

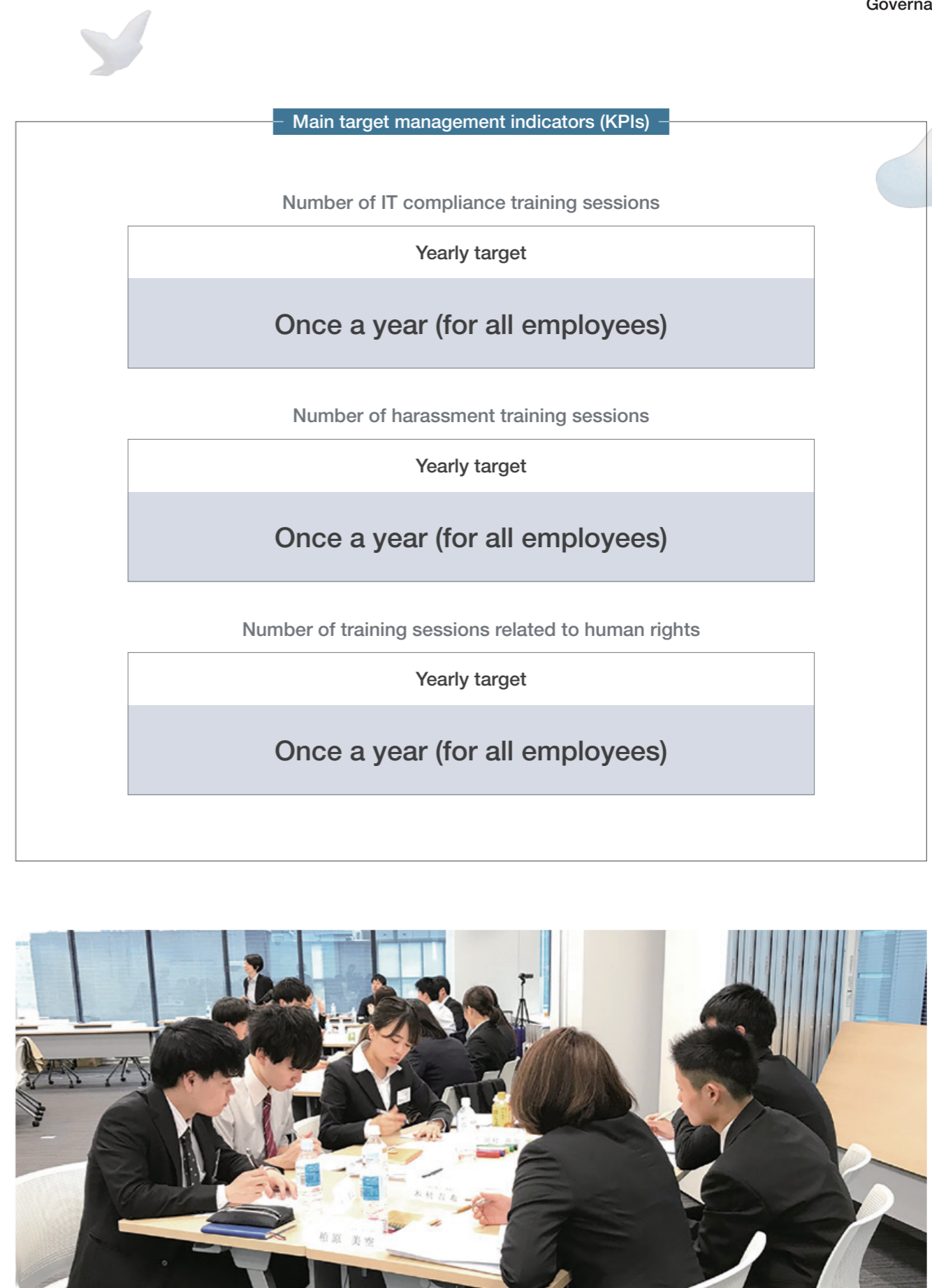
# Governance

Mitsuroko Group aims to improve corporate value to all stakeholders and achieve sustainable growth. We maintain a basic corporate governance approach to construct an optimized management structure and perform appropriate and healthy company operations.

We will continue to promote governance reforms to accelerate decision-making, strengthen the supervisory function of management, and secure the transparency of company actions. We will take initiatives to strengthen risk management and improve compliance.

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### Main target management indicators (KPIs)

Number of IT compliance training sessions

Yearly target

**Once a year (for all employees)**

Number of harassment training sessions

Yearly target

**Once a year (for all employees)**

Number of training sessions related to human rights

Yearly target

**Once a year (for all employees)**





# Corporate governance

## Basic approach

Mitsuroko Group's basic approach on corporate governance is to develop a system to ensure the appropriateness of the Group's operations in accordance with the Companies Act, the Regulations for Enforcement of the Companies Act, the Financial Instruments and Exchange Act, other laws and regulations, and the code of corporate conduct of financial instruments exchanges. The purpose of this system is to ensure compliance with laws and regulations and social ethical norms, to ensure that Mitsuroko Group's business is conducted in good faith and with transparency to customers, business partners, shareholders, etc., and to fulfill the Group's social mission in business activities.

## Corporate governance structure

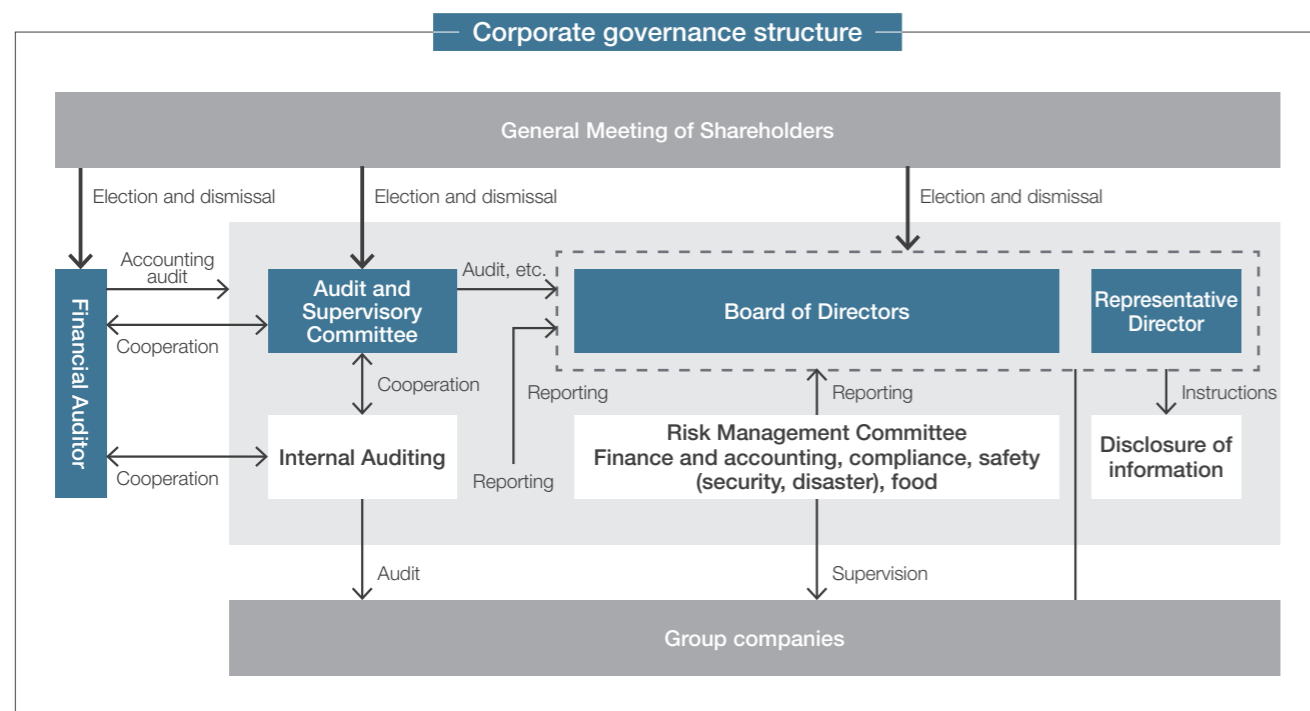
In June 2015, we shifted to a company with audit and supervisory committee and established a Board of Directors, Audit and Supervisory Committee, and Financial Auditor.

The Company has improved the effectiveness of auditing and supervision through auditing by Directors who are Audit and Supervisory Committee Members with voting rights on the Board of Directors, and further strengthened the supervisory function of the Board of Directors. Furthermore, the management participation of five External Directors, including three Directors who are Audit and Supervisory Committee Members, enhances the supervisory function of the Board of Directors with respect to business execution and ensures the appropriateness and transparency of the decision-making process.

With regard to the Board of Directors, by holding

meetings at least once a month, we are always striving to share management issues and have established a system that enables us to take action to resolve issues as soon as possible. We are also working to build a more advanced governance system by appointing diverse human resources as Directors, including foreign nationals and physicians, to incorporate multifaceted perspectives and utilize AI, IoT, and other technologies.

Moreover, in addition to appointing Directors to be responsible for the business in each segment of Mitsuroko Group, and giving them the authority and responsibility to establish a legal compliance system and a risk management system for each Group company, the head of Finance & Control also promotes and manages these systems across the Group.



## Areas where Directors are expected to excel in

The Company aims to improve corporate value to all stakeholders and achieve sustainable growth. We maintain a basic corporate governance approach to construct an optimized management structure and perform appropriate company operations. We have composed a balanced Board of Directors by electing diverse human resources based on

their knowledge, experience, and capabilities as we aim to accelerate decision-making, strengthen the supervisory function of management, and secure the transparency of company actions. The Company expects that each Director will excel particularly in the following fields and skills.

Name	Position and responsibilities	Area or skill expected to excel in							
		Corporate management strategy	Financial accounting Capital policy	Human resources Personnel development	Legal Risk management	Auditing	Internal controls Governance	Overseas	Social environment
Kohei Tajima	Representative Director and President Chief Executive Officer General management	●	●	●	●		●	●	●
Atsushi Futami	Director Power & Electricity Business	●			●		●		●
Kazuhiro Kojima	Director Group Chief Financial Officer, Finance & Control, Legal & Secretary, Others (operational and system support)	●	●		●	●	●	●	●
Manabu Sakanishi	Director Energy Solutions Business	●		●	●		●		●
Jun Kawakami	Director Mobility Business, Others (leasing)	●					●		●
Motoyasu Omori	Director Foods Business	●					●		●
Goh Wee Meng	Director Group Chief Technology Officer, Group Chief Information Officer, Group Global Chief Inclusion & Diversity Officer, Global Planning, ICT Planning (Planning, maintenance, and promotion of information infrastructure)	●		●			●	●	●
Katsuhisa Yanagisawa	Director (External)	●	●			●	●		●
Kaori Matsui	Director (External) (Independent)	●	●			●	●		●
Hideo Sugahara	Director (External) (Independent) Audit and Supervisory Committee Member, tax accountant	●	●		●	●	●		●
Yoshiyuki Kawano	Director (External) (Independent) Audit and Supervisory Committee Member, physician	●	●		●	●	●		●
Kei Tajima	Director (External) Audit and Supervisory Committee Member	●	●		●	●	●		●

\* The above table does not display all of their expertise.

