

## GRI Standard Content Index (Comparison)

| No   | Disclosures   | References  |   |
|--|---|---|---|
|  |   | Web site  | Integrated Report 2023  |
| <b>GRI 2: General Disclosures 2021</b>                 |   |   |   |
| <b>1. The organization and its reporting practices</b> |   |   |   |
| 2-1  | Organizational details  | <a href="#">Company Outline</a><br><a href="#">Sales Office</a><br><a href="#">Global Operational Network</a> | At a Glance (pages 5-6)<br>Corporate Data (pages 77-78)   |
| 2-2  | Entities included in the organization's sustainability reporting            | <a href="#">Company Outline</a>   | At a Glance (pages 5-6)<br>Corporate Data (pages 77-78)   |
| 2-3  | Reporting period, frequency and contact point                               | <a href="#">Contact Us</a>  | Editorial policy (page 1), Integrated Report back cover   |
| 2-4  | Restatements of information   | –   | –   |
| 2-5  | External assurance  | <a href="#">Environment Activities</a>  | The LOGISTEED Group Medium-to-Long-term Environmental Targets (page 66)   |
| <b>2. Activities and workers</b>                       |   |   |   |
| 2-6  | Activities, value chain and other business relationships                    | <a href="#">About Us</a>  | At a Glance (pages 5-6)<br>Value Creation Process of the LOGISTEED Group (pages 19-20)<br>The LOGISTEED Group's Strengths (pages 21-22)<br>Mid-term Management Plan –LOGISTEED2024– (pages 23-28)<br>Corporate Data (pages 77-78) |
| 2-7  | Employees   | <a href="#">ESG Data</a>  | Companies covered in this report (page 1)<br>At a Glance (pages 5-6)  |
| 2-8  | Workers who are not employees   | <a href="#">ESG Data</a>  | Companies covered in this report (page 1)<br>At a Glance (pages 5-6)  |
| <b>3. Governance</b>                                   |   |   |   |
| 2-9  | Governance structure and composition  | –   | Executive Team (pages 57-58)<br>Corporate Governance (pages 59-60)  |
| 2-10   | Nomination and selection of the highest governance body                     | –   | Executive Team (pages 57-58)<br>Corporate Governance (pages 59-60)  |
| 2-11   | Chair of the highest governance body  | –   | Executive Team (pages 57-58)<br>Corporate Governance (pages 59-60)  |
| 2-12   | Role of the highest governance body in overseeing the management of impacts | <a href="#">LOGISTEED Group Sustainability</a>  | LOGISTEED Group Sustainability (pages 29-30)<br>Corporate Governance (pages 59-60)  |
| 2-13   | Delegation of responsibility for managing impacts                           | <a href="#">LOGISTEED Group Sustainability</a>  | LOGISTEED Group Sustainability (pages 29-30)<br>Corporate Governance (pages 59-60)  |
| 2-14   | Role of the highest governance body in sustainability reporting             | <a href="#">LOGISTEED Group Sustainability</a>  | LOGISTEED Group Sustainability (pages 29-30)<br>Corporate Governance (pages 59-60)<br>Climate Change Initiatives –Response to the Task Force on Climate-related Financial Disclosures (TCFD)– (pages 67-68)                       |
| 2-15   | Conflicts of interest   | –   | Corporate Governance (pages 59-60)  |
| 2-16   | Communication of critical concerns  | <a href="#">Risk Management</a>   | Corporate Governance (pages 59-60)  |
| 2-17   | Collective knowledge of the highest governance body                         | –   | Corporate Governance (pages 59-60)  |
| 2-18   | Evaluation of the performance of the highest governance body                | –   | Corporate Governance (pages 59-60)  |
| 2-19   | Remuneration policies   | –   | –   |
| 2-20   | Process to determine remuneration   | –   | Corporate Governance (pages 59-60)  |
| 2-21   | Annual total compensation ratio   | –   | –   |

| No   | Disclosures  | References  |  |
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| <b>4. Strategy, policies and practices</b> |  |   |  |
| 2-22                                       | Statement on sustainable development strategy      | <a href="#">Message from President</a>  | Message from the Chairman (pages 9-12)<br>Message from the President (pages 13-16)   |
| 2-23                                       | Policy commitments                                 | <a href="#">Message from President</a><br><a href="#">Compliance</a><br><a href="#">With Our Employees</a>  | Message from the Chairman (pages 9-12)<br>Message from the President (pages 13-16)<br>Compliance/Information Security (page 61)<br>Supportive Foundation for the Objectives (pages 73-74)  |
