "Website of FUJI OIL HOLDINGS INC."</u> <u>Corporate Governance > Management information</u>			
2-19	Remuneration policies	<u>Director Remuneration, "Website of FUJI OIL HOLDINGS INC."</u> <u>Sustainability Management > Sustainability management system > Incentives</u> <u>ESG Data Book 2023</u>	2-19 b.		
2-20	Process to determine remuneration	<u>Director Remuneration, "Website of FUJI OIL HOLDINGS INC."</u>			
2-21	Annual total compensation ratio		2-21		

4. Strategy, policies and practices

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-22	Statement on sustainable development strategy	<u>Message from the CEO</u> <u>Message from the ESG Representative</u>			
2-23	Policy commitments	<u>Sustainability Management > Basic approach</u> <u>Fuji Oil Group Management Philosophy, "Website of FUJI OIL HOLDINGS INC."</u> <u>Fuji Oil Group Human Rights Policy, "Website of FUJI OIL HOLDINGS INC."</u> <u>Fuji Oil Group Supplier Code of Conduct, "Website of FUJI OIL HOLDINGS INC."</u>			
2-24	Embedding policy commitments	<u>Sustainability Management > Sustainability management system</u> <u>Human Rights Management</u> <u>Sustainable Procurement Management > Management information</u>			
2-25	Processes to remediate negative impacts	<u>Human Rights Management > Specific initiatives > Grievance mechanisms</u> <u>Strengthening Compliance > Specific initiatives > Whistleblowing system</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives > Grievance mechanism</u> <u>FUJI OIL GROUP Grievance Mechanism, "Website of FUJI OIL HOLDINGS INC."</u> <u>Stakeholder Engagement</u>			

2-26	Mechanisms for seeking advice and raising concerns	<u>Sustainability Management > Sustainability management system</u> <u>Human Rights Management > Specific initiatives > Grievance mechanisms</u> <u>Strengthening Compliance > Specific initiatives > Whistleblowing system</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives > Grievance mechanism</u> <u>FUJI OIL GROUP Grievance Mechanism, "Website of FUJI OIL HOLDINGS INC."</u>			
2-27	Compliance with laws and regulations	<u>Strengthening Compliance > Specific initiatives > Compliance with laws and regulations</u> <u>Environmental Management > Specific initiatives > Compliance with environmental laws and regulations</u> <u>ESG Data Book 2023</u>			
2-28	Membership associations	<u>Stakeholder Engagement > External initiatives we support and participate in</u>			

5. Stakeholder engagement

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-29	Approach to stakeholder engagement	<u>Stakeholder Engagement > The Fuji Oil Group's stakeholders</u>			
2-30	Collective bargaining agreements	<u>Securing and Developing Human Resources > Specific initiatives > Dialogue between labor and management</u> Employment contracts for the employees not subject to collective bargaining agreements are made based on regulations applicable to the type of employment.			

GRI3:Material Topics 2021

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-1	Process to determine material topics	<u>Social Impact and Material ESG Issues > Process of selecting material ESG issues for FY2023</u> <u>Stakeholder Engagement > Actions taken following dialogues with experts</u>			
3-2	List of material topics	<u>Social Impact and Material ESG Issues > Material ESG issues for FY2023</u> <u>Social Impact and Material ESG Issues > Process of selecting material ESG issues for FY2023</u>			

GRI 201:Economic Performance 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
201-1	Direct economic value generated and distributed	<u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u> <u>"Integrated Report 2023", "Website of FUJI OIL HOLDINGS INC."</u>	201-1 b.		
201-2	Financial implications and other risks and opportunities due to climate change	<u>Environmental Management > Response to the TCFD recommendations</u>			
201-3	Defined benefit plan obligations and other retirement plans	<u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u>	201-3 d.		
201-4	Financial assistance received from government		201-4		

GRI 202: Market Presence 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		202-1		
202-2	Proportion of senior management hired from the local community	<u>ESG Data Book 2023</u>	202-2 d.		

