

# The Nisshin OilliO Group, Ltd. Integrated Report 2021 GRI Content Index

'The Nisshin OilliO Group, Ltd. Integrated Report 2021' has been prepared in accordance with 'the Sustainability Reporting Standard set by Global Reporting Initiative (GRI)'. Sources of related information to each content are listed below.

Disclosure		Integrated Report 2021	Sustainability Data Book 2021	WEB
102 General Disclosures				
GRI 102: General Disclosures 2016				
1 Organizational Profile				
102-1	Name of the organization	• Company Information (P75)	• Cover	• Corporate Data
102-2	Activities, brands, products, and services	• Business Profile (P41-44)		• Business Profile
102-3	Location of headquarters	• Company Information (P75)		• Corporate Data
102-4	Location of operations	• Nisshin OilliO Group Presence (P7-8) • Company Information (P75)	• Company Overview (P2)	• Group Network
102-5	Ownership and legal form	• Company Information (P75)		• Corporate Data
102-6	Markets served	• Nisshin OilliO Group Presence (P7-8) • Growth Scenario, Business Profile (P35-44)		
102-7	Scale of the organization	• Nisshin OilliO Group Presence (P7-8) • Financial Highlights (P73-74)	• Company Overview (P2) • Employees (P9-10)	• Corporate Data • Group Network • Business Profile
102-8	Information on employees and other workers		• Employees (P9-10)	
102-9	Supply chain	• Priority 5: Supply Chain Connected by Trust (P29-30) • Theme 4 Plant-Based Resources/Nature Conservation (P59-60)		
102-10	Significant changes to the organization and its supply chain			
102-11	Precautionary Principle or approach	• Environmental Targets for 2030 (P52) • Risk Management (P71)		• Risk Management
102-12	External initiatives	• Signing on to the TCFD (P56) • Theme 3 Environmentally Friendly Product Development (P58) • Theme 4 Plant-Based Resources/Nature Conservation (P59-60)		
102-13	Membership of associations	• Theme 3 Environmentally Friendly Product Development (P58) • Theme 4 Plant-Based Resources/Nature Conservation (P59-60)		

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<b>2 Strategy</b>				
102-14	Statement from senior decision-maker	• Message from the President (P9-14)		• Message from Management
102-15	Key impacts, risks, and opportunities	• Our Value Creation Model (P15-16) • Identifying Our Priorities (P19-20) • Our Priorities for Realizing Vision 2030 (P21-32)		• Business Risk
<b>3 Ethics and Integrity</b>				
102-16	Values, principles, standards, and norms of behavior	• The Essence of The Nisshin OilliO Group (P3-4) • Message from the Director in Charge of Sustainability (P53-54) • Compliance (P70)		• Corporate Philosophy • The Nisshin OilliO Group Basic Procurement Policy • Vision 2030
102-17	Mechanisms for advice and concerns about ethics	• Compliance (P70)		
<b>4 Governance</b>				
102-18	Governance structure	• Corporate Governance (P65-69)		• Corporate Governance System of the Nisshin OilliO Group
102-19	Delegating authority			
102-20	Executive-level responsibility for economic, environmental, and social topics	• Message from the Director in Charge of Sustainability (P53-54)		
102-21	Consulting stakeholders on economic, environmental, and social topics			
102-22	Composition of the highest governance body and its committees	• List of Officers, Career Summaries (P61-64)	• Governance Structure (P17-18)	• Management Team
102-23	Chair of the highest governance body	• Outline of Corporate Governance (P65-66)		
102-24	Nominating and selecting the highest governance body	• Nomination and Election of Directors and Audit & Supervisory Board Members (P69)		• Corporate Governance System of the Nisshin OilliO Group

