GRI Guideline Comparison Table

GRI Guideline Comparison Table	Maruha Nichiro Group have reported the information cited in this GRI content index for the period [April 1, 2023-March 31, 2024] with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI13: Agriculture, Aquaculture and Fishing Sectors 2022

	DISCLOSURE	LOCATION
GRI 2	: General Disclosures 2021	
1. The	e organization and its reporting practices	
Integrated Report > Compa		Integrated Report > Company Information
2-1	Organizational details	Who We Are > Corporate Profile
		Integrated Report > Editorial Policy
2-2	Entities included in the organization's	Who We Are > Corporate Profile
	sustainability reporting	Investor Relations > Report Profile
2-3	Reporting period, frequency and contact point	Integrated Report > Editorial Policy, Inquiries
2-4	Restatements of information	Not applicable
2-5	External assurance	Sustainability > Climate Change > Scope 3 Calculations and Third-party Verification
2. Act	ivities and workers	
2-6	Activities, value chain and other business relationships	Integrated Report > At a Glance / Financial & Non-financial Highlights, Maruha Nichiro's Value Creation Story, Results by Segment, Company Information
		Who We Are > Corporate Profile
2-7	Employees	Integrated Report > Eleven-year Data, Company Information Sustainability > Personnel and Labor-Related Data
2-8	Workers who are not employees	Sustainability > Personnel and Labor-Related Data
3. Gov	vernance	
2-9	Governance structure and composition	Integrated Report > Directors, Audit & Supervisory Board Members, Executive Officers, Corporate Governance
		Investor Relations > Corporate Governance
2-10	Nomination and selection of the highest governance body Integrated Report > Nomination and Compensation Committee, Appointment of Officers with and professionalism	
		Investor Relations > Corporate Governance
2-11	Chair of the highest governance body	Investor Relations > Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	Integrated Report > Sustainability Management Investor Relations > Corporate Governance
2-12		<u>'</u>
		Sustainability > Management Structure
	Delegation of responsibility for managing impacts	Integrated Report > Sustainability Management, Progress on Materiality and KPI Achievement Investor Relations > Corporate Governance
2-13		
	Impacts	Sustainability > Management Structure
		Sustainability > Progress on Materiality and KPI Achievement
2-14	Role of the highest governance body in sustainability reporting	Integrated Report > Involvement by Management Investor Relations > Corporate Governance
2-15	Conflicts of interest	-
	ostitusto or interest	Integrated Report > Compliance, Risk Management
2-16	Communication of critical concerns	Investor Relations > Compliance
	ostimization of critical concerns	Investor Relations > Risk Management
2_17	Collective knowledge of the highest governance	Integrated Report > Stimulating discussion at Board of Directors meetings, Appointment of Officers with experience and professionalism
2-17	body	Investor Relations > Corporate Governance

	DISCLOSURE	LOCATION				
	Evaluation of the performance of the highest	Integrated Report > Evaluation of Board of Directors' effectiveness				
2-18	governance body	Investor Relations > Corporate Governance				
		Integrated Report > Compensation system for Directors and Audit & Supervisory Board Members				
2-19	Remuneration policies	Investor Relations > Corporate Governance				
		Integrated Report > Compensation system for Directors and Audit & Supervisory Board Members				
2-20	Remuneration policies	Investor Relations > Corporate Governance				
2-21	Annual total compensation ratio	-				
4. Str	ategy, policies and practices					
		Integrated Report > President's Message				
2-22	Statement on sustainable development strategy	Sustainability > President's Message				
		Integrated Report > Meaning of Existence, Medium-term Management Plan "For the ocean, for life MNV 2024"				
		Who we are > Our Values				
		Investor Relations > Medium-term Management Strategy				
2-23	Policy commitments	Sustainability > Management Approach				
		Sustainability > Human Rights in Business Operations				
		Sustainability > Value for Business Partners				
		Sustainability > Human Rights Awareness				
		Integrated Report > Sustainability Management, Respect for Human Rights in Business Operations /				
	Embedding policy commitments	Development of a Sustainable Supply Chain				
2-24		Sustainability > Sustainability Management				
		Sustainability > Human Rights in Business Operations				
		Sustainability > Human Rights Awareness				
		Integrated Report > Respect for Human Rights in Business Operations / Development of a Sustainable Supply Chain				
2-25	Processes to remediate negative impacts	Sustainability > Management Approach				
		Sustainability > Human Rights in Business Operations				
2-26	Mechanisms for seeking advice and raising	Integrated Report > Whistleblowing system				
2-20	concerns	Investor Relations > Compliance				
2-27	Compliance with laws and regulations	Sustainability > Management Approach				
2-28	Membership associations	Sustainability > Initiatives				
2-20	Member strip associations	Sustainability > SeaBOS Initiative				
5. Sta	keholder engagement					
2-29	Approach to stakeholder engagement	Integrated Report > Sustainability Management				
	Approach to stakeholder engagement	Sustainability > Stakeholder Engagement				
2-30	Collective bargaining agreements	Sustainability > Freedom of Association of Labor Unions				
GRI 3	GRI 3: Material Topics 2021					
J. 1.1.3		Integrated Report > Sustainability Management				
3-1	Process to determine material topics	Sustainability > Sustainability Management > Materiality				
		Integrated Report > Progress on Materiality and KPI Achievement				
3-2	List of material topics	Sustainability > Sustainability Management > Materiality				
		Sustainability Sustainability Planagement - Plater latity				