GRI 203: Indirect Economic Impacts 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
203-1	Infrastructure investments and services supported		203-1		
203-2	Significant indirect economic impacts	<u>Partnership with Communities > Specific initiatives</u>	203-2 b.		

GRI 204: Procurement Practices 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
204-1	Proportion of spending on local suppliers		204-1		

GRI 205: Anti-corruption 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > GRC</u> <u>Strengthening Compliance > Management information</u>			
205-1	Operations assessed for risks related to corruption	<u>Strengthening Compliance > Management information > Goals / Results</u> <u>Strengthening Compliance > Specific initiatives > Monitoring</u>	205-1 a. partially omitted, b.	Information unavailable / incomplete	This information is omitted because it is not available yet.
205-2	Communication and training about anti-corruption policies and procedures	<u>ESG Data Book 2023</u> <u>Strengthening Compliance > Specific initiatives > Training > Compliance training</u>	205-2 c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
205-3	Confirmed incidents of corruption and actions taken	<u>ESG Data Book 2023</u>			

GRI 206: Anti-competitive Behavior 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > GRC</u> <u>Strengthening Compliance > Management information</u>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<u>Strengthening Compliance > Specific initiatives > Compliance with laws and regulations</u>			

GRI207 : Tax 2019

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
207-1	Approach to tax	<u>FUJI OIL GROUP Tax Policy, "Website of FUJI OIL HOLDINGS INC."</u> <u>Tax Governance, "Website of FUJI OIL HOLDINGS INC."</u> <u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u>			
207-2	Tax governance, control, and risk management	<u>FUJI OIL GROUP Tax Policy, "Website of FUJI OIL HOLDINGS INC."</u> <u>Tax Governance, "Website of FUJI OIL HOLDINGS INC."</u> <u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u>			
207-3	Stakeholder engagement and management of concerns related to tax	<u>FUJI OIL GROUP Tax Policy, "Website of FUJI OIL HOLDINGS INC."</u> <u>Tax Governance, "Website of FUJI OIL HOLDINGS INC."</u> <u>"The 95th Financial Report", "Website of FUJI OIL HOLDINGS INC."</u> <u>* Japanese only</u>			
207-4	Country-by-country reporting		207-4	Confidentiality constraints	This information is omitted because of commercial transactions confidentiality.

Environmental Topics
GRI 301: Materials 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
301-1	Materials used by weight or volume	<u>ESG Data Book 2023</u>	301-1 partially omitted		
301-2	Recycled input materials used		301-2		
301-3	Reclaimed products and their packaging materials		301-3		

GRI 302: Energy 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Environment > Climate change</u> <u>Environmental Management > Management information</u> <u>CO2 Emissions Reduction > Management information</u>			
302-1	Energy consumption within the organization	<u>ESG Data Book 2023</u>	302-1 c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
302-2	Energy consumption outside of the organization		302-2	Information unavailable / incomplete	This information is omitted because it is not available yet.
302-3	Energy intensity	<u>ESG Data Book 2023</u>			
302-4	Reduction of energy consumption	<u>CO2 Emissions Reduction > Specific initiatives > Introducing renewable energy</u>	302-4 b., c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.

302-5	Reductions in energy requirements of products and services		302-5	Not applicable	Not applicable because our products do not need energy when they are used.
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GRI 303: Water and Effluents 2018

