


Editorial Policy and Guideline Reference Tables

Editorial Policy

- Since 2011, we have systematized our initiatives for sustainability in accordance with ISO 26000, an international standard concerning corporate social responsibility. Our reporting is structured to reflect this.
- [Lion Integrated Report 2023](#)  is intended to provide Lion's shareholders, investors and other stakeholders with key information about the Company's initiatives for increasing its corporate value over the medium to long term by fulfilling its purpose of "Make a difference in everyday lives by redesigning habits: ReDesign," facilitating deeper understanding of the Lion Group.
- The sustainability website provides additional detailed reporting on Lion's ESG data, initiatives related to the SDGs and other sustainability initiatives.

Referenced Guidelines:

| *Integrated Report*

- International Integrated Reporting Framework issued by the Value Reporting Foundation (VRF)
- Guidance for Integrated Corporate Disclosure and Company-Investor Dialogues for Collaborative Value Creation issued by the Ministry of Economy, Trade and Industry

| *Sustainability Website*

- The Environmental Reporting Guidelines (2018) issued by the Ministry of the Environment
- GRI Sustainability Reporting Standards issued by the Global Reporting Initiative
- ISO 26000: 2010 Guidance on social responsibility issued by the Japanese Standards Association

Scope of Coverage:

Lion Corporation and all of its consolidated subsidiaries are covered, in principle.

* Where the scope of coverage of reported activities or data differs from the above, a description is provided.

* Overseas consolidated subsidiaries are also covered by the [Sustainability Material Issues and Objectives for 2030](#).

Period Covered

- *Integrated Report 2023*: From January 1, 2022 to December 31, 2022
- Sustainability Website: From January 1, 2022 to Present

* Some parts also include information about activities conducted outside of the above periods.







Guideline Reference Tables







> [GRI Sustainability Reporting Standards Reference Table](#)





> [Reference Table for United Nations Global Compact COP \(Advanced Level August 2016 Version\)](#)

GRI Sustainability Reporting Standards 2016 Reference Table

Note: “-” in the table indicates that the contents of the item are not reported on Lion's sustainability website.

Universal Standards		Website
General Disclosures 2016		
Organizational Profile		
102-1	Name of the organization	> Company Overview
102-2	Activities, brands, products, and services	> Business Segment
102-3	Location of headquarters	> Domestic Offices and Plants
102-4	Location of operations	> Domestic Offices and Plants
102-5	Ownership and legal form	> Company Overview
102-6	Markets served	> Business Segment
		> Domestic Affiliates
		> Overseas Affiliates
102-7	Scale of the organization	> Financial Highlights
102-8	Information on employees and other workers	> Together with Employees
		> Employee Data
102-9	Supply chain	> Together with Supply Chains
102-10	Significant changes to the organization and its supply chain	> Notice Concerning the Acquisition of Shares of Vietnam-Based MERAP HOLDING CORPORATION 
		> Notice Concerning the Business Transfer of Lactoferrin and Other Foods with Function Claims to NISSIN FOOD PRODUCTS CO., LTD. through a Corporate Split (Simplified Absorption-Type Split) 
		> Notice of Planned Additional Investment in Bangladesh Joint Venture (Subsidiary) 
		> Lion to Establish a Joint Venture Company in Bangladesh 
		> Notice Concerning the Results of the Acquisition of Treasury Stock through Off-Auction Own Share Repurchase Trading (ToSTNeT-3), the Completion of the Acquisition, and the Cancellation of Treasury Stock 
		> Notice Concerning the Determination of the Acquisition Price of Treasury Stock through Off-Auction Own Share Repurchase Trading (ToSTNeT-3) 
102-11	Precautionary Principle or approach	> Internal Control System
		> Risk Management
		> Compliance
102-12	External initiatives	> Initiatives and External Evaluation
		> Participation in External Environmental Initiatives
		> Main Activities (Recycling Resources)

Universal Standards		Website
		<ul style="list-style-type: none"> > Participation in Pharmaceutical Product Safety Initiatives > Participation in External Supply Chain Initiatives > Participation in External Human Rights Initiatives
Universal Standards		Website
102-13	Membership of Associations	<ul style="list-style-type: none"> > Initiatives and External Evaluation > Participation in External Environmental Initiatives > Eco-First Commitment > Participation in Pharmaceutical Product Safety Initiatives > Building Relationships with Communities and External Organizations > Participation in External Supply Chain Initiatives
Strategy		
102-14	Statement from senior decision-maker	<ul style="list-style-type: none"> > Medium-Term Management Plan > Message Management
102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> > Quarterly Financial Statements / Supplementary Materials > Internal Control System > Risk Management > Disclosure based on TCFD recommendations
Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> > Corporate Philosophy > Charter for Corporate Behavior / Behavioral Guidelines
102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> > Compliance
Governance		
102-18	Governance structure	<ul style="list-style-type: none"> > Basic Approach to Corporate Governance
102-19	Delegating authority	<ul style="list-style-type: none"> > Basic Approach to Corporate Governance
102-20	Executive-level responsibility for economic, environmental, and social topics	<ul style="list-style-type: none"> > Leadership Team
102-21	Consulting stakeholders on economic, environmental, and social topics	<ul style="list-style-type: none"> > Stakeholder Engagement > Sustainability Material Issues and Objectives for 2030
102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> > Basic Approach to Corporate Governance > Lion Corporation Basic Corporate Governance Policy  > Corporate Governance Report 
102-23	Chair of the highest governance body	<ul style="list-style-type: none"> > Corporate Governance Report 
Universal Standards		Website
102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> > Lion Corporation Basic Corporate Governance Policy  > Corporate Governance Report 
102-25	Conflicts of interest	<ul style="list-style-type: none"> > Securities Report [Japanese]
102-26	Role of highest governance body in setting purpose, values, and strategy	<ul style="list-style-type: none"> > Lion Corporation Basic Corporate Governance Policy 

