

GRI/ISO 26000 Content Index

GRI Standard: Universal Standards Asterisk(*) indicates a core GRI requirement.		ISO 26000	References	Reasons for Omission
Organizational profile				
102-1 *	a. Name of the organization.	-	About Us (Corporate Profile)	
102-2 *	a. A description of the organization's activities.	-	About Us (Our Strengths) About Us (Corporate Profile) Products	
	b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.			
102-3 *	a. Location of the organization's headquarters.	-	About Us (Corporate Profile)	
102-4 *	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	-	About Us (Domestic Bases and Group Companies)	
102-5 *	a. Nature of ownership and legal form.	-	About Us (Corporate Data) Sustainability (Corporate Governance)	
102-6 *	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	-	About Us (Our Strengths) About Us (Corporate Profile)	
102-7 *	a. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	-	About Us (Corporate Profile) Investor Relations (Financial Data) UACJ Report (Integrated Report)	
102-8 *	a. Total number of employees by employment contract (permanent and temporary), by gender.	6.4 Labour practices 6.4.3 Employment and employment relationships	Relationships with Employees (Basic Workforce Data)	The bulk of UACJ's business activities are carried out under the responsibility of employees.
	b. Total number of employees by employment contract (permanent and temporary), by region.			
	c. Total number of employees by employment type (full-time and part-time), by gender.			
	d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.			
	e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).			
	f. An explanation of how the data have been compiled, including any assumptions made.			
102-9 *	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	-	-	
102-10 *	a. Significant changes to the organization's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	-	UACJ Report (Integrated Report)	CUA, a joint venture undertaken together with a local U.S. company, was divested in fiscal 2018, ending the joint venture.
102-11 *	a. Whether and how the organization applies the Precautionary Principle or approach.	6.2 Organizational governance	Risk Management	
102-12 *	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	6.2 Organizational governance	-	
102-13 *	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.	6.2 Organizational governance	-	
Strategy				
102-14 *	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	6.2 Organizational governance	Message from the president	
102-15	a. A description of key impacts, risks, and opportunities.	6.2 Organizational governance	Message from the president Message from the Executive in Charge of CSR	
Ethics and integrity				
102-16 *	a. A description of the organization's values, principles, standards, and norms of behavior.	-	About Us (Management Concept) Our Approach to CSR (UACJ's Future Direction) Compliance (Group Code of Conduct)	
102-17	a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.	-	Compliance (Internal Reporting System)	
Governance				
102-18 *	a. Governance structure of the organization, including committees of the highest governance body.	6.2 Organizational governance	Corporate Governance (Corporate Governance System) Corporate Governance Report	
	b. Committees responsible for decision-making on economic, environmental, and social topics.			
102-19	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	-	Corporate Governance (The Board of Directors and Executive Officers)	
102-20	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics.	-	CSR Management (System for Advancing CSR)	
	b. Whether post holders report directly to the highest governance body.			
102-21	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.	6.2 Organizational governance	-	
	b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.			

GRI Standard: Universal Standards Asterisk(*) indicates a core GRI requirement.		ISO 26000	References	Reasons for Omission
102-22	a. Composition of the highest governance body and its committees by: i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social groups; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation.	6.2 Organizational governance	Corporate Governance (Corporate Governance System) Corporate Governance (Nomination and Appointment of Officers) Corporate Governance (Board of Directors Meetings) Corporate Governance (The Board of Directors and Executive Officers) Corporate Governance Report	
102-23	a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.	6.2 Organizational governance	Corporate Governance (Board of Directors Meetings)	
102-24	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	6.2 Organizational governance	Corporate Governance (Nomination and Appointment of Officers) Corporate Governance (Board of Directors Meetings) Corporate Governance (The Board of Directors and Executive Officers) Corporate Governance Report	
102-25	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	6.2 Organizational governance	-	
102-26	a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.	-	-	
102-27	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	-	Corporate Governance (The Board of Directors and Executive Officers)	
102-28	a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.	6.2 Organizational governance	Corporate Governance (The Board of Directors and Executive Officers)	
102-29	a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.	6.2 Organizational governance	-	
102-30	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	-	-	
102-31	a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	6.2 Organizational governance	CSR Management (System for Advancing CSR)	
102-32	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	-	-	
102-33	a. Process for communicating critical concerns to the highest governance body.	6.2 Organizational governance	-	
102-34	a. Total number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	-	-	
102-35	a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.	6.2 Organizational governance	Corporate Governance (Remuneration of Directors and Audit & Supervisory Board Members)	
102-36	a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships that the remuneration consultants have with the organization.	-	Corporate Governance (Remuneration of Directors and Audit & Supervisory Board Members)	
102-37	a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals.	6.2 Organizational governance	-	
102-38	a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	-	-	
102-39	a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	-	-	

