Guidelines Content Index

GRI content index

GRI 1: Foundation 2021

Statement of use	The JFE Group has reported the information cited in this GRI content index for the period from April 1, 2025 to March 31, 2026 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

Note: We refer to the JFE GROUP REPORT 2026 (Integrated Report), Securities Report from April 1, 2025 to March 31, 2026, and Corporate Governance Report published on June 24, 2026.

Disclosure		Location	
		Sustainability report	Other
GRI 2: General Disclosures 2021			
2-1	Organizational details	—	Outline of JFE Holdings (https://www.jfe-holdings.co.jp/en/company/info/) Global Network (https://www.jfe-holdings.co.jp/en/g-about/global.html)
2-2	Entities included in the organization's sustainability reporting	Editorial Policy (P.308)	—
2-3	Reporting period, frequency and contact point	Editorial Policy (P.308) 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	Environmental Data (P.273) Social Data (P.286)	—
2-5	External assurance	Independent Practitioner's Limited Assurance Report (P.297)	—
2-6	Activities, value chain and other business relationships	Policy Engagement (P.89) JFE Group Value Chain (P.28)	JFE GROUP REPORT (Integrated Report): P.46-48
2-7	Employees	Social Data (P.286)	JFE GROUP REPORT (Integrated Report): P.84
2-8	Workers who are not employees	—	—
2-9	Governance structure and composition	Corporate Governance (P.248) Social Data (P.286)	—
2-10	Nomination and selection of the highest governance body	Corporate Governance (P.248)	JFE GROUP REPORT (Integrated Report): P.70-72
2-11	Chair of the highest governance body	—	Corporate Governance Report: P.17
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management (P.10) Environmental Management (P.45) Human Rights (P.212) Risk Management (P.269)	Securities Report: P.23-34
2-13	Delegation of responsibility for managing impacts	Sustainability Management (P.10)	—
2-14	Role of the highest governance body in sustainability reporting	Sustainability Management (P.10)	—
2-15	Conflicts of interest	Corporate Governance (P.248)	Corporate Governance Report: P.17-18

Disclosure		Location	
		Sustainability report	Other
2-16	Communication of critical concerns	> **Compliance** (P.263)	—
2-17	Collective knowledge of the highest governance body	—	—
2-18	Evaluation of the performance of the highest governance body	> **Corporate Governance** (P.248)	—
2-19	Remuneration policies	> **Corporate Governance** (P.248)	JFE GROUP REPORT (Integrated Report): P.75
2-20	Process to determine remuneration	—	JFE GROUP REPORT (Integrated Report): P.75-76
2-21	Annual total compensation ratio	—	—
2-22	Statement on sustainable development strategy	> **Message from the CEO** (P.1)	JFE GROUP REPORT (Integrated Report): P.8-15
2-23	Policy commitments	> **Human Rights** (P.212)	JFE GROUP REPORT (Integrated Report): P.80-81
2-24	Embedding policy commitments	> **Supply Chain Management** (P.233) > **Environmental Management** (P.45) > **Human Rights** (P.212) > **Compliance** (P.263) > **Corporate Governance** (P.248) > **Risk Management** (P.269)	—
2-25	Processes to remediate negative impacts	> **Human Rights** (P.212) > **Compliance** (P.263)	—
2-26	Mechanisms for seeking advice and raising concerns	—	—
2-27	Compliance with laws and regulations	> **Environmental Management Activities** (P.180) > **Compliance** (P.263)	—
2-28	Membership associations	> **Policy Engagement** (P.89)	—
2-29	Approach to stakeholder engagement	> **Sustainability Management** (P.10)	—
2-30	Collective bargaining agreements	> **Human Rights** (P.212)	—
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	> **Sustainability Management** (P.10)	—
3-2	List of material topics	> **Sustainability Management** (P.10)	—
3-3	Management of material topics	> **Sustainability Management** (P.10) > **Supply Chain Management** (P.233) > **Environmental Management** (P.45) > **Initiatives to Address Climate Change** (P.49) > **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113) > **Initiatives to Transition to a Circular Economy** (P.126) > **Biodiversity Conservation and Nature Positive** (P.154) > **Providing Quality Products and Enhancing Customer Satisfaction** (P.226) > **Occupational Health and Safety** (P.202) > **Promoting Diversity, Equity and Inclusion (DEI)** (P.190) > **Promoting Talent Acquisition and Development** (P.188) > **Improving Work Engagement** (P.195)	—

