GRI Standard Content Index (Comparison)

No	Disclosures	References	
		Web site	**Integrated Report 2024**
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
2-1	**Organizational details**	Company Outline Sales Office Global Operational Network	At a Glance (pages 5-6) Corporate Data (pages 69-70)
2-2	**Entities included in the organization's sustainability reporting**	Company Outline	At a Glance (pages 5-6) Corporate Data (pages 69-70)
2-3	**Reporting period, frequency and contact point**	Contact Us	Editorial policy (page 1), Integrated Report back cover
2-4	**Restatements of information**	—	—
2-5	**External assurance**	Environment Activities	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
2. Activities and workers			
2-6	**Activities, value chain and other business relationships**	About Us	At a Glance (pages 5-6) Value Creation Process of the LOGISTEED Group (pages 17-18) The LOGISTEED Group's Strengths (pages 19-20) Mid-term Management Plan –LOGISTEED2024– (pages 21-26) Corporate Data (pages 69-70)
2-7	**Employees**	ESG Data	Companies covered in this report (page 1) At a Glance (pages 5-6)
2-8	**Workers who are not employees**	ESG Data	Companies covered in this report (page 1) At a Glance (pages 5-6)
3. Governance			
2-9	**Governance structure and composition**	—	Executive Team (pages 49-50) Corporate Governance (pages 51-52)
2-10	**Nomination and selection of the highest governance body**	—	Executive Team (pages 49-50) Corporate Governance (pages 51-52)
2-11	**Chair of the highest governance body**	—	Executive Team (pages 49-50) Corporate Governance (pages 51-52)
2-12	**Role of the highest governance body in overseeing the management of impacts**	LOGISTEED Group Sustainability	LOGISTEED Group Sustainability (pages 27-28) Corporate Governance (pages 51-52)
2-13	**Delegation of responsibility for managing impacts**	LOGISTEED Group Sustainability	LOGISTEED Group Sustainability (pages 27-28) Corporate Governance (pages 51-52)
2-14	**Role of the highest governance body in sustainability reporting**	LOGISTEED Group Sustainability	LOGISTEED Group Sustainability (pages 27-28) Corporate Governance (pages 51-52) Climate Change Initiatives - Response to the TCFD Recommendations - (pages 59-60)
2-15	**Conflicts of interest**	—	Corporate Governance (pages 51-52)
2-16	**Communication of critical concerns**	Risk Management	Corporate Governance (pages 51-52)
2-17	**Collective knowledge of the highest governance body**	—	Corporate Governance (pages 51-52)
2-18	**Evaluation of the performance of the highest governance body**	—	Corporate Governance (pages 51-52)
2-19	**Remuneration policies**	—	—
2-20	**Process to determine remuneration**	—	Corporate Governance (pages 51-52)
2-21	**Annual total compensation ratio**	—	—

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4. Strategy, policies and practices			
2-22	**Statement on sustainable development strategy**	Messeae from CEO	Message from the CEO (pages 7-10)
2-23	**Policy commitments**	Message from CEO Compliance With Our Employees	Message from the CEO (pages 7-10) Compliance/Information Security (page 53) Supportive Foundation for the Focus Areas (pages 67-68)
2-24	**Embedding policy commitments**	With Our Employees Compliance	Message from the CEO (pages 7-10) Compliance/Information Security (page 53) Supportive Foundation for the Focus Areas (pages 67-68)
2-25	**Processes to remediate negative impacts**	Compliance Risk Management	Corporate Governance (pages 51-52) Compliance/Information Security (page 53) Risk Management (pages 55-56)
2-26	**Mechanisms for seeking advice and raising concerns**	Compliance	Compliance/Information Security (page 53)
2-27	**Compliance with laws and regulations**	Compliance	Compliance/Information Security (page 53)
2-28	**Membership associations**	Participation in Initiatives Environmental Initiatives Japan Business Federation, Japan Association for Logistics and Transport, Japan Trucking Association	LOGISTEED Group Sustainability (pages 27-28)
5. Stakeholder engagement			
2-29	**Approach to stakeholder engagement**	Social Stakeholder Engagement	—
2-30	**Collective bargaining agreements**	With Our Employees(Dialogue between labor and management)	—
GRI 3: Material Topics 2021			
2. Disclosures on material topics			
3-1	**Process to determine material topics**	LOGISTEED Group Sustainability	LOGISTEED Group Sustainability (pages 27-28)
3-2	**List of material topics**	LOGISTEED Group Sustainability	LOGISTEED Group Sustainability (pages 27-28
3-3	**Management of material topics**	LOGISTEED Group Sustainability Compliance Risk Management Stakeholder Engagement	LOGISTEED Group Sustainability, Material Issues and KPIs of the LOGISTEED Group (pages 27-34) Corporate Governance (pages 51-52) Compliance/Information Security (page 53) Risk Management (pages 54-56) Climate Change Initiatives - Response to the TCFD Recommendations - (pages 59-60) Initiatives on Biodiversity/Nature-related Issues - Response to the TNFD* Recommendations - (page 61)