GRI Standard: Universal Standards Asterisk(*) indicates a core GRI requirement.		ISO 26000	References	Reasons for Omission
Stakeholder engagement				
102-40 *	a. A list of stakeholder groups engaged by the organization.	6.2 Organizational governance	CSR Management (Responsibilities to and Methods for Communicating with Principal Stakeholders)	
102-41 *	a. Percentage of total employees covered by collective bargaining agreements.	6.3.10 Fundamental principles and rights at work 6.4 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	CSR Management (Employee-Management Relationship)	
102-42 *	a. The basis for identifying and selecting stakeholders with whom to engage.	6.2 Organizational governance	-	
102-43 *	a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	6.2 Organizational governance 6.7 Consumer issues	CSR Management (Responsibilities to and Methods for Communicating with Principal Stakeholders)	
102-44 *	a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns.	6.2 Organizational governance	-	
Reporting practice				
102-45 *	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	6.2 Organizational governance	Editorial Policy (Reporting Period)	
102-46 *	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	-	-	
102-47 *	a. A list of the material topics identified in the process for defining report content.	-	-	
102-48 *	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	-	Not applicable	
102-49 *	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	-	-	
102-50 *	a. Reporting period for the information provided.	-	Editorial Policy (Reporting Period)	
102-51 *	a. If applicable, the date of the most recent previous report.	-	Editorial Policy (Reporting Date)	
102-52 *	a. Reporting cycle.	-	Editorial Policy (Reporting Date)	
102-53 *	a. The contact point for questions regarding the report or its contents.	-	Editorial Policy (Inquiries)	
102-54 *	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: i. 'This report has been prepared in accordance with the GRI Standards: Core option'; ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.	-	-	
102-55 *	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	-	This GRI Content Index	
102-56 *	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; ii. The relationship between the organization and the assurance provider; iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	7.5.3 Types of communication on social responsibility	-	
103-1 *	a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary.	-	-	
103-2	a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	-	Our Approach to CSR CSR Management Governance (Basic Concept Fiscal 2018 Key Objectives and Results) Initiatives for Society (Basic Concept Fiscal 2018 Key Objectives and Results) Environmental Initiatives (Basic Concept Fiscal 2018 Key Objectives and Results)	
103-3	a. An explanation of how the organization evaluates the management approach, including: i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach.	-	-	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Economic				
Economic Performance				
201-1	<p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</p> <p>b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	6.8 Community involvement and development 6.8.3 Community involvement	<u>Investor Relations (Financial Data)</u> <u>UACJ Report (Integrated Report)</u>	
201-2	<p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>	6.5.5 Climate change mitigation and adaptation	<u>Fighting Global Warming (Response to Climate Change Risk)</u>	
201-3	<p>a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities.</p> <p>b. If a separate fund exists to pay the plan's pension liabilities:</p> <p>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</p> <p>ii. the basis on which that estimate has been arrived at;</p> <p>iii. when that estimate was made.</p> <p>c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>d. Percentage of salary contributed by employee or employer.</p> <p>e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</p>	-	-	
201-4	<p>a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <p>i. tax relief and tax credits;</p> <p>ii. subsidies;</p> <p>iii. investment grants, research and development grants, and other relevant types of grant;</p> <p>iv. awards;</p> <p>v. royalty holidays;</p> <p>vi. financial assistance from Export Credit Agencies (ECAs);</p> <p>vii. financial incentives;</p> <p>viii. other financial benefits received or receivable from any government for any operation.</p> <p>b. The information in 201-4-a by country.</p> <p>c. Whether, and the extent to which, any government is present in the shareholding structure.</p>	-	-	
Market Presence				
202-1	<p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p>d. The definition used for 'significant locations of operation'.</p>	6.4.4 Conditions of work and social protection 6.8 Community involvement and development	-	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible.
202-2	<p>a. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>b. The definition used for 'senior management'.</p> <p>c. The organization's geographical definition of 'local'.</p> <p>d. The definition used for 'significant locations of operation'.</p>	6.4.3 Employment and employment relationships 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	-	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible.
Indirect Economic Impacts				
203-1	<p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</p>	6.3.9 Economic, social and cultural rights 6.8 Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment	-	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible.
203-2	<p>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p> <p>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	-	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible.