Disclosure		Location	
		Sustainability report	Other
GRI 101: Biodiversity 2024			
101-1	Policies to halt and reverse biodiversity loss	> **Biodiversity Conservation and Nature Positive** (P.154)	—
101-2	Management of biodiversity impacts	> **Biodiversity Conservation and Nature Positive** (P.154)	—
101-3	Access and benefit-sharing	—	—
101-4	Identification of biodiversity impacts	> **Biodiversity Conservation and Nature Positive** (P.154)	—
101-5	Locations with biodiversity impacts	> **Biodiversity Conservation and Nature Positive** (P.154)	—
101-6	Direct drivers of biodiversity loss	> **Biodiversity Conservation and Nature Positive** (P.154)	—
101-7	Changes to the state of biodiversity	—	—
101-8	Ecosystem services	—	—
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	> **Environmental Management Activities** (P.180) > **Community** (P.235)	Securities Report: P.2, 71, 119, 126
201-2	Financial implications and other risks and opportunities due to climate change	> **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113) > **Environmental Management Activities** (P.180)	—
201-3	Defined benefit plan obligations and other retirement plans	—	Securities Report: P.140, 168
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	> **Environmental Management Activities** (P.180) > **Community** (P.235)	—
203-2	Significant indirect economic impacts	> **Message from the CEO** (P.1) > **JFE Group Value Chain** (P.28) > **Sustainability Management** (P.10) > **Initiatives to Address Climate Change** (P.49)	—
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.263)	—

Disclosure		Location	
		Sustainability report	Other
205-3	Confirmed incidents of corruption and actions taken	> **Compliance** (P.263)	—
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	> **Compliance** (P.263)	—
GRI 207: Tax 2019			
207-1	Approach to tax	> **Compliance** (P.263)	—
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 301: Materials 2016			
301-1	Materials used by weight or volume	> **Environmental Data** (P.273)	—
301-2	Recycled input materials used	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
301-3	Reclaimed products and their packaging materials	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
302-2	Energy consumption outside of the organization	—	—
302-3	Energy intensity	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
302-4	Reduction of energy consumption	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
302-5	Reductions in energy requirements of products and services	> **Policy Engagement** (P.89)	—
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	> **Biodiversity Conservation and Nature Positive** (P.154)	—
303-2	Management of water discharge-related impacts	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
303-3	Water withdrawal	> **Biodiversity Conservation and Nature Positive** (P.154) > **Environmental Data** (P.273)	—
303-4	Water discharge	> **Environmental Data** (P.273)	—
303-5	Water consumption	> **Biodiversity Conservation and Nature Positive** (P.154) > **Environmental Data** (P.273)	—

Disclosure		Location	
		Sustainability report	Other
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
305-2	Energy indirect (Scope 2) GHG emissions	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
305-3	Other indirect (Scope 3) GHG emissions	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
305-4	GHG emissions intensity	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
305-5	Reduction of GHG emissions	> **Initiatives to Address Climate Change** (P.49) > **Environmental Data** (P.273)	—
305-6	Emissions of ozone-depleting substances (ODS)	—	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	> **Environmental Management Activities** (P.180) > **Environmental Data** (P.273)	—
GRI 306: Effluents and Waste 2016			
306-3	Significant spills	—	—
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	> **Environmental Data** (P.273)	—
306-2	Management of significant waste-related impacts	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
306-3	Waste generated	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
306-4	Waste diverted from disposal	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
306-5	Waste directed to disposal	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)	—
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 401: Employment 2016			
401-1	New employee hires and employee turnover	> **Promoting Diversity, Equity and Inclusion (DEI)** (P.190) > **Social Data** (P.286)	—
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.286)	—

Disclosure		Location	
		Sustainability report	Other
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.202)	—
403-2	Hazard identification, risk assessment, and incident investigation	> **Occupational Health and Safety** (P.202)	—
403-3	Occupational health services	> **Occupational Health and Safety** (P.202)	—
403-4	Worker participation, consultation, and communication on occupational health and safety	> **Occupational Health and Safety** (P.202)	—
403-5	Worker training on occupational health and safety	> **Occupational Health and Safety** (P.202)	—
403-6	Promotion of worker health	> **Occupational Health and Safety** (P.202)	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	> **Occupational Health and Safety** (P.202)	—
403-8	Workers covered by an occupational health and safety management system	—	—
403-9	Work-related injuries	> **Social Data** (P.286)	—
403-10	Work-related ill health	> **Occupational Health and Safety** (P.202)	—
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	> **Social Data** (P.286)	—
404-2	Programs for upgrading employee skills and transition assistance programs	> **Promoting Talent Acquisition and Development** (P.188)	—
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	> **Promoting Diversity, Equity and Inclusion (DEI)** (P.190)	—
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	—	—

