

| GRI#                          | Disclosure  | Reference   |
|-------------------------------|---|---|
| <b>General Disclosures</b>    |   |   |
| <b>Organizational profile</b> |   |   |
| 102-1                         | Name of the organization<br>a. Name of the organization.  | <a href="#">Who we are   About Nippon Steel   NIPPON STEEL</a>  |
| 102-2                         | Activities, brands, products, and services<br>a. A description of the organization's activities.<br>b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.   | <a href="#">Basic Facts About Nippon Steel 2020 pg.3-4</a>  |
| 102-3                         | Location of headquarters<br>a. Location of the organization's headquarters.   | <a href="#">Offices   About Nippon Steel   NIPPON STEEL</a>   |
| 102-4                         | Location of operations<br>a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.  | <a href="#">Offices   About Nippon Steel   NIPPON STEEL</a>   |
| 102-5                         | Ownership and legal form<br>a. Nature of ownership and legal form.  | <a href="#">Who we are   About Nippon Steel   NIPPON STEEL</a>  |
| 102-6                         | Markets served<br>a. Markets served, including:<br>i. geographic locations where products and services are offered;<br>ii. sectors served;<br>iii. types of customers and beneficiaries.  | <a href="#">Integrated Report 2020 pg.45-52</a>   |
| 102-7                         | Scale of the organization<br>a. Scale of the organization, including:<br>i. total number of employees;<br>ii. total number of operations;<br>iii. net sales (for private sector organizations) or net revenues (for public sector organizations);<br>iv. total capitalization (for private sector organizations) broken down in terms of debt and equity;<br>v. quantity of products or services provided.  | <a href="#">Integrated Report 2020 pg.29,103</a><br><a href="#">Sustainability Report 2020 pg.50</a><br><a href="#">Basic Facts About Nippon Steel 2020 pg.61-62</a><br><a href="#">Securing of personnel</a> |
| 102-8                         | Information on employees and other workers<br>a. Total number of employees by employment contract (permanent and temporary), by gender.<br>b. Total number of employees by employment contract (permanent and temporary), by region.<br>c. Total number of employees by employment type (full-time and part-time), by gender.<br>d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.<br>e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).<br>f. An explanation of how the data have been compiled, including any assumptions made. | <a href="#">Integrated Report 2020 pg.29,103</a><br><a href="#">Sustainability Report 2020 pg.50</a><br><a href="#">Basic Facts About Nippon Steel 2020 pg.61-62</a><br><a href="#">Securing of personnel</a> |
| 102-11                        | Precautionary Principle or approach<br>a. Whether and how the organization applies the Precautionary Principle or approach.   | <a href="#">Internal Controls and Risk Management System</a>  |
| 102-12                        | The reporting organization shall report the following information:<br>a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.   | <a href="#">Integrated Report 2020 pg.78-79</a>   |
| 102-13                        | Membership of associations<br>a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.  | <a href="#">Partnerships with External Organizations and NGOs</a><br><a href="#">Sustainability Report 2020 pg.52-53</a><br><a href="#">Basic Facts About Nippon Steel 2020 pg.108</a>                        |

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| <b>Strategy</b>             |  |   |
| 102-14                      | Statement from senior decision-maker<br>a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.   | <a href="#">Sustainability Report 2020 pg.2-3</a>   |
| 102-15                      | Key impacts, risks, and opportunities<br>a. A description of key impacts, risks, and opportunities.  | <a href="#">Business risks and other risks</a><br><a href="#">Integrated Report 2020 pg.61-68</a>                           |
| <b>Ethics and integrity</b> |  |   |
| 102-16                      | Values, principles, standards, and norms of behavior<br>a. A description of the organization's values, principles, standards, and norms of behavior.   | <a href="#">Corporate Philosophy</a><br><a href="#">Employee Action Guidelines</a><br><a href="#">Group Code of Conduct</a> |
| 102-17                      | Mechanisms for advice and concerns about ethics<br>a. A description of internal and external mechanisms for:<br>i. seeking advice about ethical and lawful behavior, and organizational integrity;<br>ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.   | <a href="#">Internal Controls and Risk Management System</a>  |
| <b>Governance</b>           |  |   |
| 102-18                      | Governance structure<br>a. Governance structure of the organization, including committees of the highest governance body.<br>b. Committees responsible for decision-making on economic, environmental, and social topics.  | <a href="#">Corporate Governance Report</a>   |
| 102-19                      | Delegating authority<br>a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.  | <a href="#">Corporate Governance Report</a>   |
| 102-20                      | Executive-level responsibility for economic, environmental, and social topics<br>a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics.<br>b. Whether post holders report directly to the highest governance body.   | <a href="#">Corporate Governance Report</a>   |
| 102-21                      | Consulting stakeholders on economic, environmental, and social topics<br>a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.<br>b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body  | <a href="#">Disclosure &amp; Dialogue Policy</a><br><a href="#">Sustainability Report 2020 pg.14-19</a>                     |
| 102-22                      | Composition of the highest governance body and its committees<br>a. Composition of the highest governance body and its committees by:<br>i. executive or non-executive;<br>ii. independence;<br>iii. tenure on the governance body;<br>iv. number of each individual's other significant positions and commitments, and the nature of the commitments;<br>v. gender;<br>vi. membership of under-represented social groups;<br>vii. competencies relating to economic, environmental, and social topics;<br>viii. stakeholder representation. | <a href="#">Corporate Governance Report</a>   |
| 102-23                      | Chair of the highest governance body<br>a. Whether the chair of the highest governance body is also an executive officer in the organization.<br>b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.   | <a href="#">Corporate Governance Report</a>   |
| 102-24                      | Nominating and selecting the highest governance body<br>a. Nomination and selection processes for the highest governance body and its committees.<br>b. Criteria used for nominating and selecting highest governance body members, including whether and how:<br>i. stakeholders (including shareholders) are involved;<br>ii. diversity is considered;<br>iii. independence is considered;<br>iv. expertise and experience relating to economic, environmental, and social topics are considered.  | <a href="#">Corporate Governance Report</a>   |

