

Guideline Content Indices

GRI Standard Content Index

The JFE Group reports information listed in this Content for GRI by referring to the GRI Standards for the period from April 1, 2022 to March 31, 2023.

Note: We refer to the JFE GROUP REPORT 2023 (Integrated Report), Securities Report from April 1, 2022 to March 31, 2023), and Corporate Governance Report published on June 27, 2023.

■ GRI 1: Foundation 2021

■ GRI 2: General Disclosures 2021

Disclosure	Pages		
	sustainability report	Other	
1. The organization and its reporting practices			
2-1	Organizational details	—	<ul style="list-style-type: none"> ▶ Overview of JFE Holdings (https://www.jfe-holdings.co.jp/en/company/info/index.html) ▶ Global Network (https://www.jfe-holdings.co.jp/en/company/g-about/global.html)
2-2	Entities included in the organization's sustainability reporting	▶ Editorial Policy (P.265)	—
2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> ▶ Editorial Policy (P.265) ▶ Submit Comments on the JFE Group Sustainability Report (Japanese Only) (https://frlb.f.msgs.jp/webapp/form/25459_frlb_1/index.do) 	▶ Contact Us (https://www.jfe-holdings.co.jp/en/contact.html)
2-4	Restatements of information	<ul style="list-style-type: none"> ▶ Environmental Data (P.225) ▶ Social Data (P.243) 	—
2-5	External assurance	▶ Independent Assurance Statement (P.254)	—
2. Activities and workers			
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> ▶ Steel Industry Initiatives (P.104) ▶ JFE Group Value Chain (P.30) 	JFE GROUP REPORT (Integrated Report): P.13-14, P.23-24, P.43-46
2-7	Employees	▶ Social Data (P.243)	JFE GROUP REPORT (Integrated Report): P.107-108
2-8	Workers who are not employees	—	—
3. Governance			
2-9	Governance structure and composition	<ul style="list-style-type: none"> ▶ Corporate Governance (P.204) ▶ Social Data (P.243) 	—
2-10	Nomination and selection of the highest governance body	▶ Corporate Governance (P.204)	JFE GROUP REPORT (Integrated Report): P.77-79

Disclosure		Pages	
		sustainability report	Other
2-11	Chair of the highest governance body	—	Corporate Governance Report: P.8
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> ▶ System for Promoting Sustainability (P.24) ▶ Environmental Management (P.47) ▶ Human Rights (P.183) ▶ Risk Management (P.220) 	Securities Report: P.23-32
2-13	Delegation of responsibility for managing impacts	▶ System for Promoting Sustainability (P.24)	—
2-14	Role of the highest governance body in sustainability reporting	▶ System for Promoting Sustainability (P.24)	—
2-15	Conflicts of interest	▶ Corporate Governance (P.204)	Corporate Governance Report: P.2
2-16	Communication of critical concerns	▶ Compliance (P.216)	—
2-17	Collective knowledge of the highest governance body	—	—
2-18	Evaluation of the performance of the highest governance body	▶ Corporate Governance (P.204)	—
2-19	Remuneration policies	▶ Corporate Governance (P.204)	JFE GROUP REPORT (Integrated Report): P.80-81
2-20	Process to determine remuneration	—	JFE GROUP REPORT (Integrated Report): P.79-81
2-21	Annual total compensation ratio	—	—
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	▶ Message from the CEO (P.01)	JFE GROUP REPORT (Integrated Report): P.17-22
2-23	Policy commitments	▶ Human Rights (P.183)	JFE GROUP REPORT (Integrated Report): P.89-90
2-24	Embedding policy commitments	<ul style="list-style-type: none"> ▶ Supply Chain Management (P.44) ▶ Environmental Management (P.47) ▶ Human Rights (P.183) ▶ Compliance (P.216) ▶ Corporate Governance (P.204) ▶ Risk Management (P.220) 	—
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> ▶ Human Rights (P.183) ▶ Compliance (P.216) 	—
2-26	Mechanisms for seeking advice and raising concerns	—	—
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> ▶ Environmental Management (P.47) ▶ Compliance (P.216) 	—

