

GRI Guideline Comparison Table

The Group's Sustainability Report 2021 refers to the GRI Sustainability Reporting Standards, an international guideline. For items that are described in detail in reports other than the Sustainability Report, the name of the relevant report (e.g., Integrated Report) is given.

General Disclosures

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards General Disclosures 2016		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
1.Organizational profile				
102-1	Name of organization	JSR Corporation	—	—
102-2	Activities, brands, products, and services	JSR Group Profile	—	—
102-3	Location of headquarters	1-9-2 Higashi-Shimbashi, Minato-ku, Tokyo, Japan	—	—
102-4	Location of operations	JSR Group Profile JSR Group ESG Data(PDF)	—	—
102-5	Ownership and legal form	JSR Group Profile	—	—
102-6	Markets served	JSR Group Profile	—	—
102-7	Scale of the organization	JSR Group Profile	—	—
102-8	Information on employees and other workers	JSR Group ESG Data(PDF)	6.4 6.4.3	—
102-9	Supply chain	Supply Chain Management Human Rights	—	—
102-10	Significant changes to the organization and its supply chain	Supply Chain Management	—	—
102-11	Precautionary Principle or approach	Corporate Mission and Sustainability Philosophy Sustainability Management and Advancement Structure Corporate Governance Compliance Risk Management Responsible Care	6.2	—
102-12	External initiatives	Corporate Mission and Sustainability Philosophy Responsible Care Biodiversity Conservation Chemical Management	6.2	—
102-13	Membership of associations	Corporate Mission and Sustainability Philosophy Responsible Care Biodiversity Conservation Chemical Management	6.2	—
2.Strategy				
102-14	Statement from senior decision-maker	A Message from our Chief Sustainability Officer Corporate Mission and Sustainability Philosophy	6.2	—
102-15	Key impacts, risks, and opportunities	A Message from our Chief Sustainability Officer JSR Group's Materiality (Priority Issues) Response to the TCFD Recommendations	6.2	—
3.Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	Corporate Mission and Sustainability Philosophy Compliance Policy, Guideline, Philosophy	—	—
102-17	Mechanisms for advice and concerns about ethics	Compliance	—	—
4.Governance				
102-18	Governance structure	Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	6.2	—
102-19	Delegating authority	Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	—	—
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	—	—
102-21	Consulting stakeholders on economic, environmental, and social topics	JSR Group's Materiality (Priority Issues)	6.2	—

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards General Disclosures 2016		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
102-22	Composition of the highest governance body and its committees	Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	6.2	—
102-23	Chair of the highest governance body	Corporate Governance Corporate Governance Report(PDF)	6.2	—
102-24	Nominating and selecting the highest governance body	Corporate Governance Corporate Governance Report(PDF)	6.2	—
102-25	Conflicts of interest	Corporate Governance Report(PDF) JSR Report	6.2	—
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	—	—
102-27	Collective knowledge of highest governance body	Corporate Governance Corporate Governance Report(PDF)	—	—
102-28	Evaluating the highest governance body's performance	Corporate Governance Report(PDF)	6.2	—
102-29	Identifying and managing economic, environmental, and social impacts	JSR Group's Materiality (Priority Issues) Corporate Governance Sustainability Management and Advancement Structure Compliance Risk Management JSR Report	6.2	—
102-30	Effectiveness of risk management processes	Corporate Governance Risk Management Responsible Care Corporate Governance Report(PDF) JSR Report	—	—
102-31	Review of economic, environmental, and social topics	Sustainability Management and Advancement Structure Corporate Governance Report(PDF)	6.2	—
102-32	Highest governance body's role in sustainability reporting	Sustainability Management and Advancement Structure	—	—
102-33	Communicating critical concerns	Sustainability Management and Advancement Structure Risk Management	6.2	—
102-34	Nature and total number of critical concerns	Risk Management	—	—
102-35	Remuneration policies	Corporate Governance Report(PDF) JSR Group ESG Data(PDF)	6.2	—
102-36	Process for determining remuneration	Corporate Governance Report(PDF) JSR Group ESG Data(PDF)	—	—
102-37	Stakeholders' involvement in remuneration	Communication with Stakeholders Corporate Governance Corporate Governance Report(PDF)	6.2	—
102-38	Annual total compensation ratio	JSR Group ESG Data(PDF)	—	—
102-39	Percentage increase in annual total compensation ratio	JSR Group ESG Data(PDF)	—	—
5.Stakeholder engagement				
102-40	List of stakeholder groups	Sustainability Management and Advancement Structure	6.2	—
102-41	Collective bargaining agreements	JSR Group ESG Data(PDF)	6.3.10 6.4 6.4.3 6.4.4 6.4.5	1,3
102-42	Identifying and selecting stakeholders	JSR Group's Materiality (Priority Issues) Corporate Mission and Sustainability Philosophy	6.2	—
102-43	Approach to stakeholder engagement	Communication with Stakeholders JSR Group's Materiality (Priority Issues) Communication with Stakeholders (Communities and Society) Communication with Stakeholders (Shareholders and Investors)	6.2 6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9	1~10