| 2-24                                       | Embedding policy commitments                       | <a href="#">With Our Employees</a><br><a href="#">Compliance</a>  | Message from the Chairman (pages 9-12)<br>Message from the President (pages 13-16)<br>Compliance/Information Security (page 61)<br>Supportive Foundation for the Objectives (pages 73-74)  |
| 2-25                                       | Processes to remediate negative impacts            | <a href="#">Compliance</a><br><a href="#">Risk Management</a>   | Corporate Governance (pages 59-60)<br>Compliance/Information Security (page 61)<br>Risk Management (pages 62-64)   |
| 2-26                                       | Mechanisms for seeking advice and raising concerns | <a href="#">Compliance</a>  | Compliance/Information Security (page 61)  |
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| 2-28                                       | Membership associations                            | <a href="#">Participation in Initiatives</a><br><a href="#">Environmental Initiatives</a><br>Japan Business Federation, Japan Association for Logistics and Transport, Japan Trucking Association | LOGISTEED Group Sustainability (pages 29-30)   |
| <b>5. Stakeholder engagement</b>           |  |   |  |
| 2-29                                       | Approach to stakeholder engagement                 | <a href="#">Social</a><br><a href="#">Stakeholder Engagement</a>  | —  |
| 2-30                                       | Collective bargaining agreements                   | <a href="#">With Our Employees</a>  | —  |
| <b>GRI 3: Material Topics 2021</b>         |  |   |  |
| <b>2. Disclosures on material topics</b>   |  |   |  |
| 3-1  | Process to determine material topics               | <a href="#">LOGISTEED Group Sustainability</a>  | LOGISTEED Group Sustainability (pages 29-30)   |
| 3-2  | List of material topics                            | <a href="#">LOGISTEED Group Sustainability</a>  | LOGISTEED Group Sustainability (pages 29-30)   |
| 3-3  | Management of material topics                      | <a href="#">LOGISTEED Group Sustainability</a><br><a href="#">Compliance</a><br><a href="#">Risk Management</a><br><a href="#">Stakeholder Engagement</a>   | LOGISTEED Group Sustainability, Material Issues and KPIs of the LOGISTEED Group (pages 29-36)<br>Corporate Governance (pages 59-60)<br>Compliance/Information Security (page 61)<br>Risk Management (pages 62-64)<br>Climate Change Initiatives –Response to the Task Force on Climate-related Financial Disclosures (TCFD)– (pages 67-68) |

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|--|---|--|---|
|  |   | Web site   | Integrated Report 2023  |
| <b>Economic</b>                                |   |  |   |
| <b>GRI 201: Economic Performance 2016</b>      |   |  |   |
| 201-1  | Direct economic value generated and distributed                                 | <a href="#">Financial Data</a><br><a href="#">Presentation Material of financial results</a> | –   |
| 201-2  | Financial implications and other risks and opportunities due to climate change  | <a href="#">Risk Management</a>  | Risk Management (pages 62-64)<br>Climate Change Initiatives –Response to the Task Force on Climate-related Financial Disclosures (TCFD)– (pages 67-68)  |
| 201-3  | Defined benefit plan obligations and other retirement plans                     | –  | –   |
| 201-4  | Financial assistance received from government                                   | –  | –   |
| <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>GRI 203: Indirect Economic Impacts 2016</b> |   |  |   |
| 203-1  | Infrastructure investments and services supported                               | <a href="#">With Our Customers</a><br><a href="#">With Local Communities</a>                 | Mid-term Management Plan –LOGISTEED2024– (pages 23-28)<br>Heavy Machinery and Plant Logistics Business (page 56)<br>Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 203-2  | Significant indirect economic impacts   | –  | –   |
| <b>GRI 204: Procurement Practices 2016</b>     |   |  |   |
| 204-1  | Proportion of spending on local suppliers                                       | –  | –   |
| <b>GRI 205: Anti-corruption 2016</b>           |   |  |   |
| 205-1  | Operations assessed for risks related to corruption                             | <a href="#">Compliance</a>   | Compliance/Information Security (page 61)   |
| 205-2  | Communication and training about anti-corruption policies and procedures        | <a href="#">Compliance</a>   | Compliance/Information Security (page 61)   |