## Remuneration, etc. for Directors

### Policy on determining the remuneration for Officers

At the Board of Directors meeting held on January 20, 2021, the Company passed a resolution for a policy on determining the remuneration, etc. for each individual Director (excluding Directors who are Audit and Supervisory Committee Members; the same shall apply hereinafter). In addition, the Board of Directors has confirmed that the method of determining the remuneration, etc. as well as the amounts determined for each individual Director in the current fiscal year are consistent with the aforementioned policy, and are therefore judged to be in line with the policy. The contents of the policy on determining the remuneration, etc. for each individual Director are as follows.

### Basic policy

The basic policy of the Company is to determine the remuneration of Directors such that it is suitable and appropriate in light of Directors' roles and responsibilities, taking into consideration the business performance of the Company. Specifically, remuneration for Executive Directors consists of basic remuneration and a "Board Benefit Trust (BBT)," which is a form of performance-linked stock remuneration. Remuneration for External Directors, who are primarily responsible for supervisory functions, consists solely of basic remuneration in light of their duties.

### Policy on determining basic remuneration (monetary remuneration)

Basic remuneration for the Company's Directors consists of fixed monthly remuneration and is determined after comprehensively taking into consideration such factors as remuneration levels at other companies, the business performance of the Company, and the levels of employee salaries, in addition to the positions, responsibilities, etc., of Directors.



## Corporate governance

### ● Policy on determining performance-linked remuneration, etc. and non-monetary remuneration, etc.

At the 107th Ordinary General Meeting of Shareholders held on June 28, 2016, a resolution was adopted in relation to a "Board Benefit Trust (BBT)" as a form of performance-linked stock remuneration for Directors (excluding External Directors and Directors who are Audit and Supervisory Committee Members; hereinafter, referred to as the "Eligible Directors" in this and the following paragraph) (furthermore, the trust established based on this plan is hereinafter referred to as the "Trust").

As set forth in the resolution, Eligible Directors are granted several points for each fiscal year, determined after taking into consideration their position, the degree of achievement of business performance targets (the degree of achievement of the target for profit before income taxes on the consolidated statement of income), and other factors, in accordance with the Officer Share Benefit Regulations (the maximum total number of points granted to Eligible Directors per fiscal year shall be 100,000 points). Furthermore, when granting the Company's shares, etc., the points granted to Eligible Directors are converted at a rate of one share of the Company's common stock per point (however, in the event of a share split, gratis allotment of shares, consolidation of shares, etc., in relation to the Company's shares, the conversion ratio shall be reasonably adjusted according to the ratio thereof, etc.). The number of points for the Eligible Directors to be used as the basis for the granting of the Company's shares, etc., is calculated by aggregating the points granted to the Eligible

Directors through the time of their retirement and then multiplying the result by a predetermined coefficient set for each reason for retirement (hereinafter, the points thus calculated are referred to as the "confirmed number of points").

If an Eligible Director retires and satisfies the beneficiary requirements set forth in the Officer Share Benefit Regulations, he or she will be granted a number of the Company's shares corresponding to the "confirmed number of points" from the Trust after their retirement, when he or she completes the prescribed beneficiary confirmation procedures; provided, however, that in cases when the requirements provided for in the Officer Share Benefit Regulations are satisfied, the Eligible Director in question shall be paid cash equivalent to the market value of a certain percentage of the Company's shares, in place of the granting of those shares of the Company. The amount of remuneration, etc., to be received by Eligible Directors shall be based on the amount obtained by multiplying the total number of points granted to each Eligible Director by the book value per share of the Company held in the Trust, at the time the points are granted (however, in the event of a share split, gratis allotment of shares, consolidation of shares, etc., in relation to the Company's shares, the conversion ratio shall be reasonably adjusted according to the ratio thereof, etc.). In addition, if deemed appropriate, this amount shall be added to any money paid in accordance with the provisions of the Officer Share Benefit Regulations.

### ● Policy on determining the ratio of the amount of basic remuneration (monetary remuneration), performance-linked remuneration, etc., or non-monetary remuneration, etc., for the amount of individual remuneration, etc., for each Director

In addition to basic remuneration, Executive Directors receive performance-linked stock remuneration (BBT), classified as performance-linked remuneration, etc., and non-monetary remuneration, etc. However, the ratio of basic remuneration, performance-linked remuneration, and non-monetary remuneration is not set in advance given the nature of performance-linked stock remuneration (BBT), such as the fact that, as described in "Policy on determining performance-linked remuneration, etc. and non-monetary remuneration, etc." above, a number of points (a maximum of 100,000 points per fiscal year) are granted to Eligible Directors in accordance with the Officer Share Benefit

Regulations for each fiscal year, taking into consideration their positions, the degree of achievement of business performance targets, and other factors, and a number of the Company's shares, etc., that is equivalent to the confirmed number of points at the time of retirement is granted, as well as the fact that this plan was introduced in place of the payment of retirement benefits. However, basic remuneration shall be the principal remuneration for Executive Directors.

Remuneration for External Directors consists solely of basic remuneration, as described in the "Basic policy" in the previous page.

### ● Matters concerning the determination of the contents of remuneration, etc. for individual Directors

Of remuneration, etc., for individual Directors, decisions concerning the specific amount of basic remuneration are delegated to the Representative Director and President, based on a resolution of the Board of Directors. This authority covers the setting of payment standards according to positions, responsibilities, etc., and the amount of basic remuneration for each individual based on such standards. To ensure that the Representative Director and President appropriately exercise this authority, the Representative Director shall make decisions concerning the establishment of payment standards in accordance with positions, responsibilities, etc., after consulting with and receiving reports from independent External Directors.

Furthermore, the specific content of performance-linked stock remuneration (BBT) for individual Executive Directors is determined in accordance with the Officer Share Benefit Regulations.

#### Total amount of remuneration, etc. for FY2021

Officer category	Total remuneration (millions of yen)	Basic remuneration (millions of yen)	Performance-linked stock remuneration (millions of yen)	Number of officers (Persons)
Total number of Directors (excluding Audit and Supervisory Committee Members)	368	281	87	9
(External Directors)	(14)	(14)	(-)	(2)
Directors who are Audit and Supervisory Committee Members	21	21	-	4
(External Directors)	(19)	(19)	(-)	(3)
<b>Total</b>	<b>390</b>	<b>302</b>	<b>87</b>	<b>13</b>
(External Directors)	(34)	(34)	(-)	(5)

(excluding External Directors and Directors who are Audit and Supervisory Committee Members) at the conclusion of this General Meeting of Shareholders was seven. The conditions for allocating performance-linked stock remuneration are as described in Policy on determining the remuneration for Officers.

\*4 At the 106th Ordinary General Meeting of Shareholders held on June 26, 2015, the amount of remuneration for Directors who are Audit and Supervisory Committee Members was resolved to be no more than ¥100 million per year. The number of Directors who are Audit and Supervisory Committee Members at the conclusion of this General Meeting of Shareholders was three.

\*5 The Board of Directors has passed a resolution that the remuneration for each Director be determined by Representative Director and President Kohei Tajima, as stated in "Matters concerning the determination of remuneration, etc. for each individual Director" above, for the reason that Representative Director and President is eligible for evaluating the divisional performance that each Director undertakes, after considering the performance, etc. of the entire Group. Also, the total amount of performance-linked stock remuneration is reported to the Board of Directors every year through the company's performance as soon as it is confirmed according to the prescribed rules.

\*1 The amount of the above remuneration, etc. includes the provisions for share awards of ¥87 million that was recorded in fiscal year ended March 31, 2022.

\*2 The indicator of performance-linked remuneration is "profit before income taxes" in the consolidated statement of income. This is to allow all Directors to promote a way of management that gives consideration to the continual improvement of the corporate value of the Group, by sharing returns with shareholders with the cost of capital in mind. The target value for the indicator of performance-linked remuneration in fiscal year ended March 31, 2022 was ¥6,200 million, while the actual value was ¥3,437 million. The target value for profit before income taxes in fiscal year ended March 31, 2023 is ¥4,700 million.

\*3 At the 106th Ordinary General Meeting of Shareholders held on June 26, 2015, the amount of remuneration for Directors (excluding Directors who are Audit and Supervisory Committee Members) was resolved to be no more than ¥300 million per year (note that salary for employees is not included). The number of Directors at the conclusion of this General Meeting of Shareholders was nine (including two External Directors). In addition, separately from this, at the 107th Ordinary General Meeting of Shareholders held on June 28, 2016, a resolution was passed to adopt "Board Benefit Trust (BBT)" as performance-linked stock remuneration for Directors other than External Directors. The number of Directors

## Cross-shareholdings

### 1 Policy on cross-shareholdings

The Company's policy is to hold shares that contribute to improving corporate value over the medium- to long-term, after comprehensively considering their importance in relation to its business strategy, relationships with business partners, and other factors. Each year, the Board of Directors carefully examines the significance of acquiring and holding each individual stock and their profitability based on the cost of capital, etc., thus regularly verifying the appropriateness of holding these stocks. Furthermore, the Company has established a policy of selling any stocks that it is unable to recognize the rationality of holding as a result of verifying the significance and purpose of holding them and will take steps to reduce the number of such shares that it holds.

### Evaluation of the effectiveness of the Board of Directors

The Company has conducted self-evaluations of the effectiveness of the Board of Directors in the form of questionnaires to Directors. The Company endeavors to ensure objectivity by seeking advice from attorneys and other experts as appropriate in relation to the preparation of the questionnaire and the analysis of evaluation results.

Target	All 12 Directors
Method	Questionnaire format
Evaluation	5-point evaluation + free comments
Evaluation items	1. Composition and operation of the Board of Directors 2. Management and business strategies 3. Corporate ethics and risk management 4. Dialogue with shareholders

### 2 Standard for exercising voting rights for cross-shareholdings

The Company appropriately exercises voting rights based on a comprehensive assessment of whether to vote for or against each proposal, taking into consideration factors such as the establishment of appropriate corporate governance structure, the improvement of the corporate value of the investee over the medium to long term, and the impact on the Company. If necessary, we will discuss the content of proposals, etc., with issuers.

### ● Summary of evaluation results for FY2021

According to the results of the questionnaire, the Board of Directors of the Company in FY2021 was evaluated to be effective. The details are as follows.

The Company will work to improve these points in the future.

Particularly appreciated points	An environment in which External Directors feel comfortable expressing constructive opinions, and do so when necessary.
	It has an appropriate composition of members that ensures the knowledge, ability, experience, and diversity necessary to fulfill the roles and responsibilities of the Board of Directors.
	Its agenda items contain sufficient content for deliberation in light of the level of importance of the matters to be discussed. Its cross-shareholdings are appropriately examined.
Recognized issues	Important risks are reported to the Board of Directors in a timely and accurate manner and the Board of Directors is aware that these issues are being addressed appropriately by the management team.
	The results of the audit of the effectiveness of the internal control system are reported in a timely and appropriate manner.
	The content and volume of materials used at the meetings of the Board of Directors and the timing of prior distribution and explanation should be considered more carefully.
	Important management and business strategies should be reviewed from a more multifaceted and sustainability-oriented perspective and monitored more effectively.
	Business portfolio reviews and capital and human resource investments should be more strategically implemented and such implementations checked.
	A more appropriate system should be established to promote constructive dialogue with shareholders.