Integrated Report > Sustainability Management

Sustainability > Sustainability Management > Materiality

3-3

Management of material topics

	DISCLOSURE	LOCATION
3RI 13: Agricul	lture, Aquaculture and Fishing Sectors 2022	
conomic Perf	ormance 2016	
3.2 Climate a	daptation and resilience	
13.22 Economi	c inclusion	
		Integrated Report > Eleven-year Data
13.22.2 Dire	ect economic value generated and distributed	IR Library > Financial Statement
13.2.2 Fina	ancial implications and other risks and opportunities due to climate change	Sustainability > Climate Change
Defi	ned benefit plan obligations and other retirement plans	_
Fina	ancial assistance received from government	Not applicable
Market Presen	nce 2016	
Rati	ios of standard entry level wage by gender compared to local minimum wage	Sustainability > Personnel and Labor-Related Data
Pro	portion of senior management hired from the local community	_
	mic Impacts 2016	
13.22 Economi	·	
	astructure investments and services supported	Sustainability > Value for Communities & Society
		Integrated Report > Sustainability Management, Progress
13.22.4 Sign	nificant indirect economic impacts	on Materiality and KPI Achievement
3.22.4 Sigi	nificant indirect economic impacts	Sustainability > Progress on Materiality and KPI
		Achievement
	Practices 2016	
	portion of spending on local suppliers	_
Anti-corruption		
13.26 Anti-corr	·	
13.26.2 Ope	erations assessed for risks related to corruption	Not applicable
13.26.3 Com	nmunication and training about anti-corruption policies and procedures	Who we are > Our Values
		Investor Relations > Risk Management
13.26.4 Con	Ifirmed incidents of corruption and actions taken	Not applicable
Inti-competitiv	ve Behavior 2016	
3.25 Anti-com	petitive behavior	
13.25.2 Leg	al actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable
Tax 2019		
App	proach to tax	_
Tax	governance, control, and risk management	_
Stal	keholder engagement and management of concerns related to tax	_
Cou	intry-by-country reporting	_
Materials 2016	5	
		Sustainability > Management Approach > Overview of
		Business Activities and Environmental Impact over Our
Mat	rerials used by weight or volume	* We are aware of the need to provide quantitative data
		about the raw materialsand taking steps to disclose the
		information.
Rec	cycled input materials used	_
Rec	laimed products and their packaging materials	_
Energy 2016		
		Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our
Stale Course Materials 2016 Materials Rec	keholder engagement and management of concerns related to tax untry-by-country reporting	Sustainability > Management Approach > Over Business Activities and Environmental Impaementer Supply Chain * We are aware of the need to provide quant about the raw materialsand taking steps to information.

