

GRI---Global Reporting Initiative	
Statement on Use	SG Holdings reports on the following media, referencing GRI Standards, for information covering April 2024 to March 2025: ・ Corporate Website (Scope: SG Holdings Group) ・ Integrated Report (Scope: SG Holdings Group) ・ ESG Book 2025 (Scope: SG Holdings Group) ・ ESG Data Collection 2025 (Scope: Sagawa Express)
GRI Standards Used	GRI 1: Foundation 2021
Applicable GRI Sector-Specific Standards	Not applicable. ※We will refer to applicable sector-specific standards once they are published.
Date Created	December 1, 2024
Last Updated	December 5, 2025

GRI Standards Comparison Table List

GRI Standards Comparison Table List		●Link to Target Media	●Link to Target Media	●Link to Target Media
		Integrated Report (Fiscal Year Ending March 2025)	ESG Book 2025 (Group)	ESG Data Collection 2025 (Sagawa Express)
No.	Disclosure Item	Disclosure Location		
Media		Integrated Report (Fiscal Year Ending March 2025)	ESG Book 2025 (Group)	ESG Data Collection 2025 (Sagawa Express)
		Scope: SGH Group	Scope: SGH Group	Scope: Sagawa Express
General Disclosure Items (2021)				
1. Organization and Reporting Practices				
2－1	Organizational Details	P92 Company Information	P2 Company Basic Information	
2－2	Business Entities Covered by the Organization's Sustainability Reporting	P92 Company Information, Major Group Companies	P2 Editorial Policy, Company Basic Information	
2－3	Reporting Period, Frequency, and Contact Information	P4 Reporting Period	P2 Editorial Policy	
2－4	Description of Corrections and Revisions to Information			
2－5	External Assurance		P94 Third-Party Assurance Report	
2. Activities and Workers				
2－6	Activities, Value Chain, Other Business Relationships	P6 SG Holdings Business Overview P18-19 Business Model and Competitive Advantages P92 Company Information	P2 Company Basic Information	
2－7	Employees		P55 Workforce Status	P27 Human Resources
2－8	Non-Employee Workers		P55 Workforce Status	P27 Human Resources
3. Governance				
2－9	Governance Structure and Composition	P77 List of Officers P78-83 Corporate Governance	P77-83 Corporate Governance	P33 Composition of the Board of Directors, Composition of the Board of Auditors
2－10	Nomination and Election by the Highest Governance Body	P77 List of Officers, Skill Matrix for Directors and Auditors P79 Corporate Governance Structure P81 Board Effectiveness Assessment P83 Officer Appointment Policy, Relationship with Outside Directors and Outside Auditors		
2－11	Chair of the Highest Governance Body	P77 List of Officers P80 Board of Directors P81 Board Effectiveness Assessment P83 Relationship with Outside Directors and Outside Auditors		
2－12	Role of the Highest Governance Body in Overseeing Impact Management	P79 Corporate Governance Framework P84 Risk Management Framework	P4 Stakeholder Engagement P77 Corporate Governance Framework	
2－13	Delegation of Responsibilities for Impact Management	P79 Corporate Governance Framework P84 Risk Management Framework	P12 Governance	
2－14	Role of the Highest Governance Body in Sustainability Reporting	P79 Corporate Governance Framework P84 Risk Management Framework	P12 Governance P19 Framework for Climate Change	
2－15	Conflicts of Interest			
2－16	Communication of Significant Concerns	P79 Corporate Governance Framework P80 Key Agenda Items at the 2024 Board of Directors Meetings		
2－17	Collective Insights of the Highest Governance Body	P77 Director and Auditor Skill Matrix P83 Executive Training		
2－18	Performance Evaluation of the Highest Governance Body	P81 Board Effectiveness Assessment		
2－19	Compensation Policy	P82 Executive Compensation	P82 Total Compensation for Directors and Auditors, Disclosure of Individual Compensation for Officers, Amount of Compensation for Accounting Auditors	
2－20	Compensation Determination Process	P82 Executive Compensation		
2－21	Ratio of Annual Total Compensation			
4. Strategy, Policy, and Practice				
2－22	Statement on Strategy for Sustainable Development	P2-3 Chairman's Message P9-13 President's Message P20-23 Materiality	P5-9 Materiality	
2－23	Policy Statement	P20-23 Materiality P87 Policy on Respect for Human Rights	P5-9 Materiality P14 Environmental Philosophy and Environmental Policy P39 Human Rights Policy P91 Anti-Corruption Policy	