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards General Disclosures 2016		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
102-44	Key topics and concerns raised	JSR Group's Materiality (Priority Issues) Response to the TCFD Recommendations	6.2	—
6.Reporting practice				
102-45	Entities included in the consolidated financial statements	JSR Group Profile JSR Group ESG Data(PDF)	6.2	—
102-46	Defining report content and topic Boundaries	Editorial Policy JSR Group ESG Data(PDF)	—	—
102-47	List of material topics	JSR Group's Materiality (Priority Issues)	—	—
102-48	Restatements of information	N/A	—	—
102-49	Changes in reporting	—	—	—
102-50	Reporting period	Editorial Policy	—	—
102-51	Date of most recent report	Oct-19 Oct-21	—	—
102-52	Reporting cycle	1 year	—	—
102-53	Contact point for questions regarding the report	Post comments and opinions concerning sustainability here	—	—
102-54	Claims of reporting in accordance with the GRI Standards	—	—	—
102-55	GRI content index	—	—	—
102-56	External assurance	Evaluation by Outside Organization and Independent Review	7.5.3	—

Economic standards

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards Economic standards requiring reporting		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
GRI103:Management Approach 2016				
103-1 103-2 103-3		JSR Group's Materiality (Priority Issues) Response to the TCFD Recommendations Sustainability Management and Advancement Structure	—	—
Economic Performance 2016				
201-1	Direct economic value generated and distributed	JSR Report JSR Report	6.8 6.8.3 6.8.7 6.8.9	—
201-2	Financial implications and other risks and opportunities due to climate change	Response to the TCFD Recommendations	6.5.5	—
201-3	Defined benefit plan obligations and other retirement plans	JSR Report	—	—
201-4	Financial assistance received from government	JSR Report	—	—
Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—	6.4.4 6.8	—
202-2	Proportion of senior management hired from the local community	Diversity, Equity and Inclusion	6.8 6.8.5 6.8.7	—
Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	Social Contributions	6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9	8,9
203-2	Significant indirect economic impacts	—	6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.6 6.8.7 6.8.9	—
Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	—	6.6.6 6.8 6.8.5 6.8.7	—
Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption	N/A	6.6 6.6.3	10
205-2	Communication and training about anti-corruption policies and procedures	Compliance	6.6 6.6.3	10
205-3	Confirmed incidents of corruption and actions taken	JSR Group ESG Data(PDF)	6.6 6.6.3	10
Anti-Competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A	6.6 6.6.5 6.6.7	—
Tax 2019				
207-1	Approach to tax	Compliance	6.6	—
207-2	Tax governance, control, and risk management	Risk Management	6.6	—
207-3	Stakeholder engagement and management of concerns related to tax	—		
207-4	Country-by-country reporting	—		

