

GRI STANDARD Guidelines and ISO 26000 Comparison

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MARUI GROUP strives to meet international standards for reporting on the corporate responsibility of the organization.

Toward this end, MARUI GROUP follows the GRI’s most recent generation of Sustainability Reporting Guidelines, G4 Guidelines, and the guidelines provided in ISO 26000.*1, 2

* 1 The Global Reporting Initiative (GRI) is an international organization that drafts and promotes international guidelines for sustainability reporting by enterprise.

* 2 ISO 26000, published in November 2010, is an International Standard that provides guidance on socially responsible behavior for organizations.

1. General Disclosures

	GRI STANDARD	ISO 26000	Co-Creation Sustainability Reports 2017	Co-Creation Management Reports (Integrated Reports) 2017	Corporate Website	ESG DATA BOOK
GRI 102: General Disclosures 2016						
102-1	Name of the organization	-	P50	P99	MARUI GROUP Corporate Website/Corporate Information/Company Overview http://www.0101maruigroup.co.jp/en/ci/outline.html	-
102-2	Activities, brands, products, and services	-	P12-20	P24-27, P30-45	MARUI Website http://www.0101.co.jp/e.ex.hp.transer.com/index.html	-
102-3	Location of headquarters	-	P50	P99	MARUI GROUP Corporate Website/Corporate Information/Company Overview http://www.0101maruigroup.co.jp/en/ci/outline.html	-
102-4	Location of operations	-	Same as Above	Same as Above	Same as Above	-
102-5	Ownership and legal form	-	P10, P50	Same as Above	Same as Above	-
102-6	Markets served	-	P50	P22-23, P28-29	Same as Above	-
102-7	Scale of the organization	-	P50	P72-81	Same as Above	-
102-8	Information on employees and other workers	6.4 Labor practices 6.4.3 Employment and employment relationships	P41	P54-59, P100-101	MARUI GROUP Corporate Website/Sustainability/Core Theme 2: Workplace Inclusion http://www.0101maruigroup.co.jp/en/ci/sustainability/theme02/	P5-7
102-9	Supply chain	-	P42-43, P45	P93	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	P3
102-10	Significant changes to the organization and its supply chain	-	P2-3, P50	P78-81	MARUI GROUP Corporate Website/Sustainability/Corporate Information/Co-Creation Management http://www.0101maruigroup.co.jp/en/ci/co-creation.html	-
102-11	Precautionary principle or approach	6.2 Organizational governance	P38-42, P46	P84-93	MARUI GROUP Corporate Website/Corporate Information http://www.0101maruigroup.co.jp/en/ci/ MARUI GROUP Corporate Website/Sustainability/Core Theme 4: Co-Creation Corporate Governance http://www.0101maruigroup.co.jp/en/sustainability/theme04/	-
102-12	External initiatives		P39	P92	-	P2
102-13	Membership of associations		P29	P134-135	MARUI GROUP Corporate Website/Corporate Information http://www.0101maruigroup.co.jp/en/ci/	-
102-14	Statement from senior decision-maker		P1-3	P5-11	MARUI GROUP Corporate Website/Corporate Information/Greetings from the President http://www.0101maruigroup.co.jp/en/ci/intro.html MARUI GROUP Corporate Website/Investor Relations/Messages from Management http://www.0101maruigroup.co.jp/en/ir/message/ MARUI GROUP Corporate Website/Sustainability/Greetings from the President http://www.0101maruigroup.co.jp/en/sustainability/message/	-
102-15	Key impacts, risks, and opportunities		P1-7	P2-3, P8-9	MARUI GROUP Corporate Website/Investor Relations/Business Overview http://www.0101maruigroup.co.jp/en/ir/business/	-
102-16	Values, principles, standards, and norms of behavior	-	P1-3	P2-11	MARUI GROUP Corporate Website/Corporate Information/MARUI GROUP's Co-Creation Philosophy http://www.0101maruigroup.co.jp/en/ci/action.html	P12
102-17	Mechanisms for advice and concerns about ethics	-	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 4/Risk Management http://www.0101maruigroup.co.jp/en/sustainability/theme04/risk.html	Same as Above
102-18	Governance structure	6.2 Organizational governance	P39, P46	P87-88, P90	MARUI GROUP Corporate Website/Corporate Information/Corporate Governance http://www.0101maruigroup.co.jp/en/ci/governance.html MARUI GROUP Corporate Website/Sustainability/Core Theme 4: Co-Creation Corporate Governance http://www.0101maruigroup.co.jp/en/sustainability/theme04/	P9-11
102-19	Delegating authority	-	P46-49	P82-98	Same as Above	-
102-20	Executive-level responsibility for economic, environmental, and social topics	-	Same as Above	P87-98	Same as Above	-
