

GRI Reference Table

This databook references the GRI Standards on sustainability reporting.
SDB: Sustainability Databook 2024 **SCB:** Sustainability Communication Book 2024 **CS:** Corporate Site

Universal Standards

GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	SDB P.1 Company Information SCB Back cover and Company Information CS Company Profile
2-2	Entities included in the organization's sustainability reporting	SDB P.1 Editorial Policy CS Company Profile
2-3	Reporting period, frequency and contact point	SDB P.1 Editorial Policy and Company Information SCB Back cover and Company Information CS Company Profile
2-4	Restatements of information	-
2-5	External assurance	SDB P.28 Independent Practitioner's Assurance of Greenhouse Gas Emissions
2. Activities and workers		
2-6	Activities, value chain and other business relationships	SDB P.11 Sustainability Activities SDB P.31-34 Sustainable Procurement CS Sustainable Procurement
2-7	Employees	SDB P.47-49 Social Data SCB Back cover and Company Information
2-8	Workers who are not employees	-
3. Governance		
2-9	Governance structure and composition	SDB P.53 Corporate Governance
2-10	Nomination and selection of the highest governance body	SDB P.53 Corporate Governance
2-11	Chair of the highest governance body	SDB P.53 Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	SDB P.10 Sustainability Activities SDB P.51 Risk Management
2-13	Delegation of responsibility for managing impacts	SDB P.10 Sustainability Activities SDB P.51 Risk Management
2-14	Role of the highest governance body in sustainability reporting	SDB P.10 Sustainability Activities
2-15	Conflicts of interest	-
2-16	Communication of critical concerns	SDB P.51 Risk Management
2-17	Collective knowledge of the highest governance body	SDB P.10 Sustainability Activities
2-18	Evaluation of the performance of the highest governance body	SDB P.10 Sustainability Activities SDB P.53 Corporate Governance
2-19	Remuneration policies	-
2-20	Process to determine remuneration	-
2-21	Annual total compensation ratio	-

4. Strategy, policies and practices		
2-22	Statement on sustainable development strategy	SDB P.3-4 Message from the President SCB P.9-12 The President × Employees Dialogue CS Message from the President
2-23	Policy commitments	SDB P.2 Our Vision for LOTTE's 100th Anniversary SDB P.10 Sustainability Activities SDB P.16 Environmental Policy and Promotion System SDB P.29 Human Rights SDB P.51 Risk Management SCB P.1-2 Our Vision for LOTTE's 100th Anniversary SCB P.17-18 Foundation of Our Business Activities CS Policies, Guidelines, Declarations, etc.
2-24	Embedding policy commitments	SDB P.7 LOTTE MIRAI CHALLENGE 2048 SDB P.10 Sustainability Activities SDB P.16 Environmental Policy and Promotion System SDB P.29 Human Rights SDB P.51 Risk Management SCB P.7-8 LOTTE MIRAI CHALLENGE 2048 SCB P.17-18 Foundation of Our Business Activities CS LOTTE MIRAI CHALLENGE 2048 CS Policies, Guidelines, Declarations, etc.
2-25	Processes to remediate negative impacts	SDB P.29-30 Human Rights SDB P.53 Whistleblowing System SCB P.17-18 Foundation of Our Business Activities
2-26	Mechanisms for seeking advice and raising concerns	SDB P.52-53 Compliance SCB P.17-18 Foundation of Our Business Activities
2-27	Compliance with laws and regulations	SDB P.53 Compliance Violation
2-28	Membership associations	SDB P.15 Collaboration with External Initiatives CS Policies, Guidelines, Declarations, etc.
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	SDB P.10 Stakeholders' Engagement SDB P.12-15 Dialogues with Experts CS Dialogues with Experts
2-30	Collective bargaining agreements	SDB P.42 Labor Relations
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	SDB P.6 Materiality Identification Process SDB P.8 LOTTE MIRAI CHALLENGE 2048 Planning Process SCB P.6 Materiality Identification Process SCB P.19-20 LOTTE MIRAI CHALLENGE 2048 Planning Process CS LOTTE MIRAI CHALLENGE 2048
3-2	List of material topics	SDB P.7 LOTTE MIRAI CHALLENGE 2048 SDB P.9 Materiality and Medium-Term ESG Targets through FY2023 SCB P.7-8 LOTTE MIRAI CHALLENGE 2048 CS LOTTE MIRAI CHALLENGE 2048
3-3	Management of material topics	SDB P.10-11 Sustainability Activities