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Environment > Water resources</u> <u>Environmental Management > Management information</u> <u>Water Use Reduction > Management information</u>			
303-1	Interactions with water as a shared resource	<u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Environment > Water resources</u> <u>Water Use Reduction > Management information</u> <u>Water Use Reduction > Specific initiatives</u>	303-1 d. partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
303-2	Management of water discharge-related impacts	<u>Water Use Reduction > Management information > Basic approach</u>			
303-3	Water withdrawal	<u>ESG Data Book 2023</u>	303-3 c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
303-4	Water discharge	<u>ESG Data Book 2023</u>	303-4 b., d., e.	Information unavailable / incomplete	This information is omitted because it is not available yet.
303-5	Water consumption	<u>ESG Data Book 2023</u>	303-5 c.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 304: Biodiversity 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Environment > Biodiversity</u> <u>Biodiversity conservation and restoration > Management information</u>			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		304-1	Information unavailable / incomplete	This information is omitted because it is not available yet.
304-2	Significant impacts of activities, products, and services on biodiversity	<u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Environment > Biodiversity</u> <u>Biodiversity conservation and restoration > Management information</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives</u> <u>Sustainable Procurement of Cocoa > Specific initiatives</u>	304-2 a. partially omitted, b. partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
304-3	Habitats protected or restored	<u>Biodiversity conservation and restoration > Specific initiatives</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives</u> <u>Sustainable Procurement of Cocoa > Specific initiatives</u>			

304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		304-4	Information unavailable / incomplete	This information is omitted because it is not available yet.
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GRI 305: Emissions 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Environment > Climate change</u> <u>Environmental Management > Management information</u> <u>CO2 Emissions Reduction > Management information</u>			
305-1	Direct (Scope 1) GHG emissions	<u>ESG Data Book 2023</u>	305-1 c., f. partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
305-2	Energy indirect (Scope 2) GHG emissions	<u>ESG Data Book 2023</u>	305-2 a. partially omitted, f. partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
305-3	Other indirect (Scope 3) GHG emissions	<u>ESG Data Book 2023</u>	305-3 a. partially omitted, c.	Information unavailable / incomplete	This information is omitted because it is not available yet.
305-4	GHG emissions intensity	<u>ESG Data Book 2023</u>			
305-5	Reduction of GHG emissions	<u>CO2 Emissions Reduction > Management information > Goals / Results</u>	305-5 a. partially omitted, e.	Information unavailable / incomplete	This information is omitted because it is not available yet.
305-6	Emissions of ozone-depleting substances (ODS)	<u>ESG Data Book 2023</u>	305-6	Not applicable	None of the Fuji Oil Group companies produce, import, or export ozone-depleting substances (ODS).
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<u>ESG Data Book 2023</u>			

GRI306 : Waste 2020

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Environment > Circular economy</u> <u>Environmental Management > Management information</u> <u>Waste Reduction > Management information</u>			
306-1	Waste generation and significant waste-related impacts		306-1	Information unavailable / incomplete	This information is omitted because it is not available yet.
306-2	Management of significant waste-related impacts		306-2	Information unavailable / incomplete	This information is omitted because it is not available yet.

306-3	Waste generated	Waste Reduction > Management information > Goals / Results ESG Data Book 2023			
306-4	Waste diverted from disposal	ESG Data Book 2023	306-4 b., c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
306-5	Waste directed to disposal	ESG Data Book 2023	306-5 b., c., d., e.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 308: Supplier Environmental Assessment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Sustainability Management > Sustainability management system Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Sustainable procurement Sustainable Procurement Management > Management information			
308-1	New suppliers that were screened using environmental criteria		308-1	Confidentiality constraints	This is omitted because of commercial transactions confidentiality. We will consider partially disclosing this information in the future.
308-2	Negative environmental impacts in the supply chain and actions taken	Fuji Oil Group Grievance List, "Website of FUJI OIL HOLDINGS INC."	308-2 a., b., d., e.	Information unavailable / incomplete	This information is omitted because it is not available yet.