102-21	Consulting stakeholders on economic, environmental, and social topics	6.2 Organizational governance	P4-9, P15, P22-25, P30-37	Same as Above	Same as Above	-
102-22	Composition of the highest governance body and its committees		P46	Same as Above	Same as Above	-
102-23	Chair of the highest governance body		Same as Above	Same as Above	Same as Above	-
102-24	Nominating and selecting the highest governance body		Same as Above	P82-98	Same as Above	-
102-25	Conflicts of interest		P47	Same as Above	Same as Above	P13
102-26	Role of highest governance body in setting purpose, values, and strategy	-	P1-11, P39, P46-49	Same as Above	Same as Above	-
102-27	Collective knowledge of highest governance body	-	P46-49	P87-93	Same as Above	-
102-28	Evaluating the highest governance body's performance	6.2 Organizational governance	Same as Above	Same as Above	Same as Above	-
102-29	Identifying and managing economic, environmental, and social impacts		P1-11, P30-33, P38-49	P7-11, P87-93	Same as Above	-
102-30	Effectiveness of risk management processes	-	Same as Above	Same as Above	Same as Above	-
102-31	Review of economic, environmental, and social topics	6.2 Organizational governance	P38-49	Same as Above	Same as Above	-
102-32	Highest governance body's role in sustainability reporting	-	P1-11, P30-33, P38-49	P82-98	Same as Above	-
102-33	Communicating critical concerns	6.2 Organizational governance	Same as Above	P87-88, P90-93	Same as Above	-
102-34	Nature and total number of critical concerns	-	Same as Above	Same as Above	Same as Above	-
102-35	Remuneration policies	6.2 Organizational governance	-	P82-93	Same as Above	-
102-36	Process for determining remuneration	-	-	Same as Above	Same as Above	P10
102-37	Stakeholders' involvement in remuneration	6.2 Organizational governance	-	-	Same as Above	-
102-38	Annual total compensation ratio	-	-	-	-	-
102-39	Percentage increase in annual total compensation ratio	-	-	-	-	-
102-40	List of stakeholder groups	6.2 Organizational governance	P8-9	P1-3	MARUI GROUP Corporate Website/Corporate Information/Co-Creation Management http://www.0101maruigroup.co.jp/en/ci/co-creation.html MARUI GROUP Corporate Website/Sustainability/Core Theme 4/Co-Creation with Stakeholders http://www.0101maruigroup.co.jp/en/sustainability/theme04/co-creation.html	-
102-41	Collective bargaining agreements	-	P48-49	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 2 /Healthcare Management Underpinning Personal Growth http://www.0101maruigroup.co.jp/en/sustainability/theme02/health.html#health3_0	P4, P7
102-42	Identifying and selecting stakeholders	6.2 Organizational governance 6.7 Consumer issues	P1-3, P8-9	P1-11	MARUI GROUP Corporate Website/Corporate Information/Co-Creation Management http://www.0101maruigroup.co.jp/en/ci/co-creation.html	-
102-43	Approach to stakeholder engagement		P8-21, P45	P1-17, P28-29 P32-37, P40-43, P60-61	MARUI GROUP Corporate Website/Corporate Information/Co-Creation Management http://www.0101maruigroup.co.jp/en/ci/co-creation.html MARUI GROUP Corporate Website/Sustainability/Core Theme 4/Co-Creation with Stakeholders http://www.0101maruigroup.co.jp/en/sustainability/theme04/co-creation.html	-
102-44	Key topics and concerns raised		P8-21, P45	Same as Above	Same as Above	
102-45	Entities included in the consolidated financial statements		P10, P50	P22-27, P100-133	MARUI GROUP Corporate Website/Corporate Information/Group Companies http://www.0101maruigroup.co.jp/en/ci/group.html	-
102-46	Defining report content and topic Boundaries	-	P8-9, P38-39	P1-3, P136	MARUI GROUP Corporate Website/Sustainability/Four Core Themes http://www.0101maruigroup.co.jp/en/sustainability/themes/	P1-13
102-47	List of material topics	-	P38-39	P2-11, P92	Same as Above	-
102-48	Restatements of information	-	Inside Cover	P1	-	-
102-49	Changes in reporting	-	P56	P72-81	MARUI GROUP Corporate Website/Corporate Information/Group Companies http://www.0101maruigroup.co.jp/en/ci/group.html MARUI GROUP Corporate Website/Investor Relations/Business Overview http://www.0101maruigroup.co.jp/en/ir/business/	P4
102-50	Reporting period	-	P3	P5-11	MARUI GROUP Corporate Website/Corporate Information/Company Overview http://www.0101maruigroup.co.jp/en/ci/outline.html	P1-13
102-51	Date of most recent report	-	P56	P1	MARUI GROUP Corporate Website/News Release(Japaneses only) http://www.0101maruigroup.co.jp/nr/	-
102-52	Reporting cycle	-	Annually	Annually	MARUI GROUP Corporate Website/Corporate Information/Company Overview http://www.0101maruigroup.co.jp/en/ci/outline.html	Annually

