

GRI 102 : General Disclosures 2016

Item	Corresponding page	Reason/explanation for omission
1. Organizational profile		
102-1 Name of the organization	● About the SG Holdings Group	
102-2 Activities, brands, products, and services	● Business Overview and Major Subsidiaries ● CSR Management ● Overseas Corporations	
102-3 Location of headquarters	● About the SG Holdings Group	
102-4 Location of operations	● About the SG Holdings Group ● Business Overview and Major Subsidiaries ● Overseas Corporations	
102-5 Ownership and legal form	● About the SG Holdings Group	
102-6 Markets served	● Business Overview and Major Subsidiaries ● Overseas Corporations	
102-7 Scale of the organization	● About the SG Holdings Group	
102-8 Information on employees and other workers	● Employee Data	
102-9 Supply chain	● Business Overview and Major Subsidiaries ● CSR Management ● Promoting Sustainable Procurement	
102-10 Significant changes to the organization and its supply chain		The company was listed on the First Section of the Tokyo Stock Exchange on December 13, 2017.
102-11 Precautionary Principle or approach	● CSR Management ● Achieving a Safe and Secure Transportation Society (Policy) ● Promoting Sustainable Procurement (Policy) ● Building a Responsible Management Foundation	
102-12 External initiatives	● Promoting Environmentally Friendly Business Activities (Certification/Accreditation) ● Creating New Value through Comprehensive Logistics Solutions: High-quality Services (Certification/Accreditation) ● Building a Responsible Management Foundation (Certification/Accreditation)	
102-13 Membership of associations	KEIDANREN (Japan Business Federation) World Economic Forum Japan Association for Logistics and Transport Japan Trucking Association	

2. Strategy		
102-14 Statement from senior decision-maker	● Message from Chairperson and President	
102-15 Key impacts, risks, and opportunities	<ul style="list-style-type: none"> ● CSR Management ● Achieving a Safe and Secure Transportation Society (Title page) ● Promoting Environmentally Friendly Business Activities (Title page) ● Building an Organization of Diversity and Inclusion (Title page) ● Creating New Value through Comprehensive Logistics Solutions (Title page) ● Contributing to Communities (Title page) ● Promoting Sustainable Procurement (Title page) ● Building a Responsible Management Foundation (Risk Management) 	
3. Ethics and integrity		
102-16 Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> ● CSR Management (SGH Holdings Group CSR Statement) ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) 	
102-17 Mechanisms for advice and concerns about ethics	● Building a Responsible Management Foundation (Ensuring Compliance)	
4. Governance		
102-18 Governance structure	● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-19 Delegating authority	● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-20 Executive-level responsibility for economic, environmental, and social topics	● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-21 Consulting stakeholders on economic, environmental, and social topics	● Building a Responsible Management Foundation (CSR Committee)	
102-22 Composition of the highest governance body and its committees	● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-23 Chair of the highest governance body	● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-24 Nominating and selecting the highest governance body	<ul style="list-style-type: none"> ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System) ● Corporate Governance Report 	
102-25 Conflicts of interest	<ul style="list-style-type: none"> ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System) ● Corporate Governance Report 	

● Indicates the location of the corresponding information in the CSR Report

102-26 Role of highest governance body in setting purpose, values, and strategy	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-27 Collective knowledge of highest governance body	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System, Risk Management)	
102-28 Evaluating the highest governance body's performance	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-29 Identifying and managing economic, environmental, and social impacts	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System, Risk Management)	
102-30 Effectiveness of risk management processes	● CSR Management ● Building a Responsible Management Foundation (Risk Management)	
102-31 Review of economic, environmental, and social topics	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System, Risk Management)	
102-32 Highest governance body's role in sustainability reporting	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System)	
102-33 Communicating critical concerns	● CSR Management ● Building a Responsible Management Foundation (Putting in Place a Corporate Governance System, Risk Management)	
102-34 Nature and total number of critical concerns	Not disclosed	Confidentiality constraints: Because there is a risk that disclosure of such information may fall under confidentiality.
102-35 Remuneration policies	● Building a Responsible Management Foundation (Officer Remuneration)	
102-36 Process for determining remuneration	● Building a Responsible Management Foundation (Officer Remuneration)	
102-37 Stakeholders' involvement in remuneration	● Building a Responsible Management Foundation (Officer Remuneration)	
102-38 Annual total compensation ratio	Not disclosed	Confidentiality constraints: Because there is a risk that disclosure of such information may fall under confidentiality.
102-39 Percentage increase in annual total compensation ratio	Not disclosed	Confidentiality constraints: Because there is a risk that disclosure of such information may fall under confidentiality.

