

GRI Standards Cross-Reference Table

Yakult CSR Report 2021 has been compiled with reference to the GRI Sustainability Reporting Standards.

GRI 102: General Disclosures 2016

1. Organizational profile		
Disclosure No.	Requirements	Relevant pages & webpages
102-1 Name of the organization	a. Name of the organization.	CSR Report: Overview of Yakult's Operations (P3) Yakult Honsha Company Profile https://www.yakult.co.jp/english/company/profile.html
102-2 Activities, brands, products, and services	a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	CSR Report: Overview of Yakult's Operations (P3) Yakult's Business Operations (P4) Yakult Honsha Company Profile https://www.yakult.co.jp/english/company/profile.html COMPANY PROFILE 2021-2022 https://www.yakult.co.jp/english/pdf/profile2021-2022_en.pdf
102-3 Location of headquarters	a. Location of the organization's headquarters.	CSR Report: Overview of Yakult's Operations (P3) Yakult Honsha Company Profile https://www.yakult.co.jp/english/company/profile.html
102-4 Location of operations	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.	CSR Report: Overview of Yakult's Operations (P3) Yakult Group https://www.yakult.co.jp/company/network/index.html (Japanese) https://www.yakult.co.jp/english/overseas/index.html
102-5 Ownership and legal form	a. Nature of ownership and legal form.	CSR Report: Overview of Yakult's Operations (P3) Yakult Group https://www.yakult.co.jp/company/network/index.html (Japanese)
102-6 Markets served	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	CSR Report: Overview of Yakult's Operations (P3) Yakult's Business Operations (P4) Yakult Group https://www.yakult.co.jp/company/network/index.html (Japanese) Business areas https://www.yakult.co.jp/company/overview.html (Japanese)
102-7 Scale of the organization	a. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	CSR Report: Overview of Yakult's Operations (P3) Financial Report https://www.yakult.co.jp/english/ir/management/FinancialStatements.html
102-8 Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. 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. 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). f. An explanation of how the data have been compiled, including any assumptions made.	CSR Report: ESG data (P97-98)
102-9 Supply chain	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	CSR Report: Overview of Yakult's Operations (P3) Yakult's Business Operations (P4) Business areas https://www.yakult.co.jp/company/overview.html (Japanese)
102-10 Significant changes to the organization and its supply chain	a. Significant changes to the organization's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	News Releases https://www.yakult.co.jp/english/news/index.html
102-11 Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach.	CSR Report: CSR management structure (P11) Signing the UN Global Compact (P21) Environmental management (P23-27) Recognizing and responding to climate-related risks and opportunities (P29) Understanding water risks (P36) Promoting sustainable procurement (P56-59) Human rights (P60-63) Product safety (P64-67) Compliance (P84-87) Risk management (P88-89)
102-12 External initiatives	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	CSR Report: Signing the UN Global Compact (P21) Recognizing and responding to climate-related risks and opportunities (P29) Human Rights Policy (P60)
102-13 Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.	CSR Report: Industry groups and academic societies (P13)
2. Strategy		
Disclosure No.	Requirements	Relevant pages & webpages
102-14 Statement from senior decision-maker	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.	CSR Report: Top Commitment (P5-8)
102-15 Key impacts, risks, and opportunities	a. A description of key impacts, risks, and opportunities.	CSR Report: The SDGs to which Yakult is contributing to through its business activities (P17) Recognizing and responding to climate-related risks and opportunities (P29) For investors > Management policy > Business risks https://www.yakult.co.jp/company/ir/management/risk.html (Japanese)

3. Ethics and integrity		
Disclosure No.	Requirements	Relevant pages & webpages
102-16 Values, principles, standards, and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior.	CSR Report: Corporate Philosophy (P9) Yakult Ethical Principles and Code of Conduct (P11) Philosophy https://www.yakult.co.jp/spn/english/company/philosophy.html Yakult Ethical Principles and Code of Conduct https://www.yakult.co.jp/english/csr/company/ethics.html
102-17 Mechanisms for advice and concerns about ethics	a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.	CSR Report: Internal reporting system (P85)