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| 102-26 | Role of highest governance body in setting purpose, values, and strategy<br>a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.   | <a href="#">Corporate Governance Report</a><br><br><a href="#">Sustainability Report 2020 pg.14-19</a>      |
| 102-27 | The reporting organization shall report the following information:<br>a.Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.   | <a href="#">Corporate Governance Report</a>   |
| 102-28 | Evaluating the highest governance body's performance<br>a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.<br>b. Whether such evaluation is independent or not, and its frequency.<br>c. Whether such evaluation is a self-assessment.<br>d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.  | <a href="#">Corporate Governance Report</a><br><br><a href="#">Sustainability Report 2020 pg.14-19</a>      |
| 102-29 | The reporting organization shall report the following information:<br>a.Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.<br>b.Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.  | <a href="#">Sustainability Report 2020 pg.14-19</a>   |
| 102-30 | Effectiveness of risk management processes<br>a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.  | <a href="#">Sustainability Report 2020 pg.14-19</a>   |
| 102-31 | Review of economic, environmental, and social topics<br>a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.   | <a href="#">Sustainability Report 2020 pg.14-19</a>   |
| 102-32 | The reporting organization shall report the following information:<br>a.The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.   | <a href="#">Sustainability Report 2020 pg.14-19</a><br><br><a href="#">Sustainability Report 2020 pg.56</a> |
| 102-33 | Communicating critical concerns<br>a. Process for communicating critical concerns to the highest governance body.   | <a href="#">Internal Controls and Risk Management System</a>  |
| 102-34 | The reporting organization shall report the following information:<br>a.Total number and nature of critical concerns that were communicated to the highest governance body.<br>b. Mechanism(s) used to address and resolve critical concerns.   | <a href="#">Corporate Governance Report</a>   |
| 102-35 | Remuneration policies<br>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:<br>i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;<br>ii. Sign-on bonuses or recruitment incentive payments;<br>iii. Termination payments;<br>iv. Clawbacks;<br>v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.<br>b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics. | <a href="#">Corporate Governance Report</a>   |
| 102-36 | Process for determining remuneration<br>a. Process for determining remuneration.<br>b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.<br>c. Any other relationships that the remuneration consultants have with the organization.  | <a href="#">Corporate Governance Report</a>   |
| 102-38 | Annual total compensation ratio<br>a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.  | <a href="#">Corporate Governance Report</a>   |
| 102-39 | Percentage increase in annual total compensation ratio<br>a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.   | <a href="#">Corporate Governance Report</a>   |

