

# Guidelines Content Index

## GRI Standard Content Index

### ■ GRI 1: Foundation 2021

The statement of use;	The JFE Group has reported in accordance with the GRI Standards for the period from April 1, 2023 to March 31, 2024.
The title of GRI 1 used;	GRI 1: Foundation 2021

Note: We refer to the JFE GROUP REPORT 2024 (Integrated Report), Securities Report from April 1, 2023 to March 31, 2024), and Corporate Governance Report published on June 25, 2024.

### ■ GRI 2: General Disclosures 2021

Disclosure	Pages		
	Sustainability report	Other	
<b>1. The organization and its reporting practices</b>			
2-1	Organizational details	—	<ul style="list-style-type: none"> <li>▶ <a href="https://www.jfe-holdings.co.jp/en/company/info/">Outline of JFE Holdings</a></li> <li>(<a href="https://www.jfe-holdings.co.jp/en/company/info/">https://www.jfe-holdings.co.jp/en/company/info/</a>)</li> <li>▶ <a href="https://www.jfe-holdings.co.jp/en/g-about/global.html">Global Network</a></li> <li>(<a href="https://www.jfe-holdings.co.jp/en/g-about/global.html">https://www.jfe-holdings.co.jp/en/g-about/global.html</a>)</li> </ul>
2-2	Entities included in the organization's sustainability reporting	▶ <a href="#">Editorial Policy</a> (P.275)	—
2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>▶ <a href="#">Editorial Policy</a> (P.275)</li> <li>▶ <a href="https://frlb.f.msgs.jp/webapp/form/25459_frlb_1/index.do">Submit Comments on the JFE Group Sustainability Report (Japanese Only)</a></li> <li>(<a href="https://frlb.f.msgs.jp/webapp/form/25459_frlb_1/index.do">https://frlb.f.msgs.jp/webapp/form/25459_frlb_1/index.do</a>)</li> </ul>	▶ <a href="https://www.jfe-holdings.co.jp/en/contact.html">Contact Us</a>
2-4	Restatements of information	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> <li>▶ <a href="#">Social Data</a> (P.253)</li> </ul>	—
2-5	External assurance	▶ <a href="#">Independent Assurance Statement</a> (P.264)	—
<b>2. Activities and workers</b>			
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>▶ <a href="#">Policy Engagement</a> (P.90)</li> <li>▶ <a href="#">JFE Group Value Chain</a> (P.26)</li> </ul>	JFE GROUP REPORT (Integrated Report): P.17-20,P.21-22, P.25-26
2-7	Employees	▶ <a href="#">Social Data</a> (P.253)	JFE GROUP REPORT (Integrated Report): P.103-104
2-8	Workers who are not employees	—	—
<b>3. Governance</b>			
2-9	Governance structure and composition	<ul style="list-style-type: none"> <li>▶ <a href="#">Corporate Governance</a> (P.214)</li> <li>▶ <a href="#">Social Data</a> (P.253)</li> </ul>	—
2-10	Nomination and selection of the highest governance body	▶ <a href="#">Corporate Governance</a> (P.214)	JFE GROUP REPORT (Integrated Report): P.77-79
2-11	Chair of the highest governance body	—	Corporate Governance Report: P.10