Universal Standards		Website
102-27	Collective knowledge of highest governance body	> Lion Corporation Basic Corporate Governance Policy 
102-28	Evaluating the highest governance body's performance	> Lion Corporation Basic Corporate Governance Policy 
		> Lion Receives the 2020 Tokyo Governor Prize for Corporate Governance of the Year
		> Corporate Governance Report 
102-29	Identifying and managing economic, environmental, and social impacts	> Sustainability Material Issues and Objectives for 2030
102-30	Effectiveness of risk management processes	> Internal Control System
		> Risk Management
102-31	Review of economic, environmental, and social topics	> Internal Control System
		> Risk Management
102-32	Highest governance body's role in sustainability reporting	> Sustainability Management (Implementation Framework)
102-33	Communicating critical concerns	> Management Message
		> Compliance
		> Internal Control System
		> Risk Management
		> Sustainability Management (Implementation Framework)
102-34	Nature and total number of critical concerns	> Compliance
		> Initiatives to Respond to Our Customers
102-35	Remuneration policies	> Securities Report [Japanese]
		> Lion Corporation Basic Corporate Governance Policy 
		> Compensation System for Corporate Officer
102-36	Process for determining remuneration	> Securities Report [Japanese]
		> Compensation System for Corporate Officer
102-37	Stakeholders' involvement in remuneration	> Securities Report [Japanese]
		> Compensation System for Corporate Officer
102-38	Annual total compensation ratio	> Compensation System for Corporate Officer
102-39	Percentage increase in annual total compensation ratio	> Compensation System for Corporate Officer

Universal Standards		Website
Stakeholder Engagement		
102-40	List of stakeholder groups	> Stakeholder Engagement
102-41	Collective bargaining agreements	> Stakeholder Engagement > Labor-Management Relations
102-42	Identifying and selecting stakeholders	> Stakeholder Engagement
102-43	Approach to stakeholder engagement	> Stakeholder Engagement
102-44	Key topics and concerns raised	> Sustainability Material Issues and Objectives for 2030 > Stakeholder Engagement
Reporting Practice		
102-45	Entities included in the consolidated financial statements	> Domestic Affiliates > Overseas Affiliates
102-46	Defining report content and topic Boundaries	> Editorial Policy and Guideline Reference Tables
102-47	List of material topics	> Sustainability Material Issues and Objectives for 2030
102-48	Restatements of information	-
102-49	Changes in reporting	-
102-50	Reporting period	> Editorial Policy and Guideline Reference Tables
102-51	Date of most recent report	June 30, 2023
102-52	Reporting cycle	-
102-53	Contact point for questions regarding the report	-
102-54	Claims of reporting in accordance with the GRI Standards	> Editorial Policy and Guideline Reference Tables
102-55	GRI content index	This Table
102-56	External assurance	> Third-Party Verification (Environment) > Third-Party Verification (Social)
Management Approach and Topic-specific Standards		Website
Economic Topics		
Economic Performance		
103	Management Approach	> Securities Report [Japanese]
201-1	Direct economic value generated and distributed	> Quarterly Financial Statements / Supplementary Materials
201-2	Financial implications and other risks and opportunities due to climate change	> Disclosure based on TCFD recommendations
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report [Japanese]

Universal Standards		Website
201-4	Financial assistance received from government	> Political Contributions
Indirect Economic Impacts		
103	Management Approach	-
203-1	Infrastructure investments and services supported	-
203-2	Significant indirect economic impacts	-
Procurement Practices		
103	Management Approach	> Promoting Sustainability with Materials Manufacturers and Production Contractors
204-1	Proportion of spending on local suppliers	-
Anti-corruption		
103	Management Approach	> Charter for Corporate Behavior / Behavioral Guidelines
205-1	Operations assessed for risks related to corruption	-
205-2	Communication and training about anti-corruption policies and procedures	> Compliance
205-3	Confirmed incidents of corruption and actions taken	-
Anti-competitive Behavior		
103	Management Approach	-
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-
Environmental Topics		
Materials		
103	Management Approach	> Environmental Approach and Policy / Management
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
		> Realizing a Decarbonized Society
		> Realizing a Resource-Circulating Society
301-1	Materials used by weight or volume	> ESG Data and Third-Party Verification > Recycling Resources
301-2	Recycled input materials used	> ESG Data and Third-Party Verification > Using Recycled Plastics
301-3	Reclaimed products and their packaging materials	> Aiming for Sustainable Raw Material Procurement > Using Recycled Plastics
Energy		
103	Management Approach	> Environmental Approach and Policy / Management
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
		> Realizing a Decarbonized Society
302-1	Energy consumption within the organization	> ESG Data and Third-Party Verification > Energy Consumption
302-2	Energy consumption outside of the organization	> Logistics Division Initiatives > Greenhouse Gas Emissions throughout the Supply Chain
302-3	Energy intensity	> Reduce CO₂ Emissions throughout Business Activities