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| <b>Stakeholder engagement</b> |   |  |
| 102-40                        | List of stakeholder groups<br>a. A list of stakeholder groups engaged by the organization.  | <a href="#">Relationship with Stakeholders</a>   |
| 102-41                        | Collective bargaining agreements<br>a. Percentage of total employees covered by collective bargaining agreements.   | <a href="#">Integrated Report 2020 pg.30</a><br><a href="#">Sustainability Report 2020 pg.48</a><br><a href="#">Basic Facts About Nippon Steel 2020 pg.69</a><br><a href="#">Respect the rights to organize and to bargain</a> |
| 102-42                        | Identifying and selecting stakeholders<br>a. The basis for identifying and selecting stakeholders with whom to engage.  | <a href="#">Relationship with Stakeholders</a>   |
| 102-43                        | Approach to stakeholder engagement<br>a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.   | <a href="#">Relationship with Stakeholders</a><br><a href="#">Disclosure &amp; Dialogue Policy</a>   |
| 102-44                        | Key topics and concerns raised<br>a. Key topics and concerns that have been raised through stakeholder engagement, including:<br>i. how the organization has responded to those key topics and concerns, including through its reporting;<br>ii. the stakeholder groups that raised each of the key topics and concerns.  | <a href="#">Sustainability Report 2020 pg.14-15</a>  |
| <b>Reporting practice</b>     |   |  |
| 102-46                        | Defining report content and topic Boundaries<br>a. An explanation of the process for defining the report content and the topic Boundaries.<br>b. An explanation of how the organization has implemented the Reporting Principles for defining report content.   | <a href="#">Integrated Report 2020 pg.1.13-18</a>  |
| 102-47                        | The reporting organization shall report the following information:<br>a. A list of the material topics identified in the process for defining report content.   | <a href="#">Integrated Report 2020 pg.15-18</a>  |
| 102-50                        | Reporting period<br>a. Reporting period for the information provided.   | <a href="#">Integrated Report 2020 pg.1</a>  |
| 102-52                        | Reporting cycle<br>a. Reporting cycle.  | <a href="#">Basic Facts About Nippon Steel 2020 pg.146</a>   |
| 102-53                        | Contact point for questions regarding the report<br>a. The contact point for questions regarding the report or its contents.  | <a href="#">Sustainability Report 2020 pg.57</a>   |
| 102-54                        | The reporting organization shall report the following information:<br>a.The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either:<br>i.'This report has been prepared in accordance with the GRI Standards: Core option';<br>ii.'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.   | <a href="#">Integrated Report 2020 pg.1</a>  |
| 102-55                        | The reporting organization shall report the following information:<br>a.The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report.<br>b.For each disclosure, the content index shall include:<br>i. the number of the disclosure (for disclosures covered by the GRI Standards);<br>ii.the page number(s) or URL(s) where the information can be found, either within the report or in other published materials;<br>iii.if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.   | <a href="#">GRI Index</a>  |
| 102-56                        | External assurance<br>a. A description of the organization's policy and current practice with regard to seeking external assurance for the report.<br>b. If the report has been externally assured:<br>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;<br>ii. The relationship between the organization and the assurance provider;<br>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report. | <a href="#">Sustainability Report 2020 pg.56</a>   |

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| <b>Specific Disclosures</b>       |  |   |
| <b>201 : Economic Performance</b> |  |   |
| Management Approach<br>103        | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p> | <p><u>Integrated Report 2020</u><br/><u>pg.15-18, 31-34</u></p>             |
| 201-1                             | <p>Direct economic value generated and distributed</p> <p>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.</p> <p>b. Where significant, report EVG&amp;D separately at country, regional, or market levels, and the criteria used for defining significance.</p>   | <p><u>"Various Support Activities in and out of Japan"</u></p>              |
| 201-2                             | <p>Financial implications and other risks and opportunities due to climate change</p> <p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>  | <p><u>Sustainability Report2020</u><br/><u>pg.25-27</u><br/><u>TCFD</u></p> |

| GRI#                                   | Disclosure   | Reference  |
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| <b>202 : Market Presence</b>           |  |  |
| Management Approach 103                | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p> | <p><a href="#">Integrated Report 2020 pg.15-18</a></p>   |
| 202-1                                  | <p>Ratios of standard entry level wage by gender compared to local minimum wage</p> <p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p>d. The definition used for 'significant locations of operation'.</p>  | <p><a href="#">Basic Facts About Nippon Steel 2020 pg.62-63</a></p>  |
| 202-2                                  | <p>Proportion of senior management hired from the local community</p> <p>a. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>b. The definition used for 'senior management'.</p> <p>c. The organization's geographical definition of 'local'.</p> <p>d. The definition used for 'significant locations of operation'.</p>   | <p><a href="#">Sustainability Report 2020 pg.50</a></p> <p><a href="#">Development of personnel who support overseas expansion</a></p> |
| <b>203 : Indirect Economic Impacts</b> |  |  |
| 203-1                                  | <p>Infrastructure investments and services supported</p> <p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</p>  | <p><a href="#">Sustainability Report 2020 pg.22,24,27,29-33,36-37,42-43</a></p>  |
| 203-2                                  | <p>Significant indirect economic impacts</p> <p>a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p> <p>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>   | <p><a href="#">Fact Book 2020 pg.121-127</a></p>   |