Disclosure		Pages	
		Sustainability report	Other
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>▶ <a href="#">Sustainability Management</a> (P.10)</li> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Human Rights</a> (P.166)</li> <li>▶ <a href="#">Risk Management</a> (P.231)</li> </ul>	Securities Report: P.22-31
2-13	Delegation of responsibility for managing impacts	▶ <a href="#">Sustainability Management</a> (P.10)	—
2-14	Role of the highest governance body in sustainability reporting	▶ <a href="#">Sustainability Management</a> (P.10)	—
2-15	Conflicts of interest	▶ <a href="#">Corporate Governance</a> (P.214)	Corporate Governance Report: P.10
2-16	Communication of critical concerns	▶ <a href="#">Compliance</a> (P.227)	—
2-17	Collective knowledge of the highest governance body	—	—
2-18	Evaluation of the performance of the highest governance body	▶ <a href="#">Corporate Governance</a> (P.214)	—
2-19	Remuneration policies	▶ <a href="#">Corporate Governance</a> (P.214)	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	—	—
<b>4. Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	▶ <a href="#">Message from the CEO</a> (P.1)	JFE GROUP REPORT (Integrated Report): P.3-9
2-23	Policy commitments	▶ <a href="#">Human Rights</a> (P.166)	JFE GROUP REPORT (Integrated Report): P.87-88
2-24	Embedding policy commitments	<ul style="list-style-type: none"> <li>▶ <a href="#">Supply Chain Management</a> (P.182)</li> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Human Rights</a> (P.166)</li> <li>▶ <a href="#">Compliance</a> (P.227)</li> <li>▶ <a href="#">Corporate Governance</a> (P.214)</li> <li>▶ <a href="#">Risk Management</a> (P.231)</li> </ul>	—
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>▶ <a href="#">Human Rights</a> (P.166)</li> <li>▶ <a href="#">Compliance</a> (P.227)</li> </ul>	—
2-26	Mechanisms for seeking advice and raising concerns	—	—
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Compliance</a> (P.227)</li> </ul>	—
2-28	Membership associations	▶ <a href="#">Policy Engagement</a> (P.90)	—
<b>5. Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	▶ <a href="#">Sustainability Management</a> (P.10)	—
2-30	Collective bargaining agreements	▶ <a href="#">Human Rights</a> (P.166)	—

**GRI 3: Material Topics 2021**

Disclosure		Pages	
		Sustainability report	Other
<b>2. Disclosures on material topics</b>			
3-1	Process to determine material topics	▶ <a href="#">Sustainability Management</a> (P.10)	—
3-2	List of material topics	▶ <a href="#">Sustainability Management</a> (P.10)	—
3-3	Management of material topics	<ul style="list-style-type: none"> <li>▶ <a href="#">Sustainability Management</a> (P.10)</li> <li>▶ <a href="#">Supply Chain Management</a> (P.182)</li> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)</li> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> <li>▶ <a href="#">Providing Quality Products and Enhancing Customer Satisfaction</a> (P.175)</li> <li>▶ <a href="#">Occupational Health and Safety</a> (P.186)</li> <li>▶ <a href="#">Diversity and Inclusion</a> (P.193)</li> <li>▶ <a href="#">Strengthening Human Resource Development</a> (P.197)</li> <li>▶ <a href="#">Creating Work Environments that Motivate Employees</a> (P.199)</li> </ul>	—

**GRI 200: Economic topics**

Disclosure		Pages	
		Sustainability report	Other
<b>GRI 201: Economic Performance 2016</b>			
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Community</a> (P.204)</li> </ul>	Securities Report: P.1(Transition of Key Management Indicators, etc.), P.13 (Status of Employees), P.67 (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"> <li>▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)</li> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> </ul>	—
201-3	Defined benefit plan obligations and other retirement plans	—	Securities Report: P.114 (Postemployment benefits)
201-4	Financial assistance received from government	—	—

Disclosure		Pages	
		Sustainability report	Other
<b>GRI 202: Market Presence 2016</b>			
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	—	—
<b>GRI 203: Indirect Economic Impacts 2016</b>			
203-1	Infrastructure investments and services supported	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Community</a> (P.204)</li> </ul>	—
203-2	Significant indirect economic impacts	<ul style="list-style-type: none"> <li>▶ <a href="#">Message from the CEO</a> (P.1)</li> <li>▶ <a href="#">JFE Group Value Chain</a> (P.26)</li> <li>▶ <a href="#">Sustainability Management</a> (P.10)</li> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> </ul>	—
<b>GRI 204: Procurement Practices 2016</b>			
204-1	Proportion of spending on local suppliers	—	—
<b>GRI 205: Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	—	—
205-2	Communication and training about anti-corruption policies and procedures	▶ <a href="#">Compliance</a> (P.227)	—
205-3	Confirmed incidents of corruption and actions taken	▶ <a href="#">Compliance</a> (P.227)	—
<b>GRI 206: Anti-competitive Behavior 2016</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—
<b>GRI 207: Tax 2019</b>			
207-1	Approach to tax	▶ <a href="#">Compliance</a> (P.227)	—
207-2	Tax governance, control, and risk management	—	—

