

GRI Sustainability Reporting Standards 2016 Reference Table

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Universal Standards		Pages to find in Lion Sustainability Report 2019/ Website
Organizational Profile		
102-1	Name of the organization	p5
102-2	Activities, brands, products, and services	p6
102-3	Location of headquarters	p5
102-4	Location of operations	p5
102-5	Ownership and legal form	p5
102-6	Markets served	p5, p29
102-7	Scale of the organization	p5
102-8	Information on employees and other workers	p45
102-9	Supply chain	p17-18, p21-22, p49 Web (Basic Policy of Supply Chain)[Japanese only]
102-10	Significant changes to the organization and its supply chain	Web (Notice Regarding M&A of Consolidated Subsidiary)[Japanese only] Web (Notice Regarding Construction of New Toothpaste Factory)[Japanese only]
102-11	Precautionary Principle or approach	p58-59
102-12	External initiatives	p39, p41, 49, p59, p62 Web (Participation in External Initiatives related to the Supply Chain)[Japanese only] Web (Participation in External Initiatives related to the Human Rights)[Japanese only]
102-13	Membership of Associations	p62 Web (Responsible Care Activities at the Osaka Plant)[Japanese only] Web (Eco First commitment)[Japanese only] Web (Cooperation with associations)[Japanese only]
Strategy		
102-14	Statement from senior decision-maker	p11-14
102-15	Key impacts, risks, and opportunities	p17-18, p37-38, p42
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	p3-4 Web (Charter for Corporate Behavior / Behavioral Guidelines)
102-17	Mechanisms for advice and concerns about ethics	p60 Web (Embedding Compliance)[Japanese only]
Governance		
102-18	Governance structure	p58
102-19	Delegating authority	p58
102-20	Executive-level responsibility for economic, environmental, and social topics	p58, p62 Web (Introduction of Management)[Japanese Only]
102-21	Consulting stakeholders on economic, environmental, and social topics	p32, p58, p61
102-22	Composition of the highest governance body and its committees	p58 Web (Lion Corporation Basic Corporate Governance Policy) Web (Corporate Governance Report)[Japanese Only]
102-23	Chair of the highest governance body	Web (Corporate Governance Report)[Japanese Only]
102-24	Nominating and selecting the highest governance body	Web (Lion Corporation Basic Corporate Governance Policy) Web (Corporate Governance Report)[Japanese Only]
102-25	Conflicts of interest	Web (Securities Report)[Japanese Only]
102-26	Role of highest governance body in setting purpose, values, and strategy	p58
102-27	Collective knowledge of highest governance body	p-17-18, p58
102-28	Evaluating the highest governance body's performance	p59 Web (Lion Corporation Basic Corporate Governance Policy)
102-29	Identifying and managing economic, environmental, and social impacts	p18, p42, p58-59 Web (Promotion of Sustainability Material Issues) [Japanese Only]
102-30	Effectiveness of risk management processes	p58-59
102-31	Review of economic, environmental, and social topics	p59 Web (Establishment of Internal Control Systems) [Japanese only]
102-32	Highest governance body's role in sustainability reporting	p58, p62
102-33	Communicating critical concerns	p59 Web (Initiatives to Listen and Respond to Our Customers) [Japanese only]
102-34	Nature and total number of critical concerns	p60 Web (Embedding Compliance)[Japanese only]
102-35	Remuneration policies	Web (Securities Report)[Japanese Only] Web (Lion Corporation Basic Corporate Governance Policy)
102-36	Process for determining remuneration	Web (Securities Report)[Japanese Only]
102-37	Stakeholders' involvement in remuneration	Web (Securities Report)[Japanese Only]
102-38	Annual total compensation ratio	-
102-39	Percentage increase in annual total compensation ratio	-