Disclosure		Location	
		Sustainability report	Other
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	—	—
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	> **Community** (P.235)	—
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.28)	—
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	> **Providing Quality Products and Enhancing Customer Satisfaction** (P.226)	—
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.308)
(2) Reporting period	> **Editorial Policy** (P.308)
(3) Reporting standards and guidelines	> **Editorial Policy** (P.308) > **Guidelines Content Index** (P.310)
(4) Overview of the environmental report	> **Editorial Policy** (P.308)
2. Trends in key performance indicators	
(1) Trends in major performance indicators	> **Material Issues of Corporate Management** (P.13)

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.1)
2. Governance	
(1) JFE Group governance structure	> **Sustainability Management** (P.10)
(2) Manager responsible for material environmental issues	> **Environmental Management** (P.45) > **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(3) Roles of the board of directors and board of executive officers in the management of material environmental issues	> **Environmental Management** (P.45) > **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
3. Stakeholder Engagement	
(1) Corporate policies to stakeholders	> **Message from the CEO** (P.1) > **Stakeholder Engagement** (P.37) > **Environmental Management** (P.45)
(2) Overview of stakeholder engagement activities conducted in the reporting period	> **Policy Engagement** (P.89) > **Stakeholder Engagement** (P.37) > **JFE Group Value Chain** (P.28)
4. Risk Management	
(1) Environment-related risk identification, assessment, and management processes	> **Sustainability Management** (P.10) > **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113) > **Biodiversity Conservation and Nature Positive** (P.154) > **Human Rights** (P.212) > **Risk Management** (P.269)
(2) Positioning of the above processes in the JFE Group's overall risk management	> **Sustainability Management** (P.10) > **Risk Management** (P.269)
5. Business Model	
(1) JFE Group business model	> **JFE Group Value Chain** (P.28) JFE GROUP REPORT (Integrated Report): P.48

Chapter 2: Items to Be Included in Environmental Reporting	
Items	**Contents**
6. Value Chain Management	
(1) Value chain overview	› **JFE Group Value Chain** (P.28)
(2) Green procurement policy, objectives, and results	› **Supply Chain Management** (P.233)
(3) Status of eco-friendly products and services	› **Initiatives to Address Climate Change** (P.49) › **Initiatives to Transition to a Circular Economy** (P.126) › **Biodiversity Conservation and Nature Positive** (P.154)
7. Long-term Vision	
(1) Long-term vision	› **Message from the CEO** (P.1) › **Initiatives to Address Climate Change** (P.49) › **Sustainability Management** (P.10) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(2) Time period covered by the long-term vision	› **Message from the CEO** (P.1) › **Initiatives to Address Climate Change** (P.49) › **Sustainability Management** (P.10) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(3) Reasons why that time period was selected	› **Initiatives to Address Climate Change** (P.49) › **Sustainability Management** (P.10) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
8. Strategy	
(1) JFE Group business strategy for contributing to the achievement of a sustainable society	› **Message from the CEO** (P.1) › **Material Issues of Corporate Management** (P.13) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113) › **Policy Engagement** (P.89)
9. Methodology for Identifying Material Environmental Issues	
(1) Procedure by which the JFE Group identified its material environmental issues	› **Material Issues of Corporate Management** (P.13) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(2) List of identified material environmental issues	› **Material Issues of Corporate Management** (P.13) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(3) Reasons that the identified environmental issues were judged material	› **Material Issues of Corporate Management** (P.13) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(4) Boundaries of the material environmental issues	› **JFE Group Value Chain** (P.28) › **Material Issues of Corporate Management** (P.13) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
10. JFE Group Material Environmental Issues	
(1) Policies and/or action plans	› **Compliance** (P.263) › **JFE Group Value Chain** (P.28) › **Material Issues of Corporate Management** (P.13) › **Initiatives to Address Climate Change** (P.49) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
(2) Targets and results of policies/action plans based on performance indicators	› **Material Issues of Corporate Management** (P.13) › **Stakeholder Engagement** (P.37)
(3) Methodologies used for calculating each performance indicator	› **Material Issues of Corporate Management** (P.13)

Chapter 2: Items to Be Included in Environmental Reporting	
Items	Contents
(4) Aggregation scope of data for each performance indicator	› Material Issues of Corporate Management (P.13) › Editorial Policy (P.308)
(5) Financial impact of risks and opportunities, and calculation methodologies if the financial impact is significant	› Environmental Management Activities (P.180) › Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis) (P.113) › Environmental Data (P.273)
(6) Assurance report by an independent third party	› Independent Practitioner's Limited Assurance Report (P.297)

