

Integrated Report 2018 GRI Standards/ISO 26000 Comparison Chart

▷ General Disclosures

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
<b>Organizational Profile</b>				
102-1	Name of the organization		63-64	Company Overview
102-2	Activities, brands, products, and services			
102-3	Location of headquarters			
102-4	Location of operations			
102-5	Ownership and legal form			
102-6	Markets served			
102-7	Scale of the organization		5-6 57-62	Value Creation Process Financial Section
102-8	Information on employees and other workers	6.4 6.4.3	45	Human Resource Management
102-9	Supply chain		35-36	Environmental Load in the Natural Gas Value Chain
102-10	Significant changes to the organization and its supply chain		22	Strengthen Competitiveness
102-11	Precautionary Principle or approach	6.2	51	Internal Control
102-12	External initiatives		40 41-42	Biodiversity Conservation Contribution to the Local Communities
102-13	Membership of associations		40	Biodiversity Conservation
<b>Strategy</b>				
102-14	Statement from senior decision-maker	6.2	11-16	Interview with President
102-15	Key impacts, risks, and opportunities		11-16	Interview with President Securities Report P.12-13 (Japanese only)
<b>Ethics and Integrity</b>				
102-16	Values, principles, standards, and norms of behavior		5-6 11-16	Value Creation Process Interview with President
102-17	Mechanisms for advice and concerns about ethics		47 52	Creating a Work-friendly Environment Compliance
<b>Governance</b>				
102-18	Governance structure	6.2	49-50	Corporate Governance
102-19	Delegating authority		33 52	Management of Environmental Preservation Compliance
102-20	Executive-level responsibility for economic, environmental, and social topics			
102-21	Consulting stakeholders on economic, environmental, and social topics	6.2	43-44 47	Enhancement of Communication with Shareholders and Investors Creating a Work-friendly Environment Corporate Governance Report P.8 (Japanese only)
102-22	Composition of the highest governance body and its committees		33 49-50 52	Management of Environmental Preservation Corporate Governance Compliance
102-23	Chair of the highest governance body		53-54	Board of Directors and Audit & Supervisory Board Members Corporate Governance Report P.4 (Japanese only)
102-24	Nominating and selecting the highest governance body		49-50 53-54	Corporate Governance Board of Directors and Audit & Supervisory Board Members Corporate Governance Report P.4-7 (Japanese only)
102-25	Conflicts of interest		49-50 63	Corporate Governance Company Overview Corporate Governance Report P.1-2 (Japanese only)

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
102-26	Role of highest governance body in setting purpose, values, and strategy		49-50	Corporate Governance Corporate Governance Report P.1-2 (Japanese only)
102-27	Collective knowledge of highest governance body			
102-28	Evaluating the highest governance body's performance			
102-29	Identifying and managing economic, environmental, and social impacts	6.2	49-50 51	Corporate Governance Internal Control
102-30	Effectiveness of risk management processes			
102-31	Review of economic, environmental, and social topics	6.2		
102-32	Highest governance body's role in sustainability reporting		49-50	Corporate Governance
102-33	Communicating critical concerns	6.2	49-50 51	Corporate Governance Internal Control
102-34	Nature and total number of critical concerns		49-50	Corporate Governance
102-35	Remuneration policies	6.2	49-50	Corporate Governance Corporate Governance Report P.1,6 (Japanese only) Securities Report P.32 (Japanese only)
102-36	Process for determining remuneration			
102-37	Stakeholders' involvement in remuneration	6.2		
102-38	Annual total compensation ratio			
102-39	Percentage increase in annual total compensation ratio			
<b>Stakeholder Engagement</b>				
102-40	List of stakeholder groups	6.2	5-6	Value Creation Process
102-41	Collective bargaining agreements	6.3.10 6.4 6.4.3 6.4.4 6.4.5	47	Creating a Work-friendly Environment
102-42	Identifying and selecting stakeholders	6.2	5-6	Value Creation Process
102-43	Approach to stakeholder engagement	6.2 6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9	24 43-44	Improvement in CS Enhancement of Communication with Shareholders and Investors Creating a Work-friendly Environment
			47	
102-44	Key topics and concerns raised	6.2		
<b>Reporting Practice</b>				
102-45	Entities included in the consolidated financial statements	6.2		Securities Report P.7-8 (Japanese only)
102-46	Defining report content and topic Boundaries			
102-47	List of material topics		5-6	Value Creation Process
102-48	Restatements of information			Not applicable
102-49	Changes in reporting			Not applicable
102-50	Reporting period		2	Editorial Policy
102-51	Date of most recent report			Not applicable
102-52	Reporting cycle		2	Editorial Policy
102-53	Contact point for questions regarding the report			
102-54	Claims of reporting in accordance with the GRI Standards			
102-55	GRI content index			GRI Standards/ISO 26000 Comparison Chart (this document)
102-56	External assurance	7.5.3	55-56	External Opinion and Evaluation