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5. Stakeholder engagement		
102-40 List of stakeholder groups	<ul style="list-style-type: none"> ● CSR Management ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) ● Third-Party Opinion 	
102-41 Collective bargaining agreements	—	
102-42 Identifying and selecting stakeholders	<ul style="list-style-type: none"> ● CSR Management ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) ● Third-Party Opinion 	
102-43 Approach to stakeholder engagement	<ul style="list-style-type: none"> ● CSR Management ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) ● Third-Party Opinion 	
102-44 Key topics and concerns raised	<ul style="list-style-type: none"> ● CSR Management ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) ● Third-Party Opinion 	
6. Reporting practice		
102-45 Entities included in the consolidated financial statements	<ul style="list-style-type: none"> ● Editing Policy ● Business Overview and Major Subsidiaries ● Overseas Corporations 	
102-46 Defining report content and topic boundaries	<ul style="list-style-type: none"> ● Editing Policy 	
102-47 List of material topics	<ul style="list-style-type: none"> ● CSR Management 	
102-48 Restatements of information	<ul style="list-style-type: none"> ● Editing Policy 	
102-49 Changes in reporting	<ul style="list-style-type: none"> ● About the SG Holdings Group 	The company was listed on the First Section of the Tokyo Stock Exchange on December 13, 2017.
102-50 Reporting period	<ul style="list-style-type: none"> ● Editing Policy 	
102-51 Date of most recent report	<ul style="list-style-type: none"> ● Back Cover 	
102-52 Reporting cycle	Issued once per year	
102-53 Contact point for questions regarding the report	<ul style="list-style-type: none"> ● Back Cover 	
102-54 Claims of reporting in accordance with the GRI Standards	—	
102-55 GRI content index	<ul style="list-style-type: none"> ● GRI Guideline Chart 	
102-56 External assurance	—	

GRI 103 : Management Approach 2016

Item	Corresponding page	Reason/explanation for omission
<p>103-1 Explanation of the material topic and its boundary</p>	<ul style="list-style-type: none"> ● CSR Management ● Achieving a Safe and Secure Transportation Society (Title page) ● Promoting Environmentally Friendly Business Activities (Title page) ● Building an Organization of Diversity and Inclusion (Title page) ● Creating New Value through Comprehensive Logistics Solutions (Title page) ● Contributing to Communities (Title page) ● Promoting Sustainable Procurement (Title page) ● Building a Responsible Management Foundation (Our Thinking in Regard to Building a Responsible Management Foundation) 	
<p>103-2 The management approach and its components</p>	<ul style="list-style-type: none"> ● Achieving a Safe and Secure Transportation Society (Policy, Systems) ● Promoting Environmentally Friendly Business Activities (Policy, Systems) ● Building an Organization of Diversity and Inclusion (Policy, Systems) ● Creating New Value through Comprehensive Logistics Solutions (Policy, Systems) ● Contributing to Communities (Policy) ● Promoting Sustainable Procurement (Policy) ● Building a Responsible Management Foundation 	
<p>103-3 Evaluation of the management approach</p>	<ul style="list-style-type: none"> ● Achieving a Safe and Secure Transportation Society (Fiscal 2017 Goals and Overview) ● Promoting Environmentally Friendly Business Activities (Fiscal 2017 Goals and Overview) ● Building an Organization of Diversity and Inclusion (Fiscal 2017 Goals and Overview) ● Creating New Value through Comprehensive Logistics Solutions (Initiatives) ● Contributing to Communities (Initiatives) ● Promoting Sustainable Procurement (Initiatives) 	

GRI 201 : Economic Performance 2016

Item	Corresponding page	Reason/explanation for omission
2. Topic-specific disclosures		
201-1 Direct economic value generated and distributed	<ul style="list-style-type: none"> ●Creating New Value through Comprehensive Logistics Solutions (Development of Comprehensive Logistics Solutions) ●Contributing to Communities 	Confidentiality constraints: It was determined that disclosure is not required because the amount of taxes paid in each country is a business secret.
201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> ●Promoting Environmentally Friendly Business Activities (Title page) 	
201-3 Defined benefit plan obligations and other retirement plans	Securities Report	
201-4 Financial assistance received from government	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.