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| <b>205 : Anti-corruption</b>           |   |  |
| Management Approach<br>103             | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><a href="#"><u>Internal Controls and Risk Management System</u></a></p> |
| 205-2                                  | <p>Communication and training about anti-corruption policies and procedures</p> <ol style="list-style-type: none"> <li>a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.</li> <li>b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</li> <li>c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.</li> <li>d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</li> <li>e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</li> </ol>   | <p><a href="#"><u>Internal Controls and Risk Management System</u></a></p> |
| <b>206 : Anti-competitive Behavior</b> |   |  |
| Management Approach<br>103             | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><a href="#"><u>Internal Controls and Risk Management System</u></a></p> |

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|----------------------------|---|--|
| <b>301 : Materials</b>     |   |  |
| Management Approach<br>103 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><u><a href="#">Integrated Report 2020</a></u><br/><u><a href="#">pg.17—18</a></u></p> <p><u><a href="#">Promotion of Environmental Management</a></u></p> <p><u><a href="#">Sustainability Report2020</a></u><br/><u><a href="#">pg.20-21</a></u></p> |
| 301-1                      | <p>Materials used by weight or volume</p> <ol style="list-style-type: none"> <li>a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:               <ol style="list-style-type: none"> <li>i. non-renewable materials used;</li> <li>ii. renewable materials used.</li> </ol> </li> </ol>  | <p><u><a href="#">Promotion of Environmental Management</a></u></p>  |
| 301-2                      | <p>Recycled input materials used</p> <ol style="list-style-type: none"> <li>a. Percentage of recycled input materials used to manufacture the organization's primary products and services.</li> </ol>  | <p><u><a href="#">Sustainability Report2020</a></u><br/><u><a href="#">pg.20-21</a></u></p>  |



| GRI#                    | Disclosure  | Reference  |
|-------------------------|---|--|
| <b>302 : Energy</b>     |   |  |
| Management Approach 103 | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;<br/>iii. any related adjustments to the management approach.</p> | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.20,21,28</a></p>   |
| 302-1                   | <p>Energy consumption within the organization<br/>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.<br/>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.<br/>c. In joules, watt-hours or multiples, the total:<br/>i. electricity consumption<br/>ii. heating consumption<br/>iii. cooling consumption<br/>iv. steam consumption<br/>d. In joules, watt-hours or multiples, the total:<br/>i. electricity sold<br/>ii. heating sold<br/>iii. cooling sold<br/>iv. steam sold<br/>e. Total energy consumption within the organization, in joules or multiples.<br/>f. Standards, methodologies, assumptions, and/or calculation tools used.<br/>g. Source of the conversion factors used.</p>   | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.20,22</a></p>  |
| 302-3                   | <p>Energy intensity<br/>a. Energy intensity ratio for the organization.<br/>b. Organization-specific metric (the denominator) chosen to calculate the ratio.<br/>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.<br/>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.22</a></p>   |
| 302-4                   | <p>Reduction of energy consumption<br/>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.<br/>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.<br/>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.<br/>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>   | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.22,23</a></p>  |
| 302-5                   | <p>Reductions in energy requirements of products and services<br/>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.<br/>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.<br/>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.37</a><br/><a href="#">waste plastics</a></p> <p><a href="#">Efforts Made Through Collaboration with Society and Other Industries</a></p> <p>-<br/><a href="#">Recycling of waste plastics and waste tires</a></p> |

| GRI#                             | Disclosure  | Reference   |
|----------------------------------|---|---|
| <b>303 : Water and Effluents</b> |   |   |
| Management Approach<br>103       | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.38-41</a><br/><a href="#">risk management</a></p>   |
| 303-1                            | <p>Water withdrawal</p> <ol style="list-style-type: none"> <li>a. Total volume of water withdrawn, with a breakdown by the following sources:               <ol style="list-style-type: none"> <li>i. Surface water, including water from wetlands, rivers, lakes, and oceans;</li> <li>ii. Ground water;</li> <li>iii. Rainwater collected directly and stored by the organization;</li> <li>iv. Waste water from another organization;</li> <li>v. Municipal water supplies or other public or private water utilities.</li> </ol> </li> <li>b. Standards, methodologies, and assumptions used.</li> </ol>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.38</a><br/><a href="#">risk management</a></p>  |
| 303-3                            | <p>Water recycled and reused</p> <ol style="list-style-type: none"> <li>a. Total volume of water recycled and reused by the organization.</li> <li>b. Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1.</li> <li>c. Standards, methodologies, and assumptions used.</li> </ol>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.38</a></p> <p><a href="#">Sustainability Report2019</a><br/><a href="#">pg.39column</a></p> |