Disclosure		Pages	
		sustainability report	Other
2-28	Membership associations	▶ Steel Industry Initiatives (P.104)	—
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	▶ System for Promoting Sustainability (P.24)	—
2-30	Collective bargaining agreements	▶ Human Rights (P.183)	JFE GROUP REPORT (Integrated Report): P.85

■ GRI 3: Material Topics 2021

Disclosure		Pages	
		sustainability report	Other
2. Disclosures on material topics			
3-1	Process to determine material topics	▶ Material Issues of Corporate Management (P.16)	—
3-2	List of material topics	▶ Material Issues of Corporate Management (P.16)	—
3-3	Management of material topics	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ System for Promoting Sustainability (P.24) ▶ Supply Chain Management (P.44) ▶ Environmental Management (P.47) ▶ Climate Change (P.53) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91) ▶ Prevention of Pollution (P.139) ▶ Efficient Use of Resources (P.131) ▶ Water Security (P.136) ▶ Biodiversity (P.144) ▶ Responsibility to Customers (Provide Quality Products and Enhance Customer Satisfaction) (P.156) ▶ Occupational Health and Safety (P.165) ▶ Recruiting and Nurturing Diverse Human Resources (Labor Standards) (P.174) 	—

GRI 200: Economic topics

Disclosure		Pages	
		sustainability report	Other
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> ▶ Environmental Management (P.47) ▶ Community (P.192) 	Securities Report: P.2-3(Transition of Key Management Indicators, etc.), P.14 (Status of Employees), P.68 (Dividend Policy), P.102 (Consolidated Income Statement)
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91) ▶ Environmental Management (P.47) 	—
201-3	Defined benefit plan obligations and other retirement plans	—	Securities Report: P.114 (Postemployment benefits)
201-4	Financial assistance received from government	—	—
GRI 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	—	—
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	<ul style="list-style-type: none"> ▶ Environmental Management (P.47) ▶ Community (P.192) 	—
203-2	Significant indirect economic impacts	<ul style="list-style-type: none"> ▶ Message from the CEO (P.01) ▶ JFE Group Value Chain (P.30) ▶ Material Issues of Corporate Management (P.16) ▶ Climate Change (P.53) 	—
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	—	—
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	—	—
205-2	Communication and training about anti-corruption policies and procedures	▶ Compliance (P.216)	—
205-3	Confirmed incidents of corruption and actions taken	▶ Compliance (P.216)	—

Disclosure		Pages	
		sustainability report	Other
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—
GRI 207: Tax 2019			
207-1	Approach to tax	▶ Tax Transparency (P.224)	—
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 300: Environmental topics**

Disclosure		Pages	
		sustainability report	Other
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	▶ Environmental Data (P.225)	—
301-2	Recycled input materials used	▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225)	—
301-3	Reclaimed products and their packaging materials	▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225)	—
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
302-2	Energy consumption outside of the organization	—	—
302-3	Energy intensity	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
302-4	Reduction of energy consumption	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
302-5	Reductions in energy requirements of products and services	▶ Steel Industry Initiatives (P.104)	—

Disclosure		Pages	
		sustainability report	Other
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	▶ Water Security (P.136)	—
303-2	Management of water discharge-related impacts	▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225)	—
303-3	Water withdrawal	▶ Water Security (P.136) ▶ Environmental Data (P.225)	—
303-4	Water discharge	▶ Environmental Data (P.225)	—
303-5	Water consumption	▶ Water Security (P.136) ▶ Environmental Data (P.225)	—
GRI 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	—	—
304-2	Significant impacts of activities, products, and services on biodiversity	▶ Biodiversity (P.144)	—
304-3	Habitats protected or restored	▶ Biodiversity (P.144)	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
305-2	Energy indirect (Scope 2) GHG emissions	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
305-3	Other indirect (Scope 3) GHG emissions	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—
305-4	GHG emissions intensity	▶ Climate Change (P.53) ▶ Environmental Data (P.225)	—

