

GRI Reference Table

This report references the GRI Standards on sustainability reporting.

SRD: Sustainability Report 2025 (Detailed Version)

SR: Sustainability Report 2025

CS: Corporate Site

Universal Standards

GRI 2: General Disclosures 2021

1. The organization and its reporting practices

2-1	Organizational details	SRD P.1 Company Profile SR Back Cover and Company Profile CS Company Profile
2-2	Entities included in the organization's sustainability reporting	SRD P.1 Editorial Policy CS Company Profile
2-3	Reporting period, frequency, and contact point	SRD P.1 Editorial Policy and Company Profile SR Back Cover and Company Profile CS Company Profile
2-4	Restatements of information	SRD P.7 LOTTE MIRAI CHALLENGE 2048 SRD P.22 Volume of Energy Input SRD P.26 Circular Economy SRD P.31 Environmental Data SRD P.32 Environmental Data SRD P.35 Sustainable Procurement SRD P.49 Ratio of Women Managers in Japan SRD P.56 Social Data SRD P.58 Social Data SRD P.13-14 LOTTE MIRAI CHALLENGE 2048
2-5	External assurance	SRD P.30 Independent Practitioner's Assurance of GHG Emissions

2. Activities and workers

2-6	Activities, value chain, and other business relationship	SRD P.9 Sustainability Activities SRD P.35-39 Sustainable Procurement CS Sustainable Procurement
2-7	Employees	SRD P.55-57 Social Data SR Back Cover and Company Profile
2-8	Workers who are not employees	—

3. Governance

2-9	Governance structure and composition	SRD P.64 Corporate Governance
2-10	Nomination and selection of the highest governance body	SRD P.64 Corporate Governance
2-11	Chair of the highest governance body	SRD P.64 Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	SRD P.8 Sustainability Activities SRD P.59 Risk Management
2-13	Delegation of responsibility for managing impacts	SRD P.8 Sustainability Activities SRD P.59 Risk Management
2-14	Role of the highest governance body in sustainability reporting	SRD P.8 Sustainability Activities
2-15	Conflicts of interest	—

2-16	Communication of critical concerns	SRD P.59 Risk Management
2-17	Collective knowledge of the highest governance body	SRD P.8 Sustainability Activities
2-18	Evaluation of the performance of the highest governance body	SRD P.8 Sustainability Activities SRD P.64 Corporate Governance
2-19	Remuneration policies	—
2-20	Process to determine remuneration	—
2-21	Annual total compensation ratio	—

4. Strategy, policies, and practices

2-22	Statement on sustainable development strategy	SRD P.3-4 Message from the President SR P.7-8 Message from the President CS Message from the President
2-23	Policy commitments	SRD P.2 Our LOTTE MIRAI CHALLENGE 2048 SRD P.8 Sustainability Activities SRD P.17 Environmental Policy and Promotion System SRD P.33 Human Rights SRD P.59 Risk Management SRD P.1-6 Our LOTTE MIRAI CHALLENGE 2048 CS Policies, Guidelines, Declarations, etc.
2-24	Embedding policy commitments	SRD P.7 LOTTE MIRAI CHALLENGE 2048 SRD P.8 Sustainability Activities SRD P.17 Environmental Policy and Promotion System SRD P.33 Human Rights SRD P.59 Risk Management SR P.13-14 LOTTE MIRAI CHALLENGE 2048 CS LOTTE MIRAI CHALLENGE 2048 CS Policies, Guidelines, Declarations, etc.
2-25	Processes to remediate negative impacts	SRD P.33-34 Human Rights SRD P.61 Whistleblowing System
2-26	Mechanisms for seeking advice and raising concerns	SRD P.60-61 Compliance
2-27	Compliance with laws and regulations	SRD P.17 Environmental Accidents and Compliance Violations SRD P.61 Compliance Violation
2-28	Membership associations	SRD P.9 Collaboration with External Initiatives CS Policies, Guidelines, Declarations, etc.