4. Governance		
Disclosure No.	Requirements	Relevant pages & webpages
102-18 Governance structure	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	CSR Report: CSR management structure (P11) Governance structure (P81) Environmental and social governance (P83) Compliance promotion system (P84) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-19 Delegating authority	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	CSR Report: CSR management structure (P11) Environmental and social governance (P83) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-20 Executive-level responsibility for economic, environmental, and social topics	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.	CSR Report: CSR management structure (P11) Environmental and social governance (P83) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-21 Consulting stakeholders on economic, environmental, and social topics	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	CSR Report: Compliance promotion system (P84)
102-22 Composition of the highest governance body and its committees	a. Composition of the highest governance body and its committees by: i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social groups; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation.	CSR Report: CSR management structure (P11) Governance structure (P81) Environmental and social governance (P83) Compliance promotion system (P84) ESG data (P99) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-23 Chair of the highest governance body	a. Whether the chair of the highest governance body is also an executive officer in the organization. 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.	Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-24 Nominating and selecting the highest governance body	a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-25 Conflicts of interest	a. Processes for the highest governance body to ensure conflicts of interest are avoided b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-26 Role of highest governance body in setting purpose, values, and strategy	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.	CSR Report: CSR management structure (P11) Environmental and social governance (P83) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-27 Collective knowledge of highest governance body	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	CSR Report: Group-wide CSR awareness (P12) Environmental and social governance (P83) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-28 Evaluating the highest governance body's performance	a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. 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.	CSR Report: CSR management structure (P11) Environmental and social governance (P83) Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-29 Identifying and managing economic, environmental, and social impacts	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. 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.	

102-30 Effectiveness of risk management processes	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	
102-31 Review of economic, environmental, and social topics	a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	
102-32 Highest governance body's role in sustainability reporting	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	CSR Report: CSR management structure (P11)
102-33 Communicating critical concerns	a. Process for communicating critical concerns to the highest governance body.	CSR Report: CSR management structure (P11) Environmental and social governance (P83)
102-34 Nature and total number of critical concerns	a. Total number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	
102-35 Remuneration policies	a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. 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.	CSR Report: Remuneration of officers (P83) Financial Report https://www.yakult.co.jp/english/ir/management/FinancialStatements.html
102-36 Process for determining remuneration	a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships that the remuneration consultants have with the organization.	Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-37 Stakeholders' involvement in remuneration	a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals.	Corporate Governance Report https://www.yakult.co.jp/company/ir/management/governance/pdf/governance.pdf (Japanese)
102-38 Annual total compensation ratio	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.	
102-39 Percentage increase in annual total compensation ratio	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.	

5. Stakeholder engagement		
Disclosure No.	Requirements	Relevant pages & webpages
102-40 List of stakeholder groups	a. A list of stakeholder groups engaged by the organization.	CSR Report: Dialogue with stakeholders (P13)
102-41 Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.	CSR Report: Respect for basic labor rights (P79)
102-42 Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	CSR Report: Dialogue with stakeholders (P13)
102-43 Approach to stakeholder engagement	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.	CSR Report: Dialogue with stakeholders (P13)
102-44 Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns.	CSR Report: Expert opinions on the Yakult material themes (P15) Third-Party Opinion (P91)

6. Reporting practice		
Disclosure No.	Requirements	Relevant pages & webpages
102-45 Entities included in the consolidated financial statements	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	Financial Report https://www.yakult.co.jp/english/ir/management/FinancialStatements.html
102-46 Defining report content and topic Boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	CSR Report: Editorial Policy (P2) CSR management structure (P11)
102-47 List of material topics	a. A list of the material topics identified in the process for defining report content.	CSR Report: Materiality assessment (P14)
102-48 Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Not applicable
102-49 Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic boundaries.	Not applicable
102-50 Reporting period	a. Reporting period for the information provided.	CSR Report: Editorial Policy (P2)
102-51 Date of most recent report	a. If applicable, the date of the most recent previous report.	CSR Report: Editorial Policy (P2)
102-52 Reporting cycle	a. Reporting cycle.	CSR Report: Editorial Policy (P2)
102-53 Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	CSR Report: Back cover
102-54 Claims of reporting in accordance with the GRI Standards	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: i. 'This report has been prepared in accordance with the GRI Standards: Core option'; ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.	This report has been prepared in accordance with the GRI Standards: Core option. CSR Report: Editorial Policy>Guidelines referenced (P2)
102-55 GRI content index	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	GRI Standards Cross-Reference Table [this table]
102-56 External assurance	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: 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; ii. The relationship between the organization and the assurance provider; iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	CSR Report: Editorial Policy (P2)

