

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 1: Foundation 2021

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, 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI 2: 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. ” Editorial Policy > Scope of the report > List of Group companies			
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 98th 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 2026			
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	Fuji Oil Group’s Sustainability Management > Strategy > Risks and opportunities in the value chain Editorial Policy > Scope of the report > List of Group companies Sustainable Procurement > Strategy Sustainable Procurement of Palm Oil > Issue recognition Sustainable Procurement of Cocoa > Issue recognition Sustainable Procurement of Soybeans > Issue recognition Sustainable Procurement of Shea Kernels > Issue recognition Supply Chain Data Base, “Website of FUJI OIL CO., LTD.” Timely disclosure, “Website of FUJI OIL CO., LTD.”			
2-7	Employees	ESG Data Book 2026			
2-8	Workers who are not employees	ESG Data Book 2026			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

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.” Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee ESG Data Book 2026			
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 System, “Website of FUJI OIL CO., LTD.” ESG Data Book 2026			
2-12	Role of the highest governance body in overseeing the management of impacts	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Human Rights Management > Governance Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Governance Food Safety and Health > Governance Environmentally Responsible MONOZUKURI > Governance Sustainable Procurement > Governance Human Capital and Occupational Safety > Governance Fair Business Conduct / Information Security > Governance			
2-13	Delegation of responsibility for managing impacts	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Human Rights Management > Governance Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Governance Food Safety and Health > Governance Environmentally Responsible MONOZUKURI > Governance Sustainable Procurement > Governance Human Capital and Occupational Safety > Governance Fair Business Conduct / Information Security > Governance			
2-14	Role of the highest governance body in sustainability reporting	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Human Rights Management > Governance Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Governance Food Safety and Health > Governance Environmentally Responsible MONOZUKURI > Governance Sustainable Procurement > Governance Human Capital and Occupational Safety > Governance Fair Business Conduct / Information Security > Governance			
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	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee			
2-17	Collective knowledge of the highest governance body	Fuji Oil Group’s Sustainability Management > Risk management > Sustainability awareness Human Rights Management > Risk management > Education, awareness raising > Executive training on business and human rights: Human rights dialogue			
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.”			
2-19	Remuneration policies	Director Remuneration, “Website of FUJI OIL CO., LTD.” Fuji Oil Group’s Sustainability Management > Governance > Incentives > Executive remuneration (performance-based compensation) related to ESG ESG Data Book 2026			
2-20	Process to determine remuneration	Director Remuneration, “Website of FUJI OIL CO., LTD.”			
2-21	Annual total compensation ratio	—	2-21	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

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 Planning Headquarters Fuji Oil Group's Sustainability Management > Fuji Oil Group's sustainability strategy			
2-23	Policy commitments	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 Fuji Oil Group's Sustainability Management > Fuji Oil Group's sustainability strategy Human Rights Management > Policy Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Policy Food Safety and Health > Policy Environmentally Responsible MONOZUKURI > Policy Sustainable Procurement > Policy Human Capital and Occupational Safety > Policy Fair Business Conduct / Information Security > Policy			
2-24	Embedding policy commitments	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Governance > Incentives > Company awards: ESG Award / Sustainability Special Award Fuji Oil Group's Sustainability Management > Risk management > Sustainability awareness Human Rights Management > Strategy Human Rights Management > Risk management > Human rights due diligence Human Rights Management > Risk management > Education, awareness raising Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Strategy Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Risk management > Training Sustainable Procurement > Strategy			
2-25	Processes to remediate negative impacts	Human Rights Management > Risk management > Human rights due diligence Human Rights Management > Risk management > Grievance mechanisms Environmental Management > Risk management > Grievance mechanisms Stakeholder Engagement > The importance of stakeholder engagement Sustainable Procurement of Palm Oil > Risk management initiatives > Grievance mechanism FUJI OIL GROUP Grievance Mechanism, "Website of FUJI OIL CO., LTD."			
2-26	Mechanisms for seeking advice and raising concerns	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices > Risk management initiatives > Whistleblowing system			
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 Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Risk management > Environmental audits Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Risk management > Significant environmental violations and corrective measures ESG Data Book 2026			
2-28	Membership associations	Stakeholder Engagement > External initiatives we support and participate in			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

5. Stakeholder engagement

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
2-29	Approach to stakeholder engagement	<u>Stakeholder Engagement > The importance of stakeholder engagement</u>			
		<u>Stakeholder Engagement > Examples of engagement with our stakeholders</u>			
		<u>Stakeholder Engagement > Expectations from stakeholders</u>			
2-30	Collective bargaining agreements	<u>Securing and Developing Human Resources > Risk management 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.			