5. Stakeholder engagement

2-29	Approach to stakeholder engagement	SRD P.8 Stakeholder Engagement SRD P.10-16 Dialogues with Experts CS Dialogues with Experts
2-30	Collective bargaining agreements	SRD P.53 Labor Relations

GRI 3: Material Topics 2021

3-1	Process to determine material topics	CS LOTTE MIRAI CHALLENGE 2048
3-2	List of material topics	SRD P.7 LOTTE MIRAI CHALLENGE 2048 SR P.13-14 LOTTE MIRAI CHALLENGE 2048 CS LOTTE MIRAI CHALLENGE 2048
3-3	Management of material topics	SRD P.8-9 Sustainability Activities

Topic-specific Standards

101	Biodiversity 2024	
101-1	Policies to halt and reverse biodiversity loss	SRD P.27 Biodiversity
101-2	Management of biodiversity impacts	SRD P.27-29 Biodiversity
101-3	Access and benefit-sharing	—
101-4	Identification of biodiversity impacts	SRD P.28-29 Biodiversity
101-5	Locations with biodiversity impacts	SRD P.29 Biodiversity
101-6	Direct drivers of biodiversity loss	—
101-7	Identification of biodiversity impacts	—
101-8	Changes to the state of biodiversity	—

200: Economy

201	Economic Performance 2016	
201-1	Direct economic value generated and distributed	SRD P.1 Company Profile CS Performance
201-2	Financial implications and other risks and opportunities due to climate change	SRD P.18-20 Responses to Climate Change
201-3	Defined benefit plan obligations and other retirement plans	—
201-4	Financial assistance received from government	—

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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	—

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203	Indirect Economic Impacts 2016	
203-1	Infrastructure investments and services supported	SRD P.35-39 Sustainable Procurement SRD P.42-44 Mental & Physical Health SRD P.44-45 Shokuiku (Food Education) SRD P.53-54 Initiatives of Group Companies SR P.15-20 Our Activities CS Mental & Physical Health CS Food Education CS Sustainable Procurement
203-2	Significant indirect economic impacts	SRD P.35-39 Sustainable Procurement SRD P.42-44 Mental & Physical Health SRD P.44-45 Shokuiku (Food Education) SR P.15-20 Our Activities CS Mental & Physical Health CS Food Education CS Sustainable Procurement

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204	Procurement Practices 2016	
204-1	Proportion of spending on local suppliers	—

GRI/SASB Reference Table

205	205 Anti-corruption 2016	
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	SRD P.60–61 Compliance CS Behavior Charter
205-3	Confirmed incidents of corruption and actions taken	—
206	Anti-competitive Behavior 2016	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Not applicable SRD P.60–61 Compliance
207	Tax 2019	
207-1	Approach to tax	—
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	—
300: Environmental		
301	Materials 2016	
301-1	Materials used by weight or volume	SRD P.32 Environmental Data SRD P.35–39 Sustainable Procurement SRD P.58 Social Data
301-2	Recycled input materials used	SRD P.24–27 Circular Economy
301-3	Reclaimed products and their packaging materials	SRD P.24–27 Circular Economy
302	Energy 2016	
302-1	Energy consumption within the organization	SRD P.22 Volume of Energy Input SRD P.31 Environmental Data
302-2	Energy consumption within the organization	—
302-3	Energy intensity	SRD P.31 Environmental Data
302-4	Reduction of energy consumption	SRD P.22–23 Energy Saving Initiatives SRD P.31 Environmental Data SR P.17–18 Our Activities
302-5	Reductions in energy requirements of products and services	—
303	Water and Effluents 2018	
303-1	Interactions with water as a shared resource	SRD P.27–29 Biodiversity SRD P.32 Environmental Data
303-2	Management of water discharge-related impacts	SRD P.27–29 Biodiversity
303-3	Water withdrawal	SRD P.30 Water Resources SRD P.32 Environmental Data
303-4	Water discharge	SRD P.32 Environmental Data
303-5	Water consumption	SRD P.30 Water Resources SRD P.32 Environmental Data
305	Emissions 2016	
305-1	Direct (Scope 1) GHG emissions	SRD P.21–22 Reducing GHG Emissions SRD P.31 Environmental Data CS Climate change
305-2	Energy indirect (Scope 2) GHG emissions	SRD P.21–22 Reducing GHG Emissions SRD P.31 Environmental Data CS Climate change