Disclosure		Pages	
		Sustainability report	Other
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
<b>GRI 301: Materials 2016</b>			
301-1	Materials used by weight or volume	▶ <a href="#">Environmental Data</a> (P.235)	—
301-2	Recycled input materials used	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)	—
301-3	Reclaimed products and their packaging materials	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)	—
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organization	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
302-2	Energy consumption outside of the organization	—	—
302-3	Energy intensity	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
302-4	Reduction of energy consumption	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
302-5	Reductions in energy requirements of products and services	▶ <a href="#">Policy Engagement</a> (P.90)	—

Disclosure		Pages	
		Sustainability report	Other
<b>GRI 303: Water and Effluents 2018</b>			
303-1	Interactions with water as a shared resource	▶ <a href="#">Preserving Biodiversity</a> (P.122)	—
303-2	Management of water discharge-related impacts	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)	—
303-3	Water withdrawal	▶ <a href="#">Preserving Biodiversity</a> (P.122) ▶ <a href="#">Environmental Data</a> (P.235)	—
303-4	Water discharge	▶ <a href="#">Environmental Data</a> (P.235)	—
303-5	Water consumption	▶ <a href="#">Preserving Biodiversity</a> (P.122) ▶ <a href="#">Environmental Data</a> (P.235)	—
<b>GRI 304: Biodiversity 2016</b>			
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	▶ <a href="#">Preserving Biodiversity</a> (P.122)	—
304-3	Habitats protected or restored	▶ <a href="#">Preserving Biodiversity</a> (P.122)	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—
<b>GRI 305: Emissions 2016</b>			
305-1	Direct (Scope 1) GHG emissions	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
305-2	Energy indirect (Scope 2) GHG emissions	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
305-3	Other indirect (Scope 3) GHG emissions	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—
305-4	GHG emissions intensity	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Environmental Data</a> (P.235)	—

Disclosure		Pages	
		Sustainability report	Other
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
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"> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
<b>GRI 306: Waste 2020</b>			
306-1	Waste generation and significant waste-related impacts	▶ <a href="#">Environmental Data</a> (P.235)	—
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
306-3	Waste generated	<ul style="list-style-type: none"> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
306-5	Waste directed to disposal	<ul style="list-style-type: none"> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>	—
<b>GRI 308: Supplier Environmental Assessment 2016</b>			
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
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	<a href="#">▶ Diversity and Inclusion (P.193)</a> <a href="#">▶ Social Data (P.253)</a>	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—
401-3	Parental leave	<a href="#">▶ Social Data (P.253)</a>	—
<b>GRI 402: Labor/Management Relations 2016</b>			
402-1	Minimum notice periods regarding operational changes	—	—
<b>GRI 403: Occupational Health and Safety 2018</b>			
403-1	Occupational health and safety management system	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-3	Occupational health services	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-5	Worker training on occupational health and safety	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-6	Promotion of worker health	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—
403-8	Workers covered by an occupational health and safety management system	—	—
403-9	Work-related injuries	<a href="#">▶ Social Data (P.253)</a>	—
403-10	Work-related ill health	<a href="#">▶ Occupational Health and Safety (P.186)</a>	—



