

GRI Content Index

This data book uses GRI Standards as reference.

The following data book also include disclosures.

WEB	Integrated Report ▶ https://www.morinagamilk.co.jp/english/ir/library/annual.html
	Corporate Governance Report ▶ https://www.morinagamilk.co.jp/english/ir/management/governance.html

Disclosure	Applicable page
GRI 101: Foundation 2016	
General Disclosures	
GRI 102: General Disclosures 2016	
Organizational profile	
102-1 Name of the organization	About Us (6)
102-2 Activities, brands, products, and services	About Us (6, 7, 8), Health and Nutrition (28, 32-34), The Environment (47), Supply Chains (70)
102-3 Location of headquarters	About Us (6)
102-4 Location of operations	About Us (6)
102-5 Ownership and legal form	About Us (6)
102-6 Markets served	About Us (6)
102-7 Scale of the organization	About Us (6)
102-8 Information on employees and other workers	About Us (6), Human Rights (52), Human Resource Development (82)
102-9 Supply chain	About Us (6), Seven Priority Issues (20)
102-10 Significant changes to the organization and its supply chain	About Us (6)
102-11 Precautionary Principle or approach	Seven Priority Issues (20)
102-12 External initiatives	Sustainability at Morinaga Milk (15)
102-13 Membership of associations	Sustainability at Morinaga Milk (15), The Environment (50, 51), Supply Chains (69, 70)
Strategy	
102-14 Statement from senior decision-maker	Integrated Report
102-15 Key impacts, risks, and opportunities	Seven Priority Issues (20)
Ethics and integrity	
102-16 Values, principles, standards, and norms of behavior	Corporate Mission (9)
102-17 Mechanisms for advice and concerns about ethics	Compliance (90)
Governance	
102-18 Governance structure	Integrated Report, Corporate governance Report
102-19 Delegating authority	Integrated Report, Corporate governance Report
102-20 Executive-level responsibility for economic, environmental, and social topics	Sustainability at Morinaga Milk (13, 14)
102-21 Consulting stakeholders on economic, environmental, and social topics	Sustainability at Morinaga Milk (13, 14)
102-22 Composition of the highest governance body and its committees	Integrated Report, Corporate governance Report
102-23 Chair of the highest governance body	Integrated Report, Corporate governance Report
102-24 Nominating and selecting the highest governance body	Integrated Report, Corporate governance Report
102-25 Conflicts of interest	Compliance (90), Corporate governance Report
102-26 Role of highest governance body in setting purpose, values, and strategy	Integrated Report, Corporate governance Report
102-27 Collective knowledge of highest governance body	Integrated Report, Corporate governance Report
102-28 Evaluating the highest governance body's performance	Integrated Report, Corporate governance Report
102-29 Identifying and managing economic, environmental, and social impacts	Sustainability at Morinaga Milk (13, 14)
102-30 Effectiveness of risk management processes	Integrated Report, Corporate governance Report

102-31	Review of economic, environmental, and social topics	Integrated Report, Corporate governance Report
102-32	Highest governance body's role in sustainability reporting	
102-33	Communicating critical concerns	
102-34	Nature and total number of critical concerns	
102-35	Remuneration policies	Integrated Report, Corporate governance Report
102-36	Process for determining remuneration	Integrated Report, Corporate governance Report
102-37	Stakeholders involvement in remuneration	Integrated Report, Corporate governance Report
102-38	Annual total compensation ratio	Integrated Report, Corporate governance Report
102-39	Percentage increase in annual total compensation ratio	Integrated Report, Corporate governance Report
Stakeholder engagement		
102-40	List of stakeholder groups	Sustainability at Morinaga Milk (14), Human Rights (52)
102-41	Collective bargaining agreements	Human Rights (59), Policies, Philosophy and Principles (95)
102-42	Identifying and selecting stakeholders	Sustainability at Morinaga Milk (14), Human Rights (52)
102-43	Approach to stakeholder engagement	Sustainability at Morinaga Milk (14), Human Rights (52)
102-44	Key topics and concerns raised	Seven Priority Issues (17)
Reporting practice		
102-45	Entities included in the consolidated financial statements	About Us (6), Integrated Report, Financial Results
102-46	Defining report content and topic Boundaries	Editorial Policy (5)
102-47	List of material topics	Seven Priority Issues (17)
102-48	Restatements of information	
102-49	Changes in reporting	
102-50	Reporting period	Editorial Policy (5)
102-51	Date of most recent report	Editorial Policy (5)
102-52	Reporting cycle	Editorial Policy (5)
102-53	Contact point for questions regarding the report	Editorial Policy (5)
102-54	Claims of reporting in accordance with the GRI Standards	Editorial Policy (5)
102-55	GRI content index	GRI Content Index (103-110)
102-56	External assurance	Third Party Assurance (101)
Disclosure		Applicable page
GRI 200 Economic Standard Series		
Economic Performance		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	
103-2	The management approach and its components	
103-3	Evaluation of the management approach	
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	Integrated Report
201-2	Financial implications and other risks and opportunities due to climate change	
201-3	Defined benefit plan obligations and other retirement plans	
201-4	Financial assistance received from government	
Market Presence		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	
103-2	The management approach and its components	
103-3	Evaluation of the management approach	
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	