305-3	Other indirect (Scope 3) GHG emissions	SRD P.21–22 Reducing GHG Emissions SRD P.31 Environmental Data CS Climate change
305-4	GHG emissions intensity	SRD P.31 Environmental Data
305-5	Reduction of GHG emissions	SRD P.21–22 Reducing GHG Emissions SRD P.31 Environmental Data SR P.17–18 Our Activities CS Climate change
305-6	Reduction of GHG emissions	SRD P.23 Management of Refrigerants (HFCs and HFCs) SRD P.31 Environmental Data
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SRD P.32 Environmental Data
306	Effluents and Waste 2016	
306-3	Significant spills	SRD P.17 Environmental Accidents and Compliance Violations
306	Waste 2020	
306-1	Waste generation and significant waste-related impacts	SRD P.24–27 Circular Economy SRD P.32 Environmental Data CS Circular Economy
306-2	Management of significant waste-related impacts	SRD P.24–27 Circular Economy CS Circular Economy
306-3	Waste generated	SRD P.24–27 Circular Economy SRD P.32 Environmental Data CS Circular Economy
306-4	Waste diverted from disposal	SRD P.24–27 Circular Economy SRD P.32 Environmental Data SR P.17 Our Activities CS Circular Economy
306-5	Waste directed to disposal	SRD P.32 Environmental Data
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	SRD P.35–39 Sustainable Procurement SR P.17–18 Our Activities
400: Social		
401	Employment 2016	
401-1	New employee hires and employee turnover	SRD P.57 Social Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
401-3	Parental leave	SRD P.49–50 Achieving Life-Work Balance SRD P.56 Social Data SR P.20 Our Activities CS Human Capital
402	Labor/Management Relations 2016	
402-1	Minimum notice periods regarding operational changes	—
403	Occupational Health and Safety 2018	
403-1	Occupational health and safety management system	SRD P.41–42 Occupational Health and Safety

403-2	Hazard identification, risk assessment, and incident investigation	SRD P.41–42 Occupational Health and Safety SRD P.58 Social Data
403-3	Occupational health services	SRD P.51–53 Health Management CS Health Management
403-4	Worker participation, consultation, and communication on occupational health and safety	SRD P.41–42 Occupational Health and Safety
403-5	Worker training on occupational health and safety	SRD P.41–42 Occupational Health and Safety
403-6	Promotion of worker health	SRD P.51–53 Health Management CS Health Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SRD P.41–42 Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	SRD P.41–42 Occupational Health and Safety SRD P.58 Social Data
403-9	Work-related injuries	SRD P.58 Social Data
403-10	Work-related ill health	—
404	Training and Education 2016	
404-1	Average hours of training per year per employee	SRD P.56 Social Data
404-2	Programs for upgrading employee skills and transition assistance programs	SRD P.47–48 Human Capital Cultivation CS Human Capital
404-3	Percentage of employees receiving regular performance and career development reviews	SRD P.47–48 Human Capital Cultivation
405	Diversity and Equal Opportunity 2016	
405-1	Diversity of governance bodies and employees	SRD P.48–49 Diversity, Equity & Inclusion (DEI) SRD P.55–56 Social Data SR P.20 Our Activities CS Human Capital
405-2	Ratio of basic salary and remuneration of women to men	SRD P.56 Social Data
406	Non-discrimination 2016	
406-1	Incidents of discrimination and corrective actions taken	SRD P.33–34 Human Rights SRD P.60 Compliance CS Human Rights
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	SRD P.35–38 Sustainable Procurement
408	Child Labor 2016	
408-1	Operations and suppliers at significant risk for incidents of child labor	SRD P.33–34 Human Rights SRD P.35–39 Sustainable Procurement CS Sustainable Procurement
409	Forced or Compulsory Labor 2016	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	SRD P.33–34 Human Rights

