


Editorial Policy and Guideline Reference Tables

Editorial Policy

- Since 2011, we have systematized our initiatives for sustainability in accordance with ISO 26000, an international standard concerning corporate social responsibility. Our reporting is structured to reflect this.
 - [Lion Integrated Report 2024](#)  is intended to provide Lion's shareholders, investors and other stakeholders with key information about the Company's initiatives for increasing its corporate value over the medium to long term by fulfilling its purpose of "Make a difference in everyday lives by redesigning habits: ReDesign," facilitating deeper understanding of the Lion Group.
 - The sustainability website provides additional detailed reporting on Lion's ESG data, initiatives related to the SDGs and other sustainability initiatives.
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Referenced Guidelines:

| Integrated Report

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

| Sustainability Website

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

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

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

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

Period Covered

- *Integrated Report 2024*: From January 1, 2023 to December 31, 2023
- Sustainability Website: From January 1, 2023 to Present

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

Guideline Reference Tables

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

> [Reference Table for United Nations Global Compact COP](#)

GRI Sustainability Reporting Standards Reference Table







[Statement of use]

Lion Group refers to the GRI (Global Reporting Initiative) Sustainability Reporting Standards and reports to the information for the period from January 1, 2023 to December 31, 2023 including some up-to-date information.


[GRI 1 used]

GRI 1: Foundation 2021

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

GIR Standards		Website
GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	> Company Overview > Domestic Affiliates > Overseas Affiliates
2-2	Entities included in the organization's sustainability reporting	> Editorial Policy and Guideline Reference Tables
2-3	Reporting period, frequency and contact point	> Editorial Policy and Guideline Reference Tables
2-4	Restatements of information	> ESG Data
2-5	External assurance	> ESG Data · Third-Party Verification (Environment, Society)
2. Activities and workers		
2-6	Activities, value chain and other business relationships	> Securities Report [Japanese]
2-7	Employees	> Securities Report [Japanese] > ESG Data Employee Data
2-8	Workers who are not employees	> ESG Data Employee Data
3. Governance		
2-9	Governance structure and composition	> Basic Approach to Corporate Governance
2-10	Nomination and selection of the highest governance body	> Lion Corporation Basic Corporate Governance Policy  > Corporate Governance Report 
2-11	Chair of the highest governance body	> Corporate Governance Report 
2-12	Role of the highest governance body in overseeing the management of impacts	🔗 Basic Approach to Corporate Governance > Lion Corporation Basic Corporate Governance Policy  > Corporate Governance Report 
2-13	Delegation of responsibility for managing impacts	> Basic Approach to Corporate Governance > Sustainability Management (Implementation Framework)
2-14	Role of the highest governance body in sustainability reporting	> Sustainability Management (Implementation Framework) > Management Message
2-15	Conflicts of interest	> Securities Report [Japanese] 
2-16	Communication of critical concerns	> Compliance > Internal Control System

GIR Standards		Website
		> Risk Management
2-17	Collective knowledge of the highest governance body	> Lion Corporation Basic Corporate Governance Policy 
2-18	Evaluation of the performance of the highest governance body	> Lion Corporation Basic Corporate Governance Policy  > Corporate Governance Report 
2-19	Remuneration policies	> Securities Report [Japanese]  > Lion Corporation Basic Corporate Governance Policy  > Compensation System for Corporate Officer
2-20	Process to determine remuneration	> Securities Report [Japanese]  > Compensation System for Corporate Officer
2-21	Annual total compensation ratio	> Compensation System for Corporate Officer
4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	> Management Message > Medium-Term Management Plan
2-23	Policy commitments	> Various Policies > Respect for Human Rights
2-24	Embedding policy commitments	> Together with Supply Chains > Promoting Sustainability with Materials Manufacturers and Production Contractors
2-25	Processes to remediate negative impacts	> Lion Corporation Basic Corporate Governance Policy  > Measures to Prevent Human Rights Abuse (Human Rights Due Diligence) > Risk Management
2-26	Mechanisms for seeking advice and raising concerns	> Lion Corporation Basic Corporate Governance Policy  > Compliance
2-27	Compliance with laws and regulations	> Compliance
2-28	Membership associations	> Initiatives and External Evaluations > Participation in External Environmental Initiatives > Eco-First Commitment > Participation in Pharmaceutical Product Safety Initiatives > Building Relationships with Communities and External Organizations > Participation in External Supply Chain Initiatives
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	> Stakeholder Engagement
2-30	Collective bargaining agreements	> Labor-Management Relations
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	> Identifying Material Issues
3-2	List of material topics	> Sustainability Material Issues and Objectives for 2030