Disclosure		Pages	
		Sustainability report	Other
<b>GRI 404: Training and Education 2016</b>			
404-1	Average hours of training per year per employee	▶ <a href="#">Material Issues of Corporate Management and KPIs (P.18)</a>	—
404-2	Programs for upgrading employee skills and transition assistance programs	▶ <a href="#">Strengthening Human Resource Development (P.197)</a>	—
404-3	Percentage of employees receiving regular performance and career development reviews	—	—
<b>GRI 405: Diversity and Equal Opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	▶ <a href="#">Diversity and Inclusion (P.193)</a>	—
405-2	Ratio of basic salary and remuneration of women to men	—	—
<b>GRI 406: Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	—	—
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	—
<b>GRI 408: Child Labor 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
<b>GRI 409: Forced or Compulsory Labor 2016</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
<b>GRI 410: Security Practices 2016</b>			
410-1	Security personnel trained in human rights policies or procedures	—	—
<b>GRI 411: Rights of Indigenous Peoples 2016</b>			
411-1	Incidents of violations involving rights of indigenous peoples	—	—

Disclosure		Pages	
		Sustainability report	Other
<b>GRI 413: Local Communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	▶ <a href="#">Community</a> (P.204)	—
413-2	Operations with significant actual and potential negative impacts on local communities	Not applicable	—
<b>GRI 414: Supplier Social Assessment 2016</b>			
414-1	New suppliers that were screened using social criteria	—	—
414-2	Negative social impacts in the supply chain and actions taken	▶ <a href="#">JFE Group Value Chain</a> (P.26)	—
<b>GRI 415: Public Policy 2016</b>			
415-1	Political contributions	—	—
<b>GRI 416: Customer Health and Safety 2016</b>			
416-1	Assessment of the health and safety impacts of product and service categories	▶ <a href="#">Providing Quality Products and Enhancing Customer Satisfaction</a> (P.175)	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—
<b>GRI 417: Marketing and Labeling 2016</b>			
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	—	—
<b>GRI 418: Customer Privacy 2016</b>			
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
<b>1. Basic requirements for environmental reporting</b>	
(1) Boundary	▶ <a href="#">Editorial Policy</a> (P.275)
(2) Reporting period	▶ <a href="#">Editorial Policy</a> (P.275)
(3) Reporting standards and guidelines	▶ <a href="#">Editorial Policy</a> (P.275) ▶ <a href="#">Guidelines Content Index</a> (P.278)
(4) Overview of the environmental report	▶ <a href="#">Editorial Policy</a> (P.275)
<b>2. Trends in key performance indicators</b>	
(1) Trends in major performance indicators	▶ <a href="#">Material Issues of Corporate Management</a> (P.14)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
<b>1. Top Management Commitments</b>	
(1) Top management commitments to the JFE Group's response to material environmental issues	▶ <a href="#">Message from the CEO</a> (P.1)
<b>2. Governance</b>	
(1) JFE Group governance structure	▶ <a href="#">Sustainability Management</a> (P.10)
(2) Manager responsible for material environmental issues	▶ <a href="#">Environmental Management</a> (P.46) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(3) Roles of the board of directors and board of executive officers in the management of material environmental issues	▶ <a href="#">Environmental Management</a> (P.46) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
<b>3. Stakeholder Engagement</b>	
(1) Corporate policies to stakeholders	▶ <a href="#">Environmental Management</a> (P.46)
(2) Overview of stakeholder engagement activities conducted in the reporting period	▶ <a href="#">JFE Group Value Chain</a> (P.26) ▶ <a href="#">Stakeholder Engagement</a> (P.38)
<b>4. Risk Management</b>	
(1) Environment-related risk identification, assessment, and management processes	▶ <a href="#">Sustainability Management</a> (P.10) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104) ▶ <a href="#">Human Rights</a> (P.166) ▶ <a href="#">Risk Management</a> (P.231)
(2) Positioning of the above processes in the JFE Group's overall risk management	▶ <a href="#">Sustainability Management</a> (P.10) ▶ <a href="#">Risk Management</a> (P.231)
<b>5. Business Model</b>	
(1) JFE Group business model	▶ <a href="#">JFE Group Value Chain</a> (P.26) JFE GROUP REPORT (Integrated Report): P.21-22