Universal Standards		Website
302-4	Reduction of energy consumption	> Energy Consumption
		> Reduce CO ₂ Emissions throughout Business Activities
302-5	Reductions in energy requirements of products and services	> Reduce CO ₂ Emissions throughout Product Life Cycles
Water		
103	Management Approach	> Environmental Approach and Policy / Management
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
		> Realizing a Resource-Circulating Society
303-1	Water withdrawal by source	> ESG Data and Third-Party Verification
		> Reducing Water Use
303-2	Water sources significantly affected by withdrawal of water	> Overview of Lion's Biodiversity-Friendly Business Activities
303-3	Water recycled and reused	> The Chiba Plant's Wastewater Recycling Facilities
Biodiversity		
103	Management Approach	> Environmental Approach and Policy / Management
		> Lion and biodiversity
		> Biodiversity Conservation Activities

Universal Standards	Pages to find in Lion Integrated Report 2022 (PDF)	Website
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	> Biodiversity Conservation Initiatives
304-2	Significant impacts of activities, products, and services on biodiversity	> Overview of Lion's Biodiversity-Friendly Business Activities
304-3	Habitats protected or restored	> Biodiversity Conservation Initiatives
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	> Biodiversity Conservation Initiatives
Emissions		
103	Management Approach	> Environmental Approach and Policy / Management
		> Realizing a Decarbonized Society
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
305-1	Direct (Scope 1) GHG emissions	> Scope 1 and 2 Greenhouse Gas Emissions from Domestic Operating Sites (tons)
		> Scope 1 and 2 Greenhouse Gas Emissions from Overseas Operating Sites (tons)
305-2	Energy indirect (Scope 2) GHG emissions	> Scope 1 and 2 Greenhouse Gas Emissions from Domestic Operating Sites (tons)
		> Scope 1 and 2 Greenhouse Gas Emissions from Overseas Operating Sites (tons)
305-3	Other indirect (Scope 3) GHG emissions	> Greenhouse Gas Emissions throughout the Supply Chain
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
305-4	GHG emissions intensity	> Reduce CO₂ Emissions throughout Business Activities
305-5	Reduction of GHG emissions	> Reduce CO₂ Emissions throughout Business Activities
305-6	Emissions of ozone-depleting substances (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	> ESG Data and Third-Party Verification
		> Management of Chemical Substances

Universal Standards		Website
Effluents and Waste		
103	Management Approach	> Environmental Approach and Policy / Management > Realizing a Resource-Circulating Society
306-1	Water discharge by quality and destination	> Management of Chemical Substances
306-2	Waste by type and disposal method	> Reducing Waste
306-3	Significant spills	> Legal Compliance
306-4	Transport of hazardous waste	> Management of Chemical Substances
306-5	Water bodies affected by water discharges and/or runoff	> Overview of Lion's Biodiversity-Friendly Business Activities
		> Environmental Impact Surveys of Surfactants MES and MEE
Environmental Compliance		
103	Management Approach	> Environmental Approach and Policy / Management
307-1	Non-compliance with environmental laws and regulations	> Legal Compliance
Supplier Environmental Assessment		
103	Management Approach	> Promoting Sustainability with Materials Manufacturers and Production Contractors
		> Sustainable Material Procurement Policy
308-1	New suppliers that were screened using environmental criteria	> Promoting Sustainability with Materials Manufacturers and Production Contractors
308-2	Negative environmental impacts in the supply chain and actions taken	> Aiming for Sustainable Raw Material Procurement
Social		
Employment		
103	Management Approach	> Employment information [Japanese]
401-1	New employee hires and employee turnover	> Together with Employees
		> Employee Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	> Promoting Work-Life Enrichment
Labor/Management Relations		
103	Management Approach	> Labor-Management Relations
402-1	Minimum notice periods regarding operational changes	-

Universal Standards	Pages to find in Lion Integrated Report 2022 (PDF)	Website
Occupational Health and Safety		
103	Management Approach	> Enhancing the Occupational Safety Management System
403-1	Workers representation in formal joint management-worker health and safety committees	> Enhancing the Occupational Safety Management System
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	> Enhancing the Occupational Safety Management System
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	> Developing Human Resources
404-1	Average hours of training per year per employee	> Employee Data
404-2	Programs for upgrading employee skills and transition assistance programs	> Human Resource Development to Support Career Autonomy
404-3	Percentage of employees receiving regular performance & career development reviews	-
Diversity and Equal Opportunity		
103	Management Approach	> Promoting Diversity & Inclusion
405-1	Diversity of governance bodies and employees	> Promoting Diversity & Inclusion
405-2	Ratio of basic salary and remuneration of women to men	> Employee Data
Non-discrimination		
103	Management Approach	> Promoting Diversity & Inclusion
406-1	Incidents of discrimination and corrective actions taken	> Promoting Diversity & Inclusion

Universal Standards		Website
Freedom of Association and Collective Bargaining		
103	Management Approach	> Labor-Management Relations
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
Child Labor		
103	Management Approach	> Respect for Human Rights
408-1	Operations and suppliers at significant risk for incidents of child labor	> Human Rights Due Diligence
Forced or Compulsory Labor		
103	Management Approach	> Respect for Human Rights
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
Human Rights Assessment		
103	Management Approach	> Respect for Human Rights
412-1	Operations that have been subject to human rights reviews or impact assessments	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
412-2	Employee training on human rights policies or procedures	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
Local Communities		
103	Management Approach	> Social Contribution Activities
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	-