## Status of the risk management system

Mitsui Group has established the "Risk Management Committee" as a subordinate body of the Board of Directors to ensure the early detection and resolution of various problems related to legal compliance and to develop the systems required to implement and supervise internal control over legal management and compliance with laws, regulations, and social norms (compliance) in the midst of a risk environment that is becoming increasingly diverse and complex as our business portfolio evolves. In addition, the Group has established a reporting system to ensure that compliance-related information is accurately and promptly reported to the department in charge of compliance, and it will constantly develop, improve, and appropriately operate the Compliance Hotline so that all Group employees can use it properly to communicate information without employees or outsiders receiving disadvantageous treatment because of such a report. The Risk Management Committee evaluates risks, recognizes issues, and implements operational improvements based on the recognition of issues with regard to events that may affect the

achievement of the objectives set for each business process by the general managers of each division regarding all operations of the Group, and it formulates an internal control implementation plan with the approval of the Board of Directors. In addition, it supervises the progress of the plan, and in cooperation with the Audit and Supervisory Committee and the Internal Auditing Department, it determines policies for the design and improvement of the overall internal control system.

Regarding issues related to the development and operation of internal control over financial reporting, the Head of the Finance & Control performs cross-group review and coordination, and reports to the Board of Directors on the annual plan for internal control over financial reporting and its results in light of changes in the environment.

In addition, the Company has established the "Food Quality Control Committee" to manage risks related to food quality, laws, and regulations, and to manage risks related to safety in cooperation with each department.



# Risk management

## Basic approach

Mitsui Group has established risk management rules and is developing and operating a risk management system for all of its businesses.

The Group will ensure the continuity and stable development of its business through risk management practices.

We also place the highest priority on ensuring the quality and safety of our products and services, and strive in good faith to eliminate or reduce obstacles to the interests of our customers, business partners, shareholders, investors, local communities, and other stakeholders, as well as those of all officers and employees of the Group.

We are aware of our responsibility as a supplier of products and services that are widely used throughout society, and we consider it our social mission to stably supply such products and services. In the spirit of compliance, we will adhere to various laws and regulations, the Charter of Corporate Ethics, and other codes of conduct and rules, and each of us will autonomously consider what is ethically correct conduct and act according to our value judgment.

## Promotion system and process of risk management

For the purpose of promoting compliance and risk management, the Group has set up a "Risk Management Committee" to supervise the risk management of the entire Group, and Finance & Control promotes and manages these across the Group.

The Group has appointed an "Internal Control Manager," "Internal Control Promoter," and "Internal Control Promotion Committee Member" for each department to disseminate information related to compliance in each department, and to serve as a consultation contact point for employees on-site.

Regarding the risk management process, Finance & Control promotes and manages risk across the entire Group, and reports monthly to the Board of Directors risks reported by the Group to prevent problems before they occur.

With regard to detected risks, if a Company-wide response is deemed necessary, taking into consideration the monetary impact and importance of the risk, the Risk Management Committee discusses the response, and the Board of Directors makes a final decision on the matter and considers and implements specific measures to address it.

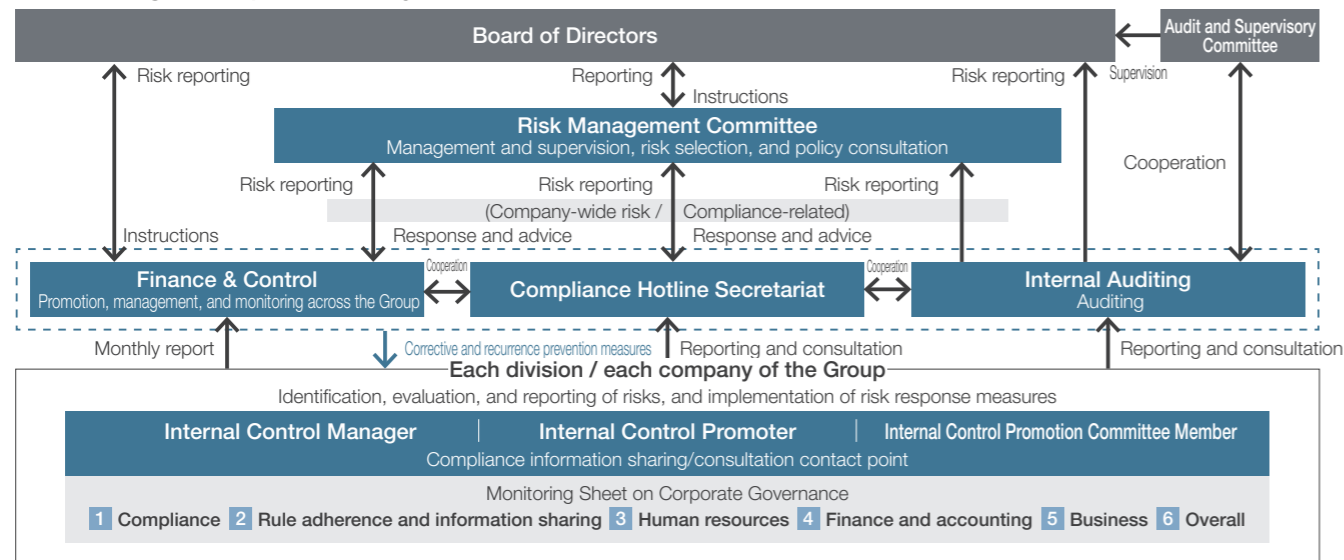
## Monitoring

Through the Monitoring Sheet on Corporate Governance, Finance & Control visualizes the risks that should be focused on and their priorities by accurately identifying risks for the entire Group and selecting risks that need to be addressed in a focused manner.

It manages the risks related to matters such as compliance, rule adherence and information sharing, human resources, finance and accounting, and business, and report monthly to our Board of Directors to prevent problems before they occur.

Throughout the year, the Company monitors risks, mainly those of particular importance, and when necessary, related departments and Internal Auditing conduct investigations to take corrective measures and prevent recurrence.

## Risk management promotion system



## Main business risks

Risks that may affect the Group's stock price, financial position, and business performance include the following.

Recognizing the possibility of these risks, the Group strives to avoid their occurrence and to respond to them when they do occur.

Risks	Relevant businesses	Degree of impact	Risk description
1. Demand trend	Energy Solutions Business	Large	Demand for petroleum products (heating oil) and LPG, the Group's core products, generally increases when temperatures are cooler. As such weather conditions can cause net sales to fluctuate and affect the Group's business performance.
2. Product procurement	Energy Solutions Business / Power & Electricity Business	Large	The cost of sales of petroleum products, LPG, and electricity, the Group's core products, may fluctuate due to changes in crude oil prices and CP of LPG, trends in foreign exchange rates, and wholesale electricity market prices through electricity supply crunch caused by inclement weather and international conditions, etc., which may affect the Group's business performance. To mitigate these risks, attempts are made to hedge transactions using futures and other instruments and to diversify procurement sources as necessary, but these risks cannot be completely avoided.
3. Sales strategy	Energy Solutions Business / Power & Electricity Business	Medium	The Group's core businesses are the Energy Solutions Business, which sells household energy such as petroleum products, LPG and related equipment, and the Power & Electricity Business, which generates renewable energy such as wind power generation and biomass power generation and conducts electricity retail for general households. Competition among competitors for customers is intensifying due to greater freedom of choice in energy and maximum price curtailment, among other factors, and a decrease in the number of customers and drop in sales prices due to these factors may affect the Group's profitability.
4. Disasters etc.	Energy Solutions Business / Power & Electricity Business	Very large	Each of the Group's business sites includes petroleum product and LPG storage facilities, power plants, and other facilities. Although the Company conducts periodic inspections in accordance with laws and regulations, inspects facilities through a voluntary safety system, and makes periodic repairs, a major earthquake or other disaster could cause a leakage accident or damage to assets.
5. Investments etc.	All businesses	Medium	In order to strengthen its management base, the Group establishes subsidiaries or affiliated companies in Japan and overseas, and enters into capital tie-ups with external parties. With regard to investments, etc., we make decisions after giving due consideration to investment risks, etc., and periodically check the possibility of recovering the investment value. However, if the financial conditions and business performance of the investee deteriorate due to changes in the business environment or unforeseeable circumstances, and the possibility of recovering the investment decreases, or the stock price falls below a certain level, we may incur a partial or total loss on our investment, which may affect our financial condition and business performance of the Group.
6. Non-current assets	All businesses	Medium	The Group owns a number of business fixed assets, all of which are essential to the conduct of its business and are recognized as generating sufficient cash flow in the past and present. Although we regularly check the possibility of recovering the value of our investments, future trends in land prices and changes in the Group's earnings situation may affect our financial position and business performance of the Group.
7. Laws and regulations	All businesses	Medium	There are a wide variety of laws and regulations that the Group must comply with in the course of its business operations. The Energy Solutions Business and Power & Electricity Business are subject to the High Pressure Gas Safety Act, the Fire Service Act, and the Electricity Business Act, etc., while the Foods Business is subject to various regulations under food-related laws and quality inspections by external public organizations. Furthermore, in the future, we may be subject to various legal restrictions, such as the introduction of greenhouse gas emission regulations and carbon taxes, amid the global demand for stronger CO <sub>2</sub> emissions reduction efforts and decarbonization. Violations of laws and regulations applicable to the Group may hinder the continuation of our business activities due to penalties, compensation for damages, or damage to the Group's reputation, etc. In addition, significant capital investment may be required in the future in the event of major revisions or tightening of regulations, or the establishment of regulations that are currently unforeseeable.
8. Overseas Business	Overseas Business	Large	The Group conducts overseas business in Asia, and in addition to foreign exchange risks, we are subject to risks inherent in overseas business in general, such as unforeseen circumstances arising from political, economic, and social conditions in each country, and changes in various laws and regulations, which may hinder the continuation of our business and affect our financial position and business performance.
9. Spread of COVID-19	Foods Business / Living & Wellness Business	Large	A decrease in customers due to a temporary shutdown of operations at the stores of the Foods Business and the hot bath facilities and bowling alleys of the Living & Wellness Business may affect the Group's profitability.