GRI STANDARD		ISO 26000	Co-Creation Sustainability Reports 2017	Co-Creation Management Reports (Integrated Reports) 2017	Corporate Website	ESG DATA BOOK
102-53	Contact point for questions regarding the report	-	Back Cover	P136	MARUI GROUP Corporate Website/Contact Us http://www.0101maruigroup.co.jp/en/question.html	-
102-54	Claims of reporting in accordance with the GRI Standards	-	P39	P92	MARUI GROUP Corporate Website/Sustainability/Sustainability Library/Co-Creation Sustainability Reports http://www.0101maruigroup.co.jp/en/sustainability/lib/s-report.html	-
102-55	GRI content index	-	Inside Cover	Inside Cover	MARUI GROUP Corporate Website/Site Map http://www.0101maruigroup.co.jp/en/map.html	-
102-56	External assurance	7.5.3 Types of communication on social responsibility	P54	-	MARUI GROUP Corporate Website/Sustainability/Four Core Themes http://www.0101maruigroup.co.jp/en/sustainability/themes/	P1-3, P5-7

2. Material topics

GRI STANDARD		ISO 26000	Co-Creation Sustainability Reports 2017	Co-Creation Management Reports (Integrated Reports) 2017	Corporate Website	ESG DATA BOOK
Economic Performance						
GRI 103: Management Approach 2016						
103-1	Explanation of the material topic and its Boundary	-	P8-1, P38-39	P1-11, P92	MARUI GROUP Corporate Website/Sustainability/Four Core Themes http://www.0101maruigroup.co.jp/en/sustainability/themes/	-
103-2	The management approach and its components	-	Same as Above	P5-11, P70-86	Same as Above	-
103-3	Evaluation of the management approach	-	P2-3, P8-9, P38-42, P46	Same as Above	MARUI GROUP Corporate Website/Investor Relations/MARUI GROUP's Vision/MARUI GROUP's View on Corporate Value http://www.0101maruigroup.co.jp/en/ir/target/value.html MARUI GROUP Corporate Website/Sustainability/Four Core Themes http://www.0101maruigroup.co.jp/en/sustainability/themes/	-
GRI 201: Economic Performance 2016						
201-1	Direct economic value generated and distributed	6.8 Community involvement and development 6.8.3 Community involvement	-	P78-81	MARUI GROUP Corporate Website/Investor Relations/MARUI GROUP's Vision/MARUI GROUP's View on Corporate Value http://www.0101maruigroup.co.jp/en/ir/target/value.html	-
201-2	Financial implications and other risks and opportunities due to climate change	6.5.5 Climate change mitigation and adaptation	P38-39, P42-45	P7-11, P92-93, P100-101	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	P2
201-3	Defined benefit plan obligations and other retirement plans	-	-	-	-	-
201-4	Financial assistance received from government	-	-	-	-	-
Market Presence						
GRI 202: Market Presence 2016						
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.4.4 Conditions of work and social protection 6.8 Community involvement and development	-	-	-	-
202-3	Proportion of senior management hired from the local community	6.4.3 Employment and employment relationships 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	-	-	-	-
Indirect Economic Impacts						
GRI 203: Indirect Economic Impacts 2016						