| GRI#                       | Disclosure  | Reference   |
|----------------------------|---|---|
| <b>304 : Biodiversity</b>  |   |   |
| Management Approach<br>103 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.42-43</a></p> |
| 304-1                      | <p>Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <ol style="list-style-type: none"> <li>a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:               <ol style="list-style-type: none"> <li>i. Geographic location;</li> <li>ii. Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li>iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li>iv. Type of operation (office, manufacturing or production, or extractive);</li> <li>v. Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li>vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</li> <li>vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation)</li> </ol> </li> </ol>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.42-43</a></p> |
| 304-3                      | <p>Habitats protected or restored</p> <ol style="list-style-type: none"> <li>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</li> <li>b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</li> <li>c. Status of each area based on its condition at the close of the reporting period.</li> <li>d. Standards, methodologies, and assumptions used.</li> </ol>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.42-43</a></p> |

| GRI#                       | Disclosure   | Reference   |
|----------------------------|--|---|
| <b>305 : Emissions</b>     |  |   |
| Management Approach<br>103 | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;</p> | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.22-23</a></p>   |
| 305-1                      | <p>Direct (Scope 1) GHG emissions<br/>a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.<br/>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br/>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.<br/>d. Base year for the calculation, if applicable, including:<br/>i. the rationale for choosing it;<br/>ii. emissions in the base year;<br/>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.<br/>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.<br/>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.<br/>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>   | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.22</a><br/><a href="#">SCOPE1</a></p>   |
| 305-2                      | <p>Energy indirect (Scope 2) GHG emissions<br/>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br/>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.<br/>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br/>d. Base year for the calculation, if applicable, including:<br/>i. the rationale for choosing it;<br/>ii. emissions in the base year;<br/>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.<br/>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.<br/>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.<br/>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>   | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.22</a><br/><a href="#">SCOPE2</a></p>   |
| 305-3                      | <p>Other indirect (Scope 3) GHG emissions<br/>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.<br/>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br/>c. Biogenic CO2 emissions in metric tons of CO2 equivalent.<br/>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.<br/>e. Base year for the calculation, if applicable, including:<br/>i. the rationale for choosing it;<br/>ii. emissions in the base year;<br/>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.<br/>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.<br/>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.24</a><br/><a href="#">SCOPE3</a></p> <hr/> <p><a href="#">GHG detail</a></p> |

| GRI#  | Disclosure   | Reference  |
|-------|--|--|
| 305-4 | GHG emissions intensity<br>a. GHG emissions intensity ratio for the organization.<br>b. Organization-specific metric (the denominator) chosen to calculate the ratio.<br>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).<br>d. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.  | <a href="#">Sustainability Report2020</a><br><a href="#">pg.22</a>   |
| 305-5 | Reduction of GHG emissions<br>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO2 equivalent.<br>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.<br>c. Base year or baseline, including the rationale for choosing it.<br>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).<br>e. Standards, methodologies, assumptions, and/or calculation tools used.   | <a href="#">Sustainability Report2020</a><br><a href="#">pg.37</a><br><a href="#">waste plastics</a>   |
|       |  | <a href="#">Efforts Made Through Collaboration with Society and Other Industries</a><br>-<br><a href="#">Recycling of waste plastics and waste tires</a> |
| 305-7 | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions<br>a. Significant air emissions, in kilograms or multiples, for each of the following:<br>i. NOX<br>ii. SOX<br>iii. Persistent organic pollutants (POP)<br>iv. Volatile organic compounds (VOC)<br>v. Hazardous air pollutants (HAP)<br>vi. Particulate matter (PM)<br>vii. Other standard categories of air emissions identified in relevant regulations<br>b. Source of the emission factors used.<br>c. Standards, methodologies, assumptions, and/or calculation tools used. | <a href="#">Sustainability Report2020</a><br><a href="#">pg.22</a><br><a href="#">risk management</a>  |

| GRI#                             | Disclosure   | Reference   |
|----------------------------------|--|---|
| <b>306 : Effluents and Waste</b> |  |   |
| Management Approach 103          | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;</p> | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.36-37</a></p>   |
| 306-1                            | <p>Water discharge by quality and destination<br/>a. Total volume of planned and unplanned water discharges by:<br/>i. destination;<br/>ii. quality of the water, including treatment method;<br/>iii. whether the water was reused by another organization.<br/>b. Standards, methodologies, and assumptions used.</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.38-39</a></p> <p><a href="#">Promotion of Environmental Risk Management</a></p> |
| 306-2                            | <p>Waste by type and disposal method<br/>a. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:<br/>i. Reuse<br/>ii. Recycling<br/>iii. Composting<br/>iv. Recovery, including energy recovery<br/>v. Incineration (mass burn)<br/>vi. Deep well injection<br/>vii. Landfill<br/>viii. On-site storage<br/>ix. Other (to be specified by the organization)<br/>b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:<br/>i. Reuse<br/>ii. Recycling<br/>iii. Composting<br/>iv. Recovery, including energy recovery<br/>v. Incineration (mass burn)<br/>vi. Deep well injection<br/>vii. Landfill<br/>viii. On-site storage<br/>ix. Other (to be specified by the organization)<br/>c. How the waste disposal method has been determined:<br/>i. Disposed of directly by the organization, or otherwise directly confirmed<br/>ii. Information provided by the waste disposal contractor<br/>iii. Organizational defaults of the waste disposal contractor</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.36-37</a></p>   |
| 306-5                            | <p>a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:<br/>i. the size of the water body and related habitat;<br/>ii. whether the water body and related habitat is designated as a nationally or internationally protected area;<br/>iii. the biodiversity value, such as total number of protected species.</p>  | <p><a href="#">Sustainability Report2020</a><br/><a href="#">pg.38</a></p>  |