Environmental standards

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards Environmental standards requiring reporting		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
GRI103:Management Approach 2016				
103-1		JSR Group's Materiality (Priority Issues)	—	—
103-2		Response to the TCFD Recommendations		
103-3		Sustainability Management and Advancement Structure		
Materials 2016				
301-1	Materials used by weight or volume	Environmental Impact Reduction (Input and Output)	6.5.4	7,8
301-2	Recycled input materials used	—	6.5.4	7,8
301-3	Reclaimed products and their packaging materials	Waste Reduction	6.5.4 6.7.5	7,8
Energy 2016				
302-1	Energy consumption within the organization	Environmental Impact Reduction (Input and Output) JSR Group ESG Data(PDF) JSR Group ESG Data	6.5.4	7,8
302-2	Energy consumption outside of the organization	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.4	7,8
302-3	Energy intensity	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.4	7,8
302-4	Reduction of energy consumption	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.4 6.5.5	7,8
302-5	Reductions in energy requirements of products and services	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.4 6.5.5	7,8
Water and Effluents 2018				
303-1	Interaction with water as a shared resource	Water Resources JSR Group ESG Data(PDF)	6.5.4 6.5.6	7,8
303-2	Management of water discharge-related impacts	Water Resources JSR Group ESG Data(PDF)	6.5.3 6.5.4 6.5.6	7,8
303-3	Water withdrawal	Water Resources JSR Group ESG Data(PDF)	6.5.4 6.5.6	7,8
303-4	Water discharge	Water Resources JSR Group ESG Data(PDF)	6.5.3 6.5.4 6.5.6	7,8
303-5	Water consumption	Water Resources JSR Group ESG Data(PDF)	6.5.4 6.5.6	7,8
Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	N/A	6.5.6	7,8
304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity Conservation	6.5.6	7,8
304-3	Habitats protected or restored	Biodiversity Conservation	6.5.6	7,8
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A	6.5.6	7,8
Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.5	7,8
305-2	Energy indirect (Scope 2) GHG emissions	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.5	7,8
305-3	Other indirect (Scope 3) GHG emissions	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.5	7,8
305-4	GHG emissions intensity	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.5	7,8
305-5	Reduction of GHG emissions	Climate Change Mitigation JSR Group ESG Data(PDF)	6.5.5	7,8
305-6	Emissions of ozone-depleting substances (ODS)	Other Approaches	6.5.3 6.5.5	7,8
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Other Approaches JSR Group ESG Data(PDF)	6.5.3	7,8

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GRI Standards Environmental standards requiring reporting		Location (Title)	ISO26000 Core Subject	UN Global Compact Principle
Waste 2020				
306-1	Waste generation and significant waste-related impacts	Waste Reduction JSR Group ESG Data(PDF)	6.5.3	7,8
306-2	Management of significant waste-related impacts	Waste Reduction JSR Group ESG Data(PDF)	6.5.3	7,8
306-3	Waste generated	Waste Reduction JSR Group ESG Data(PDF)	6.5.3	7,8
306-4	Waste diverted from disposal	Waste Reduction JSR Group ESG Data(PDF)	6.5.3	7,8
306-5	Waste directed to disposal	Waste Reduction JSR Group ESG Data(PDF)	6.5.3	7,8
Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	Responsible Care	4.6	7,8
Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	—	6.3.5 6.6.6 7.3.1	7,8
308-2	Negative environmental impacts in the supply chain and actions taken	—	6.3.5 6.6.6 7.3.1	7,8