203-1	Infrastructure investments and services supported	6.3.9 Economic, social and cultural rights 6.8. Community involvement and development 6.8.7 Wealth and income creation 6.8.9 Social investment	P8-25	-	-	-
203-2	Significant indirect economic impacts	6.3.9 Economic, social and cultural rights 6.6.6 Promoting social responsibility in the value chain 6.6.7 Respect for property rights 6.7.8 Access to essential services 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	Same as Above	-	-	-
Procurement Practices						
GRI 204: Procurement Practices 2016						
204-1	Proportion of spending on local suppliers	6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 6.8 Community involvement and development 6.8.7 Wealth and income creation	-	-	-	P8
Anti-corruption						
GRI 205: Anti-corruption 2016						
205-1	Operations assessed for risks related to corruption	6.6 Fair operating practices 6.6.3 Anti-corruption	P46-49	P87-93	-	-
205-2	Communication and training about anti-corruption policies and procedures	6.6 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain	Same as Above	Same as Above	-	-
205-3	Confirmed incidents of corruption and actions taken		-	-	-	P13
Anti-competitive Behavior						
GRI 206: Anti-competitive Behavior 2016						
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	6.6 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for propertyrights	-	-	-	P13
Materials						
GRI 301: Materials 2016						
301-1	Materials used by weight or volume	6.5.4 Sustainable resource use	-	-	-	P2
301-2	Recycled input materials used		-	-	-	Same as Above
301-3	Reclaimed products and their packaging materials		-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	Same as Above
Energy						
GRI 302: Energy 2016						
302-1	Energy consumption within the organization	6.5.4 Sustainable resource use	P42-43	-	-	P1
302-2	Energy consumption outside of the organization		Same as Above	P100-101	-	Same as Above
302-3	Energy intensity		-	-	-	Same as Above
302-4	Reduction of energy consumption	6.5.4 Sustainable resource use	P42-43	P100-101	-	Same as Above
302-5	Reductions in energy requirements of products and services	6.5.5 Climate change mitigation and adaptation	P42-44	-	-	Same as Above
Water						
GRI 303: Water 2016						
303-1	Water withdrawal by source	6.5.4 Sustainable resource use	-	-	-	P3
303-2	Water sources significantly affected by withdrawal of water		-	-	-	-
303-3	Water recycled and reused		-	-	-	-
Biodiversity						
GRI 304: Biodiversity 2016						
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areasand areas of high biodiversity value outside protected areas	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-	-	MARUI GROUP Corporate Website/SustainabilityCore Theme 3/Ecological Network of Biodiversity http://www.0101maruigroup.co.jp/en/sustainability/theme03/econet.html	-
304-2	Significant impacts of activities, products, and services on biodiversity		P42-45	-	Same as Above	-
304-3	Habitats protected or restored		-	-	-	-
304-4	IUCN Red List species and national conservation list species with habitatsin areas affected by operations		-	-	-	-