GRI 103: Management Approach 2016

Disclosure No.	Requirements	Relevant pages & webpages
103-1 Explanation of the material topic and its Boundary	a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: i. where the impacts occur; 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. c. Any specific limitation regarding the topic Boundary.	CSR Report: Materiality assessment (P14) Climate change (P28) Plastic containers and packaging (P32) Water (P35) Innovation (P45) Value co-creation with communities (P49) Supply chain management (P55)
103-2 The management approach and its components	a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	CSR Report: Materiality assessment (P14) Yakult CSR Action Plan: targets and achievements (P18-20) Climate change (P28) Plastic containers and packaging (P32) Water (P35) Innovation (P45) Value co-creation with communities (P49) Supply chain management (P55)
103-3 Evaluation of the management approach	a. An explanation of how the organization evaluates the management approach, including: i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach.	CSR Report: CSR management structure (P11) Yakult CSR Action Plan: targets and achievements (P18-20)

GRI 201: Economic Performance 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
201-1 Direct economic value generated and distributed		a. Direct economic value generated and distributed (EVG&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: i. Direct economic value generated: revenues; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria	CSR Report: Environmental accounting (P26) Community investment (P50) Transparency in taxation (P87) ESG data (P97) Financial Report https://www.yakult.co.jp/english/ir/management/FinancialStatements.html
201-2 Financial implications and other risks and opportunities due to climate change		a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; ii. a description of the impact associated with the risk or opportunity; iii. the financial implications of the risk or opportunity before action is taken; iv. the methods used to manage the risk or opportunity; v. the costs of actions taken to manage the risk or opportunity.	CSR Report: Recognizing and responding to climate-related risks and opportunities (P29)
201-3 Defined benefit plan obligations and other retirement plans		a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. b. If a separate fund exists to pay the plan's pension liabilities: i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; ii. the basis on which that estimate has been arrived at; iii. when that estimate was made. c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. d. Percentage of salary contributed by employee or employer. e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.	Financial Report https://www.yakult.co.jp/english/ir/management/FinancialStatements.html
201-4 Financial assistance received from government		a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: i. tax relief and tax credits; ii. subsidies; iii. investment grants, research and development grants, and other relevant types of grant; iv. awards; v. royalty holidays; vi. financial assistance from Export Credit Agencies (ECAs); vii. financial incentives; viii. other financial benefits received or receivable from any government for any operation. b. The information in 201-4-a by country. c. Whether, and the extent to which, any government is present in the shareholding structure.	

GRI 202: Market Presence 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	•	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. 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. 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. d. The definition used for 'significant locations of operation'.	CSR Report: Respect for basic labor rights (P79)
202-2 Proportion of senior management hired from the local community	•	a. Percentage of senior management at significant locations of operation that are hired from the local community. b. The definition used for 'senior management'. c. The organization's geographical definition of 'local'. d. The definition used for 'significant locations of operation'.	CSR Report: Local hiring for upper management positions: Yakult Europe B.V. (P79) ESG data (P98)

GRI 203: Indirect Economic Impacts 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
203-1 Infrastructure investments and services supported		a. Extent of development of significant infrastructure investments and services supported. b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. c. Whether these investments and services are commercial, in-kind, or pro bono engagements.	CSR Report: Value co-creation with communities (P49-54)
203-2 Significant indirect economic impacts		a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts. 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.	