GRI 3: Material Topics 2021

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-1	Process to determine material topics	<u>Fuji Oil Group's Sustainability Management > Strategy</u>			
		<u>Human Rights Management > Risk management > Human rights impact assessment</u>			
		<u>Stakeholder Engagement > The importance of stakeholder engagement</u>			
		<u>Stakeholder Engagement > Expectations from stakeholders</u>			
3-2	List of material topics	<u>Fuji Oil Group's Sustainability Management > Metrics and targets > Material ESG issues for FY2026</u>			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

[Economic Topics]

GRI 201: Economic Performance 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
201-1	Direct economic value generated and distributed	<u>"The 98th Financial Report", "Website of FUJI OIL CO., LTD. " (pp. 1–3, 32–37, 52, 80, and 84–90) * Japanese only</u> <u>"Integrated Report 2026", "Website of FUJI OIL CO., LTD."</u>	201-1 b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
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>Environmental Management > Assessment of our climate change-related risks and opportunities and their financial impact</u>			
201-3	Defined benefit plan obligations and other retirement plans	<u>"The 98th Financial Report", "Website of FUJI OIL CO., LTD. " (p. 128) * 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 2026</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	<u>Sustainable Procurement of Cocoa > Risk management initiatives</u> <u>Sustainable Procurement of Shea Kernels > Risk management initiatives</u> <u>Sustainable Procurement of Shea Kernels > Specific initiatives</u>			
203-2	Significant indirect economic impacts	<u>Sustainable Procurement of Palm Oil > Risk management initiatives</u> <u>Sustainable Procurement of Palm Oil > Specific initiatives</u> <u>Sustainable Procurement of Cocoa > Risk management initiatives</u> <u>Sustainable Procurement of Shea Kernels > Risk management initiatives</u> <u>Sustainable Procurement of Shea Kernels > Specific initiatives</u> <u>Co-existence with Local Communities > Specific initiatives</u>	203-2 b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

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>Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee</u> <u>Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain</u> <u>Fair Business Conduct / Information Security > Governance > Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices</u>			
205-1	Operations assessed for risks related to corruption	<u>Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices > Risk management initiatives > Corruption prevention</u>	205-1 a. partially omitted; b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
205-2	Communication and training about anti corruption policies and procedures	<u>Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices > Risk management initiatives > Training</u> <u>ESG Data Book 2026</u>	205-2 c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
205-3	Confirmed incidents of corruption and actions taken	<u>ESG Data Book 2026</u>			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 206: Anti-competitive Behavior 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee</u> <u>Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain</u> <u>Fair Business Conduct / Information Security > Governance > Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices</u>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<u>Operation of a Trustworthy Whistleblowing System / Promoting Fair Business Practices > Metrics and targets</u>			

GRI 207: 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 CO., LTD."</u> <u>Tax Governance, "Website of FUJI OIL CO., LTD."</u> <u>"The 98th Financial Report", "Website of FUJI OIL CO., LTD. " * Japanese only</u>			
207-2	Tax governance, control, and risk management	<u>FUJI OIL GROUP Tax Policy, "Website of FUJI OIL CO., LTD."</u> <u>Tax Governance, "Website of FUJI OIL CO., LTD."</u> <u>"The 98th Financial Report", "Website of FUJI OIL CO., LTD. " * Japanese only</u>			
207-3	Stakeholder engagement and management of concerns related to tax	<u>FUJI OIL GROUP Tax Policy, "Website of FUJI OIL CO., LTD."</u> <u>Tax Governance, "Website of FUJI OIL CO., LTD."</u> <u>"The 98th Financial Report", "Website of FUJI OIL CO., LTD. " * Japanese only</u>			
207-4	Country-by-country reporting	—	207-4	Confidentiality constraints	This information is omitted due to confidentiality restrictions relating to commercial transactions.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