GRI 203: Indirect Economic Impacts 2016

Item	Corresponding page	Reason/explanation for omission
203-1 Infrastructure investments and services supported	<ul style="list-style-type: none"> ●Achieving a Safe and Secure Transportation Society ●Creating New Value through Comprehensive Logistics Solutions ●Contributing to Communities ●Promoting Sustainable Procurement 	
203-2 Significant indirect economic impacts	<ul style="list-style-type: none"> ●Achieving a Safe and Secure Transportation Society (Title page) ●Creating New Value through Comprehensive Logistics Solutions (Title page) ●Contributing to Communities (Title page) ●Promoting Sustainable Procurement (Title page) 	

GRI 204: Procurement Practices: 2016

Item	Corresponding page	Reason/explanation for omission
204-1 Proportion of spending on local suppliers	<ul style="list-style-type: none"> ●Promoting Sustainable Procurement 	

GRI 205: Anti-corruption 2016

Item	Corresponding page	Reason/explanation for omission
205-1 Operations assessed for risks related to corruption	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.
205-2 Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> ●Building a Responsible Management Foundation (Ensuring Compliance) 	

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205-3 Confirmed incidents of corruption and actions taken	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.
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GRI 206: Anti-competitive Behavior 2016

Item	Corresponding page	Reason/explanation for omission
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.

GRI 301: Materials 2016

Item	Corresponding page	Reason/explanation for omission
301-1 Materials used by weight or volume	—	
301-2 Recycled input materials used	—	
301-3 Reclaimed products and their packaging materials	● Promoting Environmentally Friendly Business Activities (Initiatives Aimed at Realization of a Circulating Society)	

GRI 302: Energy 2016

Item	Corresponding page	Reason/explanation for omission
302-1 Energy consumption within the organization	● Promoting Environmentally Friendly Business Activities (Environmental Data)	
302-2 Energy consumption outside of the organization	● Promoting Environmentally Friendly Business Activities (Environmental Data)	
302-3 Energy intensity	● Promoting Environmentally Friendly Business Activities (Environmental Data)	
302-4 Reduction of energy consumption	● Promoting Environmentally Friendly Business Activities (Environmental Data)	
302-5 Reductions in energy requirements of products and services	● Promoting Environmentally Friendly Business Activities (Environmental Data)	

GRI 303: Water and Effluents 2016

Item	Corresponding page	Reason/explanation for omission
303-1 Water withdrawal by source	● Promoting Environmentally Friendly Business Activities (Environmental Data)	
303-2 Water sources significantly affected by withdrawal of water	—	
303-3 Water recycled and reused	—	

GRI 304: Biodiversity 2016

Item	Corresponding page	Reason/explanation for omission
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	● Promoting Environmentally Friendly Business Activities (Initiatives Aimed at the Preservation of Biodiversity)	
304-2 Significant impacts of activities, products, and services on biodiversity	● Promoting Environmentally Friendly Business Activities (Initiatives Aimed at the Preservation of Biodiversity)	

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304-3 Habitats protected or restored	●Promoting Environmentally Friendly Business Activities (Initiatives Aimed at the Preservation of Biodiversity)	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	

GRI 305: Emissions 2016

Item	Corresponding page	Reason/explanation for omission
305-1 Direct (Scope 1) GHG emissions	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
305-2 Energy indirect (Scope 2) GHG emissions	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
305-3 Other indirect (Scope 3) GHG emissions	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
305-4 GHG emissions intensity	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
305-5 Reduction of GHG emissions	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
305-6 Emissions of ozone-depleting substances (ODS)	—	
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	—	

GRI 306: Effluents and Waste 2016

Item	Corresponding page	Reason/explanation for omission
306-1 Water discharge by quality and destination	●Promoting Environmentally Friendly Business Activities (Environmental Data)	
306-2 Waste by type and disposal method	—	
306-3 Significant spills	—	
306-4 Transport of hazardous waste	—	
306-5 Water bodies affected by water discharges and/or runoff	—	

GRI 308: Supplier Environmental Assessment 2016

Item	Corresponding page	Reason/explanation for omission
308-1 New suppliers that were screened using environmental criteria	● Promoting Sustainable Procurement	SGH has established “Business Partner CSR Guidelines” specifying requirements for SGH suppliers, and requires that these are followed in transactions with suppliers.
308-2 Negative environmental impacts in the supply chain and actions taken	● Promoting Sustainable Procurement	SGH has established “Business Partner CSR Guidelines” specifying requirements for SGH suppliers, and requires that these are followed in transactions with suppliers. In the event a supplier has a negative impact on the environment, it is immediately asked to take corrective measures and the state of improvement is checked. The number of suppliers evaluated and subject to corrective measures is not disclosed because it is a business secret.