## ▷ Economic

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
<b>201 Economic Performance</b>				
201-1	Direct economic value generated and distributed	6.8 6.8.3 6.8.7 6.8.9	9-10 40 41-42	Fundamental Data Biodiversity Conservation Contribution to the Local Communities
201-2	Financial implications and other risks and opportunities due to climate change	6.5.5		Securities Report P.12-13 (Japanese only)
201-3	Defined benefit plan obligations and other retirement plans			Securities Report P.64-65 (Japanese only)
201-4	Financial assistance received from government			Not applicable
<b>202 Market Presence</b>				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.4.4 6.8		Website "Recruit" (Japanese only)
202-2	Proportion of senior management hired from the local community	6.8 6.8.5 6.8.7		
<b>203 Indirect Economic Impacts</b>				
203-1	Infrastructure investments and services supported	6.3.9 6.8 6.8.3 6.8.4 6.8.5 6.8.6 6.8.7 6.8.9	19-22 28 29 40 41-42	Building a Robust City Gas Business Developing Smart Towns Technical Development to Realize a Low Carbon Society Biodiversity Conservation Contribution to the Local Communities
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	19-22	Building a Robust City Gas Business
<b>204 Procurement Practices</b>				
204-1	Proportion of spending on local suppliers	6.6.6 6.8 6.8.5 6.8.7	19 64	Expand Gas Supply Foundation Overview of Major Pipeline Network and Natural Gas Service Areas
<b>205 Anti-corruption</b>				
205-1	Operations assessed for risks related to corruption	6.6 6.6.3	52	Compliance
205-2	Communication and training about anti-corruption policies and procedures			
205-3	Confirmed incidents of corruption and actions taken			Not applicable
<b>206 Anti-competitive Behavior</b>				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	6.6 6.6.5 6.6.7		Not applicable

## Environment

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
<b>301 Materials</b>				
301-1	Materials used by weight or volume	6.5.4	35-36	Environmental Load in the Natural Gas Value Chain
301-2	Recycled input materials used		39	Resource Recycling
301-3	Reclaimed products and their packaging materials			Environmental Data Book P.2
<b>302 Energy</b>				
302-1	Energy consumption within the organization	6.5.4	35-36	Environmental Load in the Natural Gas Value Chain Environmental Data Book P.1,3
302-2	Energy consumption outside of the organization			
302-3	Energy intensity			
302-4	Reduction of energy consumption	6.5.4 6.5.5	33-34 37-38	Management of Environmental Preservation Global Warming Countermeasures
302-5	Reductions in energy requirements of products and services			
<b>303 Water</b>				
303-1	Water withdrawal by source	6.5.4	35-36	Environmental Load in the Natural Gas Value Chain Environmental Data Book P.1
303-2	Water sources significantly affected by withdrawal of water			
303-3	Water recycled and reused			
<b>304 Biodiversity</b>				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5.6	35-36 40	Environmental Load in the Natural Gas Value Chain Biodiversity Conservation
304-2	Significant impacts of activities, products, and services on biodiversity			
304-3	Habitats protected or restored			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			
<b>305 Emissions</b>				
305-1	Direct (Scope 1) GHG emissions	6.5.5	33-34 35-36 37-38	Management of Environmental Preservation Environmental Load in the Natural Gas Value Chain Global Warming Countermeasures Environmental Data Book P.1,3
305-2	Energy indirect (Scope 2) GHG emissions			
305-3	Other indirect (Scope 3) GHG emissions			
305-4	GHG emissions intensity			
305-5	Reduction of GHG emissions			
305-6	Emissions of ozone-depleting substances (ODS)	6.5.3 6.5.5		
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	6.5.3		
<b>306 Effluents and Waste</b>				
306-1	Water discharge by quality and destination	6.5.3 6.5.4		Environmental Data Book P.1
306-2	Waste by type and disposal method	6.5.3	35-36 39	Environmental Load in the Natural Gas Value Chain Resource Recycling Environmental Data Book P.2
306-3	Significant spills			
306-4	Transport of hazardous waste			
306-5	Water bodies affected by water discharges and/or runoff	6.5.4	40	Biodiversity Conservation
<b>307 Environmental Compliance</b>				
307-1	Non-compliance with environmental laws and regulations	4.6		Not applicable
<b>308 Supplier Environmental Assessment</b>				
308-1	New suppliers that were screened using environmental criteria	6.3.5 6.5.4 6.6.6 7.3.1		
308-2	Negative environmental impacts in the supply chain and actions taken		35-36 37-38 39 40	Environmental Load in the Natural Gas Value Chain Global Warming Countermeasures Resource Recycling Biodiversity Conservation

