



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI102: General Disclosures					
1. Organizational profile					
102-1	Name of the organization	P.3	Editorial policy	P.1-2 P.78	Editorial policy Corporate Profile
102-2	Activities, brands, products, and services	P.4 P.5 P.18	Review of Operations Idemitsu Group by the Numbers Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations	P.6 P.7-8 P.15-16	Idemitsu Group by the Numbers Review of Operations Value Creation Process
102-3	Location of headquarters	P.1	Cover	P.78	Corporate Profile
102-4	Location of operations	-		P.78	Corporate Profile
102-5	Ownership and legal form	P.3	Editorial policy	P.1-2	Editorial policy
102-6	Markets served	P.4 P.5 P.9	Review of Operations Idemitsu Group by the Numbers Medium-term Management Plan	P.7-8 P.21-22	Review of Operations Medium-term Management Plan
102-7	Scale of the organization	P.4 P.18 P.37, 77	Review of Operations Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations Status of Employees	P.7-8 P.15-16 P.73-78	Review of Operations Value Creation Process Data Section
102-8	Information on employees and other workers	P.77-79	Social	P.45-48	Organization and Human Capital
102-9	Supply chain	P.4	Review of Operations	P.7-8 P.23-42	Review of Operations Value Creation Initiatives
102-10	Significant changes to the organization and its supply chain	P.3	Editorial policy	P.1-2	Editorial policy
102-11	Precautionary Principle or approach	P.11-12 P.19	Idemitsu Group's Sustainability Our Response to Climate Change • Risks and Opportunities	P.17-20	Idemitsu Group's Sustainability
102-12	External initiatives	P.12 P.27 P.34 P.39	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact and Accompanying Initiatives Response to Circular Economy Pollution Prevention • Measures to Prevent Water and Marine Pollution Promotion of D&I • Promoting Work-Life Balance	P.18 P.47	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact and Accompanying Initiatives Organization and Human Capital • Promoting Work-Life Balance
102-13	Membership of associations	P.12 P.27 P.34	Idemitsu Group's Sustainability • Signing of the United Nations Global Compact and Accompanying Initiatives 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 and Accompanying Initiatives



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
2. Strategy					
102-14	Statement from senior decision-maker	P.6-8	Message from President	P.11-14	Message from President
102-15	Key impacts, risks, and opportunities	P.11 P.19	Idemitsu Group's Sustainability Our Response to Climate Change •Risks and Opportunities	P.19-20	Idemitsu Group's Sustainability
3. Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	P.2 P.35 P.36	Management Vision Action Mindset / Human Rights Policy Diversity & Inclusion Policy / Personnel Strategy Policy	P.1 P.45-46	Management Vision Organization and Human Capital •Human Resources Policy
102-17	Mechanisms for advice and concerns about ethics	P.68-70	Compliance	P.67-68	Compliance
4. Governance					
102-18	Governance structure	P.64-65	Corporate Governance •Outline of Corporate Governance System •Each Committee	P.61-62	Corporate Governance •Outline of Corporate Governance System •Overview of Each Committee
102-19	Delegating authority	P.64	Corporate Governance •Outline of Corporate Governance System	P.61	Corporate Governance •Outline of Corporate Governance System
102-20	Executive-level responsibility for economic, environmental, and social topics	P.16	Details of Our Environmental Management and Environmental Policy • Environmental Management System	P.62	Corporate Governance • Overview of Each Committee
		P.50	Ensuring Safety • System for Promoting HSSE Initiatives	P.67	Compliance • Compliance Promotion Structure
		P.53	Quality Control and Quality Assurance • Quality Control and Quality Assurance System	P.68	Risk Management • Risk Management Promotion Structure
		P.64-65	Corporate Governance • Each Committee	P.70	Ensuring Safety • System for Promoting HSSE Initiatives
		P.68	Compliance • Compliance Promotion Structure	P.72	Quality Control and Quality Assurance • Quality Control and Quality Assurance System
		P.70	Risk Management • Risk Management Promotional Framework		
102-21	Consulting stakeholders on economic, environmental, and social topics	P.13-14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.17	Idemitsu Group's Sustainability • Dialogue with Stakeholders
102-22	Composition of the highest governance body and its committees	P.65-66	Corporate Governance • Changes in Corporate Governance Structure • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors	P.62-63	Corporate Governance • Changes in Corporate Governance Structure • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors
102-23	Chair of the highest governance body	P.62-63	Directors and Audit & Supervisory Board Members	P.59-60	Directors and Audit & Supervisory Board Members
102-24	Nominating and selecting the highest governance body	P.65-66	Corporate Governance • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors	P.63	Corporate Governance • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
102-25	Conflicts of interest	P.64-67	Corporate Governance	P.61-66	Corporate Governance
102-26	Role of highest governance body in setting purpose, values, and strategy	P.12	Idemitsu Group's Sustainability • Sustainability Promotion Structure	P.17	Idemitsu Group's Sustainability • Sustainability Promotion Structure
		P.64-67	Corporate Governance	P.61-66	Corporate Governance
102-27	Collective knowledge of highest governance body	P.65-66	Corporate Governance • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors	P.63	Corporate Governance • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors
102-28	Evaluating the highest governance body's performance	P.66	Corporate Governance • Main Agenda Items Discussed by the Board of Directors • Assessment of the Effectiveness of the Board of Directors	P.64	Corporate Governance • Main Agenda Items Discussed by the Board of Directors • Assessment of the Effectiveness of the Board of Directors
102-29	Identifying and managing economic, environmental, and social impacts	P.12	Idemitsu Group's Sustainability • Sustainability Promotion Structure	P.18	Idemitsu Group's Sustainability • Sustainability Promotion Structure
		P.66	Corporate Governance • Main Agenda Items Discussed by the Board of Directors	P.64	Corporate Governance • Main Agenda Items Discussed by the Board of Directors
102-30	Effectiveness of risk management processes	P.70-71	Risk Management • Policy of Risk Management • Risk Management Promotional Framework • Other Risk Management Initiatives	P.68-69	Risk Management
102-31	Review of economic, environmental, and social topics	P.66	Corporate Governance • Main Agenda Items Discussed by the Board of Directors	P.64	Corporate Governance • Main Agenda Items Discussed by the Board of Directors
102-33	Communicating critical concerns	P.70	Risk Management • Policy of Risk Management • Risk Management Promotional Framework	P.68	Risk Management • Policy of Risk Management • Risk Management Promotion Structure
102-34	Nature and total number of critical concerns	P.70	Risk Management • Policy of Risk Management	P.68	Risk Management • Policy of Risk Management
102-35	Remuneration policies	P.67	Corporate Governance • Compensation for Executives	P.65-66	Corporate Governance • Compensation for Executives
102-36	Process for determining remuneration	P.67	Corporate Governance • Compensation for Executives	P.65-66	Corporate Governance • Compensation for Executives
102-37	Stakeholders' involvement in remuneration	P.67	Corporate Governance • Compensation for Executives	P.65-66	Corporate Governance • Compensation for Executives
5. Stakeholder engagement					
102-40	List of stakeholder groups	P.13-14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.17	Idemitsu Group's Sustainability • Dialogue with Stakeholders
102-43	Approach to stakeholder engagement	P.13-14	Idemitsu Group's Sustainability • Dialogue with Stakeholders	P.17	Idemitsu Group's Sustainability • Dialogue with Stakeholders