Disclosure		Pages	
		sustainability report	Other
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225) 	—
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> ▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225) 	—
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	▶ Environmental Data (P.225)	—
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> ▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225) 	—
306-3	Waste generated	<ul style="list-style-type: none"> ▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225) 	—
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> ▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225) 	—
306-5	Waste directed to disposal	<ul style="list-style-type: none"> ▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225) 	—
GRI 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	—	—

GRI 400: Social topics

Disclosure		Pages	
		sustainability report	Other
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	▶ Recruiting and Nurturing Diverse Human Resources (Labor Standards) (P.174) ▶ Social Data (P.243)	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3	Parental leave	▶ Social Data (P.243)	—
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	—	—
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	▶ Occupational Health and Safety (P.165)	—
403-2	Hazard identification, risk assessment, and incident investigation	▶ Occupational Health and Safety (P.165)	—
403-3	Occupational health services	▶ Occupational Health and Safety (P.165)	—
403-4	Worker participation, consultation, and communication on occupational health and safety	▶ Occupational Health and Safety (P.165)	—
403-5	Worker training on occupational health and safety	▶ Occupational Health and Safety (P.165)	—
403-6	Promotion of worker health	▶ Occupational Health and Safety (P.165)	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	▶ Occupational Health and Safety (P.165)	—
403-8	Workers covered by an occupational health and safety management system	—	—
403-9	Work-related injuries	▶ Social Data (P.243)	—
403-10	Work-related ill health	▶ Occupational Health and Safety (P.165)	—

Disclosure		Pages	
		sustainability report	Other
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	▶ Material Issues of Corporate Management and KPIs (P.20)	—
404-2	Programs for upgrading employee skills and transition assistance programs	▶ Occupational Health and Safety (P.165)	—
404-3	Percentage of employees receiving regular performance and career development reviews	—	—
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	▶ Recruiting and Nurturing Diverse Human Resources (Labor Standards) (P.174) ▶ Social Data (P.243)	—
405-2	Ratio of basic salary and remuneration of women to men	—	—
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	—	—
GRI 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	—	—
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	—	—
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	—	—

Disclosure		Pages	
		sustainability report	Other
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	▶ Community (P.192)	—
413-2	Operations with significant actual and potential negative impacts on local communities	Not applicable	—
GRI 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	▶ JFE Group Value Chain (P.30)	—
GRI 415: Public Policy 2016			
415-1	Political contributions	—	—
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	▶ Responsibility to Customers (Provide Quality Products and Enhance Customer Satisfaction) (P.156)	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	—	—
417-2	Incidents of non-compliance concerning product and service information and labeling	Not applicable	—
417-3	Incidents of non-compliance concerning marketing communications	—	—
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—

Comparison with Environmental Reporting Guidelines 2018 (Ministry of the Environment, Japan)