Social Topics

GRI401: Employment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Sustainability Management > Sustainability management system Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > Securing and developing human resources Securing and Developing Human Resources > Management information			
401-1	New employee hires and employee turnover	ESG Data Book 2023			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		401-2	Information unavailable / incomplete	This information is omitted because it is not available yet.
401-3	Parental leave	ESG Data Book 2023	401-3 d.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 402: Labor/Management Relations 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
402-1	Minimum notice periods regarding operational changes		402-1		

GRI 403: Occupational Health and Safety 2018

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Safety and quality > Occupational health and safety</u> <u>Promoting Occupational Health and Safety > Management information</u>			
403-1	Occupational health and safety management system	<u>Promoting Occupational Health and Safety > Specific initiatives > Risk management and countermeasures</u> <u>ESG Data Book 2023</u>			
403-2	Hazard identification, risk assessment, and incident investigation	<u>Promoting Occupational Health and Safety > Specific initiatives > Risk management and countermeasures</u>	403-2 b. partially omitted, c. partially omitted, d. partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
403-3	Occupational health services	<u>Promoting Occupational Health and Safety > Specific initiatives > Education</u> <u>Employee Health (Health Management) > Specific initiatives</u>			
403-4	Worker participation, consultation, and communication on occupational health and safety	<u>Promoting Occupational Health and Safety > Specific initiatives > Risk management and countermeasures</u>			
403-5	Worker training on occupational health and safety	<u>Promoting Occupational Health and Safety > Specific initiatives > Education</u>			
403-6	Promotion of worker health	<u>Employee Health (Health Management) > Specific initiatives</u>			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Promoting Occupational Health and Safety > Specific initiatives > Risk management and countermeasures</u>	403-7 partially omitted	Information unavailable / incomplete	This information is omitted because it is not available yet.
403-8	Workers covered by an occupational health and safety management system	<u>ESG Data Book 2023</u> All workers who engage in business activities at Fuji Oil Group sites are covered by the occupational health and safety management system.			
403-9	Work-related injuries	<u>ESG Data Book 2023</u>	403-9 c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
403-10	Work-related ill health		403-10	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 404: Training and Education 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > DE&I</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > Securing and developing human resources</u> <u>DE&I Management > Management information</u> <u>Securing and developing human resources > Management information</u>			
404-1	Average hours of training per year per employee	<u>ESG Data Book 2023</u>			

404-2	Programs for upgrading employee skills and transition assistance programs	<u>DE&I Management > Specific initiatives > Initiatives at Fuji Oil Co., Ltd. > Supporting continued active career development</u> <u>Securing and developing human resources > Specific initiatives ></u>			
404-3	Percentage of employees receiving regular performance and career development reviews	<u>ESG Data Book 2023</u>			

GRI 405: Diversity and Equal Opportunity 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Business foundations > DE&I</u> <u>DE&I Management > Management information</u>			
405-1	Diversity of governance bodies and employees	<u>ESG Data Book 2023</u>			
405-2	Ratio of basic salary and remuneration of women to men	<u>ESG Data Book 2023</u>			

GRI 406: Non-discrimination 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Business foundations > DE&I</u> <u>DE&I Management > Management information</u> <u>Human Rights Management > Management information</u> <u>Sustainable Procurement Management > Management information</u>			
406-1	Incidents of discrimination and corrective actions taken	<u>ESG Data Book 2023</u> <u>Fuji Oil Group Grievance List, "Website of FUJI OIL HOLDINGS INC."</u>	406-1 b.	Confidentiality constraints	This information is omitted due to confidentiality.