2－24	Implementation of Policy Statements	P24-25 Materiality P89 Stakeholder Engagement Good Relationships with Partner Companies	P14-38 Environment P39-76 Society P77-92 Governance	
2－25	Negative Impact Remediation Process	P89 Stakeholder Engagement Establishment of Whistleblowing System and Consultation Desk	P39 Human Rights Policy, Human Rights Framework P40 Human Rights Initiatives P84 CompliancePolicy, Compliance FrameworkP85 Compliance	
2－26	Systems for seeking advice and raising concerns	P89 Stakeholder Engagement Establishment of Whistleblowing System and Consultation Desk	P39 Human Rights Framework P84 Compliance Framework P91 Anti-Corruption Initiatives Internal Reporting	
2－27	Compliance with Laws and Regulations		P15 Environmental Fines and Penalties P92 Anti-Corruption Matters	P32 Criminal Indictments Related to Compliance Incidents
2－28	Organizations with Membership Status		P22 Direct Engagement with Policy Makers on Climate Change P29 Disclosure Based on TCFD Recommendations	
5. Stakeholder Engagement				
2－29	Approach to Stakeholder Engagement	P89-90 Stakeholder Engagement	P4 Stakeholder Engagement P22 Direct Engagement with Policy Makers on Climate Change P27 Supplier Engagement Initiatives for Climate Change Measures P30 Cooperation with Ministry of the Environment Projects P47-52 Implementation of Employee Engagement Survey	
2－30	Labor Agreements			
Material Items (2021)				
3-1	Materiality Determination Process	P20-21 Materiality	P5-7 Materiality	
3-2	List of Material Issues	P22-23 Materiality	P8-9 New Materiality and KPI List	

3-3	Management of Material Issues	P22-23 Materiality	P8-9 New Materiality and KPI List	
Economic Performance (2016)				
201-1	Direct Economic Value Created and Distributed	P6 Business Overview P91 Key Financial Information		
201-2	Financial Impacts of Climate Change, Other Risks and Opportunities	P84 Risk Management	P29-30 TCFD-Based Disclosure	
201-3	Defined Benefit Pension Plan Liability and Other Retirement Benefits			
201-4	Government funding received			
Presence in the Regional Economy (2016)				
202-1	Ratio of Standard Starting Salary to Regional Minimum Wage (by Gender)			
202-2	Percentage of senior management hired from the local community			
Indirect economic impact (2016)				
203-1	Infrastructure investment and support services	P26 Value Provided	P70 Framework for Community Contribution Initiatives P71-73 Community Contribution Initiatives	
203-2	Significant Indirect Economic Impact	P84 Risk Management	P29-30 TCFD-Based Disclosure	
Procurement Practices (2016)				
204-1	Percentage of Expenditures to Local Suppliers	Information difficult to obtain: We operate in diverse countries, regions, and industries, making it difficult to define terms like "region/local community" uniformly across our group.		
Anti-Corruption (2016)				
205-1	Business sites conducting corruption risk assessments			
205-2	Communication and Training on Anti-Corruption Policies and Procedures			
205-3	Confirmed corruption cases and actions taken		P92 Anti-Corruption Matters	P32 Compliance
Anti-Competitive Conduct (2016)				
206-1	Legal actions taken due to anti-competitive conduct, antitrust violations, or monopolistic practices			
Taxes (2019)				
207-1	Approach to Taxation	P86 Tax Transparency	P92 Tax Transparency	
207-2	Tax Governance, Management, and Risk Management			
207-3	Tax-Related Stakeholder Engagement and Addressing Concerns			
207-4	Country-by-Country Reporting			
Raw Materials (2016)				
301-1	Weight or Volume of Raw Materials Used		P16 Environmental Performance and Environmental Conservation Effects Footnote ※5 (PET Bottle Recycling Volume) P31-32 Waste Reduction through Recycling P34 Raw Material Input Volume	P7 Raw Material Inputs P18 Environmental Conservation Effects Footnotes ※4,5 (PET Bottle Recycling Volume)
301-2	Recycled Materials Used		P16 Environmental Performance and Conservation Effects Footnote 5 (PET Bottle Recycling Volume) P34 Raw Material Input Volume	P7 Raw Material Inputs P18 Environmental Conservation Effects Footnotes ※4,5 (PET Bottle Recycling Volume)
301-3	Recycled products and packaging materials		P16 Environmental Performance and Conservation Effects Footnote 5 (PET Bottle Recycling Volume) P34 Raw Material Input Volume	P7 Raw Material Inputs
Energy (2016)				
302-1	Energy Consumption Within the Organization		P28 Energy consumption	P6 Total Energy Input