GRI 204: Procurement Practices 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
204-1 Proportion of spending on local suppliers	•	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally). b. The organization's geographical definition of 'local'. c. The definition used for 'significant locations of operation'.	CSR Report: Our commitment to local employment and sourcing (P59)

GRI 205: Anti-corruption 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
205-1 Operations assessed for risks related to corruption		a. Total number and percentage of operations assessed for risks related to corruption. b. Significant risks related to corruption identified through the risk assessment.	
205-2 Communication and training about anti-corruption policies and procedures		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. 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. 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. d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region. e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	CSR Report: Compliance awareness activities (P86)
205-3 Confirmed incidents of corruption and actions taken		a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	CSR Report: Fiscal 2020 legal compliance (P81)

GRI 206: Anti-competitive Behavior 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		a. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant. b. Main outcomes of completed legal actions, including any decisions or judgments.	CSR Report: Fiscal 2020 legal compliance (P81)

GRI 207: Tax 2019

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
207-1 Approach to tax		a. A description of the approach to tax, including: i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review; iii. the approach to regulatory compliance; iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.	CSR Report: Transparency in taxation (P87)
207-2 Tax governance, control, and risk management		a. A description of the tax governance and control framework, including: i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy; ii. how the approach to tax is embedded within the organization; iii. the approach to tax risks, including how risks are identified, managed, and monitored; iv. how compliance with the tax governance and control framework is evaluated. b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax. c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.	CSR Report: Transparency in taxation (P87)
207-3 Stakeholder engagement and management of concerns related to tax		a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. the approach to engagement with tax authorities; ii. the approach to public policy advocacy on tax; iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.	CSR Report: Yakult Group Tax Policy (P87)
207-4 Country-by-country reporting		a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes. b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities; ii. Primary activities of the organization; iii. Number of employees, and the basis of calculation of this number; iv. Revenues from third-party sales; v. Revenues from intra-group transactions with other tax jurisdictions; vi. Profit/loss before tax; vii. Tangible assets other than cash and cash equivalents; viii. Corporate income tax paid on a cash basis; ix. Corporate income tax accrued on profit/loss; x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax. c. The time period covered by the information reported in Disclosure 207-4.	

GRI 301: Materials 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
301-1 Materials used by weight or volume		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: i. non-renewable materials used; ii. renewable materials used.	CSR Report: Compliance with environmental laws and regulations (P25) Environmental impacts of business activities (P27)
301-2 Recycled input materials used		a. Percentage of recycled input materials used to manufacture the organization's primary products and services.	
301-3 Reclaimed products and their packaging materials		a. Percentage of reclaimed products and their packaging materials for each product category. b. How the data for this disclosure have been collected.	CSR Report: Compliance with environmental laws and regulations (P25) Reducing waste (P40)

GRI 302: Energy 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
302-1 Energy consumption within the organization	•	<p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption <p>d. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold <p>e. Total energy consumption within the organization, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p>	<p>CSR Report:</p> <p>Environmental impacts of business activities (P27)</p> <p>Initiatives to reduce CO₂ emissions at Yakult Honsha plants and bottling companies (P29-30)</p> <p>Utilization of renewable energy (solar power energy) (P30)</p> <p>ESG data (P95-96)</p>
302-2 Energy consumption outside of the organization	•	<p>a. Energy consumption outside of the organization, in joules or multiples.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>c. Source of the conversion factors used.</p>	
302-3 Energy intensity	•	<p>a. Energy intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	<p>CSR Report:</p> <p>Initiatives to reduce CO₂ emissions at Yakult Honsha plants and bottling companies (P29-30)</p> <p>ESG data (P95-96)</p>
302-4 Reduction of energy consumption	•	<p>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>CSR Report:</p> <p>Initiatives to reduce CO₂ emissions at Yakult Honsha plants and bottling companies (P29-30)</p> <p>Initiatives to reduce CO₂ emissions outside Japan (P31)</p>
302-5 Reductions in energy requirements of products and services	•	<p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	