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102-25	Conflicts of interest	• Stock Information (P76)		• Stock Overview
102-26	Role of highest governance body in setting purpose, values, and strategy	• Various Committees (P66)		• Corporate Governance System of the Nisshin Oillio Group
102-27	Collective knowledge of highest governance body	• Various Committees (P66)		
102-28	Evaluating the highest governance body's performance	• Compensation Plans for Directors and Audit & Supervisory Board Members (P67-68)		• Corporate Governance Report (in Japanese)
102-29	Identifying and managing economic, environmental, and social impacts	• Identifying Our Priorities (P19-20)		• Risk Management
102-30	Effectiveness of risk management processes	• Risk Management (P71)		• Risk Management
102-31	Review of economic, environmental, and social topics			
102-32	Highest governance body's role in sustainability reporting	• Outline of Corporate Governance (P65-66)		• Corporate Governance System of the Nisshin Oillio Group
102-33	Communicating critical concerns	• Corporate Governance System (P65) • Risk Management System (P71)		• Corporate Governance System of the Nisshin Oillio Group • Risk Management
102-34	Nature and total number of critical concerns			
102-35	Remuneration policies	• Compensation Plans for Directors and Audit & Supervisory Board Members (P67-68)	• Director Compensation (FY2020) (P19)	• Corporate Governance Report (in Japanese)
102-36	Process for determining remuneration	• Compensation Plans for Directors and Audit & Supervisory Board Members (P67-68)		• Corporate Governance System of the Nisshin Oillio Group
102-37	Stakeholders' involvement in remuneration			
102-38	Annual total compensation ratio			
102-39	Percentage increase in annual total compensation ratio			

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<b>5 Stakeholder Engagement</b>				
102-40	List of stakeholder groups			
102-41	Collective bargaining agreements			
102-42	Identifying and selecting stakeholders			
102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>• Priority 1: Good Health for All (P21-22)</li> <li>• Priority 2: Quality of Life (P23-24)</li> <li>• Priority 5: Supply Chain Connected by Trust (P29-30)</li> <li>• Priority 6: Human Resource Management (P31-32)</li> </ul>	<ul style="list-style-type: none"> <li>• Society (P9-16)</li> <li>• Shareholders and Investors (P19-20)</li> </ul>	<ul style="list-style-type: none"> <li>• Vision 2030</li> </ul>
102-44	Key topics and concerns raised	<ul style="list-style-type: none"> <li>• Message from an Outside Director (P72)</li> </ul>		
<b>6 Reporting Practice</b>				
102-45	Entities included in the consolidated financial statements	<ul style="list-style-type: none"> <li>• Company Information (P75)</li> </ul>		<ul style="list-style-type: none"> <li>• Domestic Locations</li> <li>• Overseas Offices</li> </ul>
102-46	Defining report content and topic Boundaries	<ul style="list-style-type: none"> <li>• Editorial Policy (P2)</li> </ul>	<ul style="list-style-type: none"> <li>• Editorial Policy (P1)</li> </ul>	
102-47	List of material topics	<ul style="list-style-type: none"> <li>• Identifying Our Priorities (P19-20)</li> </ul>		<ul style="list-style-type: none"> <li>• Our Priorities Create Shared Values (CSV): Our Drivers to Growth.</li> </ul>
102-48	Restatements of information	<ul style="list-style-type: none"> <li>• Annual Dividends/Payout Ratio, Total Assets (P73-74)</li> </ul>	<ul style="list-style-type: none"> <li>• Dividends (P20)</li> </ul>	<ul style="list-style-type: none"> <li>• Dividends</li> </ul>
102-49	Changes in reporting	<ul style="list-style-type: none"> <li>• Not Applicable</li> </ul>		
102-50	Reporting period	<ul style="list-style-type: none"> <li>• Reporting Period (P2)</li> </ul>	<ul style="list-style-type: none"> <li>• Editorial Policy (P1)</li> </ul>	
102-51	Date of most recent report	<ul style="list-style-type: none"> <li>• Date of Most Recent Report: July 2020</li> </ul>	<ul style="list-style-type: none"> <li>• Date of Most Recent Report: July 2020</li> </ul>	
102-52	Reporting cycle	<ul style="list-style-type: none"> <li>• Reporting Cycle: Once a Year</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting Cycle: Once a Year</li> </ul>	
102-53	Contact point for questions regarding the report	<ul style="list-style-type: none"> <li>• Contact (Back Cover)</li> </ul>		
102-54	Claims of reporting in accordance with the GRI Standards			
102-55	GRI content index			<ul style="list-style-type: none"> <li>• GRI Content Index (this PDF)</li> </ul>
102-56	External assurance			