302-2	Energy Consumption Outside the Organization		P28 Energy consumption	P6 Total Energy Input
302-3	Energy intensity			P6 Total Energy Input Energy Input Per Delivery Unit
302-4	Reduction in Energy Consumption		P28 Energy consumption	P6 Total Energy Input P15 Energy Reduction Contribution P18 Environmental Conservation Effects
302-5	Reduction in Energy Requirements for Products and Services			P6 Total Energy Input P15 Energy Reduction Contribution P18 Environmental Conservation Effects
Water and Wastewater (2018)				
303-1	Interaction with Water as a Shared Resource		P35 Water Withdrawal and Discharge	P8 Water Withdrawal Footnote P13 Water Discharge Footnote
303-2	Management of impacts related to wastewater			P8 Water Withdrawal Footnote P13 Water Discharge Footnote
303-3	Water Intake		P35 Water Withdrawal	P8 Water Intake Volume
303-4	Discharge		P35 Wastewater Discharge	P13 Discharge Volume
303-5	Water consumption			
Biodiversity (2016)				
304-1	Business sites owned, leased, or managed within protected areas, areas of high biodiversity value that are not protected areas, or adjacent areas			
304-2	Significant impacts of activities, products, and services on biodiversity			
304-3	Habitat Protection and Restoration			P4 Biodiversity Conservation
304-4	Species listed on the IUCN Red List and national conservation lists inhabiting areas affected by operations			
Emissions to the atmosphere (2016)				
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)		P23 Greenhouse Gas (GHG) Emissions P24 Scope 1 Emissions	P9 Greenhouse Gas (GHG) Emissions
305-2	Indirect greenhouse gas (GHG) emissions (Scope 2)		P23 Greenhouse Gas (GHG) Emissions	P9 Greenhouse Gas (GHG) Emissions
305-3	Other Indirect Greenhouse Gas (GHG) Emissions (Scope 3)		P23 Greenhouse Gas (GHG) Emissions P25-26 Scope 3 GHG Emissions (Limited Scope)	P9 Greenhouse Gas (GHG) Emissions P10 Scope 3 Greenhouse Gas (GHG) Emissions P11-12 Scope 3 Calculation Method: Scope, Calculation Method, Conversion Factors
305-4	Greenhouse Gas (GHG) Emissions Intensity		P24 Greenhouse Gas (GHG) Emissions Intensity (Consolidated Operating Revenue)	P9 Greenhouse Gas (GHG) Emissions Intensity
305-5	Greenhouse Gas (GHG) Emissions Reduction		P23 Greenhouse Gas (GHG) Emissions P24 Offsets via Carbon Credits, Scope 1 Emissions P25-26 Scope 3 CO ₂ Emissions (Limited Value)	P15 Greenhouse Gas (GHG) Emission Reduction Volume P16 Reduction in Heavy Truck Runs via Modal Shift
305-6	Ozone-depleting Substances (ODS) Emissions			P9 Greenhouse Gas (GHG) Emissions HCFC
305-7	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions		P24 Scope 1 Emissions [Calculation Method] P36 Targets and Results: Chemical Substance Emissions	P14 Chemical Substance Emissions, Average NOx Value (g/kWh)
Waste (2020)				
306-1	Waste Generation and Significant Waste-Related Impacts		P31-35 Resource Circulation	P13 Industrial waste emissions
306-2	Management of Significant Waste-Related Impacts		P31-35 Initiatives for Resource Circulation	P3 Waste Volume Reduction P3 Promotion of Resource Circulation P13 Industrial Waste Emissions
306-3	Waste generated		P35 Waste Emissions, Hazardous Waste Emissions	P13 Industrial waste emissions
306-4	Waste Not Disposed of			P13 Industrial waste emissions
306-5	Disposed Waste		P35 Waste Emissions, Hazardous Waste Emissions	P13 Industrial waste emissions
Environmental Assessment of Suppliers (2016)				
308-1	New Suppliers Selected Based on Environmental Standards			

308-2	Negative environmental impacts in the supply chain and measures implemented			
Employment (2016)				
401-1	New hires and employee turnover		P56 Workforce Status	P27 Human Resources
401-2	Allowances provided to full-time employees but not to fixed-term or part-time employees			
401-3	Parental leave		P56 Personnel Status <ul style="list-style-type: none"> • Number of Employees Taking Maternity Leave • Number of Employees Taking Childcare Leave • Childcare Leave Utilization Rate • Return-to-Work Rate After Maternity/Childcare Leave 	P28-31 Human Resources Status <ul style="list-style-type: none"> • Number of Employees Taking Maternity Leave • Number of Employees Taking Childcare Leave • Childcare Leave Utilization Rate • Return-to-Work Rate After Maternity/Childcare Leave • Number of Employees Taking Childcare Leave
Labor-Management Relations (2016)				
