



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI102: General Disclosures					
1. Organizational profile					
102-1	Name of the organization	P.3	Editorial Policy	P.2 P.66	Editorial Policy Corporate Profile
102-2	Activities, brands, products, and services	P.10 P.17	Review of Operations Overview of Environmental Impacts Through Our Business Activities	P.5~6 P.19~20	Value Creation Process Review of Operations
102-3	Location of headquarters	P.1	Cover	P.64	Corporate Profile
102-4	Location of operations	-		P.66	Corporate Profile
102-5	Ownership and legal form	P.3	Editorial Policy	P.2	Editorial Policy
102-6	Markets served	P.7~9 P.10	Medium-term Management Plan Review of Operations	P.11~14 P.19~20	Medium-term Management Plan Review of Operations
102-7	Scale of the organization	P.10 P.17 P.33, 70	Review of Operations Overview of Environmental Impacts Through Our Business Activities Employment Situation and Status of Employees	P.5~6 P.19~20 P.35 P.59~66	Value Creation Process Review of Operations Organization and Human Capital • Employment Situation Data Section
102-8	Information on employees and other workers	P.70~74	Social	P.35	Organization and Human Capital • Creating a Workplace Where Diverse Employees Can Create Together and Hiring Human Resources
102-9	Supply chain	P.10	Review of Operations	P.19~20 P.21~32	Review of Operations Value Creation Initiatives
102-10	Significant changes to the organization and its supply chain	P.3	Editorial Policy	P.2	Editorial Policy
102-11	Precautionary Principle or approach	P.7 P.11~12	Medium-term Management Plan • Long-term Energy Business Environment Scenario Idemitsu Group's Sustainability	P.11~12 P.15~18	Medium-term Management Plan • Long-term Energy Business Environment Scenario Idemitsu Group's Sustainability
102-12	External initiatives	P.12 P.23 P.26 P.29 P.34	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact Response to Circular Economy Conservation of Biodiversity • Collaboration With External Institutions and Organizations Pollution Prevention • Measures to Prevent Water and Marine Pollution Creating a Workplace Where Diverse Employees Can Create Together and Hiring Human Resources • Promotion of Activities by All Employees (Promotion of D&I)	P.18	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact
102-13	Membership of associations	P.12 P.23 P.29	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact Response to Circular Economy Pollution Prevention • Measures to Prevent Water and Marine Pollution	P.18	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI102: General Disclosures					
2. Strategy					
102-14	Statement from senior decision-maker	P.4~6	Message from President	P.7~10	Message from President
102-15	Key impacts, risks, and opportunities	P.11 P.18	Idemitsu Group's Sustainability Response to Climate Change • Risks and Opportunities	P.15~16	Idemitsu Group's Sustainability
3. Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	P.2 P.30	Management Vision, Action Mindset Human Resources Policy	P.1 P.33	Management Vision, Action Mindset Organization and Human Capital • Human Resources Policy
102-17	Mechanisms for advice and concerns about ethics	P.56~57	Compliance	P.55~56	Compliance
4. Governance					
102-18	Governance structure	P.52~53	Corporate Governance • Outline of Corporate Governance System • Each Committee	P.51~52	Corporate Governance • Outline of Corporate Governance System • Each Committee
102-19	Delegating authority	P.15 P.39	Environmental Management / Environmental Policy • Environmental Management System Ensuring Safety • System for Promoting HSSE Initiatives	P.57	Ensuring Safety • System for Promoting HSSE Initiatives
102-20	Executive-level responsibility for economic, environmental, and social topics	P.15 P.39 P.42 P.52~53 P.56 P.57	Environmental Management / Environmental Policy • Environmental Management System Ensuring Safety • System for Promoting HSSE Initiatives Quality Control and Quality Assurance • Quality Control and Quality Assurance System Corporate Governance • Each Committee Compliance • Compliance Promotion Structure Risk Management • Risk Management Promotion Structure	P.52 P.55 P.56 P.57	Corporate Governance • Each Committee Compliance • Compliance Promotion Structure Risk Management • Risk Management Promotion Structure Ensuring Safety • System for Promoting HSSE Initiatives
102-21	Consulting stakeholders on economic, environmental, and social topics	P.13~14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.18	Idemitsu Group's Sustainability • Dialogue with Stakeholders
102-22	Composition of the highest governance body and its committees	P.53	Corporate Governance • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members	P.52~53	Corporate Governance • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members
102-23	Chair of the highest governance body	P.52~53	Corporate Governance • Each Committee	P.52	Corporate Governance • Each Committee



