

Statement on Use	SG Holdings will report on the following media, which summarize information from April 2023 to March 2024, by referring to the GRI Standards. - Integrated Report (scope: SG Holdings Group) - ESG Book (scope: SG Holdings Group) - ESG Data 2024 (scope: Sagawa Express)
GRI Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	Not applicable * We will refer to the applicable sector standards once they are published.

GRI Standards Comparison Table [GRI...Global Reporting Initiative](#)

No.	Disclosures	Location of Disclosure		
Medium		Integrated Report 2024	ESG Book 2024	ESG Data 2024 * Japanese only
		Scope: Group	Scope: Group	Scope: Sagawa Express
General Disclosures 2021				
1. The organization and its reporting practices				
2-1	Organizational details	P112 Company Information	P3 Basic Company Information	
2-2	Entities included in the organization's sustainability reporting	P112 Company Information, Major Group companies	P3 Editing Policy/Basic Company Information	
2-3	Reporting period, frequency and contact point	- Annual - P6 Period covered by the report	Annual (P3 Editing Policy)	
2-4	Restatements of information	Not applicable	Not applicable	Not applicable
2-5	External assurance			P24 ESG Data Third-party Assurance
2. Activities and workers				
2-6	Activities, value chain and other business relationships	P13-14 SG Holdings Group Companies P15-20 SG Holdings Group Business Overview P40 Transportation network optimized for from B P107-108 Business Overview by Segment P112 Company Information	P3 Basic Company Information	
2-7	Employees		P50-51 Status of Employees	P28 Status of Employees
2-8	Workers who are not employees		P50-51 Status of Employees	P28 Status of Employees
3. Governance				
2-9	Governance structure and composition	P93-94 List of Officers P95-100 Corporate governance	P70-73 Corporate Governance	P34 Composition of the Board of Directors
2-10	Nomination and selection of the highest governance body	P93-94 - List of Officers - Skills Matrix of the Board of Directors and Audit & Supervisory Board P96 Corporate governance system P98 Evaluation of the Effectiveness of the Board of Directors P99 Corporate governance - Policies for appointing Directors - Relationship with Outside Directors and Outside Audit & Supervisory Board Members		
2-11	Chair of the highest governance body	P93-94 List of Officers P97 Board of Directors P98 Evaluation of the Effectiveness of the Board of Directors P99 Relationship with Outside Directors and Outside Audit & Supervisory Board Members		P34 Composition of the Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	P81 Realization of a Sustainable Society ① Governance ② Risk management	P5 Stakeholder Engagement P70 Corporate Governance	
2-13	Delegation of responsibility for managing impacts	P103-104 Stakeholder engagement P81 Realization of a Sustainable Society ① Governance ② Risk management	P9 Sustainability Promotion System P24 Climate-related Governance Structure	
2-14	Role of the highest governance body in sustainability reporting	P81 Realization of a sustainable society ① Governance ② Risk management	P9 Sustainability Promotion System P15 Systems Related to Climate Change	
2-15	Conflicts of interest			
2-16	Communication of critical concerns	P96 Corporate governance system P97 Main Issues for the Board of Directors in FY2023	P71 Board of Directors	
2-17	Collective knowledge of the highest governance body	P93-94 Skills Matrix of the Board of Directors and Audit & Supervisory Board P99 Officer training		
2-18	Evaluation of the performance of the highest governance body	P98 Evaluation of the Effectiveness of the Board of Directors		
2-19	Remuneration policies	P100 Remuneration of Officers	P75 - Total amount of Remuneration, etc. of Directors and Audit & Supervisory Board Members - Disclosure of Individual Remuneration of Officers - Amount of Remuneration, etc. of Accounting Auditor	
2-20	Process to determine remuneration	P100 Remuneration of Officers		
2-21	Annual total compensation ratio			
4. Strategy, policies and practices				
2-22	Statement on sustainable development strategy	P23-28 Message from Chairperson and CEO - President and COO P45-46 Materiality	P6-8 Materiality	
2-23	Policy commitments	P45-46 Materiality P101 Respect for human rights	P6-8 Materiality P10 Environmental Management P35 Policy on Human Rights P83 Anti-corruption	
2-24	Embedding policy commitments	P45-46 Materiality P103 Stakeholder engagement Good relationships with partner companies	P10-34 Environment P35-69 Social P70-84 Governance	
2-25	Processes to remediate negative impacts	P103 Stakeholder engagement Establishment of internal whistleblowing system and consultation contacts	P35-36 Policy on Human Rights, Systems Related to Human Rights, Initiatives Related to Human Rights P77 Systems Related to Compliance P78 Initiatives Related to Compliance	
2-26	Mechanisms for seeking advice and raising concerns	P103 Stakeholder engagement Establishment of internal whistleblowing system and consultation contacts	P35-36 Systems Related to Human Rights P77 Systems Related to Compliance P83 Initiatives Related to Anti-corruption Internal contact points	
2-27	Compliance with laws and regulations		P11 Status of Fines and Penalties Related to the Environment P84 Matters Related to Anti-corruption	P33 Criminal prosecution for accidents/incidents related to compliance
2-28	Membership associations	P83 TCFD scenario analysis	P16 Direct Engagement with Climate Change Policymakers P25 Disclosure based on TCFD Recommendations	
5. Stakeholder engagement				
2-29	Approach to stakeholder engagement	P103-104 Stakeholder engagement	P5 Stakeholder Engagement P16 Direct Engagement with Climate Change Policymakers P23 Supplier Engagement Initiatives in Climate Change Measures P26 Cooperation with Ministry of the Environment Projects	
2-30	Collective bargaining agreements			
Material Topics 2021				
3-1	Process to determine material topics	P45-46 Materiality	P6-7 Materiality	
3-2	List of material topics	P45-46 Materiality	P8 Materiality and KPIs	