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		Web site	Integrated Report 2024
Economic			
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	Presentation Material of financial results	–
201-2	Financial implications and other risks and opportunities due to climate change	Risk Management	Risk Management (pages 54-56) Climate Change Initiatives - Response to the TCFD Recommendations - (pages 59-60)
201-3	Defined benefit plan obligations and other retirement plans	–	–
201-4	Financial assistance received from government	–	–
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	–	–
202-2	Proportion of senior management hired from the local community	–	–
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	With Our Customers With Local Communities	Mid-term Management Plan –LOGISTEED2024– (pages 21-26) Heavy Machinery and Plant Logistics Business (page 48) Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 62-63)
203-2	Significant indirect economic impacts	–	–
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	–	–
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	Compliance	Compliance/Information Security (page 53)
205-2	Communication and training about anti-corruption policies and procedures	Compliance	Compliance/Information Security (page 53)
205-3	Confirmed incidents of corruption and actions taken	Compliance	Compliance/Information Security (page 53)
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Compliance	Compliance/Information Security (page 53)
GRI 207: Tax 2019			
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	–	–

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		Web site	Integrated Report 2024
Environmental			
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	Environmental Activities Environmental Action Plan ESG Data	—
301-2	Recycled input materials used	Environmental Activities Environmental Action Plan ESG Data	Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 62-63)
301-3	Reclaimed products and their packaging materials	Environmental Activities Environmental Action Plan ESG Data	Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 62-63)
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Environmental Activities Environmental Action Plan ESG Data	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
302-2	Energy consumption outside of the organization	Environmental Activities Environmental Action Plan	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
302-3	Energy intensity	Environmental Activities Environmental Action Plan	—
302-4	Reduction of energy consumption	Environmental Activities Environmental Action Plan ESG Data	E:Environment (pages 57-63)
302-5	Reductions in energy requirements of products and services	Environmental Action Plan	—
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	Environmental Protection Action Guidelines Environmental Activities	—
303-2	Management of water discharge-related impacts	—	—
303-3	Water withdrawal	—	—
303-4	Water discharge	Environmental Action Plan ESG Data	—
303-5	Water consumption	Environmental Action Plan ESG Data	—
GRI 304: Biodiversity 2016			
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	—	Initiatives on Biodiversity/Nature-related Issues - Response to the TNFD* Recommendations - (page 61)
304-3	Habitats protected or restored	With Local Communities	Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 62-63)
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—

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GRI 305: Emissions 2016			
305-1	**Direct (Scope 1) GHG emissions**	Environmental Action Plan Environmental Activities	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
305-2	**Energy indirect (Scope 2) GHG emissions**	Environmental Action Plan Environmental Activities	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
305-3	**Other indirect (Scope 3) GHG emissions**	Environmental Action Plan Environmental Activities	Medium-to-Long-term Environmental Targets 2030/2050(page 58)
305-4	**GHG emissions intensity**	Environmental Activities	—
305-5	**Reduction of GHG emissions**	Environmental Action Plan Environmental Activities ESG Data	E: Environment (pages 57-63)
305-6	**Emissions of ozone-depleting substances (ODS)**	Environmental Action Plan	—
305-7	**Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions**	Environmental Activities ESG Data	—
GRI 306: Waste 2020			
306-1	**Waste generation and significant waste-related impacts**	Environmental Activities	Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70)
306-2	**Management of significant waste-related impacts**	VAS for Reverse Logistics Aftermarket Reverse Logistics Recovice	Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70)
306-3	**Waste generated**	Environmental Action Plan Environmental Activities ESG Data	—
306-4	**Waste diverted from disposal**	Environmental Action Plan ESG Data	—
306-5	**Waste directed to disposal**	Environmental Action Plan ESG Data	—
GRI 308: Supplier Environmental Assessment 2016			
308-1	**New suppliers that were screened using environmental criteria**	—	—
308-2	**Negative environmental impacts in the supply chain and actions taken**	—	—