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<b>200 Economy</b>				
<b>Economic Performance</b>				
<b>GRI 201: Economic Performance 2016</b>				
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>• Nisshin Oillio Group Presence (P7-8)</li> <li>• Financial Highlights (P73-74)</li> <li>• Stock Information (P76)</li> </ul>	<ul style="list-style-type: none"> <li>• Company Overview (P2)</li> <li>• Shareholders and Investors (P19-20)</li> </ul>	<ul style="list-style-type: none"> <li>• Consolidated Financial Results</li> </ul>
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>• Theme 1 Preventing Global Warming (P55-56)</li> <li>• Risk Management (P71)</li> </ul>		<ul style="list-style-type: none"> <li>• Business Risk</li> </ul>
201-3	Defined benefit plan obligations and other retirement plans			
201-4	Financial assistance received from government			
<b>Market Presence</b>				
<b>GRI 202: Market Presence 2016</b>				
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			
<b>Indirect Economic Impacts</b>				
<b>GRI 204: Procurement Practices 2016</b>				
203-1	Infrastructure investments and services supported			
203-2	Significant indirect economic impacts	<ul style="list-style-type: none"> <li>• Theme 4 Plant-Based Resources/Nature Conservation (P59-60)</li> </ul>		
<b>Procurement Practices</b>				
<b>GRI 204 : Procurement Practices 2016</b>				
204-1	Proportion of spending on local suppliers			
<b>Anti-Corruption</b>				
<b>GRI 205: Anti-Corruption 2016</b>				
205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>• Efforts to Promote Compliance (P70)</li> </ul>		
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>• Efforts to Promote Compliance (P70)</li> </ul>	<ul style="list-style-type: none"> <li>• Participation Rate in Compliance Challenge (P13)</li> </ul>	
205-3	Confirmed incidents of corruption and actions taken			

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<b>Anti-Competitive Behavior</b>				
<b>GRI 206: Anti-Competitive Behavior 2016</b>				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
<b>Tax</b>				
<b>GRI 207: Tax 2019</b>				
207-1	Approach to tax			
207-2	Tax governance, control, and risk management			
207-3	Stakeholder engagement and management of concerns related to tax			
207-4	Country-by-country reporting			
<b>300 Environmental</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> <li>• Environmental Targets for 2030 (P52)</li> <li>• Theme 1 Preventing Global Warming (P55-56)</li> <li>• Theme 2 Establishing a Resource Recycling System (P57)</li> <li>• Theme 3 Environmentally Friendly Product Development (P58)</li> <li>• Theme 4 Plant-Based Resources/Nature Conservation (P59-60)</li> </ul>		• Vision 2030
103-2	The management approach and its components	<ul style="list-style-type: none"> <li>• Environmental Targets for 2030 (P52)</li> <li>• Theme 1 Preventing Global Warming (P55-56)</li> <li>• Theme 2 Establishing a Resource Recycling System (P57)</li> <li>• Theme 3 Environmentally Friendly Product Development (P58)</li> <li>• Theme 4 Plant-Based Resources/Nature Conservation (P59-60)</li> </ul>		• Vision 2030
103-3	Evaluation of the management approach			
<b>Materials</b>				
<b>GRI 301: Materials 2016</b>				
301-1	Materials used by weight or volume		• Raw Materials Used (P6)	
301-2	Recycled input materials used			
301-3	Reclaimed products and their packaging materials			

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<b>Energy</b>				
<b>GRI 302: Energy 2016</b>				
302-1	• Energy consumption within the organization		• Energy (P5)	
302-2	• Energy consumption within the organization			
302-3	• Energy intensity		• Energy (P5)	
302-4	• Reduction of energy consumption	• Trends in CO <sub>2</sub> Emissions per Unit of Production at the Group Level (P55)	• Energy (P5)	
302-5	• Reductions in energy requirements of products and services		• Energy (P5)	
<b>Water and Effluents</b>				
<b>GRI 303: Water and Effluents 2018</b>				
303-1	• Interactions with water as a shared resource	• Theme 2 Establishing a Resource Recycling System (P57)		
303-2	• Management of water discharge-related impacts			
303-3	• Water withdrawal	• Theme 2 Establishing a Resource Recycling System (P57)	• Water (P6)	
303-4	• Water discharge		• Volume of Waste Water (P6)	
303-5	• Water consumption	• Theme 2 Establishing a Resource Recycling System (P57)	• Water (P6)	
<b>Biodiversity</b>				
<b>GRI 304: Biodiversity 2016</b>				
304-1	• Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			
304-2	• Significant impacts of activities, products, and services on biodiversity	• Theme 4 Plant-Based Resources/Nature Conservation (P59-60)		
304-3	• Habitats protected or restored	• Promote Nature Conservation Activities (P60)		
304-4	• IUCN Red List species and national conservation list species with habitats in areas affected by operations			
<b>Emissions</b>				
<b>GRI 305: Emissions 2016</b>				
305-1	• Direct (Scope 1) GHG emissions		• GHG (P3)	