		DISCLOSURE	LOCATION
			Sustainability > Management Approach > Overview of
302-2		Energy consumption outside of the organization	Business Activities and Environmental Impact over Our
			Entire Supply Chain
302-3		Energy intensity	_
			Sustainability > Management Approach > Overview of
302-4		Reduction of energy consumption	Business Activities and Environmental Impact over Our
			Entire Supply Chain
302-5		Reductions in energy requirements of products and services	_
GRI 303	: Water an	d Effluents 2018	
303-1	13.7.1	Interactions with water as a shared resource	Sustainability > Management Approach
303-2	13.7.3	Management of water dischargerelated impacts	Sustainability > Management Approach
			Sustainability > Management Approach > Overview of
303-3	13.7.4	Water withdrawal	Business Activities and Environmental Impact over Our
			Entire Supply Chain
			Sustainability > Management Approach > Overview of
303-4	13.7.5	Water discharge	Business Activities and Environmental Impact over Our
			Entire Supply Chain
			Sustainability > Management Approach > Overview of
303-5	13.7.6	Water consumption	Business Activities and Environmental Impact over Our
			Entire Supply Chain
GRI 304	: Biodivers	ity 2016	
	13.3 Biod	iversity	
			Integrated Report > Action for Preserving Biodiversity
		Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	and Ecosystems, TCFD Initiatives, TNFD Initiatives
304-1	13.3.2		Sustainability > Marine Resources
			* We have not yet adequately verified the biodiversity
			value in the areas aroundour operation sand are aware that this must be done.
304-2	13.3.3	Significant impacts of activities, products and services on biodiversity	Integrated Report > Action for Preserving Biodiversity and Ecosystems, TCFD Initiatives, TNFD Initiatives
304-2			Sustainability > Marine Resources
			,
	13.3.4	Habitats protected or restored	Integrated Report > Action for Preserving Biodiversity and Ecosystems, TCFD Initiatives, TNFD Initiatives
304-3			
			Sustainability > Marine Resources
		IUCN Red List species and national conservation list species with habitats in areas affected by operations	Integrated Report > Action for Preserving Biodiversity and Ecosystems, TCFD Initiatives, TNFD Initiatives
304-4	13.3.5		
			Sustainability > Marine Resources
		The following additional sector disclosures are for organizations in the	
	: :	aquaculture sector:	
		-For each species of aquatic organisms produced, report: - species scientific name;	
		- volume in metric tons;	
		- farming methods;	
		- production site.	
	13.3.6	•For juvenile seeds stocks captured in the wild that are used as input to aquaculture production, report:	
		- species scientific name;	_
		- volume in metric tons; - fishing methods;	
		- locations of origin;	
		- stock status, including the stock status assessments or systems used.7	
		•Report the use of fishing products in feed, including the following:	
		- species scientific name;	
		- whether the whole fish or fish waste (trimmings, offcuts, and offal) is used;	
		- locations of origin;	
		- stock status, including the stock status assessments or systems used.	

		DISCLOSURE	LOCATION
		The following additional sector disclosure is for organizations in the fishing sector:	
	13.3.7	 For each species of aquatic organisms caught or harvested, including non-target species, report: species scientific name; volume in metric tons; fishing methods; locations of origin; 	
		- stock status, including the stock status assessments or systems used.8	
	13.4 Natu	ural ecosystem conversion	
	13.4.2	Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free, by product, and describe the assessment methods used.	_
	13.4.3	For products sourced by the organization, report the following by product: the percentage of sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used; the percentage of sourced volume for which origins are not known to the point where it can be determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability.	_
	13.4.4	Report the size in hectares, the location, and the type of natural ecosystems converted since the cutoff date on land owned, leased, or managed by the organization.	_
	13.4.5	Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations.	_
GRI 305	: Emission	s 2016	
	13.1 Emi	ssions	
305-1	13.1.2	Direct (Scope 1) GHG emissions	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain
305-2	13.1.3	Energy indirect (Scope 2) GHG emissions	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain
305-3	13.1.4	Other indirect (Scope 3) GHG emissions	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain
305-4	13.1.5	GHG emissions intensity	_
			Integrated Report > Action against Climate Change
305-5	13.1.6	Reduction of GHG emissions	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain
			Sustainability > Climate Change
305-6	13.1.7	Emissions of ozone-depleting substances (ODS)	_
305-7	13.1.8	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	_
GRI 306	: Waste 20	120	
	13.8 Was	te	
306-1	13.8.2	Waste generation and significant waste-related impacts	Integrated Report > Contributing to a Recycling-oriented Society Sustainability > Management Approach Sustainability > Recycling * We are aware of the need to provide quantitative data about the wastewater andwaste materials at all of the Group operations and are taking steps to broaden ourdata collection coverage.