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Social			
GRI 401: Employment 2016			
401-1	**New employee hires and employee turnover**	With Our Employees Promoting Diversity ESG Data	Initiatives for Human Capital (pages 39-42)
401-2	**Benefits provided to full-time employees that are not provided to temporary or part-time employees**	–	–
401-3	**Parental leave**	Promoting Diversity ESG Data	–
GRI 402: Labor/Management Relations 2016			
402-1	**Minimum notice periods regarding operational changes**	–	–
GRI 403: Occupational Health and Safety 2018			
403-1	**Occupational health and safety management system**	Safety With Our Employees	Supportive Foundation for the Focus Areas (pages 67-68)
403-2	**Hazard identification, risk assessment, and incident investigation**	Safety Risk Management With Our Employees	Risk Management (pages 55-56) Supportive Foundation for the Focus Areas (pages 67-68)
403-3	**Occupational health services**	Safety With Our Employees SSCV-Safety	Supportive Foundation for the Focus Areas (pages 67-68)
403-4	**Worker participation, consultation, and communication on occupational health and safety**	Safety With Our Employees	–
403-5	**Worker training on occupational health and safety**	Safety With Our Employees	Supportive Foundation for the Focus Areas (pages 67-68)
403-6	**Promotion of worker health**	With Our Employees	Initiatives for Human Capital (pages 39-42)
403-7	**Prevention and mitigation of occupational health and safety impacts directly linked by business relationships**	Safety With Our Employees SSCV-Safety	Supportive Foundation for the Focus Areas (pages 67-68)
403-8	**Workers covered by an occupational health and safety management system**	Safety With Our Employees ESG Data	Supportive Foundation for the Focus Areas (pages 67-68)
403-9	**Work-related injuries**	Safety With Our Employees ESG Data	Supportive Foundation for the Focus Areas (pages 67-68)
403-10	**Work-related ill health**	Safety With Our Employees ESG Data	–
GRI 404: Training and Education 2016			
404-1	**Average hours of training per year per employee**	With Our Employees	Initiatives for Human Capital (pages 39-42)
404-2	**Programs for upgrading employee skills and transition assistance programs**	With Our Employees Promoting Diversity	Mid-term Management Plan –LOGISTEED2024– Priority Measures 4　Solidify ESG Management Base (page 26) Initiatives for Human Capital (pages 39-42)
404-3	**Percentage of employees receiving regular performance and career development reviews**	–	–
GRI 405: Diversity and Equal Opportunity 2016			
405-1	**Diversity of governance bodies and employees**	Promoting Diversity ESG Data	Executive Team (pages 49-50) Corporate Governance (pages 51-52) Initiatives for Human Capital (pages 39-42)
405-2	**Ratio of basic salary and remuneration of women to men**	–	–

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		Web site	Integrated Report 2024
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	–	–
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–	–
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	–	–
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	With Our Employees	Supportive Foundation for the Focus Areas (pages 67-68) Initiatives for Human Capital (pages 39-42)
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	–	–
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	–	–
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	With Local Communities	–
413-2	Operations with significant actual and potential negative impacts on local communities	–	–
GRI 414: Supplier Social Assessment 2016			
414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	–	–
414-2	Negative social impacts in the supply chain and actions taken	Compliance	–
GRI 415: Public Policy 2016			
415-1	Political contributions	Compliance	–
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Safety	Supportive Foundation for the Focus Areas (pages 67-68)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Transportation Safety Management ESG Data	–
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	–	–
417-2	Incidents of non-compliance concerning product and service information and labeling	–	–
417-3	Incidents of non-compliance concerning marketing communications	–	–
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Tightening of Information Security	Compliance/Information Security (page 53)

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