Chapter 1: Basic Information of Environmental Reporting	
Items	Contents
1. Basic requirements for environmental reporting	
(1) Boundary	▶ Editorial Policy (P.265)
(2) Reporting period	▶ Editorial Policy (P.265)
(3) Reporting standards and guidelines	▶ Editorial Policy (P.265) ▶ Guideline Content Indices (P.268)
(4) Overview of the environmental report	▶ Editorial Policy (P.265)
2. Trends in key performance indicators	
(1) Trends in major performance indicators	▶ Material Issues of Corporate Management (P.16)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
1. Top Management Commitments	
(1) Top management commitments to the JFE Group's response to material environmental issues	▶ Message from the CEO (P.01)
2. Governance	
(1) JFE Group governance structure	▶ System for Promoting Sustainability (P.24)
(2) Manager responsible for material environmental issues	▶ Environmental Management (P.47) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(3) Roles of the board of directors and board of executive officers in the management of material environmental issues	▶ Environmental Management (P.47) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
3. Stakeholder Engagement	
(1) Corporate policies to stakeholders	▶ Environmental Management (P.47)
(2) Overview of stakeholder engagement activities conducted in the reporting period	▶ JFE Group Value Chain (P.30) ▶ System for Promoting Sustainability (P.24) ▶ Environmental Communication (P.152)
4. Risk Management	
(1) Environment-related risk identification, assessment, and management processes	▶ System for Promoting Sustainability (P.24) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91) ▶ Human Rights (P.183) ▶ Risk Management (P.220)
(2) Positioning of the above processes in the JFE Group's overall risk management	▶ System for Promoting Sustainability (P.24) ▶ Risk Management (P.220)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
5. Business Model	
(1) JFE Group business model	<ul style="list-style-type: none"> ▶ JFE Group Value Chain (P.30) JFE GROUP REPORT (Integrated Report): P.13-14
6. Value Chain Management	
(1) Value chain overview	<ul style="list-style-type: none"> ▶ JFE Group Value Chain (P.30)
(2) Green procurement policy, objectives, and results	<ul style="list-style-type: none"> ▶ Supply Chain Management (P.44)
(3) Status of eco-friendly products and services	<ul style="list-style-type: none"> ▶ Development and Provision of Eco-friendly Processes and Products (P.108)
7. Long-term Vision	
(1) Long-term vision	<ul style="list-style-type: none"> ▶ Message from the CEO (P.01) ▶ Climate Change (P.53) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(2) Time period covered by the long-term vision	<ul style="list-style-type: none"> ▶ Message from the CEO (P.01) ▶ Climate Change (P.53) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(3) Reasons why that time period was selected	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
8. Strategy	
(1) JFE Group business strategy for contributing to the achievement of a sustainable society	<ul style="list-style-type: none"> ▶ Message from the CEO (P.01) ▶ Material Issues of Corporate Management (P.16) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91) ▶ Steel Industry Initiatives (P.104)
9. Methodology for Identifying Material Environmental Issues	
(1) Procedure by which the JFE Group identified its material environmental issues	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(2) List of identified material environmental issues	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(3) Reasons that the identified environmental issues were judged material	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(4) Boundaries of the material environmental issues	<ul style="list-style-type: none"> ▶ JFE Group Value Chain (P.30) ▶ Material Issues of Corporate Management (P.16) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
10. JFE Group Material Environmental Issues	
(1) Policies and/or action plans	<ul style="list-style-type: none"> ▶ Corporate Vision/Business Conduct (P.04) ▶ JFE Group Value Chain (P.30) ▶ Material Issues of Corporate Management (P.16) ▶ Climate Change (P.53) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91)
(2) Targets and results of policies/action plans based on performance indicators	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ System for Promoting Sustainability (P.24)
(3) Methodologies used for calculating each performance indicator	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16)
(4) Aggregation scope of data for each performance indicator	<ul style="list-style-type: none"> ▶ Material Issues of Corporate Management (P.16) ▶ Editorial Policy (P.265)
(5) Financial impact of risks and opportunities, and calculation methodologies if the financial impact is significant	<ul style="list-style-type: none"> ▶ Environmental Management (P.47) ▶ Scenario Analysis in Line with the TCFD Recommendations (P.91) ▶ Environmental Data (P.225)
(6) Assurance report by an independent third party	<ul style="list-style-type: none"> ▶ Independent Assurance Statement (P.254)

Reference: Major Environmental Issues and Their Performance Indicators	
Items	Contents
1. Climate Change	
Greenhouse Gas Emissions	
(1) Scope 1 emissions	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225)
(2) Scope 2 emissions	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225)
(3) Scope 3 emissions	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225)
Emission Intensity	
(1) Greenhouse gas emission intensity	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225)
Energy Usage	
(1) Breakdown of energy usage and overall energy usage	<ul style="list-style-type: none"> ▶ Climate Change (P.53) ▶ Environmental Data (P.225)
(2) Renewable energy usage as a percentage of overall energy usage	—
2. Water Resources	
(1) Water resource inputs	<ul style="list-style-type: none"> ▶ Water Security (P.136) ▶ Environmental Data (P.225)
(2) Water intensity	—
(3) Water discharge	<ul style="list-style-type: none"> ▶ Environmental Data (P.225)