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Stakeholder Engagement		
102-40	List of stakeholder groups	p17-18, p42
102-41	Collective bargaining agreements	p43
102-42	Identifying and selecting stakeholders	p17-18
102-43	Approach to stakeholder engagement	p61 Web (Promoting Communication with Stakeholders)[Japanese Only]
102-44	Key topics and concerns raised	p17-18 Web (Promotion of Sustainability Material Issues) [Japanese Only] Web (Promoting Communication with Stakeholders)[Japanese Only]
Reporting Practice		
102-45	Entities included in the consolidated financial statements	p5 Web (Affiliated companies)
102-46	Defining report content and topic Boundaries	p17-18
102-47	List of material topics	p17-18, p19-22
102-48	Restatements of information	p45
102-49	Changes in reporting	-
102-50	Reporting period	p1
102-51	Date of most recent report	p1
102-52	Reporting cycle	p1
102-53	Contact point for questions regarding the report	Back Cover
102-54	Claims of reporting in accordance with the GRI Standards	p1
102-55	GRI content index	This Table
102-56	External assurance	-

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Management Approach and Topic-specific Standards		Pages to find in Lion Sustainability Report 2019 / Website
Economic Topics		
Economic Performance		
103	Management Approach	Web (Securities Report)[Japanese Only]
201-1	Direct economic value generated and distributed	p5
201-2	Financial implications and other risks and opportunities due to climate change	-
201-3	Defined benefit plan obligations and other retirement plans	Web (Securities Report)[Japanese Only]
201-4	Financial assistance received from government	-
Indirect Economic Impacts		
103	Management Approach	p17-18, p58
203-1	Infrastructure investments and services supported	p56-57
203-2	Significant indirect economic impacts	-
Procurement Practices		
103	Management Approach	p17-18, p19-22, p48-49
204-1	Proportion of spending on local suppliers	-
Anti-corruption		
103	Management Approach	p17-18, p19-22, p48-49, p60
205-1	Operations assessed for risks related to corruption	p48-49, p59
205-2	Communication and training about anti-corruption policies and procedures	p48-49, p60 Web (Embedding Compliance)[Japanese only]
205-3	Confirmed incidents of corruption and actions taken	-
Anti-competitive Behavior		
103	Management Approach	p17-18, p19-22, p48-49, p60
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-

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Environmental Topics		
Materials		
103	Management Approach	p19-20, p33-40
		Web (Eco Vision 2020)[Japanese only]
		Web (The Environmental Guidelines/Management)[Japanese only]
		Web (New Environmental Objectives:LION Eco Challenge 2050)[Japanese only]
301-1	Materials used by weight or volume	Web (Realizing a recycle-based society)[Japanese only]
		Web (Input/Output)[Japanese only]
		Web (Making Products Compact, Ingenuity of Container structure)[Japanese only]
301-2	Recycled input materials used	Web (Reduction of Raw Material Consumption)[Japanese only]
301-3	Reclaimed products and their packaging materials	Web (Usage of Recycled Materials)[Japanese only]
		p37
Energy		
103	Management Approach	p19-20, p33-40
		Web (The Environmental Guidelines/Management)[Japanese only]
		Web (New Environmental Objectives:LION Eco Challenge 2050)[Japanese only]
		Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]
302-1	Energy consumption within the organization	Web (Realizing a recycle-based society)[Japanese only]
		p35-36
		Web (Input/Output)[Japanese only]
302-2	Energy consumption outside of the organization	Web (Usage of Energy)[Japanese only]
		p36
302-3	Energy intensity	Web (Initiatives in the Logistics Sector)[Japanese only]
		Web (Greenhouse Gas Emissions throughout the Supply Chain)[Japanese only]
302-4	Reduction of energy consumption	Web (Greenhouse gases (domestic))[Japanese only]
		Web (Greenhouse gases (overseas))[Japanese only]
		Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]
		Web (Reduce CO2 Emissions after Product Use)[Japanese only]
302-5	Reductions in energy requirements of products and services	Web (Reduce CO2 Emissions after Product Use)[Japanese only]
Water		
103	Management Approach	p19-20, p33-40
		Web (The Environmental Guidelines/Management)[Japanese only]
		Web (New Environmental Objectives:LION Eco Challenge 2050)[Japanese only]
		Web (Achievements and Target Values in Phase 3 (2018) of Eco Vision 2020)[Japanese only]
303-1	Water withdrawal by source	Web (Realizing a Sound Material-Cycle Society)[Japanese only]
		Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]
		Web (Input/Output)[Japanese only]
303-2	Water sources significantly affected by withdrawal of water	Web (Reduction of Water Usage)[Japanese only]
		p38
303-3	Water recycled and reused	Web (Overview of Our Business Activities that Take Biodiversity Conservation into Consideration)[Japanese only]
		Web (Introduction of Wastewater Recycling System) [Japanese only]
Biodiversity		
103	Management Approach	p19-20, p33-40
		Web (The Environmental Guidelines/Management)[Japanese only]
		Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]
		Web (Lion and biodiversity)[Japanese only]
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Web (Harmonizing with Nature/Biodiversity)[Japanese only]
		p36, p38
		Web (Achievements and Target Values in Phase 3 (2018) of Eco Vision 2020)[Japanese only]
304-2	Significant impacts of activities, products, and services on biodiversity	Web (Adressing Biodiversity Conservation)[Japanese Only]
		p38
304-3	Habitats protected or restored	Web (Overview of Our Business Activities that Take Biodiversity Conservation into Consideration)[Japanese only]
		Web (Adressing Biodiversity Conservation)[Japanese Only]
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	p38
		Web (Adressing Biodiversity Conservation)[Japanese Only]