Reference: Major Environmental Issues and Their Performance Indicators	
Items	Contents
1. Climate Change	
Greenhouse Gas Emissions	
(1) Scope 1 emissions	› Initiatives to Address Climate Change (P.49) › Environmental Data (P.273)
(2) Scope 2 emissions	› Initiatives to Address Climate Change (P.49) › Environmental Data (P.273)
(3) Scope 3 emissions	› Initiatives to Address Climate Change (P.49) › Environmental Data (P.273)
Emission Intensity	
(1) Greenhouse gas emission intensity	› Initiatives to Address Climate Change (P.49) › Environmental Data (P.273)
Energy Usage	
(1) Breakdown of energy usage and overall energy usage	› Initiatives to Address Climate Change (P.49) › Environmental Data (P.273)
(2) Renewable energy usage as a percentage of overall energy usage	—
2. Water Resources	
(1) Water resource inputs	› Initiatives to Transition to a Circular Economy (P.126) › Environmental Data (P.273)
(2) Water intensity	—
(3) Water discharge	› Environmental Data (P.273)
(4) Status of water stress, if the entity has sites or supply chains located in areas with water stress	› Biodiversity Conservation and Nature Positive (P.154)
3. Biodiversity	
(1) Impact of business activities on biodiversity	› Biodiversity Conservation and Nature Positive (P.154)
(2) Status and extent of the dependency of the JFE Group's business activities on biodiversity	› Biodiversity Conservation and Nature Positive (P.154)
(3) Business activities that contribute to biodiversity conservation	› Initiatives to Transition to a Circular Economy (P.126) › Biodiversity Conservation and Nature Positive (P.154)
(4) Status of cooperation with external stakeholders	› Biodiversity Conservation and Nature Positive (P.154)

Reference: Major Environmental Issues and Their Performance Indicators	
Items	**Contents**
4. Resource Circulation	
Resource Inputs	
(1) Volume of nonrenewable resource inputs	> **Environmental Data** (P.273)
(2) Volume of renewable resource inputs	> **Environmental Data** (P.273)
(3) Volume of recycled materials used	> **Environmental Data** (P.273)
(4) Rate of recycled and reused resources (= volume of recycled materials used/volume of resource inputs)	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)
Resource Waste	
(1) Total production of waste	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)
(2) Total final disposal volume of waste	> **Initiatives to Transition to a Circular Economy** (P.126) > **Environmental Data** (P.273)
5. Chemical Substances	
(1) Volume of chemical substances in storage	—
(2) Volume of chemical substance emissions	> **Environmental Data** (P.273)
(3) Volume of chemical substances transferred	> **Environmental Data** (P.273)
(4) Volume of chemical substances handled (volume used)	—
6. Pollution Prevention	
General	
(1) Status of legal compliance	> **Environmental Management Activities** (P.180)
Air quality conservation	
(1) Air-pollutant emissions volume, emission concentration in air pollution regulations	> **Environmental Management Activities** (P.180) > **Environmental Data** (P.273)
Water pollution	
(1) Water pollution load, emission concentration in emissions regulations	> **Biodiversity Conservation and Nature Positive** (P.154) > **Environmental Data** (P.273)
Soil pollution	
(1) Status of soil pollution	> **Environmental Management Activitiest** (P.180)

TCFD Content Index

Recommended Disclosures	Overview of TCFD Recommendations	Location
Governance Disclose the organization's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities	› **Corporate Governance** (P.248) › **Risk Management** (P.269) › **Environmental Management(Governance)** (P.47)
	b. Describe management's role in assessing and managing climate-related risks and opportunities	
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.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	› **Progress under JFE Vision 2035 and the Eighth Medium-term Business Plan** (P.24) › **JFE Group Value Chain** (P.28) › **Initiatives to Address Climate Change(JFE Group Environmental Vision for 2050)** (P.49) › **Initiatives to Address Climate Change(JFE Group's Strategy for Addressing Climate Change Issues)** (P.51) › **Identification and Assessment of Risks and Opportunities (TCFD Scenario Analysis)** (P.113)
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	
Risk Management Disclose how the organization identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate-related risks	› **Risk Management** (P.269) › **Environmental Management** (P.45) › **Environmental Management(Risk Management)** (P.48)
	b. Describe the organization's processes for managing climate-related risks	
	c. Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	
Metrics and Targets Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	› **Progress under JFE Vision 2035 and the Eighth Medium-term Business Plan** (P.24) › **Material Issues of Corporate Management** (P.13) › **Initiatives to Address Climate Change(Metrics and Targets)** (P.54, 70)
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	› **Initiatives to Address Climate Change(Metrics and Targets)** (P.54, 70) › **Environmental Data** (P.273)
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	› **Material Issues of Corporate Management** (P.13) › **Initiatives to Address Climate Change(JFE Group Environmental Vision for 2050)** (P.49) › **Initiatives to Address Climate Change(Metrics and Targets)** (P.54, 70)