## Risk factor by business segment

	Risk description	Risk description
Energy Solutions Business	<ul style="list-style-type: none"> <li>Fluctuation in cost of sales due to crude oil prices, CP<sup>1</sup>/MB<sup>2</sup> of LPG, and exchange rates</li> <li>Impact of COVID-19 on logistics infrastructure</li> <li>*1 Contract Price: Contracted import price;</li> <li>*2 Mont Belvieu: US-produced LPG price index</li> </ul>	<ul style="list-style-type: none"> <li>Fluctuations in real estate market</li> <li>Obsolescence of property in commercial facilities (Decline in competitiveness)</li> <li>Delayed response to deterioration of owned real estate (Decline in competitiveness and increase in repair costs)</li> <li>Risk of decrease in SPA EAS and Hamabowl customers due to the spread of COVID-19</li> </ul>
Power & Electricity Business	<ul style="list-style-type: none"> <li>Policy risks associated with changes in administrative policy and impact on system development</li> <li>Necessity of procuring low cost power and developing power sources to achieve competitiveness in electric power sales</li> <li>Impact of power outages caused by natural disasters on IPP business</li> <li>Drop in electricity unit selling price caused by intensified competition</li> <li>Impact of increased costs from obligation to offer non-fossil energy</li> <li>Capacity contributions at the start of the capacity market</li> </ul>	<ul style="list-style-type: none"> <li>Risks in exchange rates</li> <li>Unforeseen circumstances arising from political, economic, social and other conditions in each country</li> <li>Changes in various laws and regulations</li> <li>Risks inherent in Overseas Business in general</li> </ul>
Foods Business	<ul style="list-style-type: none"> <li>Damage to brand image and impact on business performance in event of quality-related accident at franchised stores of store brands</li> <li>Risk of decreased sales due to closing of stores in conjunction with the spread of COVID-19</li> </ul>	<ul style="list-style-type: none"> <li>Risk receivables for lease customers arising from economic conditions, monetary policies, or the spread of COVID-19</li> <li>Impact of leakage of personal information (including specific personal information) on business performance, etc.</li> <li>Risk of system outage due to system failure</li> <li>Natural disaster risk and insurance underwriting risk of each insurance company arising from climate change</li> </ul>



# Compliance

## Basic approach

Mitsuroko Group has declared to society that it would give consideration to the global environment, comply with relevant laws and regulations, and enhance environmental preservation.

We have also advocated the need for ethics by stating in our corporate philosophy that we consistently conduct our business with integrity.

In the future, we will continue to contribute to the sustainable development of society as “a Lifestyle Producer” by striving for sincere management and business activities based on high ethical standards, always from the perspective of corporate social responsibility, as well as activities that take into consideration environmental preservation and resource saving.

## Mitsuroko Group Standard of Conduct

Mitsuroko Group has established the “Charter of Corporate Ethics” as a code of conduct to be observed by the Company and its officers and employees in the course of the various corporate activities of the Group companies.

The officers and employees of each Group company take the initiative in practicing the normative behaviors

set forth in the Charter of Corporate Ethics as their important role and are making utmost efforts to ensure that they are firmly established within the Group. In addition, in the event of a conflict with this Charter of Ethics, officers and employees take responsibility for resolving the problem, investigating the cause, and improving operations to prevent recurrence.

### Charter of Corporate Ethics

- 1 Comply with laws, regulations, and other social norms, and conduct fair and sound corporate activities**  
Mitsuroko Group will conduct its corporate activities in accordance with laws and regulations, social norms, and social good sense. In addition, Mitsuroko Group will not associate with any individuals or groups that may adversely affect social order or the sound activities of the Company.
- 2 Provide safe and high-quality products and services**  
We will develop safe and high-quality products and services based on our rich experience and knowledge and provide them to consumers and business partners.
- 3 Respect the personality and individuality of employees and create a comfortable and fulfilling work environment**  
Mitsuroko Group will value the independence and creativity of each and every employee and foster a corporate culture in which they are fully utilized in its corporate activities. Mitsuroko Group will protect workplace safety and the health of its employees, respect human rights, and ensure a healthy work environment free from discrimination.
- 4 Respect the position of stakeholders**  
Mitsuroko Group will strive to maintain sound and positive relationships with a wide range of society, including customers, business partners, employees, and shareholders.
- 5 Contribute to the preservation of the global environment and the creation of a prosperous and livable society**  
Mitsuroko Group will be aware that it receives various benefits from the Earth, including the resources necessary for its business activities, and that it is the Group’s responsibility to preserve the global environment in a better state.

## Compliance Handbook

Mitsuroko Group publishes the “Compliance Handbook,” a combination of the “Charter of Corporate Ethics” and the “Code of Conduct Casebook,” which explains the code of conduct stipulated according to the Charter of Corporate Ethics in an easy-to-understand manner. In order to enhance the understanding of the Charter of Corporate Ethics, we have sought to make it easier to comprehend the necessary actions needed to be taken by officers and employees by giving specific examples from daily life in understandable ways. For this reason, 50 of the 100 cases in the handbook have been converted into easy-to-read manga cartoons.



## Compliance reporting system

For the purpose of preventing and early detection of organizational or individual violations of laws and regulations, as well as fraudulent activities, we have established a “Compliance Hotline,” which includes Legal & Secretary, Internal Auditing of the Company, and an outside law firm.

In response to reports and consultations on violations from the Company employees, business partners,

etc., we protect the informants, investigate the facts responsibly, and take corrective and recurrence prevention measures, as necessary.

The information on where to report to the Compliance Hotline is posted on the information security card that is carried by all employees at all times and is known and shared by all employees.

## Compliance training

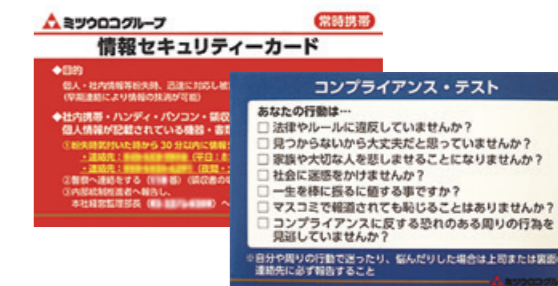
Mitsuroko Group regularly conducts compliance training by rank and theme.

Content of training	Target	Frequency of implementation
IT compliance training	All officers and employees	Once a year
Group management compliance training	Management	Once a year
Training for supervising officers	Supervising officers	Frequency of implementation
Group company accounting training	Accounting managers	Frequency of implementation

Content of training	Target	Frequency of implementation
New management training	Newly appointed managers	Once a year
Training for managers in charge of safety	Managers in charge of safety	Once a year
Group new employee training	New employees	Once a year

## Issuance of information security cards

For the purpose of responding quickly and minimizing damage in the event of loss of personal or internal information, we have issued an “information security card” that describes how to respond in the event of loss of documents or business equipment containing personal information, etc., as well as compliance-related matters, and we have all employees of the Group, including subcontractors, carry this with them at all times.



## Implementation of education on compliance and harassment

We have produced an educational DVD on compliance based on case studies, and together with the DVD on harassment, we are conducting education on compliance by having all officers and employees of the Group watch it during the compliance small group activities that we have been conducting on a regular basis.

In addition, in order to continuously educate all employees of Mitsuroko Group about compliance and to strengthen their awareness of compliance, we regularly distribute a “Compliance Newsletter” on the company intranet every week, featuring news of public interest and familiar examples.





# Compliance

## Prevention of bribery

Based on our management philosophy and “Charter of Corporate Ethics,” the Group promotes sincere corporate activities based on high ethical standards, always from the perspective of corporate social responsibility.

The Group aims to conduct measures to prevent bribery in its corporate activities by establishing and spreading awareness of the Charter of Corporate Ethics, employment rules, Compliance Rules, and risk management rules, etc.

We have enacted and announced Mitsuuroko Group Basic Policy on Prevention of Bribery, promoted efforts to prevent bribery across the Group with a mindset of fair play, and realize further improvement of corporate value by fulfilling our social responsibility in order to gain the trust of stakeholders and the general public.

### Operation structure for prevention of bribery

Head of Legal & Secretary shall be responsible for managing prevention of bribery.

The Presidents of each Group company are also responsible for making their officers and employees comply with this basic policy. Regarding approval of entertaining, gift-giving, and donations in Overseas Business, and approval of agreements and confirmation of due diligence results related to hiring third parties, each department, the President of each company, and the finance and accounting department and the legal affairs department of Mitsuuroko Group confirm.

When we become aware of a violation of this basic policy or suspicion thereof, we will report it immediately to the manager in charge of legal affairs, the manager of the Internal Auditing, or the compliance hotline in or outside the Company.

We have spread awareness of this reporting structure.

The Company performs regular self-inspections of the status of compliance with this basic policy and the Internal Auditing executes controls and prevents risks beforehand by regularly conducting audits related to the compliance and operation of this basic policy.

If by chance a violation of this basic policy is discovered, the Company will proceed in accordance with company regulations and cooperate with investigations by supervising departments.

### Education and spreading understanding

The Company has been aiming for education and spreading understanding of the prohibition on bribery in compliance training and internal materials.

Because there are different restrictions on overseas transactions from those in Japan, the Company shall thoroughly spread an awareness of the prohibition of bribery in and outside Japan and further expand the scope of training.

Also, the Internal Auditing shall take efforts to execute controls and extract risks beforehand through regular audits.

## Mitsuuroko Group Basic Policy on Prevention of Bribery

### 1 Basic policy

Mitsuuroko Group promotes business activities based on its Charter of Corporate Ethics and management philosophy of “As a Lifestyle Producer, we consistently conduct our business with integrity and from the customer’s perspective.”

In accordance with laws and regulations and their intentions, we prohibit the entertaining or gift-giving to public officials, etc.

We aim to conduct measures for the prevention of bribery by establishing and spreading awareness of the Charter of Corporate Ethics, employment rules, Compliance Rules, and risk management rules, etc.

The Group enacted a basic policy related to prevention of bribery overseas and in Japan as it conducts global business.

We understand that it is the duty of each Mitsuuroko Group company, officer, and employee to comply with this basic policy. As such, we make the following declaration.

In accordance with our Basic Policy on Prevention of Bribery, we shall comply with the laws applied in each country and region and not engage in bribery of foreign officials. By clarifying the policies that are the foundation of this basic policy, we promote efforts to prevent bribery across all of Mitsuuroko Group with a mindset of fair play, and realize further improvement of corporate value by fulfilling our social responsibility in order to gain the trust of stakeholders and the general public.

### 2 Compliance of applied laws and regulations

We understand that corruption and bribery are unacceptable and comply with Japanese Penal Code, the Unfair Competition Prevention Act, the National Public Service Ethics Act, and the National Public Service Ethics Code.

We also comply with the laws, regulations, and restrictions applied in each country and region where we conduct corporate activities and do not bribe foreign public officials, etc.

We shall not perform any actions that may lead to suspicion of bribery.

1. Japan: Unfair Competition Prevention Act (Article 18), Penal Code (Articles 197 and 197-4)
2. US: Foreign Corrupt Practices Act (FCPA)
3. UK: UK Bribery Act 2010
4. Other similar laws based on or related to treaties for the prevention of bribery of foreign officials in international trade

### 3 Prohibited actions

#### (1) Prohibition of bribery

In corporate activities, the Company shall not offer, promise, or grant a bribe to anyone, whether they be a private citizen or a public official, either in or outside Japan, directly or through a third party, such as a proxy, consultant, or associate under contract.

The Company shall not perform any action that may be suspected of bribery from society. Bribery refers to the granting and receipt of items of monetary value, or other improper interests, or the promise, demand, request, or approval thereof.

(Notes) In the cases of charitable business, political contributions, and donations for sponsored activities, actions are also prohibited if they are in fact equivalent with bribery or improper granting of interests.

Also, officers and employees are prohibited from instructing, suggesting, or supporting bribery of a third party such as an agent, advisor, consultant, or subcontractor hired in order to collect and analyze information, secure orders for Mitsuuroko Group, or otherwise request cooperation for the purpose of promoting business, or to request services for which Mitsuuroko Group has received orders.