3-3	Management of material topics	P45-46 Materiality	P6-8 Materiality	
Economic Performance 2016				
201-1	Direct economic value generated and distributed	P107-108 Business Overview by Segment P109-110 Key Financial Information		
201-2	Financial implications and other risks and opportunities due to climate change	P83 TCFD scenario analysis	P25-26 Disclosure based on TCFD Recommendations	
201-3	Defined benefit plan obligations and other retirement plans			
201-4	Financial assistance received from government			
Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage			
202-2	Proportion of senior management hired from the local community			
Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	P41-42 Value Provision P65-66 Stable Provision of Logistics Services P75-78 To Overcome the 2024 Problem	P62 Policy on Contribution to the Community P63-66 Contribution to the Creation of Sustainable Communities	
203-2	Significant indirect economic impacts	P83 TCFD scenario analysis	P25 Disclosure based on TCFD Recommendations	
Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	Information difficult to obtain: The Group operates businesses in a diverse range of countries, regions and industries, and it is difficult to uniformly define "local" across the Group.		
Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption		P83-84 Anti-corruption	
205-2	Communication and training about anti-corruption policies and procedures		P83-84 Anti-corruption	
205-3	Confirmed incidents of corruption and actions taken		P84 Matters Related to Anti-corruption	P33 Compliance
Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			
Tax 2019				
207-1	Approach to tax		P84 Tax Transparency	
207-2	Tax governance, control, and risk management			
207-3	Stakeholder engagement and management of concerns related to tax			
207-4	Country-by-country reporting			
Materials 2016				
301-1	Materials used by weight or volume		P12 Environmental Performance and Environmental Conservation Effect Footnote no.5 (Number of recycled PET bottles) P27-28 Reduction of Waste through Recycling P30 Raw Material Input	P7 Raw Material Input P18 Environmental Conservation Effect *4, 5 (Number of recycled PET bottles)
301-2	Recycled input materials used		P12 Environmental Performance and Environmental Conservation Effect Footnote no.5 (Number of recycled PET bottles) P30 Raw Material Input	P7 Raw Material Input P18 Environmental Conservation Effect *4, 5 (Number of recycled PET bottles)
301-3	Reclaimed products and their packaging materials		P12 Environmental Performance and Environmental Conservation Effect Footnote no.5 (Number of recycled PET bottles) P30 Raw Material Input	P7 Raw Material Input
Energy 2016				
302-1	Energy consumption within the organization		P24 Total Energy Input	P6 Total Energy Input
302-3	Energy intensity			P6 Total Energy Input: Energy input intensity per delivered package
302-4	Reduction of energy consumption		P24 Total Energy Input	P6 Total Energy Input P15 Energy Reduction Contribution P18 Environmental Conservation Effect
302-5	Reductions in energy requirements of products and services			P6 Total Energy Input P15 Energy Reduction Contribution P18 Environmental Conservation Effect
Water and Effluents 2018				
303-1	Interactions with water as a shared resource		P31 Water Withdrawal, Water Discharge	P8 Water Withdrawal footnotes P13 Water Discharge footnotes
303-2	Management of water discharge-related impacts			P8 Water Withdrawal footnotes P13 Water Discharge footnotes
303-3	Water withdrawal		P31 Water Withdrawal	P8 Water Withdrawal
303-4	Water discharge		P32 Water Discharge	P13 Water Discharge
303-5	Water consumption			
Biodiversity 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas			
304-2	Significant impacts of activities, products and services on biodiversity			
304-3	Habitats protected or restored			P4 Biodiversity Conservation
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			
Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	P19 Greenhouse gas (GHG) emissions P20 Number of Scope 1 Emissions		P9 Greenhouse Gas (GHG) Emissions
305-2	Energy indirect (Scope 2) GHG emissions	P19 Greenhouse gas (GHG) emissions		P9 Greenhouse Gas (GHG) Emissions
305-3	Other indirect (Scope 3) GHG emissions	P19 Greenhouse gas (GHG) emissions P21-22 Scope 3 Emissions (Limited value)		P9 Greenhouse Gas (GHG) Emissions P10 Scope 3 CO ₂ Emissions P11-12 Emission Factors for Calculating CO2 Emissions in Scope 3
305-4	GHG emissions intensity	P20 Greenhouse gas (GHG) Emission Intensities (consolidated operating revenue based) P19 Greenhouse gas (GHG) emissions P20 Carbon credit based offsets P20 Number of Scope 1 Emissions P21-22 Scope 3 Emissions		P9 Greenhouse Gas (GHG) Emissions Intensity
305-5	Reduction of GHG emissions			P15 Greenhouse Gas (GHG) Emission Reduction P16 Reduction of the Number of Trucks through Modal Shift
305-6	Emissions of ozone-depleting substances (ODS)			P9 Greenhouse Gas (GHG) Emissions: HCFC
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P20 Number of Scope 1 Emissions [Calculation method] P32 Goals and Results Chemical Substance Emissions		P14 Chemical Substance Discharge P14 Average NOx Value (g/kWh)
Waste 2020				
306-1	Waste generation and significant waste-related impacts	P27-31Circulation of Resources		P13 Industrial Waste Discharged Externally
306-2	Management of significant waste-related impacts	P27-29 Initiatives Related to Circulation of Resources		P3 Reduction of Waste P3 Promotion of Resource Circulation P13 Industrial Waste Discharged Externally
306-3	Waste generated	P31 Waste Discharged Externally, Hazardous Waste Output		P13 Industrial Waste Discharged Externally
306-4	Waste diverted from disposal			P13 Industrial Waste Discharged Externally
306-5	Waste directed to disposal	P31 Waste Discharged Externally, Hazardous Waste Output		P13 Industrial Waste Discharged Externally
Environmental Compliance 2016				
307-1	Non-compliance with environmental laws and regulations	P11 Status of Fines and Penalties Related to the Environment		P19 Status of Fines and Penalties Related to the Environment
Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria			
308-2	Negative environmental impacts in the supply chain and actions taken			
Employment 2016				
401-1	New employee hires and employee turnover	P50-51 Status of Employees		P29 Status of Employees