GRI STANDARD		ISO 26000	Co-Creation Sustainability Reports 2017	Co-Creation Management Reports (Integrated Reports) 2017	Corporate Website	ESG DATA BOOK
Emissions						
GRI 305: Emissions 2016						
305-1	Direct (Scope 1) GHG emissions	6.5.5 Climate change mitigation and adaptation	P42-43	P100-101	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	P1
305-2	Energy indirect (Scope 2) GHG emissions		Same as Above	Same as Above	Same as Above	Same as Above
305-3	Other indirect (Scope 3) GHG emissions		Same as Above	Same as Above	Same as Above	Same as Above
305-4	GHG emissions intensity		-	-	-	Same as Above
305-5	Reduction of GHG emissions		P42-43	P100-101	-	Same as Above
305-6	Emissions of ozone-depleting substances (ODS)	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation	-	Same as Above	-	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.5.3 Prevention of pollution	-	-	-	P2
Effluents and Waste						
GRI 306: Effluents and Waste 2016						
306-1	Water discharge by quality and destination	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	-
306-2	Waste by type and disposal method	6.5.3 Prevention of pollution	P42, P44	-	Same as Above	P2
306-3	Significant spills		-	-	-	Same as Above
306-4	Transport of hazardous waste		-	-	-	Same as Above
306-5	Water bodies affected by water discharges and / or runoff	6.5.4 Sustainable resource use	P38-39, P42-45	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	-
Environmental Compliance						
GRI 307: Environmental Compliance 2016						
307-1	Non-compliance with environmental laws and regulations	4.6 Respect for the rule of law	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Integrated Group Efforts to Reduce Environmental Footprint http://www.0101maruigroup.co.jp/en/sustainability/theme03/environment_01.html	P3
Supplier Environmental Assessment						
GRI 308: Supplier Environmental Assessment 2016						
308-1	New suppliers that were screened using environmental criteria	6.3.5 Avoidance of complicity 6.5.4 Sustainable resource use	P42-45	P93	-	P3
308-2	Negative environmental impacts in the supply chain and actions taken	6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	-
Employment						
GRI 401: Employment 2016						
401-1	New employee hires and employee turnover	6.4 Labor practices] 6.4.3 Employment and employment relationships	P41	P100-101	-	P7
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	-	-	-	-
401-3	Parental leave	6.8.7 Wealth and income creation	P41	P100-101	MARUI GROUP Corporate Website/SustainabilityCore Theme 2/Development of an Organization that Utilizes Diversity http://www.0101maruigroup.co.jp/en/sustainability/theme02/org_02.html	P6
Labor/Management Relations						
GRI 402: Labor/Management Relations 2016						
402-1	Minimum notice periods regarding operational changes	6.4 Labor practices 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.4.5 Social dialogue	-	-	-	-
Occupational Health and Safety						
GRI 403: Occupational Health and Safety 2016						
403-1	Workers representation in formal joint management–worker health and safety committees	6.4 Labor practices 6.4.6 Health and safety at work	P48-49	-	-	-
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		-	-	-	P7
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		P48-49	P64-69	MARUI GROUP Corporate Website/Corporate Information/MARUI GROUP's Co-Creation Philosophy http://www.0101maruigroup.co.jp/en/ci/action.html MARUI GROUP Corporate Website/Sustainability/Core Theme 2/Healthcare Management Underpinning Personal Growth http://www.0101maruigroup.co.jp/en/sustainability/theme02/health.html	P5
Training and Education						
GRI 404: Training and Education 2016						
404-1	Average hours of training per year per employee	6.4 Labor practices 6.4.7 Human development and training in the workplace	-	-	-	-
404-2	Programs for upgrading employee skills and transition assistance programs		P26-33	P54-61, P89	MARUI GROUP Corporate Website/Sustainability/Core Theme 2/Investments in Human Resources to Stimulate New Growth http://www.0101maruigroup.co.jp/en/sustainability/theme02/development_01.html	-
404-3	Percentage of employees receiving regular performance and career development reviews		-	-	-	-
Diversity and Equal Opportunity						
GRI 405: Diversity and Equal Opportunity 2016						
405-1	Diversity of governance bodies and employees	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	P26-33, P41, P46	P54-56, P87, P100-101	MARUI GROUP Corporate Website/Corporate Information/Corporate Governance http://www.0101maruigroup.co.jp/en/ci/governance.html MARUI GROUP Corporate Website/Sustainability/Core Theme 2: Workplace Inclusion http://www.0101maruigroup.co.jp/en/sustainability/theme02/	P5-6, P9-10
405-2	Ratio of basic salary and remuneration of women to men	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	-	-	-	-
Non-discrimination						
GRI 406: Non-discrimination 2016						
406-1	Incidents of discrimination and corrective actions taken	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	-	-	-	P13
Freedom of Association and Collective Bargaining						
GRI 407: Freedom of Association and Collective Bargaining 2016						
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain	-	-	MARUI GROUP Corporate Website/Corporate Information/MARUI GROUP's Co-Creation Philosophy http://www.0101maruigroup.co.jp/en/ci/action.html	-
Child Labor						
GRI 408: Child Labor 2016						
408-1	Operations and suppliers at significant risk for incidents of child labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	-