| 205-3  | Confirmed incidents of corruption and actions taken                             | <a href="#">Compliance</a>   | Compliance/Information Security (page 61)   |
| <b>GRI 206: Anti-competitive Behavior 2016</b> |   |  |   |
| 206-1  | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | <a href="#">Compliance</a>   | Compliance/Information Security (page 61)   |
| <b>GRI 207: Tax 2019</b>                       |   |  |   |
| 207-1  | Approach to tax   | –  | Message from CFO (pages 37-40)  |
| 207-2  | Tax governance, control, and risk management                                    | –  | Risk Management (pages 62-64)   |
| 207-3  | Stakeholder engagement and management of concerns related to tax                | –  | –   |
| 207-4  | Country-by-country reporting  | –  | –   |

| No                                       | Disclosures   | References  |   |
|--|---|---|---|
|  |   | Web site  | Integrated Report 2023  |
| <b>Environmental</b>                     |   |   |   |
| <b>GRI 301: Materials 2016</b>           |   |   |   |
| 301-1                                    | Materials used by weight or volume  | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a> | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 301-2                                    | Recycled input materials used   | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a> | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 301-3                                    | Reclaimed products and their packaging materials  | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a> | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| <b>GRI 302: Energy 2016</b>              |   |   |   |
| 302-1                                    | Energy consumption within the organization  | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a> | E:Environment (pages 65-70)   |
| 302-2                                    | Energy consumption outside of the organization  | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a>                             | –   |
| 302-3                                    | Energy intensity  | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a>                             | –   |
| 302-4                                    | Reduction of energy consumption   | <a href="#">Environmental Activities</a><br><a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a> | E:Environment (pages 65-70)   |
| 302-5                                    | Reductions in energy requirements of products and services  | <a href="#">Environmental Action Plan</a>   | –   |
| <b>GRI 303: Water and Effluents 2018</b> |   |   |   |
| 303-1                                    | Interactions with water as a shared resource  | <a href="#">Environmental Protection Action Guidelines</a><br><a href="#">Environmental Activities</a>            | –   |
| 303-2                                    | Management of water discharge-related impacts   | –   | –   |
| 303-3                                    | Water withdrawal  | –   | –   |
| 303-4                                    | Water discharge   | <a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a>   | –   |
| 303-5                                    | Water consumption   | <a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a>   | –   |
| <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   | –   | –   |
| 304-3                                    | Habitats protected or restored  | <a href="#">With Local Communities</a>  | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 304-4                                    | IUCN Red List species and national conservation list species with habitats in areas affected by operations                                | –   | –   |

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|  |   | Web site  | Integrated Report 2023  |
| <b>GRI 305: Emissions 2016</b>                         |   |   |   |
| 305-1  | Direct (Scope 1) GHG emissions  | <a href="#">Environmental Action Plan</a><br><a href="#">Environmental Activities</a>                             | E: Environment (pages 65-70)  |
| 305-2  | Energy indirect (Scope 2) GHG emissions   | <a href="#">Environmental Action Plan</a><br><a href="#">Environmental Activities</a>                             | E: Environment (pages 65-70)  |
| 305-3  | Other indirect (Scope 3) GHG emissions  | <a href="#">Environmental Action Plan</a><br><a href="#">Environmental Activities</a>                             | E: Environment (pages 65-70)  |
| 305-4  | GHG emissions intensity   | <a href="#">Environmental Activities</a>  | –   |
