

GRI Standards Comparison Table

Kagome Co., Ltd. has reported the information cited in this GRI Standard Comparison Table for the period from January 1, 2024 to December 31, 2024 with reference to the GRI Standards.

*Some information about activities before and after that period is also included.

GRI 1 used: GRI 1: Foundation 2021

	Disclosure		Location		
Universal Standards					
1. The organization and its reporting practices					
GRI 2: General Disclosures 2021	2-1	Organizational details			
	2-2	Entities included in the organization's sustainability reporting			
	2-3	Reporting period, frequency and contact point			
	2-4	Restatements of information			
	2-5	External assurance			
2. Activities and workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships			
	2-7	Employees			
	2-8	Workers who are not employees			
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition			
	2-10	Nomination and selection of the highest governance body			
	2-11	Chair of the highest governance body			
	2-12	Role of the highest governance body in overseeing the management of impacts			
	2-13	Delegation of responsibility for managing impacts			
	2-14	Role of the highest governance body in sustainability reporting			
	2-15	Conflicts of interest			
	2-16	Communication of critical concerns			
	2-17	Collective knowledge of the highest governance body			
	2-18	Evaluation of the performance of the highest governance body			
	2-19	Remuneration policies			
	2-20	Process to determine remuneration			
	2-21	Annual total compensation ratio			

	Disclosure		Location
4. Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	
	2-23	Policy commitments	
	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	
	2-28	Membership associations	
5. Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	
	2-30	Collective bargaining agreements	
Material Topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	
	3-2	List of material topics	
	3-3	Management of material topics	

	Disclosure		Location
Topic Standards			
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	
	101-2	Management of biodiversity impacts	
	101-3	Access and benefit-sharing	
	101-4	Identification of biodiversity impacts	
	101-5	Locations with biodiversity impacts	
	101-6	Direct drivers of biodiversity loss	
	101-7	Changes to the state of biodiversity	
	101-8	Ecosystem services	
GRI 102: Climate Change 2025	102-1	Transition plan for climate change mitigation	
	102-2	Climate change adaptation plan	
	102-3	Just transition	
	102-4	GHG emissions reduction targets and progress	
	102-5	Scope 1 GHG emissions	
	102-6	Scope 2 GHG emissions	
	102-7	Scope 3 GHG emissions	
	102-8	GHG emissions intensity	
	102-9	GHG removals in the value chain	
	102-10	Carbon credits	
GRI 103: Energy 2025	103-1	Energy policies and commitments	
	103-2	Energy consumption and self-generation within the organization	
	103-3	Upstream and downstream energy consumption	
	103-4	Energy intensity	
	103-5	Reduction in energy consumption	

	Disclosure		Location
Economic			
GRI 201:Economic Performance 2016	201-1	Direct economic value generated and distributed	
	201-2	Financial implications and other risks and opportunities due to climate change	
	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	
	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	
	205-2	Communication and training about anti-corruption policies and procedures	
	205-3	Confirmed incidents of corruption and actions taken	
GRI 206:Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
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	

	Disclosure		Location
Environmental			
GRI 301:Materials 2016	301-1	Materials used by weight or volume	
	301-2	Recycled input materials used	
	301-3	Reclaimed products and their packaging materials	
GRI 302:Energy 2016	302-1	Energy consumption within the organization	
	302-2	Energy consumption outside of the organization	
	302-3	Energy intensity	
	302-4	Reduction of energy consumption	
	302-5	Reductions in energy requirements of products and services	
GRI 303:Water and Effluents 2018	303-1	Interactions with water as a shared resource	
	303-2	Management of water discharge-related impacts	
	303-3	Water withdrawal	
	303-4	Water discharge	
	303-5	Water consumption	
GRI 305:Emissions 2016	305-1	Direct (Scope 1) GHG emissions	
	305-2	Energy indirect (Scope 2) GHG emissions	
	305-3	Other indirect (Scope 3) GHG emissions	
	305-4	GHG emissions intensity	
	305-5	Reduction of GHG emissions	
	305-6	Emissions of ozone-depleting substances (ODS)	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	
GRI 306: Effluents and Waste 2016	306-3	Significant spills	
GRI 306:Waste 2020	306-1	Waste generation and significant waste-related impacts	
	306-2	Management of significant waste-related impacts	
	306-3	Waste generated	
	306-4	Waste diverted from disposal	
	306-5	Waste directed to disposal	
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	

	Disclosure		Location
Social			
GRI 401:Employment 2016	401-1	New employee hires and employee turnover	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3	Parental leave	
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	
	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	
	403-6	Promotion of worker health	
	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	
	403-10	Work-related ill health	
GRI 404:Training and Education 2016	404-1	Average hours of training per year per employee	
	404-2	Programs for upgrading employee skills and transition assistance programs	
	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	
	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	
GRI 409:Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
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	
	413-2	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	
	414-2	Negative social impacts in the supply chain and actions taken	

	Disclosure		Location
GRI 415:Public Policy 2016	415-1	Political contributions	
GRI 416:Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	
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	