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Forced or Compulsory Labor						
GRI 409: Forced or Compulsory Labor 2016						
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	-	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	-
Security Practices						
GRI 410: Security Practices 2016						
410-1	Security personnel trained in human rights policies or procedures	6.3 Human rights 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-	-	-	-
Rights of Indigenous Peoples						
GRI 411: Rights of Indigenous Peoples 2016						
411-1	Incidents of violations involving rights of indigenous peoples	6.3.4 Human rights risk situations 6.3.6 Resolving grievances 6.3.7 Discrimination 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement	-	-	-	-
Human Rights Assessment						
GRI 412: Human Rights Assessment 2016						
412-1	Operations that have been subject to human rights reviews or impact assessments	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	-	-	P4
Human Rights Assessment						
GRI 412: Human Rights Assessment 2016						
412-1	Operations that have been subject to human rights reviews or impact assessments	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	-	-	P4
412-2	Employee training on human rights policies or procedures	6.3 Human rights 6.3.5 Avoidance of complicity	P48-49	-	-	P4, 5
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	6.3 Human rights 6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-	-	-	-
Local Communities						
GRI 413: Local Communities 2016						
413-1	Operations with local community engagement, impact assessments, and development programs	6.3 Human rights 6.3.9 Economic, social and cultural rights 6.6. Fair operating practices 6.6.7 Respect for property rights 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation 6.8.9 Social investment	P12-20, P45	P30-43	-	-
413-2	Operations with significant actual and potential negative impacts on local communities		Same as Above	Same as Above	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	-
Supplier Social Assessment						
GRI 414: Supplier Social Assessment 2016						
414-1	New suppliers that were screened using social criteria	-	P42	-	-	P3
414-2	Negative social impacts in the supply chain and actions taken	-	P42-45	-	MARUI GROUP Corporate Website/Sustainability/Core Theme 3/Responsible Procurement Activities with Business Partners http://www.0101maruigroup.co.jp/en/sustainability/theme03/valuechain.html	-
Public Policy						
GRI 415: Public Policy 2016						
415-1	Political contributions	-	-	-	-	P13
Customer Health and Safety						
GRI 416: Customer Health and Safety 2016						
416-1	Assessment of the health and safety impacts of product and service categories	6.3.9 Economic, social and cultural rights 6.6.7 Respect for property rights 6.8 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	P44	-	-	-
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health	-	-	-	P13
Marketing and Labeling						
GRI 417: Marketing and Labeling 2016						
417-1	Requirements for product and service information and labeling	6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual, and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-	-	-	-
417-2	Incidents of non-compliance concerning product and service information and labeling		-	-	-	P13
417-3	Incidents of non-compliance concerning marketing communications		-	-	-	Same as Above
Customer Privacy						
GRI 418: Customer Privacy 2016						
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy	-	-	-	P13
Socioeconomic Compliance						
GRI 419: Socioeconomic Compliance 2016						
419-1	Non-compliance with laws and regulations in the social and economic area	6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution	-	-	-	P13