Topic-specific Standards

200: Economy		
201	Economic Performance 2016	
201-1	Direct economic value generated and distributed	SDB P.1 Company Information CS Performance
201-2	Financial implications and other risks and opportunities due to climate change	SDB P.16-19 Responses to Climate Change
201-3	Defined benefit plan obligations and other retirement plans	-
201-4	Financial assistance received from government	-
202		
202	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	-
203		
203	Indirect Economic Impacts 2016	
203-1	Infrastructure investments and services supported	SDB P.31-34 Sustainable Procurement SDB P.37-38 Mental & Physical Health SDB P.39 Food Education SDB P.45-46 Initiatives of the Group Companies SCB P.13-16 Activity Overview CS Mental & Physical Health CS Food Education CS Sustainable Procurement
203-2	Significant indirect economic impacts	SDB P.31-34 Sustainable Procurement SDB P.37-38 Mental & Physical Health SDB P.39 Food Education SCB P.13-16 Activity Overview CS Mental & Physical Health CS Food Education CS Sustainable Procurement
204		
204	Procurement Practices 2016	
204-1	Proportion of spending on local suppliers	-
205		
205	Anti-corruption 2016	
205-1	Operations assessed for risks related to corruption	-
205-2	Communication and training about anti-corruption policies and procedures	SDB P.52-53 Compliance SCB P.17-18 Foundation of Our Business Activities CS Behavior Charter
205-3	Confirmed incidents of corruption and actions taken	-
206		
206	Anti-competitive Behavior 2016	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable SDB P.52-53 Compliance
207		
207	Tax 2019	
207-1	Approach to tax	-
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	-

GRI Reference Table

300: Environmental		
301	Materials 2016	
301-1	Materials used by weight or volume	SDB P.27 Environmental Data SDB P.31-34 Sustainable Procurement SDB P.50 Social Data
301-2	Recycled input materials used	SDB P.22-23 Circular Economy
301-3	Reclaimed products and their packaging materials	SDB P.22-23 Circular Economy
302: Energy 2016		
302-1	Energy consumption within the organization	SDB P.21 Volume of Energy Input SDB P.26 Environmental Data
302-2	Energy consumption outside of the organization	-
302-3	Energy intensity	SDB P.26 Environmental Data
302-4	Reduction of energy consumption	SDB P.21 Energy Saving Initiatives SDB P.26 Environmental Data SCB P.13-16 Activity Overview
302-5	Reductions in energy requirements of products and services	-
303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	SDB P.24 Biodiversity SDB P.27 Environmental Data
303-2	Management of water discharge-related impacts	SDB P.24 Biodiversity
303-3	Water withdrawal	SDB P.25 Water Resources SDB P.27 Environmental Data
303-4	Water discharge	SDB P.27 Environmental Data
303-5	Water consumption	SDB P.25 Water Resources SDB P.27 Environmental Data
304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SDB P.24 Biodiversity
304-2	Significant impacts of activities, products and services on biodiversity	SDB P.24 Biodiversity
304-3	Habitats protected or restored	SDB P.24 Biodiversity
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SDB P.24 Biodiversity
305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	SDB P.19-20 Reducing Greenhouse Gas Emissions SDB P.26 Environmental Data CS Climate Change
305-2	Energy indirect (Scope 2) GHG emissions	SDB P.19-20 Reducing Greenhouse Gas Emissions SDB P.26 Environmental Data CS Climate Change
305-3	Other indirect (Scope 3) GHG emissions	SDB P.19-20 Reducing Greenhouse Gas Emissions SDB P.26 Environmental Data CS Climate Change
305-4	GHG emissions intensity	SDB P.26 Environmental Data