GRI 401: Employment 2016

Item	Corresponding page	Reason/explanation for omission
401-1 New employee hires and employee turnover	● Building an Organization of Diversity and Inclusion (Employee Data)	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time	● Building an Organization of Diversity and Inclusion (Supporting Work-life Management)	
401-3 Parental leave	● Building an Organization of Diversity and Inclusion (Employee Data)	

GRI 403: Occupational Health and Safety 2016

Item	Corresponding page	Reason/explanation for omission
403-1 Workers representation in formal joint management–worker health and safety committees	● Achieving a Safe and Secure Transportation Society (Systems)	
403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	● Building an Organization of Diversity and Inclusion (Employee Data)	

GRI 404: Training and Education 2016

Item	Corresponding page	Reason/explanation for omission
404-1 Average hours of training per year per employee	—	
404-2 Programs for upgrading employee skills and transition assistance programs	● Building an Organization of Diversity and Inclusion (Initiatives)	
404-3 Percentage of employees receiving regular performance and career development reviews	● Building an Organization of Diversity and Inclusion (Systems)	

GRI 405: Diversity and Equal Opportunity 2016

Item	Corresponding page	Reason/explanation for omission
405-1 Diversity of governance bodies and employees	● Building an Organization of Diversity and Inclusion (Promotion of Diversity and Inclusion, Employee Data)	

GRI 406: Non-discrimination 2016

Item	Corresponding page	Reason/explanation for omission
406-1 Incidents of discrimination and corrective actions taken	● Building an Organization of Diversity and Inclusion (Policy)	

GRI 407: Freedom of Association and Collective Bargaining 2016

Item	Corresponding page	Reason/explanation for omission
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	●Promoting Sustainable Procurement	Confidentiality constraints: Because SGH believes there is a risk that the information contains confidential information. However, suppliers are informed of the “Business Partner CSR Guidelines.” They are required to follow them.

GRI 408: Child Labor 2016

Item	Corresponding page	Reason/explanation for omission
408-1 Operations and suppliers at significant risk for incidents of child labor	●Building an Organization of Diversity and Inclusion (Policy) ●Promoting Sustainable Procurement	Confidentiality constraints: Because SGH believes there is a risk that the information contains confidential information. However, suppliers are informed of the “Business Partner CSR Guidelines.” They are required to follow them.

GRI 409: Forced or Compulsory Labor 2016

Item	Corresponding page	Reason/explanation for omission
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	●Building an Organization of Diversity and Inclusion (Policy) ●Promoting Sustainable Procurement	Confidentiality constraints: Because SGH believes there is a risk that the information contains confidential information. However, suppliers are informed of the “Business Partner CSR Guidelines.” They are required to follow them.

GRI 412: Human Rights Assessment 2016

Item	Corresponding page	Reason/explanation for omission
412-1 Operations that have been subject to human rights reviews or impact assessments	—	
412-2 Employee training on human rights policies or procedures	●Building an Organization of Diversity and Inclusion (Policy)	
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights	—	

GRI 413: Local Communities 2016

Item	Corresponding page	Reason/explanation for omission
413-1 Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> ● Creating New Value through Comprehensive Logistics Solutions ● Contributing to Communities ● Promoting Sustainable Procurement 	
413-2 Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> ● Creating New Value through Comprehensive Logistics Solutions ● Contributing to Communities ● Promoting Sustainable Procurement 	

GRI 414: Supplier Social Assessment 2016

Item	Corresponding page	Reason/explanation for omission
414-1 New suppliers that were screened using social criteria	<ul style="list-style-type: none"> ● Promoting Sustainable Procurement 	
414-2 Negative social impacts in the supply chain and actions taken	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.

GRI 415: Public Policy 2016

Item	Corresponding page	Reason/explanation for omission
415-1 Political contributions	Not disclosed	Confidentiality constraints: Because there is a risk that such information may contain information that is confidential.

GRI 416: Customer Health and Safety 2016

Item	Corresponding page	Reason/explanation for omission
416-1 Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> ● Creating New Value through Comprehensive Logistics Solutions (High-quality Services) 	
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Not disclosed	Confidentiality constraints: Cases of regulatory violations subject to fines or punishment are appropriately disclosed after reporting to the relevant government agencies.

GRI 417: Marketing and Labeling 2016

Item	Corresponding page	Reason/explanation for omission
417-1 Requirements for product and service information and labeling	<ul style="list-style-type: none"> ● Creating New Value through Comprehensive Logistics Solutions (High-quality Services) 	

● Indicates the location of the corresponding information in the CSR Report

417-2 Incidents of non-compliance concerning product and service information and labeling	Not disclosed	Confidentiality constraints: Cases of regulatory violations subject to fines or punishment are appropriately disclosed after reporting to the relevant government agencies.
417-3 Incidents of non-compliance concerning marketing communications	Not disclosed	Confidentiality constraints: Cases of regulatory violations subject to fines or punishment are appropriately disclosed after reporting to the relevant government agencies.

GRI 418: Customer Privacy 2016

Item	Corresponding page	Reason/explanation for omission
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	● Building a Responsible Management Foundation (Information Security)	