#### (2) Prohibition of accepting bribes

The Company shall constantly maintain a stance of loyalty and fairness and shall not request, promise, nor receive bribes from business partners either in or outside of Japan by using our business position.

Also, the Company shall not perform any action that may be suspected of accepting bribes from society.

### 4 Review and management of payment records

In order to prove that we do not engage in bribery, we review all payments to third parties within a logical degree of detail, record transactions accurately and surely in accounting books, and preserve these records internally for a set period.

In all circumstances, off-balance-sheet transactions are strictly prohibited.

### 5 Education

The Company performs training related to compliance that includes education of this basic policy and regular case studies for officers and employees in order to comply with the prohibition of bribery.

### 6 Compliance system, reporting, and internal reporting system

The responsibility of preventing bribery, including the execution and review of this basic policy, lies with the Head of Legal & Secretary.

The Presidents of each Group company are also responsible for making their officers and employees comply with this basic policy.

Also, when we become aware of a violation of this basic policy or suspicion thereof, we will report it immediately to the manager in charge of legal affairs, the manager of the Internal Auditing, or the hotline in or outside the Company.

Mitsuuroko Group has established and spread awareness of a reporting and consultant hotline with an external attorney in order to quickly identify and correct compliance issues, including bribery.

Violations to this basic policy will be subject to punishment in accordance with various regulations.

### 7 Cooperation with monitoring and investigations by supervising departments

We perform regular self-inspections of the status of compliance with this basic policy and cooperate with investigations of supervising departments in each country and region.

We will perform reviews as needed of this basic policy and compliance procedures.

### 8 Audit

The Internal Auditing performs appropriate audits related to compliance and operation of this basic policy, extracts risks and issues related to prevention of bribery, executes controls, and prevents risks beforehand.



# Compliance

## Tax policy

Mitsui Group has always complied with the tax laws applied in each country and region it operates in and pays appropriate taxes. However, to increase awareness of tax compliance and tax transparency throughout the entire Group and further enhance tax governance, we have formulated the “Mitsui Group Tax Policy.”

As we expand our business globally, going forward, we will fulfill our corporate social responsibility and further improve our corporate value through adhering to this Tax Policy, complying with the tax laws applied in each country and region, and paying appropriate taxes.

### Mitsui Group Tax Policy

#### 1 Basic policy

Mitsui Group promotes business activities based on its Charter of Corporate Ethics and management philosophy of “As a Lifestyle Producer, we consistently conduct our business with integrity and from the customer’s perspective.” We recognize that transactions that lack legitimate business purposes or economic rationality hinder tax transparency and may damage the Group’s business and brand value as well as the interests of stakeholders, including local communities and business partners.

As we expand our business globally, we will fulfill our corporate social responsibility and further improve our corporate value through adhering to this Tax Policy, complying with the tax laws applied in each country and region, and paying appropriate taxes.

#### 2 Tax compliance

We will always report income and pay taxes in compliance with the laws and regulations applied in each country and international standards such as the Action Plan on Base Erosion and Profit Shifting (BEPS). In addition, we will not engage in tax evasions or opaque tax administration that hinders the sound development of the world economy.

#### 3 Tax governance and human resources development

The Group CFO is responsible for the development and maintenance of the tax governance of the entire Group as well as the development of human resources responsible for the enhancement of tax governance.

We have formed a system for managing tax risks globally, assigning employees with expertise in matters concerning taxation to Finance & Control (F&C).

We have also put a framework in place for addressing the Group’s tax-related concerns in which the F&C and each Group company work together and the issues are reported to the Group CFO and resolved. Whenever tax-related matters of significant importance arise, the CFO reports them to the Board of Directors.

In addition, the F&C gathers the most up-to-date information concerning taxation through means such as participation in training sponsored by external specialists. It then conducts workshops for the accounting (tax) departments of each Group company based on the advice they have received from the external experts, educating employees on tax compliance as necessary.

In this way, we foster and strengthen the human resources who handle the Group’s tax matters, ensuring the appropriateness of tax governance.

#### 4 Response to transfer pricing taxation

For international transactions within the Group, we comply with the tax laws of each country and the Organization for Economic Co-operation and Development (OECD) Transfer Pricing Guidelines, ensuring transfer pricing transactions are carried out appropriately and in accordance with the arm’s length principle. In addition, to avoid double taxation, we enter into an advance pricing agreement with tax authorities, working to reduce tax risk.

#### 5 Response to anti-tax haven rules

We will not use tax havens for the purpose of tax avoidance without economic rationality. If, in light of the taxation systems of each country, anti-tax haven rules apply to schemes necessary for our business operations, we will report on such matters and pay taxes appropriately.

#### 6 Minimizing tax risk

If deemed necessary due to uncertainties or other concerns regarding the interpretation of laws and regulations, we will receive advice from external experts such as tax consultants and legal advisors wherever necessary, and we will work to minimize tax risk through making appropriate judgments after adequate research, evaluation, and consideration of the various choices. Furthermore, we will confirm important tax-related issues with tax authorities in advance to clarify the handling of taxation.

#### 7 Tax cost optimization (tax planning)

Through strengthening governance as outlined above and utilizing means such as preferential tax systems and tax exemptions that are recognized under the laws and regulations of each country within the scope of normal business activities, we will optimize tax costs and improve our corporate value.

#### 8 Relations with tax authorities

We will form and maintain transparent, sound, and positive relations with tax authorities by responding to their requests in an appropriate, honest, and timely manner, and obtaining advance rulings as necessary.

# Cybersecurity

## Basic approach

As an infrastructure business operator that supplies energy and services related to everyday lifestyles, the Group considers cybersecurity an important issue in the fulfillment of our social responsibility and has positioned it as one of its key management issues.

Under the leadership of management, we ensure security in our customer service information systems, protect the information assets that have been entrusted to us, and promote stable supply of energy and security.

While transactions via the Internet and smartphones have increased with the rapid development of digital technology in recent years, cyber risk is also growing due to the advancement and sophistication of cyber attacks.

In light of changes in the environment such as the recent use of digital technology and increased threat of cyber attacks, we are working to strengthen cybersecurity measures within our various operations and businesses, such as the Energy Solutions, Power & Electricity, Foods, and Living & Wellness businesses.

## Information security targets

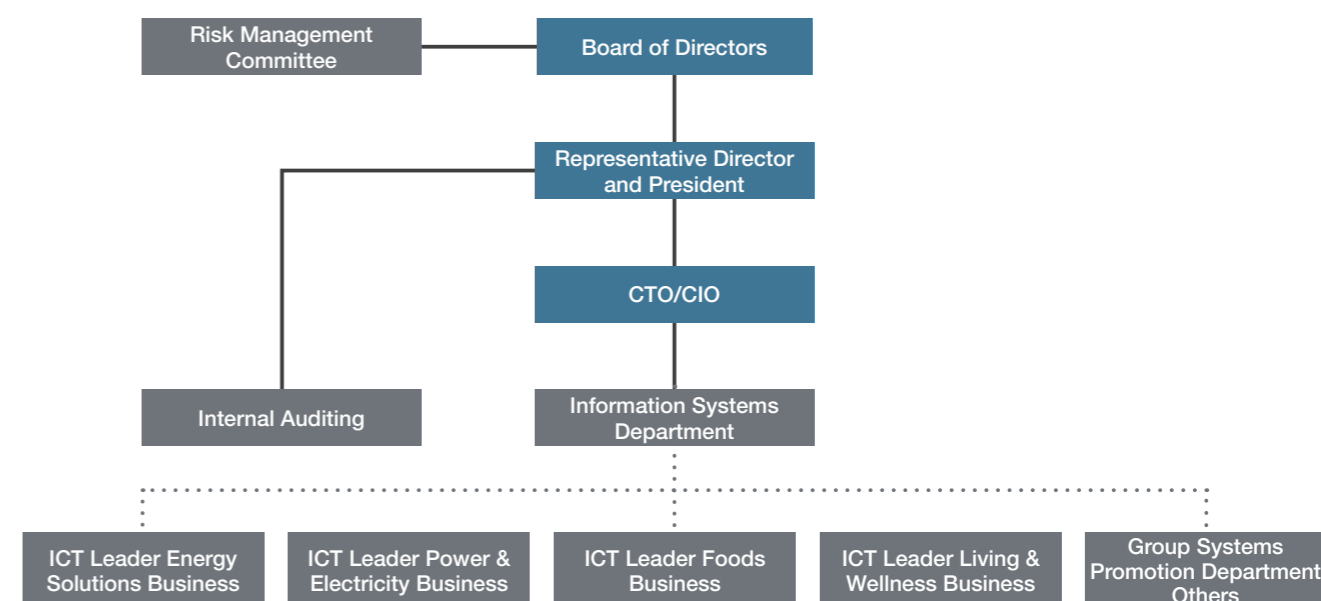
To reduce cyber risk, we maintain defense in depth and detection measures, actively developing human resources in security measures and sharing information with other companies to improve our knowledge and expertise through working with external organizations

that handle cybersecurity, as well as analyzing and responding to new cyber attack methods. We will constantly endeavor to reinforce our approach to cybersecurity to provide safer and more secure services to our customers.

## Cybersecurity response system

We have established the Risk Management Committee as a subordinate body of the Board of Directors as well as the Information Systems Department under the CTO / CIO. Through this framework, we manage the information security governance of the entire Group. The Risk Management Committee and the Board of Directors receive reports on the status of the Group’s

security measures on a regular basis. Aiming to prevent cybersecurity incidents and minimize the damage or impact caused if they occur, each department and the subsidiaries that support the Group’s business work together to build an information security promotion system and ensure cybersecurity.





## Cybersecurity

### Practices to ensure cybersecurity

As initiatives to ensure cybersecurity, we secure the budget and human resources for technical countermeasures such as those for preventing the unauthorized access of systems. In addition, since IT measures alone are not sufficient to counter increasingly sophisticated cyber attacks, we conduct periodic e-learning training (once a year) and unannounced drills on countermeasures against suspicious e-mails for the Group's officers and employees, including contract employees and the employees of business partners, working to strengthen the information security of the entire organization.

### Strengthening the sharing of information with Group companies

To make sure that our security policy is applied to all Group companies, we monitor the status of security measures of each company of the Group while ensuring security tools and operations meet a certain standard, working to strengthen governance and improve security across the entire Group.



## Personal information protection

### Basic approach

The Group deeply acknowledges the importance of privacy in respect to our customers' personal information. When handling personal information for our operations, all officers and employees comply with relevant laws and regulations as well as the internal rules that the Group has established. We thereby ensure that we respect our customers, meet their expectations, and build trust. In addition, we pay special consideration when handling the personal information of children and seek to obtain their parents' consent in the process.

### Privacy policy

Mitsuuroko Group Holdings Co., Ltd. and each Mitsuuroko Group company handle the personal information of customers as outlined below.

#### 1 Purpose of use

Each Mitsuuroko Group company acquires and uses the personal information of customers only for purposes such as publishing it on official websites or reasons which we notify our customers about. Each Mitsuuroko Group company will not acquire or use personal information for purposes other than the above without the consent of the customer.