Comparative Table with GRI Standards

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
6. Reporting practice					
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.19	Idemitsu Group's Sustainability Our Response to Climate Change • Scenario Analysis • Risks and Opportunities	P.17-20	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.83-92 P.93-94	Comparative Table with GRI Standards Comparative Table with ISO 26000	-	
102-56	External assurance	P.95	Independent Practitioner's Assurance Report	-	
GRI103: Management Approach					
103-1	Explanation of the material topic and its Boundary	P.11-12 P.19	Idemitsu Group's Sustainability Our Response to Climate Change • Scenario Analysis • Risks and Opportunities	P.19-20	Idemitsu Group's Sustainability
103-2	The management approach and its components	P.11-12 P.9	Idemitsu Group's Sustainability Medium-term Management Plan	P.17-20 P.21-22	Idemitsu Group's Sustainability Medium-term Management Plan
103-3	Evaluation of the management approach	P.11-12 P.9	Idemitsu Group's Sustainability Medium-term Management Plan	P.17-20 P.21-22	Idemitsu Group's Sustainability Medium-term Management Plan



Comparative Table with GRI Standards

Economic		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI201: Economic Performance					
201-2	Financial implications and other risks and opportunities due to climate change	P.11 P.19 P.27	Idemitsu Group's Sustainability Our Response to Climate Change • Risks and Opportunities Our Response to the TCFD Recommendations	P.17-20	Idemitsu Group's Sustainability
GRI203: Indirect Economic Impacts					
203-1	Infrastructure investments and services supported	P.56-59	Social Contribution Activities	-	
GRI205: Anti-corruption					
205-2	Communication and training about anti-corruption policies and procedures	P.68-70	Compliance	P.67-68	Compliance
205-3	Confirmed incidents of corruption and actions taken	P.69-70	Compliance • Compliance Promotion Activities	P.67-68	Compliance • Compliance Promotion Activities
GRI207: Tax					
207-1	Approach to tax	P.70	Compliance • Compliance Promotion Activities (Tax Compliance Initiatives)	P.68	Compliance • Compliance Promotion Activities (Tax Compliance Initiatives)
207-2	Tax governance, control, and risk management	P.64 P.70	Corporate Governance • Each Committee Compliance • Compliance Promotion Activities (Tax Compliance Initiatives)	-	
207-3	Stakeholder engagement and management of concerns related to tax	P.70	Compliance • Compliance Promotion Activities (Tax Compliance Initiatives)	-	