Universal Standards		Website
Supplier Social Assessment		
103	Management Approach	> Together with Supply Chains
414-1	New suppliers that were screened using social criteria	> Selecting New Suppliers
414-2	Negative social impacts in the supply chain and actions taken	> Aiming for Sustainable Raw Material Procurement
Public Policy		
415-1	Political Contributions	> Political Contributions
Customer Health and Safety		
103	Management Approach	> Ensuring Product Safety and Reliability
416-1	Assessment of the health and safety impacts of product and service categories	> Approach to Quality Assurance, Safety and Reliability
		> Safety of Products During Use
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-
Marketing and Labeling		
103	Management Approach	> Ensuring Product Safety and Reliability
417-1	Requirements for product and service information and labeling	> Approach to Responsible Product Representations
417-2	Incidents of non-compliance concerning product and service information and labeling	> Approach to Quality Assurance, Safety and Reliability
417-3	Incidents of non-compliance concerning marketing communications	-
Customer Privacy		
103	Management Approach	> Handling of Personal Information
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
Socioeconomic Compliance		
103	Management Approach	> Compliance
419-1	Non-compliance with laws and regulations in the social and economic area	-

Reference Table for United Nations Global Compact COP



Lion Group announced its support for the [UNGC](#) in 2009 and takes part in related initiatives. As upstanding member, COP (Communication on Progress) on the status of initiatives on ten principles in the four areas of “Human Rights,” “Labour,” “Environment” and “Anti-Corruption” is submitted once a year. The Lion’s sustainability activities introduced in the Integrated Report 2022 and websites are laid out in this Reference Table based on the GC Advanced COP Self-Assessment (Updated 19 August 2016).

Criteria for the GC Advanced Level (August 2016 Version)	Website
General	
Does your COP contain a statement by the CEO (or equivalent) expressing continued support for the Global Compact and renewing your company's ongoing commitment to the initiative and its principles?	> Management Message
Does your COP contain a description of actions and policies related to the following issue areas? Human Rights, Labour, Environment, Anti-Corruption	> Charter for Corporate Behavior / Behavioral Guidelines
	> Sustainability Material Issues and Objectives for 2030
	> LION Human Rights Policy
	> Environmental Policy
	> Together with Employees
> LION Anti-Bribery Principles	
Does your COP include qualitative and/or quantitative measurement of outcomes illustrating the degree to which targets/performance indicators were met?	> Sustainability Material Issues and Objectives for 2030
How does your organization share its COP with stakeholders?	> Stakeholder Engagement
a) Through the UN Global Compact website only	-
b) COP is easily accessible to all interested parties (e.g., via its website)	Available on our website
c) COP is actively distributed to all key stakeholders (e.g., investors, employees, consumers, local community)	> Stakeholder Engagement
	> Initiatives and External Evaluations
Both b) and c)	-
How is the accuracy and completeness of information in your COP assessed by a credible third-party?	
The COP describes any action(s) that the company plans to undertake to have the credibility of the information in its COP externally assessed, including goals, timelines, metrics, and responsible staff	-
Information is reviewed by multiple stakeholders (e.g., representatives of groups prioritized in stakeholder analysis)	-
Information is reviewed by a panel of peers (e.g., members of the same industry, competitors, benchmarked leaders, others organized via Global Compact Local Network)	-
Information is assured by independent assurers (e.g., accounting or consulting firm) using their own proprietary methodology	> Conducting Third-Party Verification (Environment)
	> Conducting Third Party Verification (Society)
Information is assured by independent assurers (e.g., accounting or consulting firm) against recognized assurance standard (e.g., ISAE3000, AA1000AS, other national or industry-specific standard)	-
Other established or emerging best practices	-
The COP incorporates the following high standards of transparency and disclosure:	
Applies the GRI Sustainability Reporting Guidelines	> GRI Standard
Is 'in accordance - core' with GRI G4	-
Is 'in accordance - comprehensive' with GRI G4	> Integrated Report 2023 
Applies elements of the International Integrated Reporting Framework	-


Criteria for the GC Advanced Level (August 2016 Version)	Website
Provides information on the company's profile and context of operation	> Company Overview
	> Business Segment
	> Integrated Report 2023 p4 
Which of the following Sustainable Development Goals (SDGs) do the activities described in your COP address?	
SDG 1: End poverty in all its forms everywhere	> Inclusive Oral Care [Japanese]
SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	-
SDG 3: Ensure healthy lives and promote well-being for all at all ages	> Lion's SDG-Related Initiatives
	> Creating Healthy Living Habits
SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	> Creating Healthy Living Habits
	> Environmental Communication
SDG 5: Achieve gender equality and empower all women and girls	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	> Together with Employees
	> Promoting the Professional Participation and Advancement of Women
	> Kaji × Kaji Happy Share Project [Japanese]
SDG 6: Ensure availability and sustainable management of water and sanitation for all	> Compliance
	> LION Eco Challenge 2050 Long-Term Environmental Objectives
	> Reducing Water Use
SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all	> Initiatives to Establish Cleanliness and Hygiene Habits
	> LION Eco Challenge 2050 Long-Term Environmental Objectives
	> Disclosure based on TCFD recommendations
	> Reduce CO2 Emissions throughout Business Activities
SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	> Realizing a Resource-Circulating Society
	> Promoting Sustainability with Materials Manufacturers and Production Contractors
	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	> Together with Employees
	> Developing Human Resources
	> Promoting Work-Life Enrichment
	> Promoting Diversity & Inclusion
	> Occupational Safety and Safety of Facilities
	> Labor-Management Relations
	> Health and Productivity Management