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI102: General Disclosures					
4. Governance					
102-24	Nominating and selecting the highest governance body	P.53	Corporate Governance • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members	P.53	Corporate Governance • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members
102-25	Conflicts of interest	P.52~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members	P.51~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members
102-26	Role of highest governance body in setting purpose, values, and strategy	P.52~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members	P.51~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members
102-27	Collective knowledge of highest governance body	P.52~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members	P.51~53	Corporate Governance • Outline of Corporate Governance System • Each Committee • Changes in Corporate Governance Structure • Policy for Nominating Candidates for Directors and Audit & Supervisory Board Members
102-28	Evaluating the highest governance body's performance	P.54	Corporate Governance • Assessment of the Effectiveness of the Board of Directors	P.53	Corporate Governance • Assessment of the Effectiveness of the Board of Directors
102-30	Effectiveness of risk management processes	P.57	Risk Management • Risk Management Promotion Structure	P.56	Risk Management • Risk Management Promotion Structure
102-31	Review of economic, environmental, and social topics	P.15	Environmental Management / Environmental Policy • Environmental Management System	P.52	Corporate Governance • Each Committee
		P.39	Ensuring Safety • System for Promoting HSSE Initiatives	P.55	Compliance • Compliance Promotion Structure
		P.52~53	Corporate Governance • Each Committee	P.56	Risk Management • Risk Management Promotion Structure
		P.56	Compliance • Compliance Promotion Structure	P.57	Ensuring Safety • System for Promoting HSSE Initiatives
		P.57	Risk Management • Risk Management Promotion Structure		
102-33	Communicating critical concerns	P.57	Risk Management • Risk Management Promotion Structure	P.56	Risk Management • Risk Management Promotion Structure
102-34	Nature and total number of critical concerns	P.57~58	Risk Management • Initiatives for Risk Management	-	
102-35	Remuneration policies	P.54	Corporate Governance • Compensation for Executives	P.53~54	Corporate Governance • Compensation for Executives
102-36	Process for determining remuneration	P.54	Corporate Governance • Compensation for Executives	P.53~54	Corporate Governance • Compensation for Executives
102-37	Stakeholders' involvement in remuneration	P.54	Corporate Governance • Compensation for Executives	P.53~54	Corporate Governance • Compensation for Executives



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI102: General Disclosures					
5. Stakeholder engagement					
102-40	List of stakeholder groups	P.13~14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.18	Idemitsu Group's Sustainability • Dialogue with Stakeholders
102-43	Approach to stakeholder engagement	P.13~14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.18	Idemitsu Group's Sustainability • Dialogue with Stakeholders
102-46	Defining report content and topic Boundaries	P.3	Scope of the Reporting	P.2	Scope of the Reporting
102-47	List of material topics	P.11~12 P.18	Idemitsu Group's Sustainability Response to Climate Change • Scenario Analysis • Risks and Opportunities	P.15~18	Idemitsu Group's Sustainability
102-49	Changes in reporting	P.3	Editorial Policy	P.2	Editorial Policy
102-50	Reporting period	P.3	Reporting period	P.2	Reporting period
102-51	Date of most recent report	P.3	Publication Information	P.2	Publication Information
102-52	Reporting cycle	P.3	Publication Information	P.2	Publication Information
102-53	Contact point for questions regarding the report	P.3	Contact point for inquiries about Idemitsu Sustainability Report	P.2	Contact point for inquiries about Idemitsu Integrated Report
102-54	Claims of reporting in accordance with the GRI Standards	P.3	Reference Guidelines	P.2	Reference Guidelines
102-55	GRI content index	P.78~87 P.88~89	Comparative Table with GRI Standards Comparative Table with ISO26000	-	
102-56	External assurance	P.90	Independent Practitioner's Assurance Report	-	
GRI103: Management Approach					
103-1	Explanation of the material topic and its Boundary	P.11~12 P.18	Idemitsu Group's Sustainability Response to Climate Change • Scenario Analysis • Risks and Opportunities	P.15~18	Idemitsu Group's Sustainability
103-2	The management approach and its components	P.7~9 P.11~12	Medium-term Management Plan Idemitsu Group's Sustainability	P.11~14 P.15~18	Medium-term Management Plan Idemitsu Group's Sustainability
103-3	Evaluation of the management approach	P.7~9 P.11~12	Medium-term Management Plan Idemitsu Group's Sustainability	P.11~14 P.15~18	Medium-term Management Plan Idemitsu Group's Sustainability