#### 2 Provision of personal information to third parties

Each Mitsuuroko Group company will not entrust or provide the personal information of customers to third parties, except upon the customers' consent or when we are legally obligated to do so after a receipt of request from judicial or governmental authorities. Even after customers give their consent, we ensure confidentiality agreements are in place to protect personal information in the event that we disclose, entrust, or provide personal information to third parties, and we do our utmost to protect the personal information of our customers.

#### 3 Shared use of personal information

Regarding the following personal information, each Mitsuuroko Group company may share the information below for the purposes described in "1 Purpose of use" or for the purposes of use outlined below.

- 1) Basic customer information including name, age, gender, address, phone number, and contract number
- 2) The details and usage status of services and products provided by each Mitsuuroko Group company to customers, and the status of transactions
- 3) Results of various surveys conducted by each Mitsuuroko Group company
- 4) Details of inquiries from customers

The responsibility of managing information for shared use lies with the respective Mitsuuroko Group companies that have acquired the personal information.

#### Purposes of use

- For proposals and information regarding products, services, campaigns, events, etc. provided by each Mitsuuroko Group company
- For surveys, research and development to improve the quality of products and services provided by each Mitsuuroko Group company
- For the conducting of surveys about the products and services provided by each Mitsuuroko Group company
- For proper execution of business management operations as a group, such as understanding and managing various risks

#### 4 Implementation of security measures for personal information

Each Mitsuuroko Group company has established internal rules and will take reasonable safety measures to protect the personal information entrusted to us by our customers from loss, destruction, unauthorized leakage to the outside, falsification, and unauthorized access.

In addition, we may delete the personal information of customers when we judge that the purpose of use has been achieved and it is no longer necessary to keep the personal information.

#### 5 Inquiries from customers regarding personal information

When we receive a request from a customer to disclose, correct, add or delete, suspend the use, etc. of the customer's own personal information managed by us, we will confirm the identity of the customer before honoring these requests and taking appropriate actions promptly.

### Initiatives for protecting personal information

Each Mitsuuroko Group company is conducting the following activities to ensure that the privacy policy is complied with.

- 1 We conduct educational activities and training for all officers and employees to ensure compliance with laws, regulations, and other standards concerning personal information.
- 2 We appoint a personal information supervisor who understands and complies with the matters specified in the internal rules of the Company. Their responsibilities include conducting training, implementing safety measures, and thoroughly communicating information to ensure that all of those who are engaged in the handling of personal information, including its acquisition and use, understand and comply with the internal rules.

- 3 We request the cooperation of our business partners and contractors whenever necessary for the protection of personal information.
- 4 We improve the privacy policy, internal rules, and the management of personal information protection as necessary in accordance with changes in laws, regulations, and the social environment.
- 5 We ensure this privacy policy can be accessed at all times by customers via means such as our company website and company brochures.





## Appropriate information disclosure

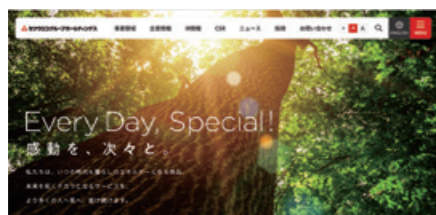
### Basic approach

As a company conducting business with a mission to benefit society, we consider the timely and appropriate provision of information to all our stakeholders as a matter of importance. To enable customers to use the Group's products and services safely, securely, and comfortably, we proactively and appropriately disseminate company information as well as information on the safety and use of our products and services.

### Appropriate information disclosure

#### ● Mitsuuroko Group website

To gain the understanding of our customers, we promptly and appropriately share information on our website, such as company information, various information that concerns the lifestyles of customers, and information related to products and services.



#### ● Appropriate disclosure of information in compliance with laws and regulations, and our voluntary standards.

We regularly offer necessary information to our customers whenever they contemplate the products or services offered by the Group. In addition to complying with the Act against Unjustifiable Premiums and Misleading Representations, we have established a checklist to ensure appropriate advertising and representations of our products or services. We cooperate with the Representations Officer when producing flyers, catalogues, or pamphlets, working to thoroughly provide correct information. In addition, we work to enable customers to use products and service safely, acting in accordance with the prescribed guidelines on methods for appropriate provision of information established by the Ministry of Economy, Trade and Industry in conjunction with the full liberalization of the electricity and gas retail market.

### Timely disclosure system overview

#### 1 Timely disclosure policy

The Company's basic policy is to disclose necessary information to stakeholders in a timely and appropriate manner. The Company will disclose "decisions," "occurrences," and "financial information" in a timely manner, as determined by the Board of Directors, in accordance with the provisions set forth by the Tokyo Stock Exchange.

#### 2 Timely disclosure system

- 1) Decisions The departments in charge of disclosure in Finance & Control (Finance & Control, Financial Planning & Analysis and Finance & IR Team) confirm in advance whether decisions made by management meetings (the Board of Directors and the Management Committee) of the Company and its subsidiaries are subject to timely disclosure. If the decision is subject to timely disclosure, then, after a management meeting makes a decision, the departments in charge of the disclosure will promptly disclose the information in accordance with the instructions of the Head of Finance & Control, who is the manager responsible for disclosure.
- 2) Occurrences If any events that should be disclosed in a timely manner occur at the Company and its subsidiaries, the departments in charge of disclosure in Finance & Control confirm whether the occurrence is subject to timely disclosure, after persons in charge promptly notify the Head of Finance & Control. If the occurrence is subject to timely disclosure, then, after a decision has been made concerning disclosure by a management meeting of the Company or its subsidiaries, it will be promptly disclosed by the departments in charge of disclosure in accordance with the instructions of the Head of Finance & Control.
- 3) Financial information After a decision has been made by a management meeting (the Board of Directors and the Management Committee) of the Company or its subsidiaries, financial information is promptly disclosed by the departments in charge of disclosure in accordance with the instructions of the Head of Finance & Control, who is the manager responsible for disclosure.

#### 3 Handling of timely disclosure information

Timely disclosure information is strictly controlled in accordance with the Company's Information Management Regulations. In addition, the Company makes thorough efforts to prevent insider trading in accordance with the Regulations for Prevention of Insider Trading.

## Supply chain management

### Basic approach

As a group that is close to our people's lives, supporting their daily lives through products and services, we believe that it is important to fulfill our social responsibility through working not alone but together with all of our business partners. Striving to form relationships of trust with all of our business partners, we have set out our approach to the provision of products and services and the way in which we build relations in our Charter of Corporate Ethics.

#### Charter of Corporate Ethics (extract)

##### Provide safe and high-quality products and services

We will develop safe and high-quality products and services based on our rich experience and knowledge and provide them to consumers and business partners.

##### Respect the position of stakeholders

Mitsuuroko Group will strive to maintain sound and positive relationships with a wide range of society, including customers, business partners, employees, and shareholders.

### Publication of "Declaration of Partnership Building"

Guided by our "Charter of Corporate Ethics," we will promote sincere corporate activities based on high ethical standards, always from the perspective of corporate social responsibility, and thoroughly ensure transactions respect human rights by complying with "Mitsuuroko Group Human Rights Policy."

We will continue to carry out corporate activities that are fair and respect human rights, building more positive and mutually prosperous relationships with our business partners with an aim to increase the added value of the entire supply chain and realize sustainable growth.



### Declaration of Partnership Building

We declare that we will focus efforts on the following matters in order to build new partnerships by promoting collaboration and mutual prosperity with supply chain and value-creating business operators.

#### 1 Mutual prosperity throughout the supply chain, and new collaboration transcending business scales, affiliations, etc.

We will increase added value throughout the supply chain by reaching out, through our direct suppliers, to their suppliers (from "Tier N" to "Tier N+1"), and we aim to create mutual prosperity with our business partners through collaboration that goes beyond existing trade relationships and business scales, etc. From the perspective of work style reform or ensuring business continuity in times of disaster, we will support our business partners by helping them to introduce telecommuting systems, advising them on business continuity planning (BCP), or providing other forms of assistance. While deepening collaboration among companies, we will also work to reduce CO<sub>2</sub> emissions, increase energy efficiency, and contribute to local communities.

#### 2 Compliance with "Promotion Standards"

We will comply with the desirable trade practices set forth for main contractors and subcontractors ("Promotion Standards" prescribed in the Act on the Promotion of Subcontracting Small and Medium-sized Enterprises), actively working to correct trade practices and business customs that obstruct the partnership building.

#### 1 Method for determining prices

We will not demand unreasonable cost reductions. When determining transaction prices, we will consult with subcontractors if requested to do so, and fully discuss prices to ensure that appropriate profit for subcontractors is included, taking into consideration factors such as rises in labor costs. When concluding agreements that include determined transaction prices, we, as the main contractor, will state and issue the terms of the contract in writing.

#### 2 Terms of payment by bill, etc.

In principle, payments will be made in cash.

#### 3 Intellectual property and know-how

We will not request our subcontractors enter unilateral nondisclosure agreements, or take advantage of our trading position to demand disclosure of know-how or transfer of intellectual property rights without compensation.

#### 4 Work style reform and relations

To enable our subcontracting business partners to carry out work style reforms, we will not place orders that have tight delivery deadlines with or make sudden changes to the specifications of jobs without compensating them appropriately. When disasters or other such events occur, we will not impose unilateral trading burdens on subcontractors, and upon the resumption of operations, we will continue business relationships to the best of our ability.

#### 3 Other matters

We will uphold our "Charter of Corporate Ethics" and the "Mitsuuroko Group Human Rights Policy," conducting business that is fair and respectful of human rights.