Criteria for the GC Advanced Level (August 2016 Version)	Website
	<ul style="list-style-type: none"> › Promoting Sustainability with Materials Manufacturers and Production Contractors
Criteria for the GC Advanced Level (August 2016 Version)	Website
SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	<ul style="list-style-type: none"> › LION Eco Challenge 2050 Long-Term Environmental Objectives › Realizing a Resource-Circulating Society › Reduce CO2 Emissions throughout Business Activities
SDG 10: Reduce inequality within and among countries	<ul style="list-style-type: none"> › Inclusive Oral Care [Japanese] › Measures to Prevent Human Rights Abuse (Human Rights Due Diligence) › Together with Employees › Developing Human Resources › Promoting Diversity & Inclusion › Promoting Sustainability with Materials Manufacturers and Production Contractors › Compliance
SDG 11: Make cities and human settlements inclusive, safe, resilient and sustainable	-
SDG 12: Ensure sustainable consumption and production patterns	<ul style="list-style-type: none"> › Together with the Environment › LION Eco Challenge 2050 Long-Term Environmental Objectives › Measures Aimed at Realizing a Resource-Circulating Society—Reducing Container and Packaging Materials—the 3Rs and Renewable Materials › Toothbrush Recycling Program › Aiming for Sustainable Raw Material Procurement › Ensuring Product Safety and Reliability
SDG 13: Take urgent action to combat climate change and its impacts	<ul style="list-style-type: none"> › Together with the Environment › LION Eco Challenge 2050 Long-Term Environmental Objectives › Toothbrush Recycling Program › Promoting Sustainability with Materials Manufacturers and Production Contractors › Ensuring Product Safety and Reliability
SDG 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development	<ul style="list-style-type: none"> › LION Eco Challenge 2050 Long-Term Environmental Objectives › Realizing a Resource-Circulating Society › Reducing Water Use

Criteria for the GC Advanced Level (August 2016 Version)	Website
	<ul style="list-style-type: none"> > Biodiversity Conservation Activities > Promoting Sustainability with Materials Manufacturers and Production Contractors
Criteria for the GC Advanced Level (August 2016 Version)	Website
SDG 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	<ul style="list-style-type: none"> > Together with the Environment > LION Eco Challenge 2050 Long-Term Environmental Objectives > Biodiversity Conservation Activities > Promoting Sustainability with Materials Manufacturers and Production Contractors
SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	<ul style="list-style-type: none"> > Measures to Prevent Human Rights Abuse (Human Rights Due Diligence) > Promoting Sustainability with Materials Manufacturers and Production Contractors > Basic Approach to Corporate Governance
SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development	<ul style="list-style-type: none"> > Stakeholder Engagement > Social Contribution Activities > Initiatives and External Evaluations > Toothbrush Recycling Program > Social Contribution Activities > Measures to Prevent Human Rights Abuse (Human Rights Due Diligence) > Promoting Sustainability with Materials Manufacturers and Production Contractors
With respect to your company's actions to advance the Sustainable Development Goals (SDGs), the COP describes:	
Opportunities and responsibilities that one or more SDGs represent to our business	<ul style="list-style-type: none"> > Lion's Sustainability > Risks and Opportunities Related to Sustainability Material Issues in the Value Chain
Where the company's priorities lie with respect to one or more SDGs	<ul style="list-style-type: none"> > Sustainability Material Issues and Objectives for 2030 > Lion's SDG-Related Initiatives
Goals and indicators set by our company with respect to one or more SDGs	<ul style="list-style-type: none"> > Sustainability Material Issues and Objectives for 2030
How one or more SDGs are integrated into the company's business model	<ul style="list-style-type: none"> > Lion's Sustainability > Risks and Opportunities Related to Sustainability Material Issues in the Value Chain > Sustainability Material Issues and Objectives for 2030

Criteria for the GC Advanced Level (August 2016 Version)		Website
The (expected) outcomes and impact of your company's activities related to the SDGs		<ul style="list-style-type: none"> › Risks and Opportunities Related to Sustainability Material Issues in the Value Chain
If the companies' activities related to the SDGs are undertaken in collaboration with other stakeholders		› Contributing to the Achievement of the SDGs
		› Lion's SDG-Related Initiatives
Other established or emerging best practices		› Toothbrush Recycling Program
Items	Implementing the Ten Principles into Strategies & Operations	
Criterion 1	The COP describes mainstreaming into corporate functions and business units	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	› Medium-Term Management Plan
	Place responsibility for execution of sustainability strategy in relevant corporate functions (procurement, government affairs, human resources, legal, etc) ensuring no function conflicts with company's sustainability commitments and objectives	› Management Message
		› Sustainability Management (Implementation Framework)
		› Basic Approach to Corporate Governance
		› Corporate Governance Report 
	Align strategies, goals and incentive structures of all business units and subsidiaries with corporate sustainability strategy	› Medium-Term Management Plan
	Assign responsibility for corporate sustainability implementation to an individual or group within each business unit and subsidiary	› Basic Approach to Corporate Governance
		› Sustainability Management (Implementation Framework)
	Design corporate sustainability strategy to leverage synergies between and among issue areas and to deal adequately with trade-offs	› Sustainability Material Issues and Objectives for 2030
Ensure that different corporate functions coordinate closely to maximize performance and avoid unintended negative impacts	› Basic Approach to Corporate Governance	
	› Internal Control System	
	› Risk Management	
Other established or emerging best practices	-	
Criterion 2	The COP describes value chain implementation	
Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	› Sustainability Material Issues and Objectives for 2030	
	› Together with Supply Chains	
Analyze each segment of the value chain carefully, both upstream and downstream, when mapping risks, opportunities and impacts	› Sustainability Material Issues and Objectives for 2030	
	› Risks and Opportunities Related to Sustainability Material Issues in the Value Chain	
	› Together with Supply Chains	
Communicate policies and expectations to suppliers and other relevant business partners	› Procurement Principles	
	› Sustainable Material Procurement Policy	
	› Lion Group Supplier CSR Guidelines 	
Implement monitoring and assurance mechanisms (e.g. audits/screenings) for compliance within the company's sphere of influence	› Sustainability Material Issues and Objectives for 2030	
	› Compliance	
	› Risk Management	
	› Self-Checks Based on the Lion Group Supplier CSR Guidelines	