GRI 407: Freedom of Association and Collective Bargaining 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Value creation > Sustainable procurement</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 ></u> <u>Business foundations > Securing and developing human resources</u> <u>Sustainable Procurement Management > Management information</u> <u>Human Rights Management > Management information</u> <u>Securing and developing human resources > Management information</u>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<u>Securing and developing human resources > Specific initiatives > Dialogue</u> <u>between labor and management</u>	407-1 a.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 408: Child Labor 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Value creation > Sustainable procurement</u> <u>Sustainable Procurement Management > Management information</u> <u>Human Rights Management > Management information</u> <u>Sustainable Procurement of Palm Oil > Management information</u> <u>Sustainable Procurement of Cocoa > Management information</u>			
408-1	Operations and suppliers at significant risk for incidents of child labor	<u>Sustainable Procurement Management > Specific initiatives</u> <u>Human Rights Management > Specific initiatives > In-depth look at risks identified in 2nd human rights impact assessment</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives > Solution-based approaches to implementing the Responsible Palm Oil Sourcing Policy</u> <u>Sustainable Procurement of Cocoa > Specific initiatives > Solution-based approaches to implementing the Responsible Cocoa Beans Sourcing Policy</u>	408-1 a., b.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 409: Forced or Compulsory Labor 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Value creation > Sustainable procurement</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > Securing and developing human resources</u> <u>Sustainable Procurement Management > Management information</u> <u>Human Rights Management > Management information</u> <u>Sustainable Procurement of Palm Oil > Management information</u> <u>Securing and developing human resources > Management information</u>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<u>Sustainable Procurement Management > Specific initiatives</u> <u>Human Rights Management > Specific initiatives > In-depth look at risks identified in 2nd human rights impact assessment</u> <u>Sustainable Procurement Management > Specific initiatives > Solution-based approaches to implementing the Responsible Palm Oil Sourcing Policy</u>	409-1 a.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 410: Security Practices 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
410-1	Security personnel trained in human rights policies or procedures		410-1		

GRI 411: Rights of Indigenous Peoples 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Value creation > Sustainable procurement</u> <u>Sustainable Procurement Management > Management information</u> <u>Human Rights Management > Management information</u> <u>Sustainable Procurement of Palm Oil > Management information</u> <u>Sustainable Procurement of Soybeans > Management information</u>			
411-1	Incidents of violations involving rights of indigenous peoples	<u>Fuji Oil Group Grievance List, "Website of FUJI OIL HOLDINGS INC."</u>	411-1 a.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI 413: Local Communities 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
413-1	Operations with local community engagement, impact assessments, and development programs	<u>Partnership with Communities > Specific initiatives</u> <u>ESG Data Book 2023</u>	413-1 partially omitted		
413-2	Operations with significant actual and potential negative impacts on local communities		413-2		

GRI 414: Supplier Social Assessment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Value creation > Sustainable procurement</u> <u>Sustainable Procurement Management > Management information</u>			
414-1	New suppliers that were screened using social criteria		414-1	Confidentiality constraints	This is omitted because of commercial transactions confidentiality. We will consider partially disclosing this information in the future.
414-2	Negative social impacts in the supply chain and actions taken	<u>Fuji Oil Group Grievance List, "Website of FUJI OIL HOLDINGS INC."</u>			

GRI 415: Public Policy 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
415-1	Political contributions	<u>Strengthening Compliance > Specific initiatives > Political donations</u>			

GRI 416: Customer Health and Safety 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Safety and quality Product safety and quality</u> <u>Ensuring Product Safety and Quality > Management information</u>			
416-1	Assessment of the health and safety impacts of product and service categories	<u>ESG Data Book 2023</u>			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<u>Ensuring Product Safety and Quality > Management information</u> <u>ESG Data Book 2023</u>			

GRI 417: Marketing and Labeling 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Safety and quality Product safety and quality</u> <u>Ensuring Product Safety and Quality > Management information</u>			
417-1	Requirements for product and service information and labeling	<u>Ensuring Product Safety and Quality > Specific initiatives > Product labeling</u>	417-1 a. partially omitted, b.	Information unavailable / incomplete	This information is omitted because it is not available yet.
417-2	Incidents of non-compliance concerning product and service information and labeling	<u>ESG Data Book 2023</u>			
417-3	Incidents of non-compliance concerning marketing communications		417-3	Not applicable	Not applicable because our customers are mainly business entities.

GRI 418: Customer Privacy 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Sustainability Management > Sustainability management system</u> <u>Social Impact and Material ESG Issues > Material ESG issues for FY2023 > Business foundations > GRC</u> <u>Information Security Management > Management information > Goals / Results</u>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>Information Security Management > Management information > Goals / Results</u>			