		DISCLOSURE	LOCATION
			Integrated Report > Contributing to a Recycling-oriented Society
		Management of significant wasterelated impacts	Sustainability > Management Approach
306-2	13.8.3		Sustainability > Recycling *We are aware of the need to provide quantitative data about the wastewater andwaste materials at all of the Group operations and are taking steps to broaden ourdata collection coverage.
306-3	13.8.4	Waste generated	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain Sustainability > Recycling
306-4	13.8.5	Waste diverted from disposal	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain
			Sustainability > Recycling
306-5	13.8.6	Waste directed to disposal	Sustainability > Management Approach > Overview of Business Activities and Environmental Impact over Our Entire Supply Chain Sustainability > Recycling
GRI 308	: B: Supplier I	Environmental Assessment 2016	
308-1		New suppliers that were screened using environmental criteria	Sustainability > Value for Business Partners
308-2		Negative environmental impacts in the supply chain and actions taken	Sustainability > Value for Business Partners
GRI 401	: Employm	ent 2016	
401-1		New employee hires and employee turnover	Sustainability > Personnel and Labor-Related Data
401-2		Benefits provided to full-time employees that are not provided to temporary or parttime employees	Sustainability > Social Value
401-3		Parental leave	Integrated Report > Childcare support Sustainability > Diversity & Work-Styles
GRI 402	: 2: Labor/Ma	nagement Relations 2016	
402-1		Minimum notice periods regarding operational changes	Sustainability > Labor-Management Relations * The collective bargaining agreement stipulates that when making significant business changes that may significantly affect employees, notice is to be given to the union that represents the employees (minimum notice periods are not disclosed due to confidentiality concerns).
GRI 403	3: Occupation	nal Health and Safety 2018	
	13.19 Occ	upational health and safety	
403-1	13.19.2	Occupational health and safety management system	Sustainability > Better Workplaces
403-2	13.19.3	Hazard identification, risk assessment, and incident investigation	Sustainability > Better Workplaces Sustainability > Health Management
403-3	13.19.4	Occupational health services	Sustainability > Better Workplaces Sustainability > Health Management
403-4	13.19.5	Worker participation, consultation, and communication on occupational health and safety	Sustainability > Better Workplaces Sustainability > Health Management
403-4	13.19.5		
		and safety	Sustainability > Health Management
403-5	13.19.6	and safety Worker training on occupational health and safety	Sustainability > Health Management Sustainability > Better Workplaces
403-5 403-6	13.19.6	and safety Worker training on occupational health and safety Promotion of worker health Prevention and mitigation of occupational health and safety impacts directly	Sustainability > Health Management Sustainability > Better Workplaces Sustainability > Health Management
403-5 403-6 403-7	13.19.6 13.19.7 13.19.8	and safety Worker training on occupational health and safety Promotion of worker health Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability > Health Management Sustainability > Better Workplaces Sustainability > Health Management Sustainability > Better Workplaces

		DISCLOSURE	LOCATION
GRI 404	: Training a	and Education 2016	
404-1		Average hours of training per year per employee	Sustainability > Growth Opportunities
			Integrated Report > HR development
404-2		Programs for upgrading employee skills and transition assistance programs	Sustainability > Growth Opportunities
			<u> </u>
404-3		Percentage of employees receiving regular performance and career development reviews	Integrated Report > HR development
	<u> </u>		Sustainability > Growth Opportunities
GRI 405	: Diversity	and Equal Opportunity 2016	
	13.15 Nor	n-discrimination and equal opportunity	
			Integrated Report > Building a Workplace Environment
405-1	13.15.2	Diversity of governance bodies and employees	Where Diverse Employees Can Work with a Sense of Security
			Sustainability > Personnel and Labor-Related Data
405-2	13.15.3	Ratio of basic salary and remuneration of women to men	The Maruha Nichiro Group personnel treatment system does not show agender-based gap in compensation
403-2	13.13.3	Traction basic sataly and remuneration of women to men	levels.
GRI 406	: Non-discr	imination 2016	
400	1	n-discrimination and equal opportunity	
	10.13 NUI	r dissimilation and equal opportunity	Investor Relations > Compliance
406-1	13.15.4	Incidents of discrimination and corrective actions taken	Sustainability > Human Rights in Business Operations
			Sustainability > Human Rights Awareness
GRI 407	: Freedom	of Association and Collective Bargaining 2016	
	13.18 Fre	edom of association and collective bargaining	
		Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability > Labor-Management Relations
407-1	13.18.2		Sustainability > Human Rights in Business Operations
	Collective bargaining may be at risk		Sustainability > Value for Business Partners
GRI 408	: Child Lab	or 2016	
	13.17 Chi	ld labor	
			Sustainability > Human Rights in Business Operations
408-1	13.17.2	Operations and suppliers at significant risk for incidents of child labor	Sustainability > Value for Business Partners
CDIVOO	Forced or	Compulsory Labor 2016	Sustainability · Value for Business i artifers
		<u> </u>	
	13.16 For	ced or compulsory labor	
409-1	13.16.2	Operations and suppliers at significant risk for incidents of forced or compulsory	Sustainability > Human Rights in Business Operations
		labor	Sustainability > Value for Business Partners
GRI 410	: Security I	Practices 2016	
410-1		Security personnel trained in human rights policies or procedures	_
GRI 411	: Rights of	Indigenous Peoples 2016	
	13.14 Rig	hts of indigenous peoples	
411-1	13.14.2	Incidents of violations involving rights of indigenous peoples	_
	10.17.0	List the locations of operations where indigenous peoples are present or affected	
	13.14.3	by activities of the organization.	_
		•Report if the organization has been involved in a process of seeking free,	
	13.14.4	prior, and informed consent (FPIC) from indigenous peoples for any of the	
		organization's activities, including, in each case:	
		 whether the process has been mutually accepted by the organization and the affected indigenous peoples; 	_
		- how the organization ensured that the constituent elements of FPIC have been	
		implemented as part of the process;	
		- whether an agreement has been reached and, if so, whether the agreement is	
		publicly available.	
		nmunities 2016	