305-5	Reduction of GHG emissions	SDB P.19-20 Reducing Greenhouse Gas Emissions SDB P.26 Environmental Data SCB P.13-16 Activity Overview CS Climate Change
305-6	Emissions of ozone-depleting substances (ODS)	SDB P.21 Management of Refrigerants (CFCs) SDB P.26 Environmental Data
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SDB P.27 Environmental Data
306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	SDB P.22-23 Circular Economy SDB P.27 Environmental Data CS Circular Economy
306-2	Management of significant waste-related impacts	SDB P.22-23 Circular Economy CS Circular Economy
306-3	Waste generated	SDB P.22-23 Circular Economy SDB P.27 Environmental Data CS Circular Economy
306-4	Waste diverted from disposal	SDB P.22-23 Circular Economy SDB P.27 Environmental Data SCB P.13-16 Activity Overview CS Circular Economy
306-5	Waste directed to disposal	SDB P.27 Environmental Data
307: Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	SDB P.16 Environmental Accidents and Compliance Violations
308: 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	SDB P.31-34 Sustainable Procurement SCB P.13-16 Activity Overview
400: Social		
401: Employment 2016		
401-1	New employee hires and employee turnover	SDB P.48-49 Social Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-
401-3	Parental leave	SDB P.42 Balancing Life Events with Work SDB P.48 Social Data SCB P.13-16 Activity Overview CS Human Capital
402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	-
403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	SDB P.36 Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	SDB P.36 Occupational Health and Safety SDB P.49 Social Data
403-3	Occupational health services	SDB P.43-44 Health Management CS Health Management

403-4	Worker participation, consultation, and communication on occupational health and safety	SDB P.36 Occupational Health and Safety
403-5	Worker training on occupational health and safety	SDB P.36 Occupational Health and Safety
403-6	Promotion of worker health	SDB P.43-44 Health Management CS Health Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SDB P.36 Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	SDB P.36 Occupational Health and Safety SDB P.49 Social Data
403-9	Work-related injuries	SDB P.49 Social Data
403-10	Work-related ill health	-
404: Training and Education 2016		
404-1	Average hours of training per year per employee	SDB P.48 Social Data
404-2	Programs for upgrading employee skills and transition assistance programs	SDB P.40-41 Human Capital Cultivation CS Human Capital
404-3	Percentage of employees receiving regular performance and career development reviews	SDB P.40-41 Human Capital Cultivation
405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	SDB P.39-40 DEI (Diversity, Equity & Inclusion) SDB P.47 Social Data SCB P.13-16 Activity Overview CS Human Capital
405-2	Ratio of basic salary and remuneration of women to men	SDB P.47 Social Data
406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	SDB P.29-30 Human Rights SDB P.52 Compliance CS Human Rights
407: 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	SDB P.31-34 Sustainable Procurement
408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	SDB P.29-30 Human Rights SDB P.32 Sustainable Procurement CS Sustainable Procurement
409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SDB P.29-30 Human Rights
410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	-
411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable to the company's operations SDB P.29-30 Human Rights

GRI Reference Table

413 Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	SDB P.31-34 Sustainable Procurement SDB P.34 Proposal of Sustainable Food SCB P.13-16 Activity Overview CS Sustainable Procurement
413-2	Operations with significant actual and potential negative impacts on local communities	-
414 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	SDB P.31-34 Sustainable Procurement SCB P.13-16 Activity Overview
415 Public Policy 2016		
415-1	Political contributions	-
416 Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	SDB P.34-36 Food Safety and Reliability SCB P.17-18 Foundation of Our Business Activities CS Food Safety and Reliability
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SDB P.36 Recalls and Legal Violations
417 Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	SDB P.22-23 Circular Economy SDB P.34-36 Food Safety and Reliability SCB P.13-16 Activity Overview SCB P.17-18 Foundation of Our Business Activities CS Circular Economy
417-2	Incidents of non-compliance concerning product and service information and labeling	SDB P.36 Recalls and Legal Violations
417-3	Incidents of non-compliance concerning marketing communications	SDB P.36 Recalls and Legal Violations
418 Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-
419 Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	SDB P.53 Compliance Violation