Indirect Economic Impacts		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	
103-2	The management approach and its components	
103-3	Evaluation of the management approach	
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	
203-2	Significant indirect economic impacts	Health and Nutrition (31, 32)
Procurement Practices		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Supply Chains (63), Policies, Philosophy and Principles (96)
103-2	The management approach and its components	Supply Chains (63), Policies, Philosophy and Principles (96)
103-3	Evaluation of the management approach	Supply Chains (63), Policies, Philosophy and Principles (96)
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	
Anti-corruption		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Compliance (90), Policies, Philosophy and Principles (100)
103-2	The management approach and its components	Compliance (90), Policies, Philosophy and Principles (100)
103-3	Evaluation of the management approach	Compliance (90), Policies, Philosophy and Principles (100)
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 (90, 91), Policies, Philosophy and Principles (100)
205-3	Confirmed incidents of corruption and actions taken	
Anti-competitive Behavior		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Compliance (90), Policies, Philosophy and Principles (99)
103-2	The management approach and its components	Compliance (90), Policies, Philosophy and Principles (99)
103-3	Evaluation of the management approach	Compliance (90), Policies, Philosophy and Principles (99)
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	
TAX		
GRI 207: TAX 2019		
207-1	Approach to tax	Website
207-2	Tax governance, control and risk management	
207-3	Stakeholder engagement and management concerns related to tax	
207-4	Country-by-country reporting	
Disclosure		Applicable page
GRI 300 Environmental Standards Series		
Materials		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	The Environment (45, 46, 47, 48)
301-2	Recycled input materials used	The Environment (45, 46, 47, 48)
301-3	Reclaimed products and their packaging materials	The Environment (45, 46, 47, 48)

Energy		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), The Environment (42), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), The Environment (42), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), The Environment (42), Policies, Philosophy and Principles (95)
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	The Environment (42)
302-2	Energy consumption outside of the organization	The Environment (42)
302-3	Energy intensity	The Environment (42)
302-4	Reduction of energy consumption	The Environment (42)
302-5	Reductions in energy requirements of products and services	The Environment (42)
Water and Effluents		
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	The Environment (37, 48), Policies, Philosophy and Principles (95)
303-2	Management of water discharge-related impacts	The Environment (39, 48, 49)
303-3	Water withdrawal	The Environment (48)
303-4	Water discharge	The Environment (48)
303-5	Water consumption	The Environment (48)
Biodiversity		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
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	The Environment (51), Human Rights (54), Supply Chains (69, 70)
304-3	Habitats protected or restored	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	
Emissions		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	The Environment (42, 43)
305-2	Energy indirect (Scope 2) GHG emissions	The Environment (42, 43)
305-3	Other indirect (Scope 3) GHG emissions	The Environment (42, 43)
305-4	GHG emissions intensity	The Environment (42, 43)
305-5	Reduction of GHG emissions	The Environment (42, 43, 44)
305-6	Emissions of ozone-depleting substances (ODS)	The Environment (42, 44)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	The Environment (42, 44)
Waste		
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	The Environment (37, 45), Policies, Philosophy and Principles (95)
306-2	Management of significant waste-related impacts	The Environment (37, 45, 46)
306-3	Waste generated	The Environment (45, 46)
306-4	Waste diverted from disposal	The Environment (45, 46)
306-5	Waste directed to disposal	The Environment (45, 46)