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			
401-3	Parental leave		P51 Status of Employees · Number of persons who took maternity leave · Number of persons who took childcare leave · Childcare leave rate · Return-to-work rate after maternity leave and childcare leave	P29 Status of Employees · Number of persons who took maternity leave · Number of persons who took childcare leave · Childcare leave rate · Return-to-work rate after maternity leave and childcare leave P32 · Number of people who took parental leave
Labor/Management Relations 2016				
402-1	Minimum notice periods regarding operational changes			
Occupational Health and Safety 2018				
403-1	Occupational health and safety management system		P57 Status of Acquisition of Occupational Safety & Health Management	
403-2	Hazard identification, risk assessment, and incident investigation		P35 Policy on Human Rights	
403-3	Occupational health services			
403-4	Worker participation, consultation, and communication on occupational health and safety		P56 · Labor Safety Policy · Labor Safety Systems	
403-5	Worker training on occupational health and safety			
403-6	Promotion of worker health		P55-57 Occupational Safety and Health	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		P56 Labor Safety Policy	
403-8	Workers covered by an occupational health and safety management system			
403-9	Work-related injuries		P57 · Number of Workplace Accidents (Domestic Group Total) · Frequency Rate	
403-10	Work-related ill health		P57 · Number of Workplace Accidents (Domestic Group Total) · Frequency Rate	
Training and Education 2016				
404-1	Average hours of training per year per employee		P49 Training expenses, hours of training and total number of trainees for human resource development	Environmental Human Resource Development Activities (Takao 100-Year Forest)
404-2	Programs for upgrading employee skills and transition assistance	P72 Developing human resources who can create value to drive the sustained growth of the Group	P48-49 Major Groupwide Training Programs	P24 Training expenses, hours of training and total number of trainees for human resource development
404-3	Percentage of employees receiving regular performance and career development reviews			P23-26 Training for Human Resource Development
Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees		P50-51 Status of Employees P72 Composition of the Board of Directors P73 Composition of Audit & Supervisory Board	P24 D&I-related Targets and Results P28-31 Status of Employees P30 Differences in wages between male and female workers
405-2	Ratio of basic salary and remuneration of women to men		P51 Status of Employees · Differences in wages between male and female workers · Differences in bonuses between male and female workers	P30-31 Other Data on Human Resources
Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken			
Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			
Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor			
Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor			
Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures			
Rights of Indigenous Peoples 2016				
411-1	Incidents of violations involving rights of indigenous peoples			
Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	P65-66 Stable Provision of Logistics Services P104-105 Stakeholder engagement Local communities	P62-66 Contributing to Communities	P24 Traffic Safety-related Targets and Results P26 Results of Contribution to the Community
413-2	Operations with significant actual and potential negative impacts on local communities			
Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria			
414-2	Negative social impacts in the supply chain and actions taken			
Public Policy 2016				
415-1	Political contributions		P84 Matters Related to Anti-corruption	
Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories		P67-68 Quality	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not applicable	Not applicable	Not applicable
Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	Not applicable	Not applicable	Not applicable
417-2	Incidents of non-compliance concerning product and service information and labeling	Not applicable	Not applicable	Not applicable
417-3	Incidents of non-compliance concerning marketing communications			
Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			P35 Data on Information Security