Comparative Table with GRI Standards

Economic

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI201: Economic Performance					
201-2	Financial implications and other risks and opportunities due to climate change	P.11 P.18	Idemitsu Group's Sustainability • Relationship Between Priority Topics (Materialities) and SDGs Response to Climate Change • Scenario Analysis • Risks and Opportunities	P.15~16	Idemitsu Group's Sustainability • Relationship Between Priority Topics (Materialities) and SDGs
GRI203: Indirect Economic Impacts					
203-1	Infrastructure investments and services supported	P.45~48	Social Contribution Activities	-	
GRI205: Anti-corruption					
205-2	Communication and training about anti-corruption policies and procedures	P.56~57	Compliance	P.55~56	Compliance
205-3	Confirmed incidents of corruption and actions taken	P.57	Compliance • Compliance Promotion Activities	P.56	Compliance • Compliance Promotion Activities



Comparative Table with GRI Standards

Environmental		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI301: Materials					
301-2	Recycled input materials used	P.23~24	Response to Circular Economy	-	
GRI302: Energy					
302-1	Energy consumption within the organization	P.17 P.61~63 P.65~67	Overview of Environmental Impacts Through Our Business Activities Overview of Environmental Impacts (Idemitsu) Overview of Environmental Impacts (Showa Shell)	-	
302-3	Energy intensity	P.17 P.61~63 P.65~67	Overview of Environmental Impacts Through Our Business Activities Overview of Environmental Impacts (Idemitsu) Overview of Environmental Impacts (Showa Shell)	-	
GRI303: Water and Effluents					
303-1	Interactions with water as a shared resource	P.25	Water Management	-	
303-2	Management of water discharge-related impacts	P.29	Pollution Prevention · Measures to Prevent Water and Marine Pollution	-	
303-3	Water withdrawal	P.64 P.69	Amount of Water Resources Used, Water Recycling Rate (Idemitsu) Amount of Water Resources Used, Water Recycling Rate (Showa Shell)	-	
303-4	Water discharge	P.64 P.69	Amount of Water Resources Used, Water Recycling Rate (Idemitsu) Amount of Water Resources Used, Water Recycling Rate (Showa Shell)	-	
303-5	Water consumption	P.64 P.69	Amount of Water Resources Used, Water Recycling Rate (Idemitsu) Amount of Water Resources Used, Water Recycling Rate (Showa Shell)	-	
GRI304: Biodiversity					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	P.26 P.27 P.48	Conservation of Biodiversity Land Use Change Social Contribution Activities	-	
304-2	Significant impacts of activities, products, and services on biodiversity	P.26 P.27 P.48	Conservation of Biodiversity Land Use Change Social Contribution Activities	-	
304-3	Habitats protected or restored	P.26 P.27 P.48	Conservation of Biodiversity Land Use Change Social Contribution Activities	-	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	P.26 P.48	Conservation of Biodiversity Social Contribution Activities	-	