GRI 303: Water and Effluents 2018

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
303-1 Interactions with water as a shared resource	•	<p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with water stress.</p>	<p>CSR Report:</p> <p>Understanding water risks (P36)</p> <p>Effective use of water resources (P36-38)</p>
303-2 Management of water discharge-related impacts	•	<p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none"> i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; 	<p>CSR Report:</p> <p>Yakult A&G Water Purification System (P39)</p> <p>Preventing water pollution and conserving biodiversity (P39)</p>
303-3 Water withdrawal	•	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>CSR Report:</p> <p>Environmental impacts of business activities (P27)</p> <p>Understanding water risks (P36)</p> <p>Effective use of water resources (P36-38)</p>
303-4 Water discharge	•	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($> 1,000$ mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none"> i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used; ii. the approach for setting discharge limits for priority substances of concern; iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>Environmental impacts of business activities (P35)</p> <p>Effective use of water resources (P37-38)</p>
303-5 Water consumption	•	<p>a. Total water consumption from all areas in megaliters.</p> <p>b. Total water consumption from all areas with water stress in megaliters.</p> <p>c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</p>	<p>CSR Report:</p> <p>Environmental impacts of business activities (P27)</p> <p>Understanding water risks (P36)</p> <p>Effective use of water resources (P36-38)</p> <p>ESG data (P94-96)</p>

GRI 304: Biodiversity 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		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: i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; 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; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km ² (or another unit, if appropriate); 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); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).	CSR Report: Preventing water pollution and conserving biodiversity (P39) Assessment of biodiversity risks for existing operations (P42)
304-2 Significant impacts of activities, products, and services on biodiversity		a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). b. Significant direct and indirect positive and negative impacts with reference to the following: i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts.	CSR Report: Preventing water pollution and conserving biodiversity (P39) Our business and biodiversity (P41) Assessment of biodiversity risks for existing operations (P42)
304-3 Habitats protected or restored		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. 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. c. Status of each area based on its condition at the close of the reporting period. d. Standards, methodologies, and assumptions used.	CSR Report: Conserving biodiversity through afforestation (P43) Biodiversity conservation in partnership with stakeholders (P43)
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern	CSR Report: Preventing water pollution and conserving biodiversity (P39) Assessment of biodiversity risks for existing operations (P42)

GRI 305: Emissions 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
305-1 Direct (Scope 1) GHG emissions	•	a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: Environmental impacts of business activities (P27) Initiatives to reduce CO ₂ emissions at Yakult Honsha plants and bottling companies (P29-30) ESG data (P93, 95-96)
305-2 Energy indirect (Scope 2) GHG emissions	•	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: Environmental impacts of business activities (P27) Initiatives to reduce CO ₂ emissions at Yakult Honsha plants and bottling companies (P29-30) ESG data (P93, 95-96)
305-3 Other indirect (Scope 3) GHG emissions	•	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. e. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. g. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: ESG data (P93)
305-4 GHG emissions intensity	•	a. GHG emissions intensity ratio for the organization. b. Organization-specific metric (the denominator) chosen to calculate the ratio. c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	CSR Report: Initiatives to reduce CO ₂ emissions at Yakult Honsha plants and bottling companies (P29-30) ESG data (P93, 95-96)
305-5 Reduction of GHG emissions	•	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent. b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Base year or baseline, including the rationale for choosing it. d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). e. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: Initiatives to reduce CO ₂ emissions at Yakult Honsha plants and bottling companies (P29-30) Initiatives to reduce CO ₂ emissions outside Japan (P31) Initiatives with our logistics (P31) ESG data (P93)
305-6 Emissions of ozone-depleting substances (ODS)	•	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: Compliance with environmental laws and regulations (P25)

305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	•	a. Significant air emissions, in kilograms or multiples, for each of the following: <ul style="list-style-type: none"> i. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	CSR Report: Environmental impacts of business activities (P27) ESG data (P96)
--	---	---	---

GRI 306: Waste 2020

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
306-1 Waste generation and significant waste-related impacts	•	a. For the organization's significant actual and potential waste-related impacts, a description of: <ul style="list-style-type: none"> i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain. 	CSR Report: Plastic containers and packaging (P32-34) Resource recycling (P40)
306-2 Management of significant waste-related impacts	•	a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated. b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations. c. The processes used to collect and monitor waste-related data.	CSR Report: Plastic containers and packaging (P32-34) Resource recycling (P40)
306-3 Waste generated	•	a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. b. Contextual information necessary to understand the data and how the data has been compiled.	CSR Report: Reducing waste (P40) ESG data (P94-96)
306-4 Waste diverted from disposal	•	a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.	CSR Report: Compliance with environmental laws and regulations (P25) Reducing waste (P40) ESG data (P94)
306-5 Waste directed to disposal	•	a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste. b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations: <ul style="list-style-type: none"> i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations. d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal: <ul style="list-style-type: none"> i. onsite; ii. offsite. e. Contextual information necessary to understand the data and how the data has been compiled.	CSR Report: ESG data (P95)