[Environmental Topics]
GRI 101: Biodiversity 2024

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy Fuji Oil Group's Sustainability Management > Risk management Fuji Oil Group's Sustainability Management > Metrics and targets Environmental Management > Managing climate- and nature-related impacts, risks and opportunities			
101－1	Policies to halt and reverse biodiversity loss	Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Policy Environmentally Responsible MONOZUKURI > Policy Environmentally Responsible MONOZUKURI > Governance > Biodiversity Conservation and Restoration Biodiversity Conservation and Restoration > Metrics and targets Fuji Oil Group Supplier Code of Conduct			
101－2	Management of biodiversity impacts	Biodiversity Conservation and Restoration > Risk management initiatives			
101－3	Access and benefit-sharing	Environmentally Responsible MONOZUKURI > Governance > Biodiversity Conservation and Restoration			
101－4	Identification of biodiversity impacts	Environmental Management > Managing climate- and nature-related impacts, risks and opportunities > Strategy > Identifying dependencies and impacts on nature: Biodiversity Conservation and Restoration > Risk management initiatives > Identification of nature-related risks Biodiversity Conservation and Restoration > Risk management initiatives > Analysis results of nature-related risks connected with palm oil and cocoa			
101－5	Locations with biodiversity impacts	Biodiversity Conservation and Restoration > Risk management initiatives > Analysis results of nature-related risks connected with palm oil and cocoa > Impacts on nature (palm oil) Biodiversity Conservation and Restoration > Risk management initiatives > Analysis results of nature-related risks connected with palm oil and cocoa > Impacts on nature (cocoa)			
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 102: Climate Change 2025

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Environmental Management > Managing climate- and nature-related impacts, risks and opportunities Environmentally Responsible MONOZUKURI > Governance Environmentally Responsible MONOZUKURI > Strategy Environmentally Responsible MONOZUKURI > Risk management			
102-1	Transition plan for climate change mitigation	—	102-1	Information unavailable / incomplete	
102-2	Climate change adaptation plan	—	102-2	Information unavailable / incomplete	
102-3	Just transition	—	102-3	Information unavailable / incomplete	
102-4	GHG emissions reduction targets and progress	Environmental Management > Metrics and targets > Environmental Vision 2030/2050 CO2 Emissions Reduction > Risk management initiatives CO2 Emissions Reduction > Metrics and targets CO2 Emissions Reduction > Specific initiatives Editorial Policy > Third Party Verification ESG Data Book 2026			
102-5	Scope 1 GHG emissions	ESG Data Book 2026			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 102: Climate Change 2025

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
102-6	Scope 2 GHG emissions	ESG Data Book 2026			
102-7	Scope 3 GHG emissions	ESG Data Book 2026			
102-8	GHG emissions intensity	ESG Data Book 2026			
102-9	GHG removals in the value chain	—	102-9	Information unavailable / incomplete	
102-10	Carbon credits	—	Not applicable		

GRI 103: Energy 2025

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group’s Sustainability Management > Strategy > Risks and opportunities in the value chain Environmental Management > Managing climate- and nature-related impacts, risks and opportunities Environmentally Responsible MONOZUKURI > Governance Environmentally Responsible MONOZUKURI > Strategy Environmentally Responsible MONOZUKURI > Risk management			
103-1	Energy policies and commitments	Environmentally Responsible MONOZUKURI > Policy CO2 Emissions Reduction > Risk management initiatives > Group’s GHG emissions reduction targets validated as 1.5°C-aligned SBTs CO2 Emissions Reduction > Metrics and targets			
103-2	Energy consumption and self-generation within the organization	ESG Data Book 2026	103-2 a. partially omitted; b., c., d. and e.		
103-3	Upstream and downstream energy consumption	—	103-3	Information unavailable / incomplete	
103-4	Energy intensity	ESG Data Book 2026			
103-5	Reduction in energy consumption	ESG Data Book 2026			