Comparative Table with GRI Standards

Environmental		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI305: Emissions					
305-1	Direct (Scope 1) GHG emissions	P.17 P.19 P.61~63 P.65~68	Overview of Environmental Impacts Through Our Business Activities Response to Climate Change • Concept of Climate Change Mitigation Overview of Environmental Impacts, CO ₂ Emissions by Scope (Idemitsu) Overview of Environmental Impacts, CO ₂ Emissions by Scope (Showa Shell)	P.43~44	Natural Capital
305-2	Energy indirect (Scope 2) GHG emissions	P.17 P.19 P.61~63 P.65~68	Overview of Environmental Impacts Through Our Business Activities Response to Climate Change • Concept of Climate Change Mitigation Overview of Environmental Impacts, CO ₂ Emissions by Scope (Idemitsu) Overview of Environmental Impacts, CO ₂ Emissions by Scope (Showa Shell)	P.43~44	Natural Capital
305-3	Other indirect (Scope 3) GHG emissions	P.17 P.19 P.61~63 P.65~68	Overview of Environmental Impacts Through Our Business Activities Response to Climate Change • Concept of Climate Change Mitigation Overview of Environmental Impacts, CO ₂ Emissions by Scope (Idemitsu) Overview of Environmental Impacts, CO ₂ Emissions by Scope (Showa Shell)	P.43~44	Natural Capital
305-4	GHG emissions intensity	P.19	Response to Climate Change • CO ₂ Reduction Targets and Monitoring Indicators	P.43~44	Natural Capital
305-5	Reduction of GHG emissions	P.19	Response to Climate Change • Concept of Climate Change Mitigation	-	
305-6	Emissions of ozone-depleting substances (ODS)	P.28	Management of Chemical Substances and Reduction of Hazardous Substances	-	
305-7	"Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions"	P.17 P.29 P.61~63 P.65~67	Overview of Environmental Impacts Through Our Business Activities Pollution Prevention • Measures to Prevent Air Pollution Overview of Environmental Impacts (Idemitsu) Overview of Environmental Impacts (Showa Shell)	-	
GRI306: Effluents and Waste					
306-1	Water discharge by quality and destination	P.17 P.61~63 P.65~67	Overview of Environmental Impacts Through Our Business Activities Overview of Environmental Impacts (Idemitsu) Overview of Environmental Impacts (Showa Shell)	-	
306-2	Waste by type and disposal method	P.24 P.64 P.68	Waste Reduction Waste (Idemitsu) Waste (Showa Shell)	-	
306-3	Significant spills	P.64 P.69	Number of Environmental Accidents (Idemitsu) Number of Environmental Accidents (Showa Shell)	-	
306-4	Transport of hazardous waste	P.28	Management of Chemical Substances and Reduction of Hazardous Substances	-	
306-5	Water bodies affected by water discharges and/or runoff	P.25	Water Management	-	
GRI307: Environmental Compliance					
307-1	Non-compliance with environmental laws and regulations	P.64 P.69	Number of Environmental Accidents (Idemitsu) Number of Environmental Accidents (Showa Shell)	-	



Comparative Table with GRI Standards

Social

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI401: Employment					
401-1	New employee hires and employee turnover	P.33 P.70 P.71 P.73	Creating a Workplace Where Diverse Employees Can Create Together and Hiring Human Resources • Status of Recruitment Status of Recruitment Status of Employees and Recruitment (Idemitsu) Status of Employees and Recruitment (Showa Shell)	P.35	Organization and Human Capital • Status of Recruitment
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.32 P.72 P.74	Stimulating Self-Growth Motivation and Providing Growth Opportunities Training Results (Idemitsu) Training Results (Showa Shell)	-	
401-3	Parental leave	P.37 P.71 P.73	Establishment of Personnel Systems That are Rewarding and That Enable Employees to Focus on Their Work with Peace of Mind • Expansion of systems to promote D&I Work-Life Balance Support Systems and Usage Numbers (Idemitsu) Work-Life Balance Support Systems and Usage Numbers (Showa Shell)	-	
GRI403: Occupational Health and Safety					
403-1	Occupational health and safety management system	P.39	Ensuring Safety • System for Promoting HSSE Initiatives	P.57	Ensuring Safety • System for Promoting HSSE Initiatives
403-2	Hazard identification, risk assessment, and incident investigation	P.39~41	Ensuring Safety	P.57~58	Ensuring Safety
403-3	Occupational health services	P.38	Promotion of Employees' Health	-	
403-4	Worker participation, consultation, and communication on occupational health and safety	P.39~41	Ensuring Safety	P.57~58	Ensuring Safety
403-5	Worker training on occupational health and safety	P.40~41	Ensuring Safety • Safety Education	-	
403-6	Promotion of worker health	P.38	Promotion of Employees' Health	-	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.39~41	Ensuring Safety	-	
403-8	Workers covered by an occupational health and safety management system	P.39	Ensuring Safety • System for Promoting HSSE Initiatives	P.57	Ensuring Safety • System for Promoting HSSE Initiatives
403-9	Work-related injuries	P.39 P.72 P.74	Ensuring Safety • Activities and Results Based on the Annual Basic Policies on HSSE Work-Related Accidents (Idemitsu) Work-Related Accidents (Showa Shell)	P.57~58	Ensuring Safety • Activities and Results Based on the Annual Basic Policies on HSSE