Disclosure		Integrated Report 2021	Sustainability Data Book 2021	WEB
305-2	Energy indirect (Scope 2) GHG emissions		•GHG (P3)	
305-3	Other indirect (Scope 3) GHG emissions		•GHG (P3-4)	
305-4	GHG emissions intensity		•GHG Emission Intensity per Unit of Production Volumes (Scope 1&2) (P3)	
305-5	Reduction of GHG emissions	•Trends in CO <sub>2</sub> Emissions per Unit of Production at the Group Level (P55)		
305-6	Emissions of ozone-depleting substances (ODS)			
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		•NOx Emissions, SOx Emissions (P5)	
<b>Waste</b>				
GRI 306: Waste 2016				
306-1	Waste generation and significant waste-related impacts			
306-2	Management of significant waste-related impacts			
306-3	Waste generated		•Volume of Waste (P6)	
306-4	Waste diverted from disposal		•Waste (P6)	
306-5	Waste directed to disposal		•Volume of Waste: of Which, Volume of Land-filled (P6)	
<b>Environmental Compliance</b>				
GRI 307: Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations		•Not Applicable (Number of Fines for Major Environment-Related Matters (P8))	
<b>Supplier Environmental Assessment</b>				
GRI 308: Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria			•Sustainable Approach to Procurement
308-2	Negative environmental impacts in the supply chain and actions taken	•Initiatives toward Sustainable Palm Oil Sourcing Led by ISF (P59)		•Sustainable Approach to Procurement



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<b>400: Social</b>				
<b>GRI 103: Management Approach 2016</b>				
103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> <li>• Priority 1: Good Health for All (P21-22)</li> <li>• Priority 2: Quality of Life (P23-24)</li> <li>• Priority 4: Contribution to the Food Value Chain (P27-28)</li> <li>• Priority 5: Supply Chain Connected by Trust (P29-30)</li> <li>• Priority 6: Human Resource Management (P31-32)</li> <li>• Foundation to Support Growth (P47-51)</li> </ul>		<ul style="list-style-type: none"> <li>• Vision 2030</li> </ul>
103-2	The management approach and its components	<ul style="list-style-type: none"> <li>• Priority 1: Good Health for All (P21-22)</li> <li>• Priority 2: Quality of Life (P23-24)</li> <li>• Priority 4: Contribution to the Food Value Chain (P27-28)</li> <li>• Priority 5: Supply Chain Connected by Trust (P29-30)</li> <li>• Priority 6: Human Resource Management (P31-32)</li> <li>• Foundation to Support Growth (P47-51)</li> </ul>		<ul style="list-style-type: none"> <li>• Vision 2030</li> </ul>
103-3	Evaluation of the management approach			
<b>Employment</b>				
<b>GRI 401: Employment 2016</b>				
401-1	New employee hires and employee turnover		<ul style="list-style-type: none"> <li>• Number of Newly Recruited Full-Time Employees, Number of Full-Time Employees to Resign (P10)</li> </ul>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			
401-3	Parental leave		<ul style="list-style-type: none"> <li>• Number of Employees to Take Full-Time Employees' Childcare Leave (P11)</li> </ul>	
<b>Labor/Management Relations</b>				
<b>GRI 402: Labor/Management Relations 2016</b>				
402-1	Minimum notice periods regarding operational changes			

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<b>Occupational Health and Safety</b>				
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1	Occupational health and safety management system			
403-2	Hazard identification, risk assessment, and incident investigation			
403-3	Occupational health services			
403-4	Worker participation, consultation, and communication on occupational health and safety			
403-5	Worker training on occupational health and safety		• Number of People Taking Part in Mandatory Safety Training (P13)	
403-6	Promotion of worker health	• Promote “Smart” Work and Health Management (P51)		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
403-8	Workers covered by an occupational health and safety management system			
403-9	Work-related injuries		• Number of Worker’s Compensation Cases Generated (P13)	
403-10	Work-related ill health			
<b>Training and Education</b>				
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee			
404-2	Programs for upgrading employee skills and transition assistance programs	• Specific Efforts to Resolve Issues (P31)		
404-3	Percentage of employees receiving regular performance and career development reviews			