		> Joined Sedex, the Supplier Ethical Data Exchange
	Undertake awareness-raising, training and other types of capacity building with suppliers and other business partners	> Employee Training on Sustainable Procurement
	Other established or emerging best practices	-
Items	Robust Human Rights Management Policies & Procedures	
Criterion 3	The COP describes robust commitments, strategies or policies in the area of human rights	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
		> Respect for Human Rights
	Commitment to comply with all applicable laws and respect internationally recognized human rights, wherever the company operates (e.g., the Universal Declaration of Human Rights, Guiding Principles on Human Rights)	> Human Rights Policy
	Integrated or stand-alone statement of policy expressing commitment to respect and support human rights approved at the most senior level of the company	> Charter for Corporate Behavior / Behavioral Guidelines
		> Human Rights Policy
	Statement of policy stipulating human rights expectations of personnel, business partners and other parties directly linked to operations, products or services	> Charter for Corporate Behavior / Behavioral Guidelines
		> Human Rights Policy
Statement of policy publicly available and communicated internally and externally to all personnel, business partners and other relevant parties	> Charter for Corporate Behavior / Behavioral Guidelines	
	> Human Rights Policy	
Other established or emerging best practices	-	
Criterion 4	The COP describes effective management systems to integrate the human rights principles	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
		> Respect for Human Rights
	Process to ensure that internationally recognized human rights are respected	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	On-going due diligence process that includes an assessment of actual and potential human rights impacts	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	Internal awareness-raising and training on human rights for management and employees	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	Operational-level grievance mechanisms for those potentially impacted by the company's activities	> Compliance
	Allocation of responsibilities and accountability for addressing human rights impacts	> Compliance
	Internal decision-making, budget and oversight for effective responses to human rights impacts	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	Processes to provide for or cooperate in the remediation of adverse human rights impacts that the company has caused or contributed to	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
	Process and programs in place to support human rights through: core business; strategic philanthropic/social investment; public policy engagement/advocacy; partnerships and/or other forms of collective action	> Participation in External Supply Chain Initiatives
		> Participation in External Human Rights Initiatives
Other established or emerging best practices	-	

Criterion 5	The COP describes effective monitoring and evaluation mechanisms of human rights integration	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
		> Respect for Human Rights
	System to monitor the effectiveness of human rights policies and implementation with quantitative and qualitative metrics, including in the supply chain	> Compliance
		> Sustainability Material Issues and Objectives for 2030
		> Promoting Sustainability with Materials Manufacturers and Production Contractors
	Monitoring drawn from internal and external feedback, including affected stakeholders	> Compliance
		> Internal Control System
		> Risk Management
		> Promoting Sustainability with Materials Manufacturers and Production Contractors
	Leadership review of monitoring and improvement results	> Basic Approach to Corporate Governance
		> Internal Control System
		> Risk Management
		> Compliance
Process to deal with incidents the company has caused or contributed to for internal and external stakeholders	> Basic Approach to Corporate Governance	
	> Compliance	
	> Corporate Governance Report 	
Grievance mechanisms that are legitimate, accessible, predictable, equitable, transparent, rights-compatible, a source of continuous learning, and based on engagement and dialogue	> Compliance	
Outcomes of integration of the human rights principles	> Human Rights Policy	
	> Compliance	
Other established or emerging best practices	-	

Items	Robust Labour Management Policies & Procedures	
Criterion 6	The COP describes robust commitments, strategies or policies in the area of labour	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
	Reference to principles of relevant international labour standards (ILO Conventions) and other normative international instruments in company policies	> Human Rights Policy
	Reflection on the relevance of the labour principles for the company	-
	Written company policy to obey national labour law, respect principles of the relevant international labour standards in company operations worldwide, and engage in dialogue with representative organization of the workers (international, sectoral, national).	> Charter for Corporate Behavior / Behavioral Guidelines
	Inclusion of reference to the principles contained in the relevant international labour standards in contracts with suppliers and other relevant business partners	-
	Specific commitments and Human Resources policies, in line with national development priorities or decent work priorities in the country of operation	> Charter for Corporate Behavior / Behavioral Guidelines
	Participation and leadership in wider efforts by employers' organizations (international and national levels) to jointly address challenges related to labour standards in the countries of operation, possibly in a tripartite approach (business – trade union – government).	-
	Structural engagement with a global union, possibly via a Global Framework Agreement	-
	Other established or emerging best practices	-
Criterion 7	The COP describes effective management systems to integrate the labour principles	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Together with Employees
	Risk and impact assessments in the area of labour	> Sustainability Material Issues and Objectives for 2030
	Dialogue mechanism with trade unions to regularly discuss and review company progress in addressing labour standards	> Together with Employees
		> Labor-Management Relations
	Allocation of responsibilities and accountability within the organization	> Basic Approach to Corporate Governance
	Internal awareness-raising and training on the labour principles for management and employees	> Together with Employees
		> Developing Human Resources
	Active engagement with suppliers to address labour-related challenges	> Promoting Sustainability with Materials Manufacturers and Production Contractors
	Grievance mechanisms, communication channels and other procedures (e.g., whistleblower mechanisms) available for workers to report concerns, make suggestions or seek advice, designed and operated in agreement with the representative organization of workers	> Compliance
> Labor-Management Relations		
Other established or emerging best practices	-	