| GRI#                                  | Disclosure  | Reference   |
|---------------------------------------|---|---|
| <b>307 : Environmental Compliance</b> |   |   |
| Management Approach<br>103            | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> </li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> </ol> </li> </ol> | <p><u>Sustainability Report2020</u><br/>pg.18</p>                         |
| 307-1                                 | <p>Non-compliance with environmental laws and regulations</p> <ol style="list-style-type: none"> <li>a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:               <ol style="list-style-type: none"> <li>i. total monetary value of significant fines;</li> <li>ii. total number of non-monetary sanctions;</li> <li>iii. cases brought through dispute resolution mechanisms.</li> </ol> </li> <li>b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</li> </ol>   | <p><u>Environmental Management</u><br/>-<br/><u>Management system</u></p> |

| GRI#                       | Disclosure   | Reference  |
|----------------------------|--|--|
| <b>401 : Employment</b>    |  |  |
| Management Approach<br>103 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p>   | <p><a href="#">Integrated Report 2020</a><br/><a href="#">pg.17-18,29</a></p>        |
|                            | <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p>   | <p><a href="#">Sustainability Report 2020</a><br/><a href="#">pg.14-15,49-50</a></p> |
|                            | <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p>   |  |
| 401-1                      | <p>New employee hires and employee turnover</p> <p>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>   | <p><a href="#">Integrated Report 2020</a> <a href="#">pg.29</a></p>                  |
|                            |  | <p><a href="#">Sustainability Report 2020</a><br/><a href="#">pg.49-50</a></p>       |
|                            |  | <p><a href="#">Securing of personnel</a></p>   |
| 401-2                      | <p>Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <p>i. life insurance;</p> <p>ii. health care;</p> <p>iii. disability and invalidity coverage;</p> <p>iv. parental leave;</p> <p>v. retirement provision;</p> <p>vi. stock ownership;</p> <p>vii. others.</p> <p>b. The definition used for 'significant locations of operation'.</p> | <p><a href="#">Basic Facts About Nippon Steel 2020</a> <a href="#">pg.65</a></p>     |
| 401-3                      | <p>Parental leave</p> <p>a. Total number of employees that were entitled to parental leave, by gender.</p> <p>b. Total number of employees that took parental leave, by gender.</p> <p>c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p>e. Return to work and retention rates of employees that took parental leave, by gender</p>                                      | <p><a href="#">Integrated Report 2020</a> <a href="#">pg.29</a></p>                  |
|                            |  | <p><a href="#">Sustainability Report 2020</a> <a href="#">pg.49</a></p>              |
|                            |  | <p><a href="#">Basic Facts About Nippon Steel 2020</a> <a href="#">pg.64</a></p>     |
|                            |  | <p><a href="#">Diversity &amp; inclusion</a></p>                                     |



| GRI#                                    | Disclosure  | Reference  |
|---|---|--|
| <b>402 : Labor/Management Relations</b> |   |  |
| Management Approach<br>103              | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>                   | <p><a href="#">Integrated Report 2020 pg.30</a></p>                  |
|   | <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report 2020 pg.48</a></p>              |
|   | <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach;</li> </ol> </li> </ol>   | <p><a href="#">Respect the rights to organize and to bargain</a></p> |