Reference: Major Environmental Issues and Their Performance Indicators	
Items	Contents
(4) Status of water stress, if the entity has sites or supply chains located in areas with water stress	▶ Water Security (P.136)
3. Biodiversity	
(1) Impact of business activities on biodiversity	▶ Biodiversity (P.144)
(2) Status and extent of the dependency of the JFE Group's business activities on biodiversity	▶ Biodiversity (P.144)
(3) Business activities that contribute to biodiversity conservation	▶ Biodiversity (P.144)
(4) Status of cooperation with external stakeholders	▶ Biodiversity (P.144)
4. Resource Circulation	
Resource Inputs	
(1) Volume of nonrenewable resource inputs	▶ Environmental Data (P.225)
(2) Volume of renewable resource inputs	▶ Environmental Data (P.225)
(3) Volume of recycled materials used	▶ Environmental Data (P.225)
(4) Rate of recycled and reused resources (= volume of recycled materials used/volume of resource inputs)	▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225)
Resource Waste	
(1) Total production of waste	▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225)
(2) Total final disposal volume of waste	▶ Efficient Use of Resources (P.131) ▶ Environmental Data (P.225)
5. Chemical Substances	
(1) Volume of chemical substances in storage	—
(2) Volume of chemical substance emissions	▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225)
(3) Volume of chemical substances transferred	▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225)
(4) Volume of chemical substances handled (volume used)	—
6. Pollution prevention	
General	
(1) Status of legal compliance	▶ Environmental Management (P.47)
Air quality conservation	
(1) Air-pollutant emissions volume, emission concentration in air pollution regulations	▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225)
Water pollution	
(1) Water pollution load, emission concentration in emissions regulations	▶ Prevention of Pollution (P.139) ▶ Environmental Data (P.225)
Soil pollution	
(1) Status of soil pollution	▶ Environmental Management (P.47)

TCFD Content Index

Recommended Disclosures	Overview of TCFD Recommendations	Contents
<p>【Governance】 Disclose the organization's governance around climate-related risks and opportunities.</p>	<p>a. Describe the board's oversight of climate-related risks and opportunities</p> <p>b. Describe management's role in assessing and managing climate-related risks and opportunities</p>	<ul style="list-style-type: none"> ➤ Corporate Governance (P.204) ➤ Risk Management (P.220) ➤ Climate Change (Governance) (P.57)
<p>【Strategy】 Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning where such information is material.</p>	<p>a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</p> <p>b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning</p> <p>c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario</p>	<ul style="list-style-type: none"> ➤ Progress of the Seventh Medium-term Business Plan (P.12) ➤ JFE Group Value Chain (P.30) ➤ Climate Change (JFE Group Environmental Vision for 2050) (P.53) ➤ Climate Change (JFE Group's Climate Change Strategy) (P.59) ➤ Scenario Analysis in Line with the TCFD Recommendations (P.91)
<p>【Risk Management】 Disclose how the organization identifies, assesses, and manages climate-related risks.</p>	<p>a. Describe the organization's processes for identifying and assessing climate-related risks</p> <p>b. Describe the organization's processes for managing climate-related risks</p> <p>c. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management</p>	<ul style="list-style-type: none"> ➤ Risk Management (P.220) ➤ Environmental Management (P.47) ➤ Climate Change (Risk Management) (P.83)
<p>【Metrics and Targets】 Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities.</p>	<p>a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process</p> <p>b. Disclose Scopes 1 and 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks</p> <p>c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets</p>	<ul style="list-style-type: none"> ➤ Progress of the Seventh Medium-term Business Plan (P.12) ➤ Material Issues of Corporate Management (P.16) ➤ Climate Change (Metrics and Targets) (P.84) ➤ Climate Change (Metrics and Targets) (P.84) ➤ Environmental Data (P.225) ➤ Material Issues of Corporate Management (P.16) ➤ Climate Change (JFE Group Environmental Vision for 2050) (P.53) ➤ Climate Change (Metrics and Targets) (P.84)