GIR Standards		Website
3-3	Management of material topics	> Sustainability Management (Implementation Framework)
200: Economic topics		
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	> Quarterly Financial Statements / Supplementary Materials
201-2	Financial implications and other risks and opportunities due to climate change	> Information disclosure based on TCFD recommendations
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report [Japanese] 
201-4	Financial assistance received from government	—
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	—
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	—
203-2	Significant indirect economic impacts	—
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	—
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	> Compliance
205-3	Confirmed incidents of corruption and actions taken	—
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—
GRI 207: Tax 2019		
207-1	Approach to tax	> Tax Policy
207-2	Tax governance, control, and risk management	> Compliance > Risk Management
207-3	Stakeholder engagement and management of concerns related to tax	> Stakeholder Engagement
207-4	Country-by-country reporting	> Tax Policy > Compliance
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	> ESG Data Raw Material Usage, Container and Packaging Material Usage
301-2	Recycled input materials used	> Using Recycled Plastics
301-3	Reclaimed products and their packaging materials	> Using Recycled Plastics
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	> ESG Data Total Energy Consumption in Business Activities
302-2	Energy consumption outside of the organization	> ESG Data Greenhouse Gas Emissions throughout the Supply Chain
302-3	Energy intensity	—
302-4	Reduction of energy consumption	> Reduce CO2 Emissions throughout Business Activities

GIR Standards		Website
302-5	Reductions in energy requirements of products and services	› Reduce CO₂ Emissions throughout Product Lifecycles
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	› Realizing a Resource-Circulating Society › Reducing Water Use
303-2	Management of water discharge-related impacts	› Water Use and Wastewater Discharge in Business Activities (Domestic and Overseas)
303-3	Water withdrawal	› ESG Data Water Usage (Water Withdrawal) in Business Activities › Reducing Water Use
303-4	Water discharge	› ESG Data Wastewater Discharge in Business Activities › Reducing Water Use
303-5	Water consumption	› ESG Data Overview of Environmental Burden Created by Business Activities
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	› Activities at Operating Sites
304-2	Significant impacts of activities, products and services on biodiversity	› Overview of Lion's Biodiversity-Friendly Business Activities
304-3	Habitats protected or restored	› Activities at Operating Sites
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	› Scope 1 and 2 Greenhouse Gas Emissions from Domestic Operating Sites › Scope 1 and 2 Greenhouse Gas Emissions from Overseas Operating Sites
305-2	Energy indirect (Scope 2) GHG emissions	› Scope 1 and 2 Greenhouse Gas Emissions from Domestic Operating Sites › Scope 1 and 2 Greenhouse Gas Emissions from Overseas Operating Sites
305-3	Other indirect (Scope 3) GHG emissions	› Greenhouse Gas Emissions throughout the Supply Chain
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	› Reduce CO₂ Emissions throughout Business Activities › Reduce CO₂ Emissions throughout Product Lifecycles
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	› ESG Data Management of Chemical Substances › Management of Chemical Substances Air Quality -Conscious Production Activities
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	› Realizing a Resource-Circulating Society
306-2	Management of significant waste-related impacts	› Recycling Resources
306-3	Waste generated	› ESG Data Waste
306-4	Waste diverted from disposal	› ESG Data Waste
306-5	Waste directed to disposal	› ESG Data Waste