Environmental Compliance		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), The Environment (37), Policies, Philosophy and Principles (95)
GRI 307: Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	The Environment (39)
Supplier Environmental Assessment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	The Environment (37), Supply Chains (63), Policies, Philosophy and Principles (95, 96)
103-2	The management approach and its components	The Environment (37), Supply Chains (63), Policies, Philosophy and Principles (95, 96)
103-3	Evaluation of the management approach	The Environment (37), Supply Chains (63), Policies, Philosophy and Principles (95, 96)
GRI 308: Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	
308-2	Negative environmental impacts in the supply chain and actions taken	The Environment (44, 51), Human Rights (54), Supply Chains (69, 70)
Disclosure		Applicable page
GRI 400 Social Standards Series		
Employment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Human Rights (52), Human Resource Development (82), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Human Rights (52), Human Resource Development (82), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Human Rights (52), Human Resource Development (82), Policies, Philosophy and Principles (95)
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	Human Rights (55, 56)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
401-3	Parental leave	Human Rights (57)
Labor/Management Relations		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Human Rights (59)
103-2	The management approach and its components	Human Rights (59)
103-3	Evaluation of the management approach	Human Rights (59)
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	Human Rights (59)
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	Human Rights (60)
403-2	Hazard identification, risk assessment, and incident investigation	Human Rights (60)
403-3	Occupational health services	Human Rights (60)
403-4	Worker participation, consultation, and communication on occupational health and safety	Human Rights (60)
403-5	Worker training on occupational health and safety	Human Rights (62)
403-6	Promotion of worker health	Human Rights (58, 60), Human Resource Development (87)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Human Rights (60)
403-8	Workers covered by an occupational health and safety management system	Human Rights (60)
403-9	Work-related injuries	Human Rights (61)
403-10	Work-related ill health	Human Rights (60), Human Resource Development (87)
Training and Education		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Resource Development (82)

103-2	The management approach and its components	Seven Priority Issues (17), Human Resource Development (82)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Resource Development (82)
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Non-disclosure
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development (82)
404-3	Percentage of employees receiving regular performance and career development reviews	Human Resource Development (82)
Diversity and Equal Opportunity		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52, 55), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52, 55), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52, 55), Policies, Philosophy and Principles (95)
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Human Rights (55), Corporate governance Report
405-2	Ratio of basic salary and remuneration of women to men	Non-disclosure
Non-discrimination		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Human Rights (53), Compliance (91)
Freedom of Association and Collective Bargaining		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
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	Human Rights (54, 59)
Child Labor		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	Human Rights (54)
Forced or Compulsory Labor		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Rights (54)
Security Practices		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	Human Rights (53)

Rights of Indigenous Peoples		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	
Human Rights Assessment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-2	The management approach and its components	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Human Rights (52), Policies, Philosophy and Principles (95)
GRI 412: Human Rights Assessment 2016		
412-1	Operations that have been subject to human rights reviews or impact assessments	Human Rights (52)
412-2	Employee training on human rights policies or procedures	Human Rights (52, 53)
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	
Local Communities		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Nurturing the Next Generation (76)
103-2	The management approach and its components	Seven Priority Issues (17), Nurturing the Next Generation (76)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Nurturing the Next Generation (76)
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	
413-2	Operations with significant actual and potential negative impacts on local communities	
Supplier Social Assessment		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
103-2	The management approach and its components	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
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	Human Rights (54), Supply Chains (63)
Public Policy		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	
103-2	The management approach and its components	
103-3	Evaluation of the management approach	
GRI 415: Public Policy 2016		
415-1	Political contributions	
Customer Health and Safety		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
103-2	The management approach and its components	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
103-3	Evaluation of the management approach	Seven Priority Issues (17), Supply Chains (63), Policies, Philosophy and Principles (96)
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	Seven Priority Issues (17), Supply Chains (63)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	

Marketing and Labeling		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Health and Nutrition (27), Supply Chains (63), Policies, Philosophy and Principles (94)
103-2	The management approach and its components	Health and Nutrition (27), Supply Chains (63), Policies, Philosophy and Principles (94)
103-3	Evaluation of the management approach	Health and Nutrition (27), Supply Chains (63), Policies, Philosophy and Principles (94)
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	Health and Nutrition (27), Policies, Philosophy and Principles (94)
417-2	Incidents of non-compliance concerning product and service information and labeling	
417-3	Incidents of non-compliance concerning marketing communications	
Customer Privacy		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Information Security (92)
103-2	The management approach and its components	Information Security (92)
103-3	Evaluation of the management approach	Information Security (92)
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security (92)
Socioeconomic Compliance		
GRI 103: Management Approach 2016		
103-1	Explanation of the material topic and its Boundary	Compliance (90), Policies, Philosophy and Principles (99)
103-2	The management approach and its components	Compliance (90), Policies, Philosophy and Principles (99)
103-3	Evaluation of the management approach	Compliance (90), Policies, Philosophy and Principles (99)
GRI 419: Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	Compliance (90)