## ▷ Society

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
401 Employment				
401-1	New employee hires and employee turnover	6.4 6.4.3	45	Human Resource Management
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	6.8.7	47	Creating a Work-friendly Environment
402 Labor/Management Relations				
402-1	Minimum notice periods regarding operational changes	6.4 6.4.3 6.4.4 6.4.5		
403 Occupational Health and Safety				
403-1	Workers representation in formal joint management-worker health and safety committees	6.4 6.4.6	48	Initiatives for Occupational Health and Safety
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities			
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			
404 Training and Education				
404-1	Average hours of training per year per employee	6.4 6.4.7	45	Human Resource Management
404-2	Programs for upgrading employee skills and transition assistance programs			
404-3	Percentage of employees receiving regular performance and career development reviews			
405 Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees	6.2.3 6.3.7 6.3.10 6.4.3	45-46	Human Resource Management
405-2	Ratio of basic salary and remuneration of women to men	6.3.7 6.3.10 6.4.3 6.4.4		
406 Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken	6.3.6 6.3.7 6.3.10 6.4.3	45 52	Human Resource Management Compliance
407 Freedom of Association and Collective Bargaining				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.5 6.6.6	47	Creating a Work-friendly Environment

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
<b>408 Child Labor</b>				
408-1	Operations and suppliers at significant risk for incidents of child labor	6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6 6.8.4	45 52	Human Resource Management Compliance
<b>409 Forced or Compulsory Labor</b>				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.3.3 6.3.4 6.3.5 6.3.10 6.6.6	45 52	Human Resource Management Compliance
<b>410 Security Practices</b>				
410-1	Security personnel trained in human rights policies or procedures	6.3 6.3.4 6.3.5 6.6.6		
<b>411 Rights of Indigenous Peoples</b>				
411-1	Incidents of violations involving rights of indigenous peoples	6.3.4 6.3.6 6.3.7 6.3.8 6.6.7 6.8.3		Not applicable
<b>412 Human Rights Assessment</b>				
412-1	Operations that have been subject to human rights reviews or impact assessments	6.3.3 6.3.4 6.3.5		
412-2	Employee training on human rights policies or procedures	6.3 6.3.5		
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	6.3 6.3.3 6.3.4 6.3.5		
<b>413 Local Communities</b>				
413-1	Operations with local community engagement, impact assessments, and development programs	6.3 6.3.9	24 33	Improvement in CS Management of Environmental Preservation
413-2	Operations with significant actual and potential negative impacts on local communities	6.6 6.6.7 6.8 6.8.5 6.8.7 6.8.9	35-36 64	Environmental Load in the Natural Gas Value Chain Overview of Major Pipeline Network and Natural Gas Service Areas
<b>414 Supplier Social Assessment</b>				
414-1	New suppliers that were screened using social criteria		35-36	Environmental Load in the Natural Gas Value Chain
414-2	Negative social impacts in the supply chain and actions taken			
<b>415 Public Policy</b>				
415-1	Political contributions			

GRI Standards		ISO 26000	Reference Pages in Integrated Report 2018, etc.	
			Pages	Items
<b>416 Customer Health and Safety</b>				
416-1	Assessment of the health and safety impacts of product and service categories	6.3.9 6.6.7 6.8 6.8.5 6.8.7	20  21	Promote Gas Safety and Disaster-prevention Measures Measures to Ensure the Safety and Security of Customers
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.6 6.7 6.7.4 6.7.5 6.8.8		Not applicable
<b>417 Marketing and Labeling</b>				
417-1	Requirements for product and service information and labeling		20  21  39	Promote Gas Safety and Disaster-prevention Measures Measures to Ensure the Safety and Security of Customers Resource Recycling
417-2	Incidents of non-compliance concerning product and service information and labeling	6.7 6.7.3 6.7.4 6.7.5 6.7.9		Not applicable
417-3	Incidents of non-compliance concerning marketing communications			Not applicable
<b>418 Customer Privacy</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.7 6.7.7		Not applicable
<b>419 Socioeconomic Compliance</b>				
419-1	Non-compliance with laws and regulations in the social and economic area	6.7 6.7.6		Not applicable