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Emissions		
103	Management Approach	p19-20, p33-40 Web (The Environmental Guidelines/Management)[Japanese only] Web (Achievements and Target Values in Phase 3 (2018) of Eco Vision 2020)[Japanese only] Web (Realizing a recycle-based society)[Japanese only] Web (New Environmental Objectives:LION Eco Challenge 2050)[Japanese only]
305-1	Direct (Scope 1) GHG emissions	Web (Greenhouse Gas Emissions by Scope 1 and 2 at domestic offices (tons))[Japanese only] Web (Greenhouse Gas Emissions by Scope 1 and 2 at overseas offices (tons))[Japanese only]
305-2	Energy indirect (Scope 2) GHG emissions	Web (Greenhouse Gas Emissions by Scope 1 and 2 at domestic offices (tons))[Japanese only] Web (Greenhouse Gas Emissions by Scope 1 and 2 at overseas offices (tons))[Japanese only]
305-3	Other indirect (Scope 3) GHG emissions	p39 Web (Greenhouse Gas Emissions throughout the Supply Chain)[Japanese only] Web (New Environmental Objectives:LION Eco Challenge 2050)[Japanese only]
305-4	GHG emissions intensity	p36 Web (Greenhouse gases (domestic))[Japanese only] Web (Greenhouse gases (overseas))[Japanese only] Web (Achievements and Target Values in Phase 3 (2018) of Eco Vision 2020)[Japanese only]
305-5	Reduction of GHG emissions	p 35-36, p39-40 Web (Greenhouse gases (domestic))[Japanese only] Web (Greenhouse gases (overseas))[Japanese only] Web (Achievements and Target Values in Phase 3 (2018) of Eco Vision 2020)[Japanese only]
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p34 Web (Input/Output)[Japanese only] Web (Safety Management of Chemical Substances)[Japanese only]
Effluents and Waste		
103	Management Approach	p19-20, p33-40 Web (The Environmental Guidelines/Management)[Japanese only] Web (Realizing a Sound Material-Cycle Society)[Japanese only]
306-1	Water discharge by quality and destination	Web (Safety Management of Chemical Substances)[Japanese only]
306-2	Waste by type and disposal method	p36 Web (Waste Reduction)[Japanese only] Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]
306-3	Significant spills	Web (Compliance with Laws and regulations)[Japanese only]
306-4	Transport of hazardous waste	Web (Safety Management of Chemical Substances)[Japanese only]
306-5	Water bodies affected by water discharges and/or runoff	p38 Web (Overview of Our Business Activities that Take Biodiversity Conservation into Consideration)[Japanese only] Web (Investigation of Environmental Impact of Surfactants such as "MES" and "MEE")[Japanese only]
Environmental Compliance		
103	Management Approach	p19-20, p33-40 Web (The Environmental Guidelines/Management)[Japanese only]
307-1	Non-compliance with environmental laws and regulations	p34 Web (Compliance with Laws and regulations)[Japanese only]
Supplier Environmental Assessment		
103	Management Approach	p21-22, p48-49 Web (Promoting a Sustainable Supply Chain)[Japanese only] Web (Sustainable Material Procurement Policy)
308-1	New suppliers that were screened using environmental criteria	p49 Web (Promotion of Sustainability with Raw Material Manufacturers and Outsourcing Contractors)[Japanese only]
308-2	Negative environmental impacts in the supply chain and actions taken	p48-49 Web (Aiming for Sustainable Material Procurement)[Japanese only] Web (Aiming for Sustainable Palm Oil Procurement)[Japanese only] Web (Achievements and Target values in Phase 3 (2018) of Eco vision 2020)[Japanese only]