GRI 307: Environmental Compliance 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
307-1 Non-compliance with environmental laws and regulations		a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of: <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.	CSR Report: Fiscal 2020 legal compliance (P22) Compliance with environmental laws and regulations (P25)

GRI 308: Supplier Environmental Assessment 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
308-1 New suppliers that were screened using environmental criteria	•	a. Percentage of new suppliers that were screened using environmental criteria.	
308-2 Negative environmental impacts in the supply chain and actions taken	•	a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	CSR Report: Evaluation of business partners and collaboration (P57-58)

GRI 401: Employment 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
401-1 New employee hires and employee turnover		a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	CSR Report: ESG data (P97-98)
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		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: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. b. The definition used for 'significant locations of operation'.	
401-3 Parental leave		a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. 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. e. Return to work and retention rates of employees that took parental leave, by gender.	CSR Report: Balancing work and childcare / nursing care (P76) ESG data (P98)

GRI 402: Labor/Management Relations 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
402-1 Minimum notice periods regarding operational changes		a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them. b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.	CSR Report: Respect for basic labor rights (P79)

GRI 403: Occupational Health and Safety 2018

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
403-1 Occupational health and safety management system		a. A statement of whether an occupational health and safety management system has been implemented, including whether: i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	
403-2 Hazard identification, risk assessment, and incident investigation		a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including: i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals. c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	CSR Report: Reducing occupational accidents (P77)
403-3 Occupational health services		a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	CSR Report: Reducing occupational accidents (P77)
403-4 Worker participation, consultation, and communication on occupational health and safety		a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers. b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	CSR Report: Reducing occupational accidents (P77)
403-5 Worker training on occupational health and safety		a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	CSR Report: Reducing occupational accidents (P77)
403-6 Promotion of worker health		a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided. b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	CSR Report: Health-focused Management (P72-73)
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	CSR Report: Reducing occupational accidents (P77)
403-8 Workers covered by an occupational health and safety management system		a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	

403-9 Work-related injuries		<p>a. For all employees:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <p>i. how these hazards have been determined;</p> <p>ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;</p> <p>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>CSR Report:</p> <p>Reducing occupational accidents (P77)</p> <p>ESG data (P98)</p>
403-10 Work-related ill health		<p>a. For all employees:</p> <p>i. The number of fatalities as a result of work-related ill health;</p> <p>ii. The number of cases of recordable work-related ill health;</p> <p>iii. The main types of work-related ill health.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number of fatalities as a result of work-related ill health;</p> <p>ii. The number of cases of recordable work-related ill health;</p> <p>iii. The main types of work-related ill health.</p> <p>c. The work-related hazards that pose a risk of ill health, including:</p> <p>i. how these hazards have been determined;</p> <p>ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;</p> <p>iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	

GRI 404: Training and Education 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
404-1 Average hours of training per year per employee		<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>CSR Report:</p> <p>Development training for employees (P78)</p> <p>ESG data (P97)</p>
404-2 Programs for upgrading employee skills and transition assistance programs		<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>CSR Report:</p> <p>Human resources development (P76, 78)</p>
404-3 Percentage of employees receiving regular performance and career development reviews		<p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	

GRI 405: Diversity and Equal Opportunity 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
405-1 Diversity of governance bodies and employees		<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>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>CSR Report:</p> <p>Empowerment of female employees (P74)</p> <p>Governance structure (P81-82)</p> <p>ESG data (P97-99)</p>
405-2 Ratio of basic salary and remuneration of women to men		<p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	<p>CSR Report:</p> <p>Empowerment of female employees (P74)</p>

GRI 406: Non-discrimination 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
406-1 Incidents of discrimination and corrective actions taken		<p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	<p>CSR Report:</p> <p>Fiscal 2020 legal compliance (P44)</p>