Social standards

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards Social standards requiring reporting			ISO26000 Core Subject	UN Global Compact Principle
GRI103:Management Approach 2016				
103-1 103-2 103-3		JSR Group's Materiality (Priority Issues) Response to the TCFD Recommendations Sustainability Management and Advancement Structure	—	—
Employment 2016				
401-1	New employee hires and employee turnover	JSR Group ESG Data(PDF) Diversity	6.4 6.4.3	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	6.4 6.4.3 6.4.4	—
401-3	Parental leave	JSR Group ESG Data(PDF)	6.4 6.4.3	6
Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	—	6.4 6.4.3 6.4.4 6.4.5	—
Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	Occupational Health and Safety Security and Accident Prevention	6.4.6	—
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety Security and Accident Prevention	6.4.6	—
403-3	Occupational health services	Occupational Health and Safety Security and Accident Prevention	6.4.4	—
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety Security and Accident Prevention	6.4.7	1
403-5	Worker training on occupational health and safety	Occupational Health and Safety Security and Accident Prevention	6.4.7	—
403-6	Promotion of worker health	Labor Environment	6.4.4	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Chemical Management Product Safety	6.4.6	—
403-8	Workers covered by an occupational health and safety management system	The following is a list of offices with major facilities and the number of employees, but not the number of employees covered by the system. JSR Report The following is a list of the departments audited for environmental and safety audits at the head office and Group companies, headed by the president, although it does not include the number of employees covered by the systems subject to internal audits. Occupational Health and Safety Security and Accident Prevention	6.4.3 6.4.6	—
403-9	Work-related injuries	JSR Group ESG Data(PDF) Security and Accident Prevention	6.4.3 6.4.4 6.4.6	1
403-10	Work-related ill health	—	6.4.3 6.4.4	1
Training and Education 2016				
404-1	Average hours of training per year per employee	JSR Group ESG Data(PDF) Labor Environment	6.4 6.4.7	—
404-2	Programs for upgrading employee skills and transition assistance programs	Labor Environment Diversity	6.4 6.4.7 6.8.5	6
404-3	Percentage of employees receiving regular performance and career development reviews	—	6.4 6.4.7	—

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards Social standards requiring reporting			ISO26000 Core Subject	UN Global Compact Principle
Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	JSR Group ESG Data(PDF)	6.3.7 6.3.10 6.4 6.4.3	1,6
405-2	Ratio of basic salary and remuneration of women to men	—	6.3.7 6.3.10 6.4 6.4.3 6.4.4	—
Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	Compliance	6.3 6.3.6 6.3.7 6.3.10 6.4.3	—
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	Supply Chain Management Human Rights	6.3 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.3 6.4.5	—
Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Supply Chain Management Human Rights	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10	—
Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supply Chain Management Human Rights	6.3 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10	—
Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	Compliance Human Rights	6.3 6.3.5 6.4.3 6.6.6	—
Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples	N/A	6.3 6.3.6 6.3.7 6.3.8 6.6.7	—
Human Rights Assessments 2016				
412-1	Operations that have been subject to human rights reviews or impact assessments	—	6.3 6.3.3 6.3.4 6.3.5	—
412-2	Employee training on human rights policies or procedures	Compliance Human Rights	6.3 6.3.5	1
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	6.3 6.3.3 6.3.5 6.6.6	—

Explanation of locations (titles) —: No data available N/A: No applicable items

GRI Standards Social standards requiring reporting			ISO26000 Core Subject	UN Global Compact Principle
Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Social Contributions	6.3.9 6.6.7 6.8 6.8.5 6.8.7	8
413-2	Operations with significant actual and potential negative impacts on local communities	—	6.3.9 6.5.3 6.5.6 6.8.9	7.8
Supplier Social Assessments 2016				
414-1	New suppliers that were screened using social criteria	Supply Chain Management	—	—
414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	—	—
Public Policy 2016				
415-1	Political contributions	JSR Group ESG Data(PDF)	—	—
Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories	Chemical Management Product Safety	6.3.9 6.6.6 6.7 6.7.4 6.7.5	9
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Responsible Care	6.3.9 6.6.6 6.7 6.7.4 6.7.5	—
Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	Chemical Management	6.7 6.7.3 6.7.4 6.7.5 6.7.6 6.7.9	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Chemical Management	6.7 6.7.3 6.7.4 6.7.5 6.7.6 6.7.9	—
417-3	Incidents of non-compliance concerning marketing communications	N/A	6.7 6.7.3 6.7.6 6.7.9	—
Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A	6.7 6.7.7	—
Socioeconomic Compliance 2016				
419-1	Non-compliance with laws and regulations in the social and economic area	JSR Group ESG Data(PDF)	6.6 6.6.3 6.6.7 6.6.7	—