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Procurement Practices				
204-1	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8 Community involvement and development 6.8.7 Wealth and income creation	-	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible.
	b. The organization's geographical definition of 'local'.			
	c. The definition used for 'significant locations of operation'.			
Anti-corruption				
205-1	a. Total number and percentage of operations assessed for risks related to corruption.	6.6 Fair operating practices 6.6.3 Anti-corruption	<u>Compliance (Anti-Corruption Initiatives)</u>	
	b. Significant risks related to corruption identified through the risk assessment.			
205-2	a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	6.6 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain	<u>Compliance (Anti-Corruption Initiatives)</u>	
	b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.			
	c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.			
	d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.			
	e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.			
205-3	a. Total number and nature of confirmed incidents of corruption.	6.6 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain	<u>Compliance (Anti-Corruption Initiatives)</u>	
	b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.			
	c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.			
	d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.			
Anti-competitive Behavior				
206-1	a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.	6.6 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights	<u>Compliance (Strict Compliance with the Antimonopoly Act and Protection of Free Competition)</u>	
	b. Main outcomes of completed legal actions, including any decisions or judgments.			

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Environmental				
Materials				
301-1	a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: i. non-renewable materials used; ii. renewable materials used.	6.5.4 Sustainable resource use		
301-2	a. Percentage of recycled input materials used to manufacture the organization's primary products and services.	6.5.4 Sustainable resource use	<u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> <u>Feature 1: Contributing to recycling in the U.S.</u>	
301-3	a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	6.5.4 Sustainable resource use		
Energy				
302-1	a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. c. In joules, watt-hours or multiples, the total: i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption d. In joules, watt-hours or multiples, the total: i. electricity sold ii. heating sold iii. cooling sold iv. steam sold e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used.	6.5.4 Sustainable resource use	<u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> <u>Fighting Global Warming (Fiscal 2018 Results)</u> <u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> <u>Fighting Global Warming (Fiscal 2018 Results)</u> <u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> - <u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> <u>Fighting Global Warming (Fiscal 2018 Results)</u> <u>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</u> <u>Fighting Global Warming (Fiscal 2018 Results)</u>	Data calculation is infeasible. At present, gathering data from individual business locations, including those outside Japan, and performing calculations on a Group basis is infeasible. Energy is not sold to outside parties.
302-2	a. Energy consumption outside of the organization, in joules or multiples. b. Standards, methodologies, assumptions, and/or calculation tools used. c. Source of the conversion factors used.	6.5.4 Sustainable resource use	-	Data calculation is infeasible. At present, gathering external data and calculating figures are infeasible.
302-3	a. Energy intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. d. Whether the ratio uses energy consumption within the organization, outside of it, or both.	6.5.4 Sustainable resource use	<u>Fighting Global Warming (Fiscal 2018 Results)</u>	
302-4	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	<u>Fighting Global Warming (Fiscal 2018 Results)</u>	
302-5	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. c. Standards, methodologies, assumptions, and/or calculation tools used.	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	<u>Environmental Consideration in Products</u>	Data calculation is infeasible. Disclosures are not made because the large number and variety of customers make it infeasible to gather data on energy reductions during product usage.
Water and Effluents				
303-1	a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff). b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used. c. A description of how water-related impacts are addressed, including how the organization works with stakeholders toward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts. d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.	6.5.4 Sustainable resource use	<u>Resource Conservation and Waste Reduction (Effective Use of Water Resources)</u>	
303-2	a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered.	6.5.4 Sustainable resource use	-	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
303-3	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	6.5.4 Sustainable resource use	-	
303-4	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; ii. the approach for setting discharge limits for priority substances of concern; iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	6.5.4 Sustainable resource use	-	