GRI 407: Freedom of Association and Collective Bargaining 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		<p>a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining.</p>	<p>CSR Report:</p> <p>Human Rights Policy (P60)</p>

GRI 408: Child Labor 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
408-1 Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> 	a. Operations and suppliers considered to have significant risk for incidents of: <ul style="list-style-type: none"> i. child labor; ii. young workers exposed to hazardous work. b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor.	CSR Report: Human rights (P60-63) *For human rights due diligence, we are working on discussing details of an action plan to eradicate child labor and address other human rights issues to implement the plan from fiscal 2022 onward. Promoting sustainable procurement (P56-59)

GRI 409: Forced or Compulsory Labor 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> 	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of: <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.	CSR Report: Human rights (P60-63) *For human rights due diligence, we are working on discussing details of an action plan to eradicate forced labor and address other human rights issues to implement the plan from fiscal 2022 onward. Promoting sustainable procurement (P56-59)

GRI 410: Security Practices 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
410-1 Security personnel trained in human rights policies or procedures		a. Percentage of security personnel who have received formal training in the organization’s human rights policies or specific procedures and their application to security. b. Whether training requirements also apply to third-party organizations providing security personnel.	

GRI 411: Rights of Indigenous Peoples 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
411-1 Incidents of violations involving rights of indigenous peoples		a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. b. Status of the incidents and actions taken with reference to the following: <ul style="list-style-type: none"> i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	

GRI 412: Human Rights Assessment 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
412-1 Operations that have been subject to human rights reviews or impact assessments		a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	CSR Report: Response to local human rights due diligence legislation (P63)
412-2 Employee training on human rights policies or procedures		a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations. b. Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.	CSR Report: Protecting employees’ human rights and raising awareness (P61) ESG data (P97)
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		a. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening. b. The definition used for ‘significant investment agreements’.	

GRI 413: Local Communities 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
413-1 Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> 	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: <ul style="list-style-type: none"> i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities’ needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes. 	CSR Report: Value co-creation with communities (P49-54)
413-2 Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> 	a. Operations with significant actual and potential negative impacts on local communities, including: <ul style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations. 	CSR Report: Understanding water risks (P36)

GRI 414: Supplier Social Assessment 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
414-1 New suppliers that were screened using social criteria	<ul style="list-style-type: none"> 	a. Percentage of new suppliers that were screened using social criteria.	
414-2 Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> 	a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	CSR Report: Evaluation of business partners and collaboration (P57-58)

GRI 415: Public Policy 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
415-1 Political contributions		a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary. b. If applicable, how the monetary value of in-kind contributions was estimated.	CSR Report: Prohibition of illegal political contributions (P87)

GRI 416: Customer Health and Safety 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
416-1 Assessment of the health and safety impacts of product and service categories		a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	CSR Report: Certifications acquired for product quality (P64) Quality management systems (P64-66)
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	CSR Report: Fiscal 2020 legal compliance (P44) *There were no violations of laws and regulations related to safety and health of products and services in fiscal 2020.

GRI 417: Marketing and Labeling 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
417-1 Requirements for product and service information and labeling		a. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.	CSR Report: Traceability system (P65-66) Active disclosure of product information (P66) Product information> Allergy and nutrition information https://www.yakult.co.jp/products/component.html (Japanese)
417-2 Incidents of non-compliance concerning product and service information and labeling		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	CSR Report: Fiscal 2020 legal compliance (P44) *There were no violations of laws and regulations related to product and service information and labeling in fiscal 2020.
417-3 Incidents of non-compliance concerning marketing communications		a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes. b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.	CSR Report: Fiscal 2020 legal compliance (P44) *There were no violations of laws and regulations related to marketing communications in fiscal 2020.

GRI 418: Customer Privacy 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: i. complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	CSR Report: Fiscal 2020 legal compliance (P44) *There were no violations of laws and regulations related to customer privacy in fiscal 2020.

GRI 419：社会経済面のコンプライアンス 2016

Disclosure No.	Material topic	Requirements	Relevant pages & webpages
419-1 Non-compliance with laws and regulations in the social and economic area		a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient. c. The context against which significant fines and non-monetary sanctions were incurred.	CSR Report: Fiscal 2020 legal compliance (P44)