# GRI Standards table

## Common standards

Items	Disclosures	Disclosure location
<b>GRI 2: General Disclosure Matters (2021)</b>		
1. Organization and reporting practice	2-1	Details of the organization <a href="#">SUSTAINABILITY REPORT 2022</a> P. 94: Company Profile <a href="#">BUSINESS REPORT 2022</a> P. 54: Company Information <a href="#">Website</a> Company Information
	2-2	Entities covered by the organization's sustainability report <a href="#">SUSTAINABILITY REPORT 2022</a> P. 3: Editing Policy, P. 94: Company Profile <a href="#">Website</a> Editing Policy/Company Profile
	2-3	Reporting duration, reporting frequency, contact <a href="#">SUSTAINABILITY REPORT 2022</a> P. 3: Editing Policy <a href="#">Website</a> Editing Policy/Company Profile
	2-4	Revisions and corrections of information —
	2-5	External assurance <a href="#">SUSTAINABILITY REPORT 2022</a> P. 93: Independent Assurance Report <a href="#">Website</a> Independent Assurance Report
2. Business activities and labor	2-6	Activities, value chain, other trading relationships <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 6-7)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 5: Model of Value Creation <a href="#">BUSINESS REPORT 2022</a> P. 11: Business Model and Outcomes <a href="#">Website</a> Philosophy/Vision/Model of Value Creation
	2-7	Employees <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 12)</a> <a href="#">BUSINESS REPORT 2022</a> Financial Data (Main data for 11 years, P. 49) <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 90) <a href="#">Website</a> ESG Data (Social data)
	2-8	Labor other than employees <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 90) <a href="#">Website</a> ESG Data (Social data)
3. Governance	2-9	Governance structure and composition <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 35)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 11: Sustainability management promotion system, P. 67: Corporate governance (Corporate governance structure) <a href="#">BUSINESS REPORT 2022</a> ESG Data (Governance data, P. 92) <a href="#">Website</a> P. 30: Corporate governance <a href="#">Website</a> Corporate governance
	2-10	Nominating and selecting the highest governance body <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 35)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 67: Corporate governance (Corporate governance structure) <a href="#">BUSINESS REPORT 2022</a> P. 31: Corporate governance (Management team) <a href="#">Website</a> Corporate governance
	2-11	Chair of the highest governance body <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 35)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 67: Corporate governance (Corporate governance structure) <a href="#">BUSINESS REPORT 2022</a> P. 31: Corporate governance (Management team) <a href="#">Website</a> Corporate governance
	2-12	Role of highest governance body in supervision of impact management <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 35)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 67: Corporate governance (Corporate governance structure) <a href="#">BUSINESS REPORT 2022</a> P. 31: Corporate governance (Management team) <a href="#">Website</a> Corporate governance (Corporate governance report)
	2-13	Delegating responsibility of impact management <a href="#">SUSTAINABILITY REPORT 2022</a> P. 11: Sustainability management promotion system, P. 21: Environmental management (Environmental management promotion system) <a href="#">Website</a> Sustainability promotion system <a href="#">Website</a> Environmental management (Environmental management promotion system)
	2-14	Highest governance body's role in sustainability reporting <a href="#">SUSTAINABILITY REPORT 2022</a> P. 11: Sustainability management promotion system, P. 21: Environmental management (Environmental management promotion system) <a href="#">Website</a> Sustainability promotion system <a href="#">Website</a> Environmental management (Environmental management promotion system)
	2-15	Conflicts of interest <a href="#">SUSTAINABILITY REPORT 2022</a> P. 67: Corporate governance <a href="#">Website</a> Corporate governance
	2-16	Communicating critical concerns <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 37)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 70: Corporate governance (Status of the risk management system), P. 71: Risk management <a href="#">Website</a> Corporate governance <a href="#">Website</a> Risk management
	2-17	Collective knowledge of highest governance body <a href="#">SUSTAINABILITY REPORT 2022</a> P. 68: Corporate governance (Areas where Directors are expected to excel in) <a href="#">BUSINESS REPORT 2022</a> P. 32: Corporate governance (Areas where Directors are expected to excel in) <a href="#">Website</a> Corporate governance (Areas where Directors are expected to excel in)
	2-18	Evaluating the highest governance body's performance <a href="#">SUSTAINABILITY REPORT 2022</a> P. 70: Corporate governance (Evaluation of the effectiveness of the Board of Directors) <a href="#">BUSINESS REPORT 2022</a> P. 33: Corporate governance (Evaluation of the effectiveness of the Board of Directors), P. 34: Message from External Directors <a href="#">Website</a> Corporate governance (Corporate governance report)
	2-19	Remuneration policies <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 53)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 68: Corporate governance (Remuneration, etc. for Directors) <a href="#">BUSINESS REPORT 2022</a> P. 32: Corporate governance (Remuneration, etc. for Directors) <a href="#">Website</a> Corporate governance (Remuneration, etc. for Directors)
2-20	Process for determining remuneration <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 53)</a> <a href="#">SUSTAINABILITY REPORT 2022</a> P. 68: Corporate governance (Remuneration, etc. for Directors) <a href="#">BUSINESS REPORT 2022</a> P. 32: Corporate governance (Remuneration, etc. for Directors) <a href="#">Website</a> Corporate governance (Remuneration, etc. for Directors)	
2-21	Annual total remuneration ratio —	

Items	Disclosures	Disclosure location
4. Strategies, policies, practices	2-22	Announcement on strategies for sustainable development <a href="#">SUSTAINABILITY REPORT 2022</a> P. 7: Message from the President <a href="#">Website</a> Message from the President
	2-23	Policy announcement <a href="#">SUSTAINABILITY REPORT 2022</a> P. 24: Climate change initiatives <a href="#">BUSINESS REPORT 2022</a> P. 13: Management Policy and Strategy of Mitsuuroko Group <a href="#">BUSINESS REPORT 2022</a> P. 15: The Financial Strategy of Mitsuuroko Group <a href="#">Website</a> Climate change initiatives
	2-24	Practices of policy announcement <a href="#">SUSTAINABILITY REPORT 2022</a> P. 24: Climate change initiatives <a href="#">BUSINESS REPORT 2022</a> P. 13: Management Policy and Strategy of Mitsuuroko Group <a href="#">Website</a> Climate change initiatives
	2-25	Corrective process of negative impacts —
	2-26	Mechanisms for seeking advice and raising concerns <a href="#">SUSTAINABILITY REPORT 2022</a> P. 71: Risk management, P. 73: Compliance <a href="#">Website</a> Risk management <a href="#">Website</a> Compliance
	2-27	Compliance with laws and regulations <a href="#">SUSTAINABILITY REPORT 2022</a> P. 73: Compliance <a href="#">BUSINESS REPORT 2022</a> P. 29: Compliance <a href="#">Website</a> Compliance
	2-28	Associations with memberships <a href="#">SUSTAINABILITY REPORT 2022</a> P. 17: Stakeholder Engagement <a href="#">Website</a> Stakeholder Engagement
	2-29	Approach to stakeholder engagement <a href="#">SUSTAINABILITY REPORT 2022</a> P. 17: Stakeholder Engagement <a href="#">Website</a> Stakeholder Engagement
5. Stakeholder engagement	2-30	Labor agreement <a href="#">Securities Report/Quarterly securities report (113th Securities Report, P. 12)</a>

## GRI 3: Material Topics (2021)

	3-1	Process for determining material topics <a href="#">SUSTAINABILITY REPORT 2022</a> P. 13: Materiality identification and review <a href="#">Website</a> Materiality
	3-2	List of material topics <a href="#">SUSTAINABILITY REPORT 2022</a> P. 13: Materiality identification and review, P. 15: Materiality and KPI <a href="#">BUSINESS REPORT 2022</a> P. 17: Materiality <a href="#">Website</a> Materiality
	3-3	Management of material topics <a href="#">SUSTAINABILITY REPORT 2022</a> P. 11: Sustainability management promotion system <a href="#">Website</a> Sustainability promotion system

## Sector standards

Items	Disclosures	Disclosure location
<b>GRI 11: Petroleum/Gas (2021)</b>		
	11-1	Greenhouse gas (GHG) emissions <a href="#">SUSTAINABILITY REPORT 2022</a> P. 25: Climate change initiatives <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Climate change initiatives (TCFD) <a href="#">Website</a> ESG Data (Environmental data)
	11-2	Climate-related adaptation, resilience, and transition <a href="#">SUSTAINABILITY REPORT 2022</a> P. 29: Response to climate change <a href="#">SUSTAINABILITY REPORT 2022</a> P. 43: Stable supply of energy/electricity <a href="#">SUSTAINABILITY REPORT 2022</a> P. 47: Disaster prevention measures <a href="#">BUSINESS REPORT 2022</a> P. 25: Enhancement of safety and disaster response measures <a href="#">Website</a> Response to climate change <a href="#">Website</a> Stable supply of energy/electricity <a href="#">Website</a> Disaster prevention measures
	11-3	Emissions <a href="#">SUSTAINABILITY REPORT 2022</a> P. 23: Environmental risk management (Management of chemicals and contaminants) <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Environmental risk management (Management of chemicals and contaminants) <a href="#">Website</a> ESG Data (Environmental data)
	11-4	Biodiversity <a href="#">SUSTAINABILITY REPORT 2022</a> P. 36: Response to climate change (Activities to protect and nurture the forests around water collection sites), P. 59: Local communities (Activities to protect and nurture the forests around water collection sites) <a href="#">Website</a> Response to climate change
	11-5	Waste <a href="#">SUSTAINABILITY REPORT 2022</a> P. 23: Environmental risk management (Management of chemicals and contaminants) <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Environmental risk management (Management of chemicals and contaminants) <a href="#">Website</a> ESG Data (Environmental data)
	11-6	Water and wastewater <a href="#">SUSTAINABILITY REPORT 2022</a> P. 22: Environmental risk management (Water risk initiatives) <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Environmental risk management (Water risk initiatives) <a href="#">Website</a> ESG Data
	11-7	Closure and rehabilitation —
	11-8	Preservation of assets and management of critical incidents <a href="#">SUSTAINABILITY REPORT 2022</a> P. 71: Risk management <a href="#">Website</a> Risk management
	11-9	Occupational health and safety <a href="#">SUSTAINABILITY REPORT 2022</a> P. 51: Health-focused management <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 91) <a href="#">BUSINESS REPORT 2022</a> P. 27: Health-focused management <a href="#">Website</a> Health-focused management <a href="#">Website</a> ESG Data (Social data)



# GRI Standards table

## Sector standards

Items	Disclosures	Disclosure location
11-10	Employment practices	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 55: Inclusion & diversity <a href="#">SUSTAINABILITY REPORT 2022</a> P. 51: Health-focused management <a href="#">Website</a> Inclusion & diversity <a href="#">Website</a> Health-focused management
		<a href="#">SUSTAINABILITY REPORT 2022</a> P. 49: Respect of human rights <a href="#">SUSTAINABILITY REPORT 2022</a> P. 55: Inclusion & diversity <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 90) <a href="#">Website</a> Respect of human rights <a href="#">Website</a> Inclusion & diversity
11-11	Non-discrimination and equal opportunity	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 49: Respect of human rights <a href="#">SUSTAINABILITY REPORT 2022</a> P. 55: Inclusion & diversity <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 90) <a href="#">Website</a> Respect of human rights <a href="#">Website</a> Inclusion & diversity
11-12	Forced and compulsory labor and modern slavery	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 49: Respect of human rights <a href="#">Website</a> Respect of human rights
11-13	Freedom of association and collective bargaining	Securities Report/Quarterly securities report (113th Securities Report, P. 12) <a href="#">SUSTAINABILITY REPORT 2022</a> P. 51: Health-focused management <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 91) <a href="#">BUSINESS REPORT 2022</a> P. 27: Health-focused management <a href="#">Website</a> Health-focused management <a href="#">Website</a> ESG Data (Social data)
		<a href="#">SUSTAINABILITY REPORT 2022</a> P. 5: Model of Value Creation <a href="#">BUSINESS REPORT 2022</a> P. 13: Management Policy and Strategy of Mitsuuroko Group <a href="#">BUSINESS REPORT 2022</a> P. 11: Business Model and Outcomes
11-14	Economic impacts	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 17: Stakeholder Engagement <a href="#">SUSTAINABILITY REPORT 2022</a> P. 59: Local communities <a href="#">Website</a> Stakeholder Engagement <a href="#">Website</a> Local communities
11-15	Local communities	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 17: Stakeholder Engagement <a href="#">SUSTAINABILITY REPORT 2022</a> P. 59: Local communities <a href="#">Website</a> Stakeholder Engagement <a href="#">Website</a> Local communities
11-16	Land and resource rights	—
11-17	Rights of indigenous peoples	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 49: Respect of human rights <a href="#">Website</a> Respect of human rights
11-18	Disputes and public safety	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 71: Risk management <a href="#">Website</a> Risk management
11-19	Anti-competitive behavior	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 73: Compliance <a href="#">BUSINESS REPORT 2022</a> P. 29: Compliance <a href="#">Website</a> Compliance
11-20	Anti-corruption	<a href="#">SUSTAINABILITY REPORT 2022</a> P. 73: Compliance <a href="#">SUSTAINABILITY REPORT 2022</a> P. 75: Compliance (Prevention of bribery) <a href="#">Website</a> Compliance <a href="#">Website</a> Compliance (Prevention of bribery)
11-21	Payment to government	—
11-22	Public policy	—