		DISCLOSURE	LOCATION
	13.12 Loc	al communities	
413-1	13.12.2	Operations with local community engagement, impact assessments, and development programs	Sustainability > Value for Communities & Society
413-2	13.12.3	Operations with significant actual and potential negative impacts on local communities	_
GRI 414	: Supplier :	Social Assessment 2016	
414-1		New suppliers that were screened using social criteria	Sustainability > Value for Business Partners
414-2		Negative social impacts in the supply chain and actions taken	Sustainability > Value for Business Partners
GRI 415	: i: Public Po	licy 2016	
	13.24 Pub	olic policy	
415-1	13.24.2	Political contributions	_
GRI 416	: c: Customer	Health and Safety 2016	
	13.10 Foo	<u> </u>	
			Integrated Report > Provision of Safe and Secure Food
416-1	13.10.2	Assessment of the health and safety impacts of product and service categories	Sustainability > Food Safety
+10 1	10.10.2	Assessment of the neatth and surety impacts of product and service categories	Sustainability > Consumer-Oriented Management
			Integrated Report > Provision of Safe and Secure Food
416-2	13.10.3	Incidents of non-compliance concerning the health and safety impacts of products and services	
	13.10.4	Report the percentage of production volume from sites certified to internationally	Sustainability > Food Safety —
	13.10.5	recognized food safety standards, and list these standards. Report the number of recalls issued for food safety reasons and the total volume	Sustainability > Food Safety
	<u> </u>	of products recalled.	· · ·
	: Marketing	g 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	Sustainability > Consumer-Oriented Management
417-3		Incidents of non-compliance concerning marketing communications	Sustainability > Food Safety
GRI 418	: Customer	Privacy 2016	
418-1		Substantiated complaints concerning breaches of customer privacy and losses of customer data	No breaches of customer privacy or loss of customer data
	13.6 Pest	icides use	
	13.6.2	Report the volume and intensity of pesticides used by the following toxicity hazard levels:16 Extremely hazardous; Highly hazardous; Moderately hazardous; Slightly hazardous; Unlikely to present an acute hazard.	_
	13.9 Food	security	
	13.9.2	Report the total weight of food loss in metric tons and the food loss percentage, by the organization's main products or product category, and describe the methodology used for this calculation.	_
	13.11 Ani	mal health and welfare	
	13.11.2	Report the percentage of production volume from sites of the organization certified to third-party animal health and welfare standards, and list these standards.	_
	13.11.3	The following additional sector disclosure is for organizations in the aquaculture sector: Report the survival percentage of farmed aquatic animals and the main causes of mortality.	_
	13.13 Lan	d and resource rights	
	13.13.2	List the locations of operations, where land and natural resource rights (including customary, collective, and informal tenure rights) may be affected by the organization's operations.	_

	DISCLOSURE	LOCATION
13.13.3	Report the number, size in hectares, and location of operations where violations of land and natural resource rights (including customary, collective, and informal tenure rights) occurred and the groups of rightsholders affected.	_
13.21 Liv	ing income and living wage	
13.21.2	Report the percentage of employees and workers who are not employees and whose work is controlled covered by collective bargaining agreements that have terms related to wage levels and frequency of wage payments at significant locations of operation.	_
13.21.3	Report the percentage of employees and workers who are not employees and whose work is controlled paid above living wage, with a breakdown by gender.	_
13.23 Su	oply chain traceability	
13.23.2	Describe the level of traceability in place for each product sourced, for example, whether the product can be traced to the national, regional, or local level, or a specific point of origin (e.g., farms, hatcheries, and feed mill levels).	_
13.23.3	Report the percentage of sourced volume certified to internationally recognized standards that trace the path of products through the supply chain, by product and list these standards.	_
13.23.4	Describe improvement projects to get suppliers certified to internationally recognized standards that trace the path of products through the supply chain to ensure that all sourced volume is certified.	_