| 305-5  | Reduction of GHG emissions  | <a href="#">Environmental Action Plan</a><br><a href="#">Environmental Activities</a><br><a href="#">ESG Data</a> | E: Environment (pages 65-70)  |
| 305-6  | Emissions of ozone-depleting substances (ODS)                                   | <a href="#">Environmental Activities</a>  | –   |
| 305-7  | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | <a href="#">Environmental Activities</a><br><a href="#">ESG Data</a>  | –   |
| <b>GRI 306: Waste 2020</b>                             |   |   |   |
| 306-1  | Waste generation and significant waste-related impacts                          | <a href="#">Environmental Activities</a>  | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 306-2  | Management of significant waste-related impacts                                 | <a href="#">VAS for Reverse Logistics</a><br><a href="#">Recovice</a>   | Objective 1 Contribute to Decarbonized/Recycling-oriented Society (pages 69-70) |
| 306-3  | Waste generated   | <a href="#">Environmental Action Plan</a><br><a href="#">Environmental Activities</a><br><a href="#">ESG Data</a> | –   |
| 306-4  | Waste diverted from disposal  | <a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a>   | –   |
| 306-5  | Waste directed to disposal  | <a href="#">Environmental Action Plan</a><br><a href="#">ESG Data</a>   | –   |
| <b>GRI 308: Supplier Environmental Assessment 2016</b> |   |   |   |
| 308-1  | New suppliers that were screened using environmental criteria                   | –   | –   |
| 308-2  | Negative environmental impacts in the supply chain and actions taken            | –   | –   |

| No   | Disclosures   | References  |  |
|--|---|---|--|
|  |   | Web site  | Integrated Report 2023   |
| <b>Social</b>  |   |   |  |
| <b>GRI 401: Employment 2016</b>                      |   |   |  |
| 401-1  | New employee hires and employee turnover  | <a href="#">With Our Employees</a><br><a href="#">Promoting Diversity</a><br><a href="#">ESG Data</a> | Special Feature 2 –Initiatives for Human Capital– (pages 47-48)  |
| 401-2  | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | –   | –  |
| 401-3  | Parental leave  | <a href="#">Promoting Diversity</a><br><a href="#">ESG Data</a>                                       | –  |
| <b>GRI 402: Labor/Management Relations 2016</b>      |   |   |  |
| 402-1  | Minimum notice periods regarding operational changes  | –   | –  |
| <b>GRI 403: Occupational Health and Safety 2018</b>  |   |   |  |
| 403-1  | Occupational health and safety management system  | <a href="#">Safety</a><br><a href="#">With Our Employees</a>  | Supportive Foundation for the Objectives (pages 73-74)   |
| 403-2  | Hazard identification, risk assessment, and incident investigation  | <a href="#">Safety</a><br><a href="#">Risk Management</a><br><a href="#">With Our Employees</a>       | Risk Management (pages 62-64)<br>Supportive Foundation for the Objectives (pages 73-74)  |
| 403-3  | Occupational health services  | <a href="#">Safety</a><br><a href="#">With Our Employees</a><br><a href="#">SSCV-Safety</a>           | Special Feature 1<br>–Employee Roundtable Discussion–LOGISTEED Group’s “Future Vision of Logistics Center”– (pages 41-46)<br>Supportive Foundation for the Objectives (pages 73-74)  |
| 403-4  | Worker participation, consultation, and communication on occupational health and safety                       | <a href="#">Safety</a><br><a href="#">With Our Employees</a>  | –  |
| 403-5  | Worker training on occupational health and safety   | <a href="#">Safety</a><br><a href="#">With Our Employees</a>  | Supportive Foundation for the Objectives (pages 73-74)   |
| 403-6  | Promotion of worker health  | <a href="#">With Our Employees</a>  | Special Feature 2 –Initiatives for Human Capital– (pages 47-48)  |
| 403-7  | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | <a href="#">Safety</a><br><a href="#">With Our Employees</a><br><a href="#">SSCV-Safety</a>           | Special Feature 1<br>–Employee Roundtable Discussion– LOGISTEED Group’s “Future Vision of Logistics Center”– (pages 41-46)<br>Supportive Foundation for the Objectives (pages 73-74) |
| 403-8  | Workers covered by an occupational health and safety management system  | <a href="#">Safety</a><br><a href="#">With Our Employees</a><br><a href="#">ESG Data</a>              | Supportive Foundation for the Objectives (pages 73-74)   |
| 403-9  | Work-related injuries   | <a href="#">Safety</a><br><a href="#">With Our Employees</a><br><a href="#">ESG Data</a>              | Supportive Foundation for the Objectives (pages 73-74)   |