Criterion 8	The COP describes effective monitoring and evaluation mechanisms of labour principles integration	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
	System to track and measure performance based on standardized performance metrics	> Sustainability Material Issues and Objectives for 2030
		> Developing Human Resources
		> Initiatives (Occupational Safety/ Facility Safety)
		> Promoting Diversity & Inclusion
		> Promoting Work-Life Enrichment
	Dialogues with the representative organization of workers to regularly review progress made and jointly identify priorities for the future	> Labor-Management Relations
	Audits or other steps to monitor and improve the working conditions of companies in the supply chain, in line with principles of international labour standards	-
	Process to positively engage with the suppliers to address the challenges (i.e., partnership approach instead of corrective approach) through schemes to improve workplace practices	-
	Outcomes of integration of the Labour principles	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
> Compliance Awareness Survey		
> Promoting Diversity & Inclusion		
Other established or emerging best practices	-	
Items	Robust Environmental Management Policies & Procedures	
Criterion 9	The COP describes robust commitments, strategies or policies in the area of environmental stewardship	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
		> Together with the Environment
		> Environmental Approach and Policy / Management
		> LION Eco Challenge 2050 Long-Term Environmental Objectives
	Reference to relevant international conventions and other international instruments (e.g. Rio Declaration on Environment and Development)	> Environmental Approach and Policy / Management
	Reflection on the relevance of environmental stewardship for the company	> LION Eco Challenge 2050 Long-Term Environmental Objectives
	Written company policy on environmental stewardship	> Environmental Approach and Policy / Management
	Inclusion of minimum environmental standards in contracts with suppliers and other relevant business partners	> Promoting Sustainability with Materials Manufacturers and Production Contractors
Specific commitments and goals for specified years	> LION Eco Challenge 2050 Long-Term Environmental Objectives	
Other established or emerging best practices	> Recycling Resources	

Criterion 10	The COP describes effective management systems to integrate the environmental principles	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Environmental Approach and Policy / Management
	Environmental risk and impact assessments	> Disclosure based on TCFD recommendations
		> Overview of Environmental Burden Created by Business Activities
		> Realizing a Resource-Circulating Society
		> Realizing a Decarbonized Society
	Assessments of lifecycle impact of products, ensuring environmentally sound management policies	> LION Eco Challenge 2050 Long-Term Environmental Objectives
		> Overview of Environmental Burden Created by Business Activities
		> Realizing a Decarbonized Society
		> Realizing a Resource-Circulating Society
> Overview of Lion's Biodiversity-Friendly Business Activities		
Allocation of responsibilities and accountability within the organisation	> ESG Data and Third-Party Verification	
Internal awareness-raising and training on environmental stewardship for management and employees	> Environmental Management Structure	
Grievance mechanisms, communication channels and other procedures (e.g. whistleblower mechanisms) for reporting concerns or seeking advice regarding environmental impacts	> Environmental Communication	
Other established or emerging best practices	> Compliance	
	> Environmental Communication through Events	
	-	
Criterion 11	The COP describes effective monitoring and evaluation mechanisms for environmental stewardship	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Environmental Approach and Policy / Management
	System to track and measure performance based on standardized performance metrics	> Environmental Approach and Policy / Management
		> Environmental Management Structure
		> Environmental Objectives and Achievements
	Leadership review of monitoring and improvement results	> Environmental Approach and Policy / Management
		> Environmental Management Structure
	Process to deal with incidents	> Environmental Approach and Policy / Management
		> Environmental Management Structure
	Audits or other steps to monitor and improve the environmental performance of companies in the supply chain	> Sustainability Material Issues and Objectives for 2030
> Promoting Sustainability with Materials Manufacturers and Production Contractors		
Outcomes of integration of the environmental principles	> Legal Compliance	
	> ESG Data and Third-Party Verification	
	> Management of Chemical Substances	
Other established or emerging best practices	-	

Items	Robust Anti-Corruption Management Policies & Procedures	
Criterion 12	The COP describes robust commitments, strategies or policies in the area of anti-corruption	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> LION Anti-Bribery Principles
	Publicly stated formal policy of zero-tolerance of corruption	> Charter for Corporate Behavior / Behavioral Guidelines
		> Procurement Principles
		> LION Anti-Bribery Principles
	Commitment to be in compliance with all relevant anti-corruption laws, including the implementation of procedures to know the law and monitor changes	> Initiatives and External Evaluations
		> Charter for Corporate Behavior / Behavioral Guidelines
		> Procurement Principles
	Statement of support for international and regional legal frameworks, such as the UN Convention against Corruption	> LION Anti-Bribery Principles
	Detailed policies for high-risk areas of corruption	-
Policy on anti-corruption regarding business partners	> Charter for Corporate Behavior / Behavioral Guidelines	
	> Procurement Principles	
	> LION Anti-Bribery Principles	
Other established or emerging best practices	-	
Criterion 13	The COP describes effective management systems to integrate the anti-corruption principle	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	-
	Support by the organization's leadership for anti-corruption	> Initiatives and External Evaluations
	Carrying out risk assessment of potential areas of corruption	> Internal Control System
		> Risk Management
	Human Resources procedures supporting the anti-corruption commitment or policy, including communication to and training for all employees	> Compliance
	Internal checks and balances to ensure consistency with the anti-corruption commitment	> Internal Control System
		> Risk Management
	Actions taken to encourage business partners to implement anti-corruption commitments	> Promoting Sustainability with Materials Manufacturers and Production Contractors
	Management responsibility and accountability for implementation of the anti-corruption commitment or policy	> Internal Control System
		> Risk Management
	Communications (whistleblowing) channels and follow-up mechanisms for reporting concerns or seeking advice	> Compliance
Internal accounting and auditing procedures related to anticorruption	> Internal Control System	
	> Risk Management	
Other established or emerging best practices	-	

