GRI Standards Content Index (As of September 30, 2022)

This report was prepared with reference to the sustainability reporting standards of the Global Reporting Initiative (GRI). The following index details the relevant content of this report and SBG's website.

General Disclosures

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102-21	Consulting stakeholders on economic, environmental, and social topics	P. 44 Communication with Stakeholders			
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102-45	Entities included in the consolidated financial statements	web	Group Companies
102-46	Defining report content and topic Boundaries	P. 1	Editorial Policy
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102-56	External assurance	web	ESG Data > Environment-related data > Third-Party Verification of Environmental Data
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103-1	Explanation of the material topic and its Boundary	P. 9 web	Our Basic Approach Our Approach to Sustainability > Our Material Issues - Strategic Material Issues

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103-2	The management approach and its components	P. 22 P. 24	Our Basic Approach Corporate Governance Compliance Risk Management Information Security Respect for Human Rights Basic Policy on Environmental Initiatives Our Approach to Sustainability Corporate Governance System Compliance Risk Management Information Security Social Initiatives > Respect for Human Rights > Our stance on human rights Environmental Initiatives > Environment Management	
103-3	Evaluation of the management approach	P. 18 P. 45 web	Evaluation of the Effectiveness of the Board of Directors Major External Evaluations of Sustainability Corporate Governance System > Chart of Corporate Governance System > Board of Directors External Evaluation	

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201-2	Financial implications and other risks and opportunities due to climate change	P. 37 Climate-related Information Disclosures in Accordance with the TCFD Recommendations web Environmental Initiatives > Efforts to Address Climate Change > Climate-related Information Disclosures in accordance with the TCFD Recommendations			
201-3	Defined benefit plan obligations and other retirement plans				
201-4	Financial assistance received from government				
GRI 202	2: Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	web Social Initiatives > Creating a Supportive Working Environment > Labor practices > Fair and industry-competitive treatment			
202-2	Proportion of senior management hired from the local community				

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203-2	Significant indirect economic impacts	P. 34 Participation in Our Community web Participation in Our Community			
GRI 204	l: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers				
GRI 205	5: Anti-corruption 2016				
205-1	Operations assessed for risks related to corruption	P. 21 Anti-corruption Initiatives web Anti-corruption Initiatives			
205-2	Communication and training about anti-corruption policies and procedures	P. 21 Anti-corruption Initiatives web Anti-corruption Initiatives			
205-3	Confirmed incidents of corruption and actions taken	web ESG Data > Governance-related data > Number of Disciplinary Actions related to Violations of Company Regulations, Laws, etc.			
GRI 206	S: Anti-competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable			
GRI 207	7: Tax 2019				
207-1	Approach to tax	P. 21 Initiatives for Taxation web Initiatives for Taxation			
207-2	Tax governance, control, and risk management	P. 21 Initiatives for Taxation web Initiatives for Taxation			
207-3	Stakeholder engagement and management of concerns related to tax	P. 21 Initiatives for Taxation web Initiatives for Taxation			
207-4	Country-by-country reporting				

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GRI 301: Materials 2016			
301-1	Materials used by weight or volume		
201.0	Recycled input materials used	P. 43 Promotion of a Circular Economy	
301-2		web Environmental Initiatives > Promotion of Circular Economy	
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302-2	Energy consumption outside of the organization		
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302-4	Reduction of energy consumption		Reducing Greenhouse Gas Emissions from Business Activities
302-5	Reductions in energy requirements of products and services	web	Environmental Initiatives > Efforts to Address Climate Change
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303-1	Interactions with water as a shared resource	:	
	Management of water discharge-related impacts		
	Water withdrawal		
303-4	Water discharge		
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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		
304-3	Habitats protected or restored		
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GRI 305	: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	web	ESG Data > Environment-related data
305-2	Energy indirect (Scope 2) GHG emissions	web	ESG Data > Environment-related data
305-3	Other indirect (Scope 3) GHG emissions	web	ESG Data > Environment-related data
305-4	GHG emissions intensity	web	ESG Data > Environment-related data
305-5	Reduction of GHG emissions		Reducing Greenhouse Gas Emissions from Business Activities Environmental Initiatives > Efforts to Address Climate Change
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305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions		
GRI 306	: Waste 2020		
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306-5	Waste directed to disposal		
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations	web Environmental Initiatives > Environment Management > Approach to environmental issues	
GRI 308	8: Supplier Environmental Assessment 2016		
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308-1		web Environmental Initiatives > Environment Management > Environmentally-friendly supply chain	
308-2	Negative environmental impacts in the supply chain and actions taken		

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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	P. 31 Benefits web Social Initiatives > Creating a Supportive Working Environment > Labor practices		
401-3	Parental leave			
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			
403-2	Hazard identification, risk assessment, and incident investigation	web Social Initiatives > Creating a Supportive Working Environment > Industrial safety and health		
403-3	Occupational health services	web Social Initiatives > Creating a Supportive Working Environment > Industrial safety and health		
403-4	Worker participation, consultation, and communication on occupational health and safety	web Social Initiatives > Creating a Supportive Working Environment > Industrial safety and health		
403-5	Worker training on occupational health and safety			
403-6	Promotion of worker health	P. 31 Creating a Supportive Working Environment Web Social Initiatives > Creating a Supportive Working Environment > Industrial safety and health		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			
403-8	Workers covered by an occupational health and safety management system			

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403-9	Work-related injuries	web	ESG Data > Social-related data > Safety and Health of employees
403-10	Work-related ill health	web	ESG Data > Social-related data > Safety and Health of employees
GRI 404	: Training and Education 2016		
404-1	Average hours of training per year per employee	web	ESG Data > Social-related data > Training and Development
404-2	Programs for upgrading employee skills and transition assistance programs	i	Human Resources Strategy Social Initiatives > Creating a Supportive Working Environment > Human resources strategy
404-3	Percentage of employees receiving regular performance and career development reviews	web	Social Initiatives > Creating a Supportive Working Environment > Human resources strategy > Career development management
GRI 405	: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	i	Diversity & Inclusion ESG Data > Social-related data > Human Resources and Diversity
405-2	Ratio of basic salary and remuneration of women to men	web	ESG Data > Social-related data > Salaries and Remuneration
GRI 406	: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	web	Ethics & Compliance Helpline Compliance > Ethics & Compliance Helpline ESG Data > Governance-related data > Number of Disciplinary Actions related to Violations of Company Regulations, Laws, etc.
GRI 407	: Freedom of Association and Collective Bargaini	ng 201	6
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GRI 408	: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor		
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409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		
GRI 410	: Security Practices 2016		
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411-1	Incidents of violations involving rights of indigenous peoples	1	

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412-1	Operations that have been subject to human rights reviews or impact assessments	·	Identifying Human Rights Risks Social Initiatives > Respect for Human Rights
412-2	Employee training on human rights policies or procedures		Respect for Human Rights Social Initiatives > Respect for Human Rights > Education and training activities
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GRI 415	: Public Policy 2016		
415-1	Political contributions	web	ESG Data > Governance-related data > Political Contributions
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GRI 417	: Marketing and Labeling 2016		
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GRI 419	: Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	web	ESG Data > Governance-related data > Number of Disciplinary Actions related to Violations of Company Regulations, Laws, etc.