Comparative Table with GRI Standards

Environmental

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI301: Materials					
301-2	Recycled input materials used	P.27-28	Response to Circular Economy	-	
GRI302: Energy					
302-1	Energy consumption within the organization	P.18 P.75	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations Energy Consumption	-	
302-3	Energy intensity	P.75	Energy Consumption	-	
GRI303: Water and Effluents					
303-1	Interactions with water as a shared resource	P.29-30	Water Management	-	
303-2	Management of water discharge-related impacts	P.34	Pollution Prevention • Measures to Prevent Water and Marine Pollution	-	
303-3	Water withdrawal	P.75	Amount of Water Resources Intake and Wastewater	-	
303-4	Water discharge	P.75	Amount of Water Resources Intake and Wastewater	-	
303-5	Water consumption	P.18 P.75	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations Amount of Water Resources Intake and Wastewater	-	
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.30-32 P.59	Conservation of Biodiversity Social Contribution Activities	-	
304-2	Significant impacts of activities, products, and services on biodiversity	P.30-32 P.59	Conservation of Biodiversity Social Contribution Activities	-	
304-3	Habitats protected or restored	P.30-32 P.59	Conservation of Biodiversity Social Contribution Activities	-	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	P.30-32 P.59	Conservation of Biodiversity Social Contribution Activities	-	
GRI305: Emissions					
305-1	Direct (Scope 1) GHG emissions	P.18 P.20-21 P.74	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations Our Response to Climate Change • Our Thoughts on How We Can Help Mitigate the Impact of Climate Change • CO ₂ Reduction Targets and Monitoring Indicators GHG Emissions by Scope	P.55-56	Natural Capital



Comparative Table with GRI Standards

Environmental

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
305-2	Energy indirect (Scope 2) GHG emissions	P.18	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations	P.55-56	Natural Capital
		P.20-21	Our Response to Climate Change <ul style="list-style-type: none"> • Our Response to Climate Change • CO₂ Reduction Targets and Monitoring Indicators 		
		P.74	GHG Emissions by Scope		
305-3	Other indirect (Scope 3) GHG emissions	P.18	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations	P.55-56	Natural Capital
		P.20-21	Our Response to Climate Change <ul style="list-style-type: none"> • Our Response to Climate Change • CO₂ Reduction Targets and Monitoring Indicators 		
		P.74	GHG Emissions by Scope		
305-5	Reduction of GHG emissions	P.21	Our Response to Climate Change <ul style="list-style-type: none"> • CO₂ Reduction Targets and Monitoring Indicators 	P.56	Natural Capital <ul style="list-style-type: none"> • CO₂ Reduction Targets and Monitoring Indicators
305-6	Emissions of ozone-depleting substances (ODS)	P.33	Management of Chemical Substances and Reduction of Hazardous Substances	-	
305-7	"Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions"	P.18	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations	-	
		P.34	Pollution Prevention <ul style="list-style-type: none"> • Measures to Prevent Air Pollution 		
		P.76	Air Pollutant Emissions		
GRI306: Effluents and Waste					
306-1	Waste generation and significant waste-related impacts	P.29	Initiatives to Reduce Industrial Waste Disposal	-	
306-2	Management of significant waste-related impacts	P.29	Initiatives to Reduce Industrial Waste Disposal	-	
306-3	Waste generated	P.18	Resource Inputs and Environmental Footprints Attributable to the Idemitsu Group's Operations	-	
		P.29	Initiatives to Reduce Industrial Waste Disposal		
		P.76	Waste		
306-4	Waste diverted from disposal	P.29 P.76	Initiatives to Reduce Industrial Waste Disposal Waste	-	
306-5	Waste directed to disposal	P.29 P.76	Initiatives to Reduce Industrial Waste Disposal Waste	-	
GRI307: Environmental Compliance					
307-1	Non-compliance with environmental laws and regulations	P.17	Details of Our Environmental Management and Environmental Policy <ul style="list-style-type: none"> • Environmental Compliance (Number of Serious Compliance Violations) 	-	
		P.76	Number of Environmental Accidents		