GRI 301: Materials 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
301-1	Materials used by weight or volume	ESG Data Book 2026	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	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group’s Sustainability Management > Strategy > 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 2026	302-1 c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
302-2	Energy consumption outside of the organization	—	302-2	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
302-3	Energy intensity	ESG Data Book 2026			
302-4	Reduction of energy consumption	CO2 Emissions Reduction > Metrics and targets CO2 Emissions Reduction > Specific initiatives > Energy management	302-4 b., c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
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.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 303: Water and Effluents 2018

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > 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	Water Use Reduction > Risk management initiatives > The use of Aqueduct	303-1 d. partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
303-2	Management of water discharge-related impacts	Water Use Reduction > Risk management initiatives > The use of Aqueduct			
303-3	Water withdrawal	ESG Data Book 2026	303-3 c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
303-4	Water discharge	ESG Data Book 2026	303-4 b., d., e.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
303-5	Water consumption	ESG Data Book 2026	303-5 c.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

GRI 305: Emissions 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > 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 2026	305-1 c.; f. partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
305-2	Energy indirect (Scope 2) GHG emissions	ESG Data Book 2026	305-2 a. and f. partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
305-3	Other indirect (Scope 3) GHG emissions	ESG Data Book 2026	305-3 a. partially omitted; c.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
305-4	GHG emissions intensity	ESG Data Book 2026			
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 the required information is not currently available.
305-6	Emissions of ozone-depleting substances (ODS)	ESG Data Book 2026	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 2026			

GRI 306: Waste 2020

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > 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	Environmentally Responsible MONOZUKURI > Strategy			
306-2	Management of significant waste-related impacts	Waste Reduction > Metrics and targets Waste Reduction > Specific initiatives			
306-3	Waste generated	Waste Reduction > Metrics and targets ESG Data Book 2026			
306-4	Waste diverted from disposal	ESG Data Book 2026	306-4 b., c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
306-5	Waste directed to disposal	ESG Data Book 2026	306-5 b., c., d., e.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 308: Supplier Environmental Assessment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee</u> <u>Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain</u> <u>Sustainable Procurement > Risk management > Engagement with suppliers</u>			
308-1	New suppliers that were screened using environmental criteria	—	308-1	Confidentiality constraints	This information is omitted due to confidentiality restrictions relating to commercial transactions. We will consider partially disclosing this information in the future.
308-2	Negative environmental impacts in the supply chain and actions taken	<u>Sustainable Procurement > Risk management > Engagement with suppliers</u> <u>FUJI OIL GROUP Grievance Mechanism, “Website of FUJI OIL CO., LTD.”</u>	308-2 a., b., d., e.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

[Social Topics]

GRI 401: Employment 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	<u>Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee</u> <u>Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain</u> <u>Human Capital and Occupational Safety > Governance</u> <u>Human Capital and Occupational Safety > Strategy</u>			
401-1	New employee hires and employee turnover	<u>ESG Data Book 2026</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 the required information is not currently available.
401-3	Parental leave	<u>ESG Data Book 2026</u>	401-3 d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

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>Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee</u> <u>Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain</u> <u>Human Capital and Occupational Safety > Governance</u> <u>Human Capital and Occupational Safety > Strategy</u>			
403-1	Occupational health and safety management system	<u>Reducing Occupational Accidents and Property Damage > Risk management initiatives > Occupational health and safety management</u> <u>ESG Data Book 2026</u>			
403-2	Hazard identification, risk assessment, and incident investigation	<u>Reducing Occupational Accidents and Property Damage > Risk management initiatives > Occupational health and safety management</u>	403-2 b., c., and d. partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
403-3	Occupational health services	<u>Reducing Occupational Accidents and Property Damage > Risk management initiatives > Education</u> <u>【Initiatives on Other Social Issues】 Employee Health (Health and Productivity Management) > Risk management initiatives</u>			
403-4	Worker participation, consultation, and communication on occupational health and safety	<u>Reducing Occupational Accidents and Property Damage > Risk management initiatives > Occupational health and safety management</u>			
403-5	Worker training on occupational health and safety	<u>Reducing Occupational Accidents and Property Damage > Risk management initiatives > Education</u>			
403-6	Promotion of worker health	<u>【Initiatives on Other Social Issues】 Employee Health (Health and Productivity Management) > Risk management initiatives</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 initiatives > Occupational health and safety management</u>	403-7 partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
403-8	Workers covered by an occupational health and safety management system	<u>ESG Data Book 2026</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 2026</u>	403-9 c., d.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
403-10	Work-related ill health	—	403-10	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 404: Training and Education 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Human Capital and Occupational Safety > Governance Human Capital and Occupational Safety > Strategy			
404-1	Average hours of training per year per employee	—	404-1	Information unavailable /incomplete	This information is omitted because the required information is not currently available.
404-2	Programs for upgrading employee skills and transition assistance programs	Securing and Developing Human Resources > Specific initiatives	404-2 b. partially omitted	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
404-3	Percentage of employees receiving regular performance and career development reviews	ESG Data Book 2026			