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
<b>6. Value Chain Management</b>	
(1) Value chain overview	▶ <a href="#">JFE Group Value Chain</a> (P.26)
(2) Green procurement policy, objectives, and results	▶ <a href="#">Supply Chain Management</a> (P.182)
(3) Status of eco-friendly products and services	▶ <a href="#">Development and Provision of Eco-Friendly Processes and Products</a> (P.135)
<b>7. Long-term Vision</b>	
(1) Long-term vision	▶ <a href="#">Message from the CEO</a> (P.1) ▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(2) Time period covered by the long-term vision	▶ <a href="#">Message from the CEO</a> (P.1) ▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(3) Reasons why that time period was selected	▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
<b>8. Strategy</b>	
(1) JFE Group business strategy for contributing to the achievement of a sustainable society	▶ <a href="#">Message from the CEO</a> (P.1) ▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104) ▶ <a href="#">Policy Engagement</a> (P.90)
<b>9. Methodology for Identifying Material Environmental Issues</b>	
(1) Procedure by which the JFE Group identified its material environmental issues	▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(2) List of identified material environmental issues	▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(3) Reasons that the identified environmental issues were judged material	▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(4) Boundaries of the material environmental issues	▶ <a href="#">JFE Group Value Chain</a> (P.26) ▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
<b>10. JFE Group Material Environmental Issues</b>	
(1) Policies and/or action plans	▶ <a href="#">Compliance</a> (P.227) ▶ <a href="#">JFE Group Value Chain</a> (P.26) ▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52) ▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)
(2) Targets and results of policies/action plans based on performance indicators	▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Stakeholder Engagement</a> (P.38)
(3) Methodologies used for calculating each performance indicator	▶ <a href="#">Material Issues of Corporate Management</a> (P.14)
(4) Aggregation scope of data for each performance indicator	▶ <a href="#">Material Issues of Corporate Management</a> (P.14) ▶ <a href="#">Editorial Policy</a> (P.275)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
(5) Financial impact of risks and opportunities, and calculation methodologies if the financial impact is significant	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Management</a> (P.46)</li> <li>▶ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(6) Assurance report by an independent third party	<ul style="list-style-type: none"> <li>▶ <a href="#">Independent Assurance Statement</a> (P.264)</li> </ul>

Reference: Major Environmental Issues and Their Performance Indicators	
Items	Contents
<b>1. Climate Change</b>	
Greenhouse Gas Emissions	
(1) Scope 1 emissions	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(2) Scope 2 emissions	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(3) Scope 3 emissions	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
Emission Intensity	
(1) Greenhouse gas emission intensity	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
Energy Usage	
(1) Breakdown of energy usage and overall energy usage	<ul style="list-style-type: none"> <li>▶ <a href="#">Initiatives to Address Climate Change Issues</a> (P.52)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(2) Renewable energy usage as a percentage of overall energy usage	—
<b>2. Water Resources</b>	
(1) Water resource inputs	<ul style="list-style-type: none"> <li>▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115)</li> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(2) Water intensity	—
(3) Water discharge	<ul style="list-style-type: none"> <li>▶ <a href="#">Environmental Data</a> (P.235)</li> </ul>
(4) Status of water stress, if the entity has sites or supply chains located in areas with water stress	<ul style="list-style-type: none"> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> </ul>
<b>3. Biodiversity</b>	
(1) Impact of business activities on biodiversity	<ul style="list-style-type: none"> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> </ul>
(2) Status and extent of the dependency of the JFE Group's business activities on biodiversity	<ul style="list-style-type: none"> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> </ul>
(3) Business activities that contribute to biodiversity conservation	<ul style="list-style-type: none"> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> </ul>
(4) Status of cooperation with external stakeholders	<ul style="list-style-type: none"> <li>▶ <a href="#">Preserving Biodiversity</a> (P.122)</li> </ul>