Comparative Table with GRI Standards

Social

		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
403-10	Work-related ill health	P.36 P.38 P.71 P.74	Establishment of Personnel Systems That are Rewarding and That Enable Employees to Focus on Their Work with Peace of Mind • Promotion of Diverse and Flexible Working Styles Promotion of Employees' Health Overtime Work and Annual Paid Leave (Idemitsu) Overtime Work and Annual Paid Leave (Showa Shell)	-	
GRI404: Training and Education					
404-1	Average hours of training per year per employee	P.32 P.72 P.74	Stimulating Self-Growth Motivation and Providing Growth Opportunities Training Results (Idemitsu) Training Results (Showa Shell)	-	
404-2	Programs for upgrading employee skills and transition assistance programs	P.31 P.32	Human Resources Policy • Basic Concept of Personnel Strategy Stimulating Self-Growth Motivation and Providing Growth Opportunities	P.34	Organization and Human Capital • Basic Concept of Personnel Strategy
404-3	Percentage of employees receiving regular performance and career development reviews	P.36	Establishment of Personnel Systems That are Rewarding and That Enable Employees to Focus on Their Work with Peace of Mind • Fair Evaluation and Compensation	-	
GRI405: Diversity and Equal Opportunity					
405-1	Diversity of governance bodies and employees	P.33, 70 P.53 P.75	Employment Situation and Status of Employees Corporate Governance • Changes in Corporate Governance Structure Composition of Executive	P.52	Corporate Governance • Changes in Corporate Governance Structure
GRI406: Non-discrimination					
406-1	Incidents of discrimination and corrective actions taken	P.56	Compliance • Establishment of Consultation Center	P.55	Compliance • Establishment of Consultation Center
GRI410: Security Practices					
410-1	Security personnel trained in human rights policies or procedures	P.40~41	Ensuring Safety • Safety Education	-	
GRI412: Human Rights Assessment					
412-2	Employee training on human rights policies or procedures	P.34	Creating a Workplace Where Diverse Employees Can Create Together and Hiring Human Resources • Diversity and Inclusion (D&I) Training and Other Activities	-	



Comparative Table with GRI Standards

Social		Idemitsu Sustainability Report 2019 Page Listing		Idemitsu Integration Report 2019 Page Listing	
GRI413: Local Communities					
413-1	Operations with local community engagement, impact assessments, and development programs	P.45~48	Social Contribution Activities	-	
GRI416: Customer Health and Safety					
416-1	Assessment of the health and safety impacts of product and service categories	P.42	Quality Control and Quality Assurance • Quality Control and Quality Assurance System	-	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	P.42	Quality Control and Quality Assurance • Response to Complaints on Quality	-	
GRI417: Marketing and Labeling					
417-1	Requirements for product and service information and labeling	P.42	Quality Control and Quality Assurance • Providing Appropriate Product Safety Disclosure and Labeling	-	
417-2	Incidents of non-compliance concerning product and service information and labeling	P.42	Quality Control and Quality Assurance • Response to Complaints on Quality	-	
GRI419: Socioeconomic Compliance					
419-1	Non-compliance with laws and regulations in the social and economic area	P.57	Compliance • Compliance Promotion Activities	P.56	Compliance • Compliance Promotion Activities