GRI 405: Diversity and Equal Opportunity 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Human Capital and Occupational Safety > Governance Human Capital and Occupational Safety > Strategy			
405-1	Diversity of governance bodies and employees	ESG Data Book 2026			
405-2	Ratio of basic salary and remuneration of women to men	ESG Data Book 2026			

GRI 406: Non-discrimination 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Human Capital and Occupational Safety > Governance Human Capital and Occupational Safety > Strategy Human Rights Management > Governance Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management			
406-1	Incidents of discrimination and corrective actions taken	ESG Data Book 2026 FUJI OIL GROUP Grievance Mechanism, “Website of FUJI OIL CO., LTD.”	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	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management Human Rights Management > Governance			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Securing and Developing Human Resources > Risk management initiatives > Dialogue between labor and management	407-1 a.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 408: Child Labor 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management Human Rights Management > Governance			
408-1	Operations and suppliers at significant risk for incidents of child labor	Sustainable Procurement > Metrics and targets > Commitments to sustainable procurement Human Rights Management > Metrics and targets Sustainable Procurement of Cocoa > Risk management initiatives > Child protection Sustainable Procurement of Shea Kernels > Risk management initiatives > Child labor due diligence project in the shea supply chain	408-1 a., b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

GRI 409: Forced or Compulsory Labor 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management 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 the required information is not currently available.

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	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

GRI 411: Rights of Indigenous Peoples 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management Human Rights Management > Governance			
411-1	Incidents of violations involving rights of indigenous peoples	FUJI OIL GROUP Grievance Mechanism, “Website of FUJI OIL CO., LTD.”	411-1 a.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

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 2026	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	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group’s Sustainability Management > Strategy > Risks and opportunities in the value chain Sustainable Procurement > Governance Sustainable Procurement > Strategy Sustainable Procurement > Risk management			
414-1	New suppliers that were screened using social criteria	—	414-1	Confidentiality constraints	This information is omitted due to confidentiality restrictions relating to commercial transactions. We will consider partially disclosing this information in the future.
414-2	Negative social impacts in the supply chain and actions taken	FUJI OIL GROUP Grievance Mechanism, “Website of FUJI OIL CO., LTD.”			
		Human Rights Management > Risk management > Human rights due diligence			

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	Fuji Oil Group’s Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group’s Sustainability Management > Strategy > Risks and opportunities in the value chain Food Safety and Health > Governance Food Safety and Health > Strategy			
416-1	Assessment of the health and safety impacts of product and service categories	ESG Data Book 2026			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Ensuring Product Safety and Quality Control > Metrics and targets ESG Data Book 2026			

Fuji Oil Group Sustainability Report 2026: GRI Standards Content Index

GRI 417: Marketing and Labeling 2016

GRI	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
3-3	Management of material topics	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Food Safety and Health > Governance Food Safety and Health > Strategy			
417-1	Requirements for product and service information and labeling	Ensuring Product Safety and Quality Control > Risk management initiatives > Product labeling	417-1 a. partially omitted; b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
417-2	Incidents of non-compliance concerning product and service information and labeling	Ensuring Product Safety and Quality Control > Risk management initiatives > Product labeling ESG Data Book 2026	417-2 a. partially omitted; b.	Information unavailable / incomplete	This information is omitted because the required information is not currently available.
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	Fuji Oil Group's Sustainability Management > Governance > Board of Directors and Sustainability Committee Fuji Oil Group's Sustainability Management > Strategy > Risks and opportunities in the value chain Fair Business Conduct / Information Security > Governance Fair Business Conduct / Information Security > Strategy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Data Book 2026			