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<b>Diversity and Equal Opportunity</b>				
<b>GRI 405: Diversity and Equal Opportunity 2016</b>				
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>Identifying Our Priorities: Human Resource Management (P20)</li> <li>Steps toward Strengthening Corporate Governance (P66)</li> </ul>	<ul style="list-style-type: none"> <li>Number of Employees, Number of Full-Time Employees, Number of Managers, Percentage of Female Workers in Managerial Positions (P9)</li> </ul>	
405-2	Ratio of basic salary and remuneration of women to men			
<b>Non-Discrimination</b>				
<b>GRI 406: Non-Discrimination 2016</b>				
406-1	Incidents of discrimination and corrective actions taken			
<b>Freedom of Association and Collective Bargaining</b>				
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			
<b>Child Labor</b>				
<b>GRI 408: Child Labor 2016</b>				
408-1	Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> <li>Initiatives toward Sustainable Palm Oil Sourcing Led by ISF (P59)</li> </ul>		<ul style="list-style-type: none"> <li>Sustainable Approach to Procurement</li> </ul>
<b>Forced or Compulsory Labor</b>				
<b>GRI 409: Forced or Compulsory Labor 2016</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> <li>Initiatives toward Sustainable Palm Oil Sourcing Led by ISF (P59)</li> </ul>		<ul style="list-style-type: none"> <li>Sustainable Approach to Procurement</li> </ul>
<b>Security Practices</b>				
<b>GRI 410: Security Practices 2016</b>				
410-1	Security personnel trained in human rights policies or procedures			
<b>Rights of Indigenous Peoples</b>				
<b>GRI 411: Rights of Indigenous Peoples 2016</b>				
411-1	Incidents of violations involving rights of indigenous peoples			

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<b>Human Rights Assessment</b>				
<b>GRI 412: Human Rights Assessment 2016</b>				
412-1	Employee training on human rights policies or procedures			
412-2	Employee training on human rights policies or procedures		• Number of Employees to Undergo Training on Human Rights (P12)	
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening			
<b>Local Communities</b>				
<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs		• Social Contribution (P16)	• Grievance Procedure
413-2	Operations with significant actual and potential negative impacts on local communities			
<b>Supplier Social Assessment</b>				
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	• Initiatives toward Sustainable Palm Oil Sourcing Led by ISF (P59)		• Certified Volume Sourced / Traceability to Mill
414-2	Negative social impacts in the supply chain and actions taken	• Initiatives toward Sustainable Palm Oil Sourcing Led by ISF (P59)	• Plant-Resource and Nature Preservation (P7)	• Sustainable Approach to Procurement
<b>Public Policy</b>				
<b>GRI 415: Public Policy 2016</b>				
415-1	Political contributions			

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<b>Customer Healthand Safety</b>				
<b>GRI 416: Customer Healthand Safety 2016</b>				
416-1	Assessment of the health and safety impacts of product and service categories		• Quality (P14)	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services			
<b>Marketing and Labeling</b>				
<b>GRI 417: Marketing and Labeling 2016</b>				
417-1	Requirements for product and service information and labeling			
417-2	Incidents of non-compliance concerning product and service information and labeling		• Not Applicable (Number of Incidents of Non-Compliance with Industry or Regulatory Labeling/Marketing Codes) (P16)	
417-3	Incidents of non-compliance concerning marketing communications		• Not Applicable (Number of Incidents of Non-Compliance with Industry or Regulatory Labeling/Marketing Codes) (P16)	
<b>Customer Privacy</b>				
<b>GRI 418: Customer Privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	• Not Applicable		
<b>Socioeconomic Compliance</b>				
<b>GRI 419: Socioeconomic Compliance 2016</b>				
419-1	Non-compliance with laws and regulations in the social and economic area		• Not Applicable (Number of Incidents of Non-Compliance with Industry or Regulatory Labeling/Marketing Codes) (P16)	