| GRI#  | Disclosure  | Reference  |
|---|---|--|
| <b>403 : Occupational Health and Safety</b> |   |  |
| Management Approach 103                     | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <a href="#"><u>Efforts Toward Safety and Health Management</u></a> |
| 403-1                                       | <p>Workers representation in formal joint management-worker health and safety committees</p> <ol style="list-style-type: none"> <li>a. The level at which each formal joint management-worker health and safety committee typically operates within the organization.</li> <li>b. Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees.</li> </ol>  | <a href="#"><u>Efforts Toward Safety and Health Management</u></a> |
| 403-2                                       | <p>Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities</p> <ol style="list-style-type: none"> <li>a. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by:               <ol style="list-style-type: none"> <li>i. region;</li> <li>ii. gender.</li> </ol> </li> <li>b. Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by:               <ol style="list-style-type: none"> <li>i. region;</li> <li>ii. gender.</li> </ol> </li> <li>c. The system of rules applied in recording and reporting accident statistics.</li> </ol>   | <a href="#"><u>Efforts Toward Safety and Health Management</u></a> |
| 403-4                                       | <p>Health and safety topics covered in formal agreements with trade unions</p> <ol style="list-style-type: none"> <li>a. Whether formal agreements (either local or global) with trade unions cover health and safety.</li> <li>b. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements.</li> </ol>  | <a href="#"><u>Efforts Toward Safety and Health Management</u></a> |

| GRI#                                | Disclosure   | Reference  |
|-------------------------------------|--|--|
| <b>404 : Training and Education</b> |  |  |
| Management Approach 103             | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p>         | <p><a href="#">Integrated Report 2020</a><br/><a href="#">_pg.17-18,29</a></p>   |
|                                     | <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> | <p><a href="#">Sustainability Report 2020</a><br/><a href="#">_pg.14-15,50</a></p>   |
|                                     | <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p>   | <p><a href="#">Personnel development policy</a></p>  |
| 404-1                               | <p>Average hours of training per year per employee</p> <p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <p>i. gender;</p> <p>ii. employee category.</p>  | <p><a href="#">Integrated Report 2020</a> <a href="#">_pg.29</a></p> <p><a href="#">Sustainability Report 2020</a> <a href="#">_pg.50</a></p> <p><a href="#">Personnel development policy</a></p>                            |
| 404-2                               | <p>Programs for upgrading employee skills and transition assistance programs</p> <p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>   | <p><a href="#">Integrated Report 2020</a> <a href="#">_pg.29</a></p> <p><a href="#">Sustainability Report 2020</a> <a href="#">_pg.50</a></p> <p><a href="#">Development of personnel who support overseas expansion</a></p> |

| GRI#   | Disclosure   | Reference  |
|--|--|--|
| <b>405 : Diversity and Equal Opportunity</b> |  |  |
| Management Approach<br>103                   | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p>         | <p><a href="#">Integrated Report 2020</a><br/><a href="#">pg.15-18,29</a></p>                  |
|  | <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> | <p><a href="#">Sustainability Report 2020</a><br/><a href="#">pg.14-15,49-50</a></p>           |
|  | <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p>   | <p><a href="#">Diversity &amp; inclusion</a></p>   |
| 405-1  | <p>The reporting organization shall report the following information:</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>   | <p><a href="#">Integrated Report 2020</a> <a href="#">pg.15-18,29</a></p>                      |
|  | <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>   | <p><a href="#">Sustainability Report 2020</a><br/><a href="#">pg.14-15,49-50</a></p>           |
|  |  | <p><a href="#">Securing of personnel</a></p>   |
| <b>406 : Non-discrimination</b>              |  |  |
| Management Approach<br>103                   | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <p>a. An explanation of why the topic is material.</p> <p>b. The Boundary for the material topic, which includes a description of:</p> <p>i. where the impacts occur;</p> <p>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</p> <p>c. Any specific limitation regarding the topic Boundary.</p>         | <p><a href="#">Integrated Report 2020</a> <a href="#">pg.30</a></p>                            |
|  | <p>103-2<br/>The management approach and its components</p> <p>a. An explanation of how the organization manages the topic.</p> <p>b. A statement of the purpose of the management approach.</p> <p>c. A description of the following, if the management approach includes that component:</p> <p>i. Policies</p> <p>ii. Commitments</p> <p>iii. Goals and targets</p> <p>iv. Responsibilities</p> <p>v. Resources</p> <p>vi. Grievance mechanisms</p> <p>vii. Specific actions, such as processes, projects, programs and initiatives</p> | <p><a href="#">Sustainability Report 2020</a> <a href="#">pg.48</a></p>                        |
|  | <p>103-3<br/>Evaluation of the management approach</p> <p>a. An explanation of how the organization evaluates the management approach, including:</p> <p>i. the mechanisms for evaluating the effectiveness of the management approach;</p> <p>ii. the results of the evaluation of the management approach;</p> <p>iii. any related adjustments to the management approach.</p>   | <p><a href="#">Respect for human rights.</a><br/><a href="#">Diversity &amp; inclusion</a></p> |