Comparative Table with GRI Standards

Social

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI401: Employment					
401-1	New employee hires and employee turnover	P.37	Promotion of D&I • Status of Recruitment	-	
		P.77	Status of Employees		
		P.78	Status of Recruitment		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P.42	Human Resource Development • Education and Training Results	-	
		P.79	Training Results		
401-3	Parental leave	P.40	Promotion of D&I • Systems Supporting Diverse Employees	-	
		P.78	Work-Life Balance Support Systems and Usage Numbers		
GRI403: Occupational Health and Safety					
403-1	Occupational health and safety management system	P.50	Ensuring Safety • System for Promoting HSSE Initiatives	P.70	Ensuring Safety • System for Promoting HSSE Initiatives
403-2	Hazard identification, risk assessment, and incident investigation	P.50-52	Ensuring Safety	P.70-71	Ensuring Safety
403-3	Occupational health services	P.45-46	Promotion of Employees' Health	-	
403-4	Worker participation, consultation, and communication on occupational health and safety	P.50-52	Ensuring Safety	P.70-71	Ensuring Safety
403-5	Worker training on occupational health and safety	P.52	Ensuring Safety • Safety Education	-	
403-6	Promotion of worker health	P.45-46	Promotion of Employees' Health	-	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P.50-52	Ensuring Safety	P.70-71	Ensuring Safety
403-8	Workers covered by an occupational health and safety management system	P.50	Ensuring Safety • System for Promoting HSSE Initiatives	P.70	Ensuring Safety • System for Promoting HSSE Initiatives
403-9	Work-related injuries	P.50	Ensuring Safety • Activities and Results Based on the Annual Basic Policies on HSSE	P.70-71	Ensuring Safety • Activities and Results Based on the Annual Basic Policies on HSSE
		P.79	Occupational Accidents, Number of accidents related to safety		
403-10	Work-related ill health	P.45-46	Promotion of Employees' Health	-	
		P.79	Results related to health		



Comparative Table with GRI Standards

Social

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI404: Training and Education					
404-1	Average hours of training per year per employee	P.42 P.79	Human Resource Development • Education and Training Results Training Results	-	
404-2	Programs for upgrading employee skills and transition assistance programs	P.36 P.42-43	Diversity & Inclusion Policy / Personnel Strategy Policy • Personnel Strategy Policy Human Resource Development	-	
404-3	Percentage of employees receiving regular performance and career development reviews	P.44	Various HR Systems • Fair Evaluation and Compensation	-	
GRI405: Diversity and Equal Opportunity					
405-1	Diversity of governance bodies and employees	P.37, 77 P.38 P.65-66 P.80	Status of Employees Promotion of D&I • Promoting the Active Participation of Women Corporate Governance • Changes in Corporate Governance Structure • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors Composition of Executive	P.62-63	Corporate Governance • Changes in Corporate Governance Structure • Policy for the Nomination of Director and Audit & Supervisory Board Member Candidates by the Board of Directors
405-2	Ratio of basic salary and remuneration of women to men	P.77	Status of Employees	-	
GRI406: Non-discrimination					
406-1	Incidents of discrimination and corrective actions taken	P.69	Compliance • Establishment of Consultation Center	P.67	Compliance • Establishment of Consultation Center
GRI410: Security Practices					
410-1	Security personnel trained in human rights policies or procedures	P.52	Ensuring Safety • Safety Education	-	
GRI412: Human Rights Assessment					
412-1	Operations that have been subject to human rights reviews or impact assessments	P.35	Action Mindset / Human Rights Policy • Initiatives Related to Human Rights	P.45	Organization and Human Capital • Human Resources Policy
412-2	Employee training on human rights policies or procedures	P.35 P.36 P.49	Action Mindset / Human Rights Policy • Initiatives Related to Human Rights Diversity & Inclusion Policy / Personnel Strategy Policy • Diversity & Inclusion Policy Harassment Prevention Initiatives	P.45-46	Organization and Human Capital • Human Resources Policy • D&I Initiatives



Comparative Table with GRI Standards

Social

		Idemitsu Sustainability Report 2020 Page Listing		Idemitsu Integration Report 2020 Page Listing	
GRI413: Local Communities					
413-1	Operations with local community engagement, impact assessments, and development programs	P.56-59	Social Contribution Activities	-	
GRI416: Customer Health and Safety					
416-1	Assessment of the health and safety impacts of product and service categories	P.53	Quality Control and Quality Assurance • Quality Control and Quality Assurance System	P.72	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.53	Quality Control and Quality Assurance • Promotion of Quality Control and Quality Assurance	P.72	Quality Control and Quality Assurance
GRI417: Marketing and Labeling					
417-1	Requirements for product and service information and labeling	P.53	Quality Control and Quality Assurance • Promotion of Quality Control and Quality Assurance	P.72	Quality Control and Quality Assurance
417-2	Incidents of non-compliance concerning product and service information and labeling	P.53	Quality Control and Quality Assurance • Promotion of Quality Control and Quality Assurance	P.72	Quality Control and Quality Assurance
GRI419: Socioeconomic Compliance					
419-1	Non-compliance with laws and regulations in the social and economic area	P.69-70	Compliance • Compliance Promotion Activities	P.67-68	Compliance • Compliance Promotion Activities