GIR Standards		Website
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	> Promoting Sustainability with Materials Manufacturers and Production Contractors
308-2	Negative environmental impacts in the supply chain and actions taken	> Aiming for Sustainable Raw Material Procurement
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	> ESG Data Employee Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	> Promoting Work-Life Enrichment
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	—
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	> Enhancing the Occupational Safety Management System
403-2	Hazard identification, risk assessment, and incident investigation	> Enhancing the Occupational Safety Management System
403-3	Occupational health services	—
403-4	Worker participation, consultation, and communication on occupational health and safety	> Enhancing the Occupational Safety Management System
403-5	Worker training on occupational health and safety	> Enhancing the Occupational Safety Management System
403-6	Promotion of worker health	> Improving Employee Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	> Enhancing the Occupational Safety Management System Initiatives (Facility Safety/Occupational Safety)
403-8	Workers covered by an occupational health and safety management system	> Enhancing the Occupational Safety Management System
403-9	Work-related injuries	> Improving Employee Health > Enhancing the Occupational Safety Management System Initiatives (Facility Safety/Occupational Safety)
403-10	Work-related ill health	> Improving Employee Health > Productivity and Professional Fulfillment Indicators
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	> ESG Data Employee Data
404-2	Programs for upgrading employee skills and transition assistance programs	> Human Resource Development to Support Career Autonomy
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	> Promoting Diversity & Inclusion
405-2	Ratio of basic salary and remuneration of women to men	> ESG Data Employee Data
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	—
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	> Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
GRI 408: Child Labor 2016		

GIR Standards		Website
408-1	Operations and suppliers at significant risk for incidents of child labor	Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	—
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	—
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Social Contribution Activities
413-2	Operations with significant actual and potential negative impacts on local communities	—
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	Selecting New Suppliers
414-2	Negative social impacts in the supply chain and actions taken	Aiming for Sustainable Raw Material Procurement
GRI 415: Public Policy 2016		
415-1	Political contributions	Political Contributions
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	Approach to Quality Assurance, Safety and Reliability
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	Approach to Responsible Product Representations
417-2	Incidents of non-compliance concerning product and service information and labeling	Admonishment from the Consumer Affairs Agency Regarding Product Representations
417-3	Incidents of non-compliance concerning marketing communications	—
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—

Reference Table for United Nations Global Compact COP

Lion announced its support for the [United Nations Global Compact \(UNGC\)](#) in 2009 and takes part in related initiatives. As a signatory to the UNGC, COP (Communication on Progress) on the status of initiatives on ten principles in the four areas of “Human Rights,” “Labour,” “Environment” and “Anti-Corruption” is submitted once a year.

	UN Global Compact Principles	Website
Human rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Together with Supply Chains > Promoting Sustainability with Materials Manufacturers and Production Contractors > Aiming for Sustainable Raw Material Procurement > Stakeholder Engagement > Promoting Diversity and Inclusion > Approach to Quality Assurance, Safety and Reliability > Improving Employee Health > Enhancing the Occupational Safety Management System
	Principle 2: Make sure that they are not complicit in human rights abuses.	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Measures to Prevent Human Rights Abuse (Human Rights Due Diligence)
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Together with Employees > Labor-Management Relations
	Principle 4: The elimination of all forms of forced and compulsory labour;	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Together with Supply Chains > Promoting Sustainability with Materials Manufacturers and Production Contractors > Aiming for Sustainable Raw Material Procurement

	UN Global Compact Principles	Website
	Principle 5: The effective abolition of child labour; and	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Together with Supply Chains > Promoting Sustainability with Materials Manufacturers and Production Contractors > Aiming for Sustainable Raw Material Procurement
	Principle 6: The elimination of discrimination in respect of employment and occupation.	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > LION Human Rights Policy > Respect for Human Rights > Together with Employees > Promoting Diversity and Inclusion > Promoting Work-Life Enrichment > Enhancing the Occupational Safety Management System
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges;	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > Environmental Policy > Environmental Approach and Policy / Management > Management of Chemical Substances > Stakeholder Engagement
	Principle 8: Undertake initiatives to promote greater environmental responsibility; and	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > Management Message > Lion's Sustainability > Sustainability Material Issues and Objectives for 2030 > Environmental Objectives and Achievements > Realizing a Decarbonized Society > Realizing a Resource-Circulating Society > Initiatives and External Evaluations > Stakeholder Engagement
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines > Environmental Objectives and Achievements > Recycling Resources > Lion's Environmentally Friendly Products > Environmental Communication
Anti-Corruption	Principle 10: Businesses should work against corruption in all its forms,	<ul style="list-style-type: none"> > Charter for Corporate Behavior / Behavioral Guidelines

	UN Global Compact Principles	Website
	including extortion and bribery.	<ul style="list-style-type: none"> ➤ Basic Approach to Corporate Governance ➤ Compliance ➤ LION Anti-Bribery Principles