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Social		
Employment		
103	Management Approach	p17-18, p19-22, p43-47
401-1	New employee hires and employee turnover	p45
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p45
401-3	Parental leave	p45
Labor/Management Relations		
103	Management Approach	p17-18, p19-22, p43
402-1	Minimum notice periods regarding operational changes	-
Occupational Health and Safety		
103	Management Approach	p17-18, p19-22, p46
403-1	Workers representation in formal joint management-worker health and safety committees	p46 Web (Management system for occupational health and safety) [Japanese only]
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Web (Management system for occupational health and safety) [Japanese only]
403-3	Workers with high incidence or high risk of diseases related to their occupation	-
403-4	Health and safety topics covered in formal agreements with trade unions	-
Training and Education		
103	Management Approach	p17-18, p19-22, p31-32, p43-44
404-1	Average hours of training per year per employee	-
404-2	Programs for upgrading employee skills and transition assistance programs	p43-44 Web (Re-hired retirees System Revision) [Japanese only] Web (Developing Human Resources) [Japanese only]
404-3	Percentage of employees receiving regular performance and career development reviews	-
Diversity and Equal Opportunity		
103	Management Approach	p17-18, p19-22, p44
405-1	Diversity of governance bodies and employees	p44 Web (Promoting Diversity) [Japanese only]
405-2	Ratio of basic salary and remuneration of women to men	-
Non-discrimination		
103	Management Approach	p17-18, p19-22, p41-42
406-1	Incidents of discrimination and corrective actions taken	p44
Freedom of Association and Collective Bargaining		
103	Management Approach	p17-18, p19-22, p41, p43, p48-49
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p41-42, p48-49
Child Labor		
103	Management Approach	p17-18, p19-22, p41, p48-49
408-1	Operations and suppliers at significant risk for incidents of child labor	p41-42, p48-49
Forced or Compulsory Labor		
103	Management Approach	p17-18, p19-22, p41, p43, p48-49
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p41-42, p48-49
Human Rights Assessment		
103	Management Approach	p17-18, p19-22, p41-42
412-1	Operations that have been subject to human rights reviews or impact assessments	p42, p60
412-2	Employee training on human rights policies or procedures	p42, p60 Web (Human Rights Due Diligence) [Japanese only]
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
Local Communities		
103	Management Approach	p17-18, p19-22, p55-57
413-1	Operations with local community engagement, impact assessments, and development programs	p21-22, p23-30, p55-57
413-2	Operations with significant actual and potential negative impacts on local communities	-
Supplier Social Assessment		
103	Management Approach	p17-18, p19-22, p48-49
414-1	New suppliers that were screened using social criteria	Web (New Supplier Selection) [Japanese only]
414-2	Negative social impacts in the supply chain and actions taken	p49

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Customer Health and Safety		
103	Management Approach	p17-18, p19-22, p50 – 54
416-1	Assessment of the health and safety impacts of product and service categories	p52 Web (Quality Assurance System)[Japanese only]
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p52
Marketing and Labeling		
103	Management Approach	p50-54
417-1	Requirements for product and service information and labeling	p50-54
417-2	Incidents of non-compliance concerning product and service information and labeling	p53 Web (Recommendation regarding Advertisement Labeling from Consumer Affairs Agency)[Japanese only]
417-3	Incidents of non-compliance concerning marketing communications	-
Customer Privacy		
103	Management Approach	p17-18, p19-22, p54
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
Socioeconomic Compliance		
103	Management Approach	p17-18, p19-22, p60
419-1	Non-compliance with laws and regulations in the social and economic area	-