Criterion 14	The COP describes effective monitoring and evaluation mechanisms for the integration of anti-corruption	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	-
	Leadership review of monitoring and improvement results	> Internal Control System
		> Risk Management
	Process to deal with incidents	> Internal Control System
		> Risk Management
	Public legal cases regarding corruption	-
	Use of independent external assurance of anti-corruption programmes	-
Outcomes of assessments of potential corruption and mechanisms for seeking advice /reporting procedures supporting anti-corruption policy.	-	
Other established or emerging best practices	-	
Items	Taking Action in Support of Broader UN Goals and Issues	
Criterion 15	The COP describes core business contributions to UN goals and issues	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Sustainability Material Issues and Objectives for 2030
	Align core business strategy with one or more relevant UN goals/issues	> Medium-Term Management Plan
	Develop relevant products and services or design business models that contribute to UN goals/issues	-
	Adopt and modify operating procedures to maximize contribution to UN goals/issues	-
	Other established or emerging best practices	-
Criterion 16	The COP describes strategic social investments and philanthropy	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Social Contribution Activities
		> Sustainability Material Issues and Objectives for 2030
	Pursue social investments and philanthropic contributions that tie in with the core competencies or operating context of the company as an integrated part of its sustainability strategy	> Social Contribution Activities
		> Creating Healthy Living Habits
	Coordinate efforts with other organizations and initiatives to amplify—and not negate or unnecessarily duplicate—the efforts of other contributors	> Eco-First Commitment
		> Social Contribution Activities
		> Together with Supply Chains
> Initiatives to Establish Oral Care Habits		
Take responsibility for the intentional and unintentional effects of funding and have due regard for local customs, traditions, religions, and priorities of pertinent individuals and groups	> Inclusive Oral Care [Japanese]	
	> Aiming for Sustainable Raw Material Procurement	
Other established or emerging best practices	-	

Criterion 17	The COP describes advocacy and public policy engagement	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Social Contribution Activities > Stakeholder Engagement
	Publicly advocate the importance of action in relation to one or more UN goals/issues	> Management Message > Eco-First Commitment
	Commit company leaders to participate in key summits, conferences, and other important public policy interactions in relation to one or more UN goals/issues	> Eco-First Commitment
	Other established or emerging best practices	-
Criterion 18	The COP describes partnerships and collective action	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Social Contribution Activities > Stakeholder Engagement
	Develop and implement partnership projects with public or private organizations (UN entities, government, NGOs, or other groups) on core business, social investments and/or advocacy	> Social Contribution Activities > Initiatives to Establish Oral Care Habits 🔗 Inclusive Oral Care [Japanese] > Eco-First Commitment
	Join industry peers, UN entities and/or other stakeholders in initiatives contributing to solving common challenges and dilemmas at the global and/or local levels with an emphasis on initiatives extending the company's positive impact on its value chain	> Together with Supply Chains > Eco-First Commitment
	Other established or emerging best practices	-
	Items	Corporate Sustainability Governance and Leadership
Criterion 19	The COP describes CEO commitment and leadership	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Basic Approach to Corporate Governance > Sustainability Material Issues and Objectives for 2030 > Management Message
	CEO publicly delivers explicit statements and demonstrates personal leadership on sustainability and commitment to the UN Global Compact	> Management Message
	CEO promotes initiatives to enhance sustainability of the company's sector and leads development of industry standards	> Eco-First Commitment
	CEO leads executive management team in development of corporate sustainability strategy, defining goals and overseeing implementation	> Management Message
	Make sustainability criteria and UN Global Compact principles part of goals and incentive schemes for CEO and executive management team	> Compensation System for Corporate Officer
Other established or emerging best practices	-	

Criterion 20	The COP describes Board adoption and oversight	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Basic Approach to Corporate Governance
	Board of Directors (or equivalent) assumes responsibility and oversight for long-term corporate sustainability strategy and performance	> Basic Approach to Corporate Governance
		> Sustainability Management (Implementation Framework)
	Board establishes, where permissible, a committee or assigns an individual board member with responsibility for corporate sustainability.	> Leadership Team
		> Sustainability Management (Implementation Framework)
Board (or committee), where permissible, approves formal reporting on corporate sustainability (Communication on Progress)	> Sustainability Management (Implementation Framework)	
Other established or emerging best practices	-	
Criterion 21	The COP describes stakeholder engagement	
	Any relevant policies, procedures, and activities that the company plans to undertake to fulfill this criterion, including goals, timelines, metrics, and responsible staff	> Stakeholder Engagement
	Publicly recognize responsibility for the company's impacts on internal and external stakeholders	> Management Message
		> Stakeholder Engagement
	Define sustainability strategies, goals and policies in consultation with key stakeholders	> Stakeholder Engagement
		> Sustainability Material Issues and Objectives for 2030
	Consult stakeholders in dealing with implementation dilemmas and challenges and invite them to take active part in reviewing performance	> Stakeholder Engagement
Establish channels to engage with employees and other stakeholders to hear their ideas and address their concerns, and protect 'whistle-blowers'	> Stakeholder Engagement	
	> Compliance	
Other established or emerging best practices	-	