402-1	Minimum Notice Period for Business Changes			
Occupational Safety and Health (2018)				
403-1	Occupational Safety and Health Management System		P63 Status of Occupational Health and Safety Management System Acquisitions	
403-2	Hazard Identification, Risk Assessment, and Accident Investigation		P39 Human Rights Framework	
403-3	Occupational Health Services			
403-4	Worker Participation, Consultation, and Communication in Occupational Safety and Health		P61 Occupational Safety Policy and Framework	
403-5	Worker Training on Occupational Safety and Health			
403-6	Worker Health Promotion		P60-64 Occupational Safety and Health	
403-7	Prevention and Mitigation of Occupational Safety and Health Impacts Directly Linked Through Business Relationships		P61 Occupational Safety Policy	
403-8	Workers covered by the occupational safety and health management system			
403-9	Work-Related Injuries		P63 Number of Work-Related Accidents (Domestic Group Total), Frequency Rate	
403-10	Work-related illnesses and health conditions		P63 Number of Work-Related Accidents (Domestic Group Total), Frequency Rate	
Training and education (2016)				
404-1	Average Annual Training Hours per Employee		P54 Training and Education Expenses, Total Training Hours, and Total Number of Participants for Human Resource Development	P19 Environmental Human Resource Development Activities (Takao 100-Year Forest) P23 Training and Education Expenses for Human Resource Development, Total Training Hours, and Total Number of Participants
404-2	Employee Skill Enhancement Programs and Transition Support Programs	P62 Securing and Developing Talent to Drive Value Creation	P53-54 Major Group-wide Training Programs	P22 Training for Human Resource Development
404-3	Percentage of employees receiving regular reviews regarding performance and career development			
Diversity and Equal Opportunity (2016)				
405-1	Diversity in governance bodies and employees		P55-56 Workforce Status P79 Composition of the Board of Directors P80 Composition of the Board of Auditors	P23 DE&I Goals and Results P27-31 Workforce Status P29 Gender Pay Gap
405-2	Gender ratio in base pay and compensation		P56 Personnel Status <ul style="list-style-type: none"> • Gender Pay Gap Among Employees • Gender Bonus Gap Among Employees 	P29 Workforce Status: Gender Pay Gap Among Workers
Non-Discrimination (2016)				
406-1	Discrimination Cases and Corrective Actions Taken			
Freedom of Association and Collective Bargaining (2016)				
407-1	Workplaces and suppliers where the right to freedom of association and collective bargaining may be at risk			
Child Labor (2016)				
408-1	Facilities and suppliers with significant risk of child labor incidents			
Forced Labor (2016)				
409-1	Businesses and suppliers with significant risk of forced labor incidents			
Security Practices (2016)				
410-1	Security personnel trained on human rights policies and procedures			
Indigenous Rights (2016)				
411-1	Incidents of violations of indigenous peoples' rights			
Local Communities (2016)				
413-1	Facilities that implemented engagement, impact assessments, and development programs with local communities	P26 Value Provided P90 Stakeholder Engagement Local Communities	P70-73 Contributions to Local Communities	P23 Traffic Safety Targets and Results P25 Results of Community Contribution Initiatives
413-2	Business sites causing significant negative impacts (both actual and potential) on local communities			
Social Assessment of Suppliers (2016)				
414-1	New suppliers selected based on social criteria			
414-2	Negative social impacts in the supply chain and measures taken			
Public Policy (2016)				
415-1	Political contributions		P92 Anti-Corruption Matters	
Customer Health and Safety (2016)				
416-1	Assessment of health and safety impacts on product and service categories		P74-75 Quality	
416-2	Violation Cases Related to the Safety and Health Impact of Products and Services			
Marketing and Labeling (2016)				
417-1	Requirements for Product and Service Information and Labeling			
417-2	Examples of Violations Related to Product and Service Information and Labeling			
417-3	Violations Related to Marketing Communications			
Customer Privacy (2016)				
418-1	Complaints Regarding Customer Privacy Violations and Loss of Customer Data			P34 Data on Information Security