

Fuji Oil Group Sustainability Report 2025: GRI content index

GRI1 : Foundation 2021

Statement of Statement of use	FUJI OIL CO., LTD. has reported in accordance with the GRI Standards for the period from April 1, 2025 to March 31, 2025.
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	Company Profile, "Website of FUJI OIL CO., LTD. " About Us, "Website of FUJI OIL CO., LTD. "			
2-2	Entities included in the organization's sustainability reporting	Editorial Policy>Scope of the report>List of Group companies			
2-3	Reporting period, frequency and contact point	Editorial Policy "The 97th Financial Report", "Website of FUJI OIL CO., LTD. " * Japanese only Inquiries about Sustainability, "Website of FUJI OIL CO., LTD."			
2-4	Restatements of information	ESG Data Book 2025			
2-5	External assurance	Editorial Policy>Third Party Verification			

2. Activities and workers

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-6	Activities, value chain and other business relationships	Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Editorial Policy>Scope of the report>List of Group companies Sustainable Procurement of Palm Oil>Strategy Sustainable Procurement of Cocoa>Strategy Sustainable Procurement of Soybeans>Strategy Sustainable Procurement of Shea Kernels>Strategy Supply Chain Data Base, "Website of FUJI OIL CO., LTD." Timely disclosure, "Website of FUJI OIL CO., LTD."			
2-7	Employees	ESG Data Book 2025			
2-8	Workers who are not employees	ESG Data Book 2025			

3. Governance

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-9	Governance structure and composition	Corporate Governance System, "Website of FUJI OIL CO., LTD." Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Corporate Governance>Governance ESG Data Book 2025			

2-10	Nomination and selection of the highest governance body	Corporate Governance System, “Website of FUJI OIL CO., LTD.”			
2-11	Chair of the highest governance body	Corporate Governance>Governance Corporate Governance System, “Website of FUJI OIL CO., LTD.”			
2-12	Role of the highest governance body in overseeing the management of impacts	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee			
2-13	Delegation of responsibility for managing impacts	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee			
2-14	Role of the highest governance body in sustainability reporting	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee			
2-15	Conflicts of interest	Corporate Governance System, “Website of FUJI OIL CO., LTD.” Matters Concerning Controlling Shareholder, etc., “Website of FUJI OIL CO., LTD.” Stock Overview, “Website of FUJI OIL CO., LTD.”			
2-16	Communication of critical concerns	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee			
2-17	Collective knowledge of the highest governance body	Governance, Strategy,Risk Management,Metrics and Targets>Risk Management>Education			
2-18	Evaluation of the performance of the highest governance body	Corporate Governance System, “Website of FUJI OIL CO., LTD.” Corporate Governance Report, “Website of FUJI OIL CO., LTD.” Corporate Governance>Risk management>Effectiveness evaluations			
2-19	Remuneration policies	Director Remuneration, “Website of FUJI OIL CO., LTD.” Corporate Governance Report, “Website of FUJI OIL CO., LTD.” ESG Data Book 2025	2-19 b.		
2-20	Process to determine remuneration	Director Remuneration, “Website of FUJI OIL CO., LTD.”			
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	Message from the CEO Message from the CFO and Information Disclosure Representative Message from the Head of Corporate PlanningHeadquarters			
2-23	Policy commitments	Governance, Strategy,Risk Management,Metrics and Targets>Fuji Oil Group’s sustainability management Fuji Oil Group Management Philosophy, “Website of FUJI OIL CO., LTD.” Fuji Oil Group Human Rights Policy, “Website of FUJI OIL CO., LTD.” Fuji Oil Group Supplier Code of Conduct			
2-24	Embedding policy commitments	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Environmental Management>Managing climate- and nature-related impacts, risks and opportunities, Strategy Human Rights Management>Strategy Sustainable Procurement Management>Strategy			