410	Security Practices 2016	
410-1	Security personnel trained in human rights policies or procedures	—
411	Rights of Indigenous Peoples 2016	
411-1	Incidents of violations involving rights of indigenous peoples	Not applicable to the Company's operations SRD P.33–34 Human Rights
413	Local Communities 2016	
413-1	Operations with local community engagement, impact assessments, and development programs	SRD P.35–39 Sustainable Procurement SRD P.39 Sustainable Food Offerings SR P.15–20 Our Activities CS Sustainable Procurement
413-2	Operations with significant actual and potential negative impacts on local communities	—
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	SRD P.35–39 Sustainable Procurement SR P.15–20 Our Activities
415	Public Policy 2016	
415-1	Political contributions	—
416	Customer Health and Safety 2016	
416-1	Assessment of the health and safety impacts of product and service categories	SRD P.39-41 Food Safety and Reliability CS Food Safety and Reliability
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SRD P.41 Recalls and Legal Violations
417	Marketing and Labeling 2016	
417-1	Requirements for product and service information and labeling	SRD P.24–27 Circular Economy SRD P.39-41 Food Safety and Reliability SR P.15–20 Our Activities CS Circular Economy
417-2	Incidents of non-compliance concerning product and service information and labeling	SRD P.41 Recalls and Legal Violations
417-3	Incidents of non-compliance concerning marketing communications	SRD P.41 Recalls and Legal Violations
418	Customer Privacy 2016	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—

SASB Reference Table (Processed Foods)

This report references the SASB Industry Standard for Processed Foods.

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Sustainability Disclosure Topics and Metrics

Energy Management		
FB-PF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	SRD P.22 Volume of Energy Input SRD P.31 Volume of Energy Input and GHG Emissions
Water Management		
FB-PF-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	SRD P.28–29 Results of the Assessment of Nature-Related Dependencies and Impacts SRD P.30 Volume of Water Used SRD P.32 Water Resources
FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	SRD P.17 Environmental Accidents and Compliance Violations
FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	SRD P.28–29 Results of the Assessment of Nature-Related Dependencies and Impacts SRD P.30 Water Resources
Food Safety		
FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rates and (2) associated corrective action rates for (a) major and (b) minor non-conformances	SRD P.39–40 LOTTE ADVANCE, Our Quality Assurance System
FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme	—
FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	—
FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	SRD P.41 Recalls and Legal Violations
Health & Nutrition		
FB-PF-260a.1	Revenue from products labelled or marketed to promote health and nutrition attributes	—
FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	SRD P.39-41 Food Safety and Reliability
Product Labelling & Marketing		
FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	—

FB-PF-270a.2	Revenue from products labelled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	—
FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labelling or marketing codes	SRD P.41 Recalls and Legal Violations
FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labelling or marketing practices	—
Packaging Lifecycle Management		
FB-PF-410a.1	(1) Total weight of packaging, (2) percentage made from recycled or renewable materials, and (3) percentage that is recyclable, reusable, or compostable	SRD P.24–25 Circular Economy SRD P.32 Circular Economy SRD P.38–39 Paper
FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	SRD P.24–25 Circular Economy SRD P.38–39 Paper SR P.14 LOTTE MIRAI CHALLENGE 2048 SR P.17 Circular Economy CS Circular Economy
Environmental & Social Impacts of Ingredient Supply Chain		
FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards, and percentages by standard	SRD P.38 Palm Oil SRD P.58 Sustainable Procurement
FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non conformances	SRD P.35–36 Sustainable Procurement
Ingredient Sourcing		
FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	SRD P.28–29 Results of the Assessment of Nature-Related Dependencies and Impacts
FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks related to environmental and social considerations	SRD P.35–39 Sustainable Procurement SR P.16 Sustainable Procurement CS Sustainable Procurement

Activity Metrics

FB-PF-000.A	Weight of products sold	SRD P.32 Circular Economy
FB-PF-000.B	Number of production facilities	CS Offices & Plants CS Domestic Group CS Overseas Group