Items	Disclosures	Disclosure location
Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption <a href="#">SUSTAINABILITY REPORT 2022</a> P. 75: Compliance (Prevention of bribery) <a href="#">Website</a> Compliance (Prevention of bribery)
	205-2	Communication and training about anti-corruption policies and procedures <a href="#">SUSTAINABILITY REPORT 2022</a> P. 75: Compliance (Prevention of bribery) <a href="#">Website</a> Compliance (Prevention of bribery)
	205-3	Confirmed incidents of corruption and actions taken —
Anti-competitive Behavior (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices —
Taxes (2019)	207-1	Approach to tax <a href="#">SUSTAINABILITY REPORT 2022</a> P. 77: Compliance (Tax policy) <a href="#">Website</a> Compliance (Tax policy)
	207-2	Tax governance, control, and risk management <a href="#">SUSTAINABILITY REPORT 2022</a> P. 77: Compliance (Tax policy) <a href="#">Website</a> Compliance (Tax policy)
	207-3	Stakeholder engagement and management of concerns related to tax <a href="#">SUSTAINABILITY REPORT 2022</a> P. 77: Compliance (Tax policy) <a href="#">Website</a> Compliance (Tax policy)
	207-4	Country-by-country reporting —

### Environmental

Raw Materials (2016)	301-1	Materials used by weight or volume —
	301-2	Recycled input materials used <a href="#">SUSTAINABILITY REPORT 2022</a> P. 38: Promotion of resource cycle <a href="#">Website</a> Promotion of resource cycle
	301-3	Reclaimed products and their packaging materials —
Energy (2016)	302-1	Energy consumption within the organization <a href="#">SUSTAINABILITY REPORT 2022</a> P. 31: Response to climate change (Initiatives of operating companies) <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Response to climate change (Initiatives of operating companies)
	302-2	Energy consumption outside of the organization <a href="#">SUSTAINABILITY REPORT 2022</a> P. 29: Response to climate change (Controlling customer CO <sub>2</sub> emissions) <a href="#">Website</a> Response to climate change (Controlling customer CO <sub>2</sub> emissions)
	302-3	Energy intensity —
	302-4	Reduction of energy consumption <a href="#">SUSTAINABILITY REPORT 2022</a> P. 29: Response to climate change <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Response to climate change <a href="#">Website</a> ESG Data
	302-5	Reductions in energy requirements of products and services —
Water (2018)	303-1	Interactions with water as a shared resource <a href="#">SUSTAINABILITY REPORT 2022</a> P. 22: Environmental risk management (Water risk initiatives) <a href="#">Website</a> Environmental risk management (Water risk initiatives)
	303-2	Management of water discharge-related impacts <a href="#">SUSTAINABILITY REPORT 2022</a> P. 22: Environmental risk management (Water risk initiatives) <a href="#">Website</a> Environmental risk management (Water risk initiatives)
	303-3	Water withdrawal —
	303-4	Water discharge <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 89) <a href="#">Website</a> ESG Data
	303-5	Water consumption <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Social data, P. 89) <a href="#">Website</a> ESG Data
Biodiversity (2016)	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas <a href="#">SUSTAINABILITY REPORT 2022</a> P. 36: Response to climate change (Activities to protect and nurture the forests around water collection sites), P. 59: Local communities (Activities to protect and nurture the forests around water collection sites) <a href="#">Website</a> Response to climate change
	304-2	Significant impacts of activities, products, and services on biodiversity —
	304-3	Habitats protected or restored <a href="#">SUSTAINABILITY REPORT 2022</a> P. 36: Response to climate change (Activities to protect and nurture the forests around water collection sites), P. 59: Local communities (Activities to protect and nurture the forests around water collection sites) <a href="#">Website</a> Response to climate change
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations —
Emissions (2016)	305-1	Direct (Scope 1) GHG emissions <a href="#">SUSTAINABILITY REPORT 2022</a> P. 25: Climate change initiatives <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Climate change initiatives (TCFD) <a href="#">Website</a> ESG Data
	305-2	Indirect (Scope 2) GHG emissions <a href="#">SUSTAINABILITY REPORT 2022</a> P. 25: Climate change initiatives <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Climate change initiatives (TCFD) <a href="#">Website</a> ESG Data
	305-3	Other indirect (Scope 3) GHG emissions <a href="#">SUSTAINABILITY REPORT 2022</a> P. 25: Climate change initiatives <a href="#">SUSTAINABILITY REPORT 2022</a> ESG Data (Environmental data, P. 89) <a href="#">Website</a> Climate change initiatives (TCFD) <a href="#">Website</a> ESG Data

## Standards for each item

Items	Disclosures	Disclosure location
<b>Economic</b>		
Economic Performance (2016)	201-1	Direct economic value generated and distributed Securities Report/Quarterly securities report (113th Securities Report, P. 2-3, 34) <a href="#">BUSINESS REPORT 2022</a> P. 49: Financial Data
	201-2	Financial implications and other risks and opportunities due to climate change <a href="#">SUSTAINABILITY REPORT 2022</a> P. 24: Climate change initiatives (TCFD) <a href="#">Website</a> Climate change initiatives (TCFD)
	201-3	Defined benefit plan obligations and other retirement plans Securities Report/Quarterly securities report (113th Securities Report, P. 93)
	201-4	Financial assistance received from public government —
Market Presence (2016)	202-1	Ratios of standard entry level wage by gender compared to local minimum wage —
	202-2	Proportion of senior management hired from the local community —
Indirect Economic Impacts (2016)	203-1	Infrastructure investments and services supported <a href="#">SUSTAINABILITY REPORT 2022</a> P. 43: Stable supply of energy/electricity, P. 59: Local communities <a href="#">Website</a> Stable supply of energy/electricity <a href="#">Website</a> Local communities
	203-2	Significant indirect economic impacts —
Procurement Practices (2016)	204-1	Proportion of spending on local suppliers —



# GRI Standards table

## Standards for each item

Items	Disclosures	Disclosure location
<b>Environmental</b>		
Waste (2020)	305-4	GHG emissions intensity —
	305-5	Reduction of GHG emissions SUSTAINABILITY REPORT 2022 P. 25: Climate change initiatives SUSTAINABILITY REPORT 2022 ESG Data (Environmental data, P. 89) Website Climate change initiatives (TCFD) Website ESG Data (Environmental data)
	305-6	Emissions of ozone-depleting substances (ODS) —
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions SUSTAINABILITY REPORT 2022 P. 23: Environmental risk management (Management of chemicals and contaminants) Website Environmental risk management (Management of chemicals and contaminants)
	306-1	Waste generation and significant waste-related impacts SUSTAINABILITY REPORT 2022 P. 23: Environmental risk management (Management of chemicals and contaminants) SUSTAINABILITY REPORT 2022 ESG Data (Environmental data, P. 89) Website Environmental risk management (Management of chemicals and contaminants) Website ESG Data (Environmental data)
	306-2	Management of significant waste-related impacts SUSTAINABILITY REPORT 2022 P. 23: Environmental risk management (Management of chemicals and contaminants) SUSTAINABILITY REPORT 2022 ESG Data (Environmental data, P. 89) Website Environmental risk management (Management of chemicals and contaminants) Website ESG Data (Environmental data)
	306-3	Waste generated SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 89) Website ESG Data (Environmental data)
Waste (2020)	306-4	Waste diverted from disposal —
	306-5	Waste directed to disposal SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 89) Website ESG Data (Environmental data)
	308-1	New suppliers that were screened using environmental criteria —
Supplier Environmental Assessment (2016)	308-2	Negative environmental impacts in the supply chain and actions taken SUSTAINABILITY REPORT 2022 P. 82: Supply chain management Website Supply chain management

Items	Disclosures	Disclosure location
403-8	Workers covered by an occupational health and safety management system SUSTAINABILITY REPORT 2022 P. 51: Health-focused management SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 91) BUSINESS REPORT 2022 P. 27: Health-focused management Website Health-focused management Website ESG Data (Social data)	
	403-9	Work-related injuries SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 91) Website ESG Data (Social data)
	403-10	Work-related ill health —
Education and Training (2016)	404-1	Average hours of training per year per employee SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 91)
	404-2	Programs for upgrading employee skills and transition assistance programs SUSTAINABILITY REPORT 2022 P. 58: Human resources development Website Human resources development
	404-3	Proportion of employees receiving regular performance and career development reviews —
Diversity and Equal Opportunity (2016)	405-1	Diversity of governance bodies and employees SUSTAINABILITY REPORT 2022 P. 55: Inclusion & diversity SUSTAINABILITY REPORT 2022 ESG Data (Social data, P. 90) BUSINESS REPORT 2022 P. 28: Promotion of diversity Website Inclusion & diversity Website ESG Data (Social data)
	405-2	Ratio of basic salary and remuneration of women to men —
No Discrimination (2016)	406-1	Incidents of discrimination and corrective actions taken —
Freedom of Association and Collective Bargaining (2016)	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk —
Child Labor (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor —
Forced or Compulsory Labor (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor —
Security Practices (2016)	410-1	Security personnel trained in human rights policies or procedures —
Rights of Indigenous Peoples (2016)	411-1	Incidents of violations involving rights of indigenous peoples —
Human Rights Assessment (2016)	412-1	Operations that have been subject to human rights reviews or impact assessments —
	412-2	Employee training on human rights policies or procedures SUSTAINABILITY REPORT 2022 P. 49: Respect of human rights SUSTAINABILITY REPORT 2022 P. 58: Human resources development Website Respect of human rights Website Human resources development
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening —
Local Communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programs SUSTAINABILITY REPORT 2022 P. 17: Stakeholder Engagement SUSTAINABILITY REPORT 2022 P. 59: Local communities BUSINESS REPORT 2022 P. 23: Contribution to local communities Website Stakeholder Engagement Website Local communities
	413-2	Operations with significant actual and potential negative impacts on local communities —
Supplier Social Assessment (2016)	414-1	New suppliers that were screened using social criteria —
	414-2	Negative social impacts in the supply chain and actions taken —
Public Policy (2016)	415-1	Political contributions —
Customer Health and Safety (2016)	416-1	Assessments of the health and safety impacts of product and service categories SUSTAINABILITY REPORT 2022 P. 45: Safety assurance and quality control for customers Website Safety assurance and quality control for customers
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services —
Marketing and Labeling (2016)	417-1	Requirements for product and service information and labeling —
	417-2	Incidents of non-compliance concerning product and service information and labeling —
	417-3	Incidents of non-compliance concerning marketing communications —
Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data —
Socioeconomic Compliance (2016)	419-1	Non-compliance with laws and regulations in the social and economic area —