| GRI#  | Disclosure  | Reference  |
|---|---|--|
| <b>407 : Freedom of Association and Collective Bargaining</b> |   |  |
| Management Approach<br>103                                    | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>                   | <p><a href="#">Integrated Report 2020 pg.30</a></p>                  |
|   | <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report 2020 pg.48</a></p>              |
|   | <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>   | <p><a href="#">Respect the rights to organize and to bargain</a></p> |
| <b>408 : Child Labor</b>                                      |   |  |
| Management Approach<br>103                                    | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>                   | <p><a href="#">Integrated Report 2020 pg.30</a></p>                  |
|   | <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report 2020 pg.48</a></p>              |
|   | <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>   | <p><a href="#">Prevention of forced or child labor</a></p>           |

| GRI#                                    | Disclosure  | Reference   |
|---|---|---|
| <b>409 : Forced or Compulsory Labor</b> |   |   |
| Management Approach 103                 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>                   | <p><a href="#">Integrated Report 2020 pg.30</a></p>                                     |
|   | <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> | <p><a href="#">Sustainability Report 2020 pg.48</a></p>                                 |
|   | <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>   | <p><a href="#">Prevention of forced or child labor</a></p>                              |
| <b>412 : Human Rights Assessment</b>    |   |   |
| Management Approach 103                 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>                   |   |
|   | <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> | <p><a href="#">Respect for human rights and promoting diversity &amp; inclusion</a></p> |
|   | <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>   | <p><a href="#">Respect for human rights</a></p>   |

| GRI#                           | Disclosure  | Reference  |
|--------------------------------|---|--|
| <b>413 : Local Communities</b> |   |  |
| Management Approach 103        | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;<br/>iii. any related adjustments to the management approach.</p> | <p><u>Integrated Report 2020 pg.15-18</u></p>  |
| 413-1                          | <p>Operations with local community engagement, impact assessments, and development programs<br/>a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:<br/>i. social impact assessments, including gender impact assessments, based on participatory processes;<br/>ii. environmental impact assessments and ongoing monitoring;<br/>iii. public disclosure of results of environmental and social impact assessments;<br/>iv. local community development programs based on local communities' needs;<br/>v. stakeholder engagement plans based on stakeholder mapping;<br/>vi. broad based local community consultation committees and processes that include vulnerable groups;<br/>vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;<br/>viii. formal local community grievance processes</p>  | <p><u>Partnerships with Local Communities</u></p> <p><u>Basic Facts About Nippon Steel 2020 pg.128-142</u></p> |

| GRI#                                    | Disclosure  | Reference  |
|---|---|--|
| <b>415 : Public Policy</b>              |   |  |
| Management Approach 103                 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><u>Sustainability Report 2020 pg.53</u></p>   |
| <b>416 : Customer Health and Safety</b> |   |  |
| Management Approach 103                 | <p>103-1<br/>Explanation of the material topic and its Boundary</p> <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol> <p>103-2<br/>The management approach and its components</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol> <p>103-3<br/>Evaluation of the management approach</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organization evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol> | <p><u>Integrated Report 2020 pg.43</u></p> <p><u>Sustainability Report 2020 pg.45-46</u></p> |



| GRI#                                  | Disclosure  | Reference   |
|---------------------------------------|---|---|
| <b>417 : Marketing and Labeling</b>   |   |   |
| Management Approach<br>103            | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;<br/>iii. any related adjustments to the management approach.</p> | <u>Integrated Report 2020 pg.63-74</u>              |
| 417-1                                 | <p>The reporting organization shall report the following information:<br/>a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:<br/>i. The sourcing of components of the product or service;<br/>ii. Content, particularly with regard to substances that might produce an environmental or social impact;<br/>iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain).<br/>b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p>   | <u>Sustainability Report 2020 pg.45-47</u>          |
| <b>419 : Socioeconomic Compliance</b> |   |   |
| Management Approach<br>103            | <p>103-1<br/>Explanation of the material topic and its Boundary<br/>a. An explanation of why the topic is material.<br/>b. The Boundary for the material topic, which includes a description of:<br/>i. where the impacts occur;<br/>ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.<br/>c. Any specific limitation regarding the topic Boundary.</p> <p>103-2<br/>The management approach and its components<br/>a. An explanation of how the organization manages the topic.<br/>b. A statement of the purpose of the management approach.<br/>c. A description of the following, if the management approach includes that component:<br/>i. Policies<br/>ii. Commitments<br/>iii. Goals and targets<br/>iv. Responsibilities<br/>v. Resources<br/>vi. Grievance mechanisms<br/>vii. Specific actions, such as processes, projects, programs and initiatives</p> <p>103-3<br/>Evaluation of the management approach<br/>a. An explanation of how the organization evaluates the management approach, including:<br/>i. the mechanisms for evaluating the effectiveness of the management approach;<br/>ii. the results of the evaluation of the management approach;<br/>iii. any related adjustments to the management approach.</p> | <u>Internal Controls and Risk Management System</u> |