Reference: Major Environmental Issues and Their Performance Indicators

Items	Contents
<b>4. Resource Circulation</b>	
Resource Inputs	
(1) Volume of nonrenewable resource inputs	▶ <a href="#">Environmental Data</a> (P.235)
(2) Volume of renewable resource inputs	▶ <a href="#">Environmental Data</a> (P.235)
(3) Volume of recycled materials used	▶ <a href="#">Environmental Data</a> (P.235)
(4) Rate of recycled and reused resources (= volume of recycled materials used/volume of resource inputs)	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)
Resource Waste	
(1) Total production of waste	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)
(2) Total final disposal volume of waste	▶ <a href="#">Realizing a Recycling-Oriented Society</a> (P.115) ▶ <a href="#">Environmental Data</a> (P.235)
<b>5. Chemical Substances</b>	
(1) Volume of chemical substances in storage	—
(2) Volume of chemical substance emissions	▶ <a href="#">Environmental Data</a> (P.235)
(3) Volume of chemical substances transferred	▶ <a href="#">Environmental Data</a> (P.235)
(4) Volume of chemical substances handled (volume used)	—
<b>6. Pollution Prevention</b>	
General	
(1) Status of legal compliance	▶ <a href="#">Environmental Management</a> (P.46)
Air quality conservation	
(1) Air-pollutant emissions volume, emission concentration in air pollution regulations	▶ <a href="#">Environmental Management</a> (P.46) ▶ <a href="#">Environmental Data</a> (P.235)
Water pollution	
(1) Water pollution load, emission concentration in emissions regulations	▶ <a href="#">Preserving Biodiversity</a> (P.122) ▶ <a href="#">Environmental Data</a> (P.235)
Soil pollution	
(1) Status of soil pollution	▶ <a href="#">Environmental Management</a> (P.46) ▶ <a href="#">Preserving Biodiversity</a> (P.122)

## TCFD Content Index

Recommended Disclosures	Overview of TCFD Recommendations	Contents
<p><b>【Governance】</b> 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"> <li>➤ <a href="#">Corporate Governance</a> (P.214)</li> <li>➤ <a href="#">Risk Management</a> (P.231)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (Governance)</a> (P.55)</li> </ul>
<p><b>【Strategy】</b> 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"> <li>➤ <a href="#">Progress of the Seventh Medium-term Business Plan</a> (P.22)</li> <li>➤ <a href="#">JFE Group Value Chain</a> (P.26)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (JFE Group Environmental Vision for 2050)</a> (P.53)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (JFE Group's Climate Change Strategy)</a> (P.55)</li> <li>➤ <a href="#">Scenario Analysis in Line with the TCFD Recommendations</a> (P.104)</li> </ul>
<p><b>【Risk Management】</b> 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"> <li>➤ <a href="#">Risk Management</a> (P.231)</li> <li>➤ <a href="#">Environmental Management</a> (P.46)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (Risk Management)</a> (P.83)</li> </ul>
<p><b>【Metrics and Targets】</b> 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"> <li>➤ <a href="#">Progress of the Seventh Medium-term Business Plan</a> (P.22)</li> <li>➤ <a href="#">Material Issues of Corporate Management</a> (P.14)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (Metrics and Targets)</a> (P.84)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (Metrics and Targets)</a> (P.84)</li> <li>➤ <a href="#">Environmental Data</a> (P.235)</li> <li>➤ <a href="#">Material Issues of Corporate Management</a> (P.14)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (JFE Group Environmental Vision for 2050)</a> (P.53)</li> <li>➤ <a href="#">Initiatives to Address Climate Change Issues (Metrics and Targets)</a> (P.84)</li> </ul>