

GRI Standard Content Index (Comparison)

No	Disclosures	References	
		Web site	Integrated Report 2025
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			
2-1	Organizational details	Company Outline Global 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	Company	At a Glance (pages 5-6) Value Creation Process of the LOGISTEED Group (pages 19-20) The LOGISTEED Group's Strengths (pages 21-22) Review of the Previous Mid-term Management Plan "LOGISTEED2024" (pages 23-24) Corporate Data (page 69)
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	LOGISTEED Group Sustainability	Sustainability Governance (pages 41-42) Corporate Governance (pages 51-52)
2-13	Delegation of responsibility for managing impacts	LOGISTEED Group Sustainability	Sustainability Governance (pages 41-42) Corporate Governance (pages 51-52)
2-14	Role of the highest governance body in sustainability reporting	LOGISTEED Group Sustainability	Sustainability Governance (pages 41-42) 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	Top Message Message from the Chair of the Sustainability Promotion Committee	Message from the CEO (pages 11-14)
2-23	Policy commitments	Top Message Respect for Human Rights Compliance	Message from the CEO (pages 11-14) Compliance/Information Security (page 53)
2-24	Embedding policy commitments	Respect for Human Rights Compliance	Message from the CEO (pages 11-14) Compliance/Information Security (page 53) Supportive Foundation for the Focus Areas (pages 67-68) Initiatives for Human Capital (pages 35-38)
2-25	Processes to remediate negative impacts	Compliance Risk Management	Corporate Governance (pages 51-52) Compliance/Information Security (page 53) Risk Management (pages 54-56)
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	Sustainability Governance (pages 41-42)
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	Social Stakeholder Engagement	—
2-30	Collective bargaining agreements	Respect for Human Rights (Dialogue between labor and management)	—
GRI 3: Material Topics 2021			
2. Disclosures on material topics			
3-1	Process to determine material topics	Materiality	Sustainability Governance (pages 41-42)
3-2	List of material topics	Materiality	Sustainability Governance (pages 41-42)
3-3	Management of material topics	LOGISTEED Group Sustainability Materiality Compliance Risk Management Stakeholder Engagement	Sustainability Governance, Material Issues and KPIs of the LOGISTEED Group (pages 41-48) 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 - Respond to the TNFD Recommendations - (pages 61-62)

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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	Contribution to Customers Social Contribution Activities	Review of the Previous Mid-term Management Plan "LOGISTEED2024" (pages 23-24) Heavy Machinery and Plant Logistics Business (page 9) Initiatives on Biodiversity/Nature-related Issues - Respond to the TNFD Recommendations - (pages 61-62)
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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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 63-64)
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 63-64)
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 57-64)
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 - Respond to the TNFD Recommendations - (pages 61-62)
304-3	Habitats protected or restored	Social Contribution Activities	Initiatives on Biodiversity/Nature-related Issues - Respond to the TNFD Recommendations - (pages 61-62)
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 57-64)
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	Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 63-64)
306-2	Management of significant waste-related impacts	Packaging Solutions VAS for Reverse Logistics Recovice	Focus Area 1 Contribute to Decarbonized/Recycling-oriented Society (pages 63-64)
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	Human Resource Management DE&I·Work-Life Balance ESG Data	Initiatives for Human Capital (pages 35-38)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3	Parental leave	Human Resource Management ESG Data	Initiatives for Human Capital (pages 35-38)
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	Occupational Health and Safety / Health and Productivity Management	Supportive Foundation for the Focus Areas (pages 67-68)
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety / Health and Productivity Management Risk Management	Risk Management (pages 54-56) Supportive Foundation for the Focus Areas (pages 67-68)
403-3	Occupational health services	Occupational Health and Safety / Health and Productivity Management SSCV-Safety	Supportive Foundation for the Focus Areas (pages 67-68)
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety / Health and Productivity Management	—
403-5	Worker training on occupational health and safety	Occupational Health and Safety / Health and Productivity Management	Supportive Foundation for the Focus Areas (pages 67-68)
403-6	Promotion of worker health	Occupational Health and Safety / Health and Productivity Management	Initiatives for Human Capital (pages 35-38)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety / Health and Productivity Management SSCV-Safety	Supportive Foundation for the Focus Areas (pages 67-68)
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety / Health and Productivity Management ESG Data	Supportive Foundation for the Focus Areas (pages 67-68)
403-9	Work-related injuries	Occupational Health and Safety / Health and Productivity Management ESG Data	Supportive Foundation for the Focus Areas (pages 67-68)
403-10	Work-related ill health	Occupational Health and Safety / Health and Productivity Management ESG Data	—
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	Human Resource Management	Initiatives for Human Capital (pages 35-38)
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Management Promoting Diversity	Initiatives for Human Capital (pages 35-38)
404-3	Percentage of employees receiving regular performance and career development reviews	—	—

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GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	DE&I-Work-Life Balance ESG Data	Executive Team (pages 49-50) Corporate Governance (pages 51-52) Initiatives for Human Capital (pages 35-38)
405-2	Ratio of basic salary and remuneration of women to men	–	–
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	Respect for Human Rights	Supportive Foundation for the Focus Areas (pages 67-68) Initiatives for Human Capital (pages 35-38)
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Respect for Human Rights	Supportive Foundation for the Focus Areas (pages 67-68) Initiatives for Human Capital (pages 35-38)
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	Social Contribution Activities	–
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	Occupational Health and Safety / Health and Productivity Management	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	Occupational Health and Safety / Health and Productivity Management (Transportation Safety Management) ESG Data	–

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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	Risk Management (Tightening of Information Security)	Compliance/Information Security (page 53)