303-5	<p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	6.5.4 Sustainable resource use	-	
Biodiversity				
304-1	<p>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ul style="list-style-type: none"> i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	Biodiversity Initiatives (Identifying Risks to Biodiversity)	
304-2	<p>a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). <p>b. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-	
304-3	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p>c. Status of each area based on its condition at the close of the reporting period.</p> <p>d. Standards, methodologies, and assumptions used.</p>	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-	
304-4	<p>a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Emissions				
305-1	<p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.5 Climate change mitigation and adaptation	<p>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</p> <p>Fighting Global Warming (Fiscal 2018 Results)</p>	
305-2	<p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.5 Climate change mitigation and adaptation	<p>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</p> <p>Fighting Global Warming (Fiscal 2018 Results)</p>	
305-3	<p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.5 Climate change mitigation and adaptation	-	Data calculation is infeasible. At present, gathering external data and calculating figures are infeasible.
305-4	<p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p>	6.5.5 Climate change mitigation and adaptation	Fighting Global Warming (Fiscal 2018 Results)	
305-5	<p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.5 Climate change mitigation and adaptation	Fighting Global Warming (Fiscal 2018 Results)	
305-6	<p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation	-	
305-7	<p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <p>i. NOX</p> <p>ii. SOX</p> <p>iii. Persistent organic pollutants (POP)</p> <p>iv. Volatile organic compounds (VOC)</p> <p>v. Hazardous air pollutants (HAP)</p> <p>vi. Particulate matter (PM)</p> <p>vii. Other standard categories of air emissions identified in relevant regulations</p> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.3 Prevention of pollution	<p>Business Activities and Environmental Impacts (Fiscal 2018 Material Balance)</p> <p>Chemical Substance Management and Pollution Prevention (Fiscal 2018 Results)</p>	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Effluents and Waste				
306-1	a. Total volume of planned and unplanned water discharges by: i. destination; ii. quality of the water, including treatment method; iii. whether the water was reused by another organization. b. Standards, methodologies, and assumptions used.	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use	Business Activities and Environmental Impacts (Fiscal 2018 Material Balance) Chemical Substance Management and Pollution Prevention (Prevention of Water Pollution) Chemical Substance Management and Pollution Prevention (Prevention of Soil and Groundwater Contamination)	
306-2	a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) c. How the waste disposal method has been determined: i. Disposed of directly by the organization, or otherwise directly confirmed ii. Information provided by the waste disposal contractor iii. Organizational defaults of the waste disposal contractor	6.5.3 Prevention of pollution	Business Activities and Environmental Impacts (Fiscal 2018 Material Balance) Resource Conservation and Waste Reduction (Fiscal 2018 Results)	
306-3	a. Total number and total volume of recorded significant spills. b. The following additional information for each spill that was reported in the organization's financial statements: i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). c. Impacts of significant spills.	6.5.3 Prevention of pollution	Chemical Substance Management and Pollution Prevention (Prevention of Water Pollution) Chemical Substance Management and Pollution Prevention (Prevention of Soil and Groundwater Contamination)	
306-4	a. Total weight for each of the following: i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated b. Percentage of hazardous waste shipped internationally. c. Standards, methodologies, and assumptions used.	6.5.3 Prevention of pollution	Chemical Substance Management and Pollution Prevention (Control of PRTR Substances)	
306-5	a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on: i. the size of the water body and related habitat; ii. whether the water body and related habitat is designated as a nationally or internationally protected area; iii. the biodiversity value, such as total number of protected species.	6.5.4 Sustainable resource use	-	
Environmental Compliance				
307-1	a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.	4.6 Respect for the rule of law	Management (Status of Compliance with Environmental)	
Supplier Environmental Assessment				
308-1	a. Percentage of new suppliers that were screened using environmental criteria.	6.3.5 Avoidance of complicity 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	-	Data calculation is infeasible. Suppliers are selected in accordance with the UACJ Group CSR Procurement Guidelines. However, raw materials are also provided by customers, so ascertaining the proportion of suppliers selected based on environmental standards is presently infeasible.
308-2	a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	6.3.5 Avoidance of complicity 6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	-	Information-gathering is infeasible. At present, the large number and variety of suppliers make information-gathering infeasible.