2-25	Processes to remediate negative impacts	Human Rights Management>Grievance mechanisms Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Risk Management>Whistleblowing system Sustainable Procurement of Palm Oil>Risk management>Grievance mechanism FUJI OIL GROUP Grievance Mechanism, "Website of FUJI OIL CO., LTD." Stakeholder Engagement>The Fuji Oil Group's main stakeholders			
2-26	Mechanisms for seeking advice and raising concerns	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Human Rights Management>Grievance mechanisms Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Risk Management>Whistleblowing system Sustainable Procurement of Palm Oil>Risk management>Grievance mechanism FUJI OIL GROUP Grievance Mechanism, "Website of FUJI OIL CO., LTD."			
2-27	Compliance with laws and regulations	Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Metrics and targets Environmental Management>Managing climate- and nature-related impacts, risks and opportunities>Risk management>Assessment of risks and opportunities Environmental Management>Managing climate- and nature-related impacts, risks and opportunities>Risk management ESG Data Book 2025			
2-28	Membership associations	Stakeholder Engagement>External initiatives we support and participate in			

5. Stakeholder engagement

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-29	Approach to stakeholder engagement	Stakeholder Engagement>The Fuji Oil Group's main stakeholders			
2-30	Collective bargaining agreements	Securing and Developing Human Resources>Risk management>Dialogue between labor and management 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	Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Stakeholder Engagement>The Fuji Oil Group's main stakeholders			
3-2	List of material topics	Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain			

GRI 101: Biodiversity 2024

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Environmental Management>Managing climate- and nature-related impacts, risks and opportunities</u>			
101-1	Policies to halt and reverse biodiversity loss	<u>Environmental Management>Managing climate- and nature-related impacts, risks and opportunities</u> <u>Biodiversity Conservation and Restoration>Policy, Metrics and targets</u> <u>Fuji Oil Group Supplier Code of Conduct</u>	101-1.c	Information unavailable / incomplete	This information is omitted because it is not available yet.
101-2	Management of biodiversity impacts	<u>Biodiversity Conservation and Restoration>Risk management</u> <u>Biodiversity Conservation and Restoration>Specific initiatives>Analysis results of nature-related risk connected with palm oil and cocoa</u>			
101-3	Access and benefit-sharing	<u>Biodiversity Conservation and Restoration>Governance</u>	101-3	Information unavailable / incomplete	This information is omitted because it is not available yet.
101-4	Identification of biodiversity impacts	<u>Environmental Management>Managing climate- and nature-related impacts, risks and opportunities</u> <u>Biodiversity Conservation and Restoration>Specific initiatives>Analysis results of nature-related risk connected with palm oil and cocoa</u>			
101-5	Locations with biodiversity impacts	<u>ESG Data Book 2025</u>			
101-6	Direct drivers of biodiversity loss	—	101-6		
101-7	Changes to the state of biodiversity	—	101-7		
101-8	Ecosystem services	—	101-8		

GRI 201:Economic Performance 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
201-1	Direct economic value generated and distributed	<u>"The 97th Financial Report", "Website of FUJI OIL CO., LTD." * Japanese only</u> <u>"Integrated Report 2025", "Website of FUJI OIL CO., LTD."</u>	201-1 b.		
201-2	Financial implications and other risks and opportunities due to climate change	<u>Environmental Management>Managing climate- and nature-related impacts, risks and opportunities,</u> <u>Assessment of climate change-related risks and opportunities and their financial impact on the Fuji Oil Group</u>			
201-3	Defined benefit plan obligations and other retirement plans	<u>"The 97th Financial Report", "Website of FUJI OIL CO., LTD." * 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	ESG Data Book 2025	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	Co-existence with local communities>Specific initiatives	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	Governance, Strategy, Risk Management, Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy, Risk Management, Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Governance			
205-1	Operations assessed for risks related to corruption	Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Metrics and goals	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	ESG Data Book 2025 Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Risk Management>Training	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	ESG Data Book 2025			

GRI 206: Anti-competitive Behavior 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Governance, Strategy, Risk Management, Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy, Risk Management, Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Governance			

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Operation of a Trustworthy Whistleblowing System/Promoting Fair Business Practices>Metrics and goals			
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GRI207 : Tax 2019

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
207-1	Approach to tax	FUJI OIL GROUP Tax Policy, "Website of FUJI OIL CO., LTD." Tax Governance, "Website of FUJI OIL CO., LTD." "The 97th Financial Report", "Website of FUJI OIL CO., LTD." * Japanese only			
207-2	Tax governance, control, and risk management	FUJI OIL GROUP Tax Policy, "Website of FUJI OIL CO., LTD." Tax Governance, "Website of FUJI OIL CO., LTD." "The 97th Financial Report", "Website of FUJI OIL CO., LTD." * Japanese only			
207-3	Stakeholder engagement and management of concerns related to tax	FUJI OIL GROUP Tax Policy, "Website of FUJI OIL CO., LTD." Tax Governance, "Website of FUJI OIL CO., LTD." "The 97th Financial Report", "Website of FUJI OIL CO., LTD." * Japanese only			
207-4	Country-by-country reporting	—	207-4	Confidentiality constraints	This information is omitted because of commercial transactions confidentiality.