| 403-10   | Work-related ill health   | <a href="#">Safety</a><br><a href="#">With Our Employees</a><br><a href="#">ESG Data</a>              | –  |
| <b>GRI 404: Training and Education 2016</b>          |   |   |  |
| 404-1  | Average hours of training per year per employee   | <a href="#">With Our Employees</a>  | Special Feature 2 –Initiatives for Human Capital– (pages 47-48)  |
| 404-2  | Programs for upgrading employee skills and transition assistance programs                                     | <a href="#">With Our Employees</a><br><a href="#">Promoting Diversity</a>                             | Mid-term Management Plan –LOGISTEED2024– (page 28)<br>Special Feature 2 –Initiatives for Human Capital– (pages 47-48)  |
| 404-3  | Percentage of employees receiving regular performance and career development reviews                          | –   | –  |
| <b>GRI 405: Diversity and Equal Opportunity 2016</b> |   |   |  |
| 405-1  | Diversity of governance bodies and employees  | <a href="#">Promoting Diversity</a><br><a href="#">ESG Data</a>                                       | Executive Team (pages 57-58)<br>Corporate Governance (pages 59-60)<br>Special Feature 2 –Initiatives for Human Capital– (pages 47-48)  |
| 405-2  | Ratio of basic salary and remuneration of women to men  | –   | –  |

| No  | Disclosures  | References   |   |
|---|--|--|---|
|   |  | Web site   | Integrated Report 2023  |
| <b>GRI 406: Non-discrimination 2016</b>                               |  |  |   |
| 406-1   | Incidents of discrimination and corrective actions taken   | –  | –   |
| <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>GRI 408: Child Labor 2016</b>                                      |  |  |   |
| 408-1   | Operations and suppliers at significant risk for incidents of child labor                                      | –  | –   |
| <b>GRI 409: Forced or Compulsory Labor 2016</b>                       |  |  |   |
| 409-1   | Operations and suppliers at significant risk for incidents of forced or compulsory labor                       | <a href="#">With Our Employees</a>   | Supportive Foundation for the Objectives (page 74)<br>Special Feature 2 –Initiatives for Human Capital– (pages 47-48) |
| <b>GRI 410: Security Practices 2016</b>                               |  |  |   |
| 410-1   | Security personnel trained in human rights policies or procedures  | –  | –   |
| <b>GRI 411: Rights of Indigenous Peoples 2016</b>                     |  |  |   |
| 411-1   | Incidents of violations involving rights of indigenous peoples   | –  | –   |
| <b>GRI 413: Local Communities 2016</b>                                |  |  |   |
| 413-1   | Operations with local community engagement, impact assessments, and development programs                       | <a href="#">With Local Communities</a>                                       | –   |
| 413-2   | Operations with significant actual and potential negative impacts on local communities                         | –  | –   |
| <b>GRI 414: Supplier Social Assessment 2016</b>                       |  |  |   |
| <b>414: Supplier Social Assessment</b>                                |  |  |   |
| 414-1   | New suppliers that were screened using social criteria   | –  | –   |
| 414-2   | Negative social impacts in the supply chain and actions taken  | <a href="#">Compliance</a>   | –   |
| <b>GRI 415: Public Policy 2016</b>                                    |  |  |   |
| 415-1   | Political contributions  | <a href="#">Compliance</a>   | –   |
| <b>GRI 416: Customer Health and Safety 2016</b>                       |  |  |   |
| 416-1   | Assessment of the health and safety impacts of product and service categories                                  | <a href="#">Safety</a>   | Supportive Foundation for the Objectives (pages 73-74)  |
| 416-2   | Incidents of non-compliance concerning the health and safety impacts of products and services                  | <a href="#">Transportation Safety Management</a><br><a href="#">ESG Data</a> | –   |
| <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                            | –  | –   |
| 417-3   | Incidents of non-compliance concerning marketing communications  | –  | –   |
| <b>GRI 418: Customer Privacy 2016</b>                                 |  |  |   |
| 418-1   | Substantiated complaints concerning breaches of customer privacy and losses of customer data                   | <a href="#">Tightening of Information Security</a>                           | Compliance/Information Security (page 61)   |