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Social				
Employment				
401-1	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	6.4 Labour practices 6.4.3 Employment and employment relationships	<u>Relationships with Employees (Basic Workforce Data)</u>	
401-2	a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	6.4 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	<u>Relationships with Employees (Employee Compensation)</u>	
401-3	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	6.4 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	<u>Relationships with Employees (Work-Life Balance)</u>	
Labor/Management Relations				
402-1	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	6.4 Labour practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue	<u>CSR Management (Employee-Management Relationship)</u>	
Occupational Health and Safety				
403-1	a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-2	a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-3	a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-4	a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-5	a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-6	a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-7	a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
403-8	<p>a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <p>i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;</p> <p>ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;</p> <p>iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.</p> <p>b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-9	<p>a. For all employees:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <p>i. how these hazards have been determined;</p> <p>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</p> <p>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
403-10	<p>a. For all employees:</p> <p>i. The number of fatalities as a result of work-related ill health;</p> <p>ii. The number of cases of recordable work-related ill health;</p> <p>iii. The main types of work-related ill health.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number of fatalities as a result of work-related ill health;</p> <p>ii. The number of cases of recordable work-related ill health;</p> <p>iii. The main types of work-related ill health.</p> <p>c. The work-related hazards that pose a risk of ill health, including:</p> <p>i. how these hazards have been determined;</p> <p>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</p> <p>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	6.4 Labour practices 6.4.6 Health and safety at work	<u>Relationships with Employees (Occupational Safety and Health)</u>	
Training and Education				
404-1	<p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <p>i. gender;</p> <p>ii. employee category.</p>	6.4 Labour practices 6.4.7 Human development and training in the workplace	<u>Relationships with Employees (Personnel Development Initiatives)</u>	
404-2	<p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	6.4 Labour practices 6.4.7 Human development and training in the workplace	<u>Relationships with Employees (Personnel Development Initiatives)</u> <u>Feature 2: Contributing to Thailand's economy</u>	
404-3	<p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	6.4 Labour practices 6.4.7 Human development and training in the workplace	<u>Relationships with Employees (Personnel Development Initiatives)</u>	
Diversity and Equal Opportunity				
405-1	<p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	- <u>Relationships with Employees (Basic Workforce Data)</u>	
405-2	<p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	<u>Relationships with Employees (Employee Compensation)</u>	

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Non-discrimination				
406-1	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	Not applicable	
Freedom of Association and Collective Bargaining				
407-1	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain	-	Information-gathering is infeasible. At present, the large number and variety of business locations and suppliers make information-gathering infeasible.
Child Labor				
408-1	a. Operations and suppliers considered to have significant risk for incidents of: i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture	<u>Relationships with Employees (Respect for Human Rights)</u>	Information-gathering is infeasible. At present, the large number and variety of business locations and suppliers make information-gathering infeasible.
Forced or Compulsory Labor				
409-1	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	<u>Relationships with Employees (Respect for Human Rights)</u> <u>Relationships with Employees (Preventing Unpaid Overtime)</u>	Information-gathering is infeasible. At present, the large number and variety of business locations and suppliers make information-gathering infeasible.
Security Practices				
410-1	a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. b. Whether training requirements also apply to third-party organizations providing security personnel.	6.3 Human rights 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-	Entrusted to subcontractors. Subcontractors are engaged to provide security personnel and are entrusted to handle matters such as human rights education.
Rights of Indigenous Peoples				
411-1	a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action.	6.3.4 Human rights risk situations 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement	Not applicable	
Human Rights Assessment				
412-1	a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	
412-2	a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations. b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.	6.3 Human rights 6.3.5 Avoidance of complicity	-	
412-3	a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening. b. The definition used for 'significant investment agreements'.	6.3 Human rights 6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	
Local Communities				
413-1	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.	6.3 Human rights 6.3.9 Economic, social and cultural rights 6.6 Fair operating practices 6.6.7 Respect for property rights 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	-	
413-2	a. Operations with significant actual and potential negative impacts on local communities, including: i. the location of the operations; ii. the significant actual and potential negative impacts of operations.	6.3 Human rights 6.3.9 Economic, social and cultural rights 6.6 Fair operating practices 6.6.7 Respect for property rights 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment		

GRI Standard: Topic-specific Standards		ISO 26000	References	Reasons for Omission
Supplier Social Assessment				
414-1	a. Percentage of new suppliers that were screened using social criteria.	-	<u>Relationships with Suppliers (CSR Procurement Initiatives)</u>	Data calculation is infeasible. Suppliers are selected in accordance with the UACJ Group CSR Procurement Guidelines. However, raw materials are also provided by customers, so ascertaining the proportion of suppliers selected based on social standards is presently infeasible.
414-2	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	-	-	Information-gathering is infeasible. At present, the large number and variety of suppliers make information-gathering infeasible.
Public Policy				
415-1	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.	-	-	
Customer Health and Safety				
416-1	a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	<u>Relationships with Customers (Product Safety Initiatives)</u>	
416-2	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	4.6 Respect for the rule of law 6.7 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health	<u>Relationships with Customers (Product Safety Initiatives)</u>	
Marketing and Labeling				
417-1	a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-	
417-2	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-	
417-3	a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	6.7 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	Not applicable	
Customer Privacy				
418-1	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	6.7 Consumer issues 6.7.7 Consumer data protection and privacy	<u>Risk Management (Strengthening Information Security)</u>	
Socioeconomic Compliance				
419-1	a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient. c. The context against which significant fines and non-monetary sanctions were incurred.	6.7 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution	Not applicable	