GRI 301: Materials 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
301-1	Materials used by weight or volume	ESG Data Book 2025	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	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Environmental Management>Managing climate- and nature-related impacts, risks and opportunities			
302-1	Energy consumption within the organization	ESG Data Book 2025	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	ESG Data Book 2025			

302-4	Reduction of energy consumption	CO2 Emissions Reduction>Specific initiatives>Introducing renewable energy	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.

GRI 303: Water and Effluents 2018

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Environmental Management>Managing climate- and nature-related impacts, risks and opportunities			
303-1	Interactions with water as a shared resource	Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Water Use Reduction>Strategy, Risk management	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	Water Use Reduction>Strategy, Risk management			
303-3	Water withdrawal	ESG Data Book 2025	303-3 c., d.	Information unavailable / incomplete	This information is omitted because it is not available yet.
303-4	Water discharge	ESG Data Book 2025	303-4 b., d., e.	Information unavailable / incomplete	This information is omitted because it is not available yet.
303-5	Water consumption	ESG Data Book 2025	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	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Environmental Management>Managing climate- and nature-related impacts, risks and opportunities			
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	Governance, Strategy, Risk Management, Metrics and Targets > Strategy, metrics and targets > Risks and opportunities in the value chain Environmental Management > Nature-related risks and opportunities across the Fuji Oil Group's value chain Biodiversity Conservation and Restoration > Specific initiatives > Analysis results of nature-related risk connected with palm oil and cocoa	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	Biodiversity Conservation and Restoration > Specific initiatives > Analysis results of nature-related risk connected with palm oil and cocoa Sustainable Procurement of Palm Oil > Risk management > APT Landscape Initiative, Specific initiatives > Collaboration with NGOs and industry Sustainable Procurement of Cocoa > Risk management > Conserving and restoring forests			
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.

GRI 305: Emissions 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Governance, Strategy, Risk Management, Metrics and Targets > Governance > Board of Directors and Sustainability Committee Governance, Strategy, Risk Management, Metrics and Targets > Strategy, metrics and targets > Risks and opportunities in the value chain Environmental Management > Managing climate- and nature-related impacts, risks and opportunities			
305-1	Direct (Scope 1) GHG emissions	ESG Data Book 2025	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	ESG Data Book 2025	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	ESG Data Book 2025	305-3 a. partially omitted, c.	Information unavailable / incomplete	This information is omitted because it is not available yet.
305-4	GHG emissions intensity	ESG Data Book 2025			
305-5	Reduction of GHG emissions	CO2 Emissions Reduction > Metrics and targets	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)	ESG Data Book 2025	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	ESG Data Book 2025			

GRI306 : Waste 2020

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Environmental Management>Managing climate- and nature-related impacts, risks and opportunities			
306-1	Waste generation and significant waste-related impacts	Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain	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>Metrics and targets ESG Data Book 2025			
306-4	Waste diverted from disposal	ESG Data Book 2025	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 2025	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	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Securing and Developing Human Resources>Governance			
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 CO., LTD.”	308-2 a., b., d., e.	Information unavailable / incomplete	This information is omitted because it is not available yet.

GRI401: Employment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Securing and Developing Human Resources>Governance</u>			
401-1	New employee hires and employee turnover	<u>ESG Data Book 2025</u>			
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	<u>ESG Data Book 2025</u>	401-3 d. 401-3 e	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>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Reducing Occupational Accidents and Property Damage>Governance</u>			
403-1	Occupational health and safety management system	<u>Reducing Occupational Accidents and Property Damage>Risk management>Occupational health and safety audits</u> <u>ESG Data Book 2025</u>			
403-2	Hazard identification, risk assessment, and incident investigation	<u>Reducing Occupational Accidents and Property Damage>Risk management>Occupational health and safety audits</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>Reducing Occupational Accidents and Property Damage>Risk management>Education Employee Health (Health Management)>Risk Management</u>			
403-4	Worker participation, consultation, and communication on occupational health and safety	<u>Reducing Occupational Accidents and Property Damage>Risk management>Occupational health and safety audits</u>			
403-5	Worker training on occupational health and safety	<u>Reducing Occupational Accidents and Property Damage>Risk management>Education</u>			
403-6	Promotion of worker health	<u>Employee Health (Health Management)>Risk Management</u>			

403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Reducing Occupational Accidents and Property Damage>Risk management>Occupational health and safety audits</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 2025</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 2025</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>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Promotion of DE&I Promotion>Governance</u> <u>Securing and Developing Human Resources>Governance</u>			
404-1	Average hours of training per year per employee	—	404-1	Information unavailable / incomplete	
404-2	Programs for upgrading employee skills and transition assistance programs	<u>Promotion of DE&I Promotion>Specific initiatives>Initiatives at Fuji Oil Co., Ltd.</u> <u>Securing and Developing Human Resources>Specific initiatives>Development of human resources to support global business management, Career support system</u>			
404-3	Percentage of employees receiving regular performance and career development reviews	<u>ESG Data Book 2025</u>			

GRI 405: Diversity and Equal Opportunity 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Promotion of DE&I Promotion>Governance</u>			
405-1	Diversity of governance bodies and employees	<u>ESG Data Book 2025</u>			
405-2	Ratio of basic salary and remuneration of women to men	<u>ESG Data Book 2025</u>			

GRI 406: Non-discrimination 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Promotion of DE&I Promotion>Governance</u> <u>Human Rights Management>Governance</u> <u>Sustainable Procurement Management>Governance</u>			
406-1	Incidents of discrimination and corrective actions taken	<u>ESG Data Book 2025</u> <u>Fuji Oil Group Grievance List, "Website of FUJI OIL CO., LTD."</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>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Sustainable Procurement Management>Governance</u> <u>Human Rights Management>Governance</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>Risk management>Dialogue 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>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Sustainable Procurement Management>Governance</u> <u>Human Rights Management>Governance</u>			
408-1	Operations and suppliers at significant risk for incidents of child labor	<u>Sustainable Procurement Management>Metrics and targets>Commitments to sustainable procurement</u> <u>Human Rights Management>Metrics and targets</u> <u>Sustainable Procurement of Cocoa>Risk management>Child protection</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	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Sustainable Procurement Management>Governance Human Rights Management>Governance			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights Management>Metrics and targets	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	Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Sustainable Procurement Management>Governance Human Rights Management>Governance			
411-1	Incidents of violations involving rights of indigenous peoples	Fuji Oil Group Grievance List, “Website of FUJI OIL CO., LTD.”	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	Co-existence with local communities>Specific initiatives ESG Data Book 2025	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>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Sustainable Procurement Management>Governance</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 CO., LTD.”</u>			

GRI 415: Public Policy 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
415-1	Political contributions	The Fuji Oil Group does not make political donations.			

GRI 416: Customer Health and Safety 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Ensuring Product Safety and Quality Control>Governance</u>			
416-1	Assessment of the health and safety impacts of product and service categories	<u>ESG Data Book 2025</u>			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<u>Ensuring Product Safety and Quality Control>Metrics and targets</u> <u>ESG Data Book 2025</u>			

GRI 417: Marketing and Labeling 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Governance, Strategy,Risk Management,Metrics and Targets>Governance>Board of Directors and Sustainability Committee</u> <u>Governance, Strategy,Risk Management,Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain</u> <u>Ensuring Product Safety and Quality Control>Governance</u>			
417-1	Requirements for product and service information and labeling	<u>Ensuring Product Safety and Quality Control>Risk management>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	ESG Data Book 2025			
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	Governance, Strategy, Risk Management, Metrics and Targets>Governance>Board of Directors and Sustainability Committee Governance, Strategy, Risk Management, Metrics and Targets>Strategy, metrics and targets>Risks and opportunities in the value chain Information Security Management>Governance			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security Management>Metrics and targets			