GRI Reference Table

This report references the SASB Industry Standard for Processed Foods.

SRD: Sustainability Report 2026 (Detailed Edition)
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 Information CS Company Profile
2-2	Entities included in the organization's sustainability reporting	SRD P.1 Information Related to Report Contents CS Company Profile
2-3	Reporting period, frequency and contact point	SRD P.1 Information Related to Report Contents and Company Profile CS Company Profile
2-4	Restatements of information	SRD P.63–65 DEI, Hiring, Dismissal and Retirement, Mental and Physical Health
2-5	External assurance	SRD P.33 Independent Practitioner's Assurance of GHG Emissions
2. Activities and workers		
2-6	Activities, value chain and other business relationships	SRD P.10–11 Sustainability Activities SRD P.38–44 Sustainable Procurement CS Sustainable Procurement
2-7	Employees	SRD P.1 Company Information SRD P.62 Employee Information SRD P.63 DEI SRD P.64 Hiring, Dismissal and Retirement
2-8	Workers who are not employees	–
3. Governance		
2-9	Governance structure and composition	SRD P.70 Corporate Governance
2-10	Nomination and selection of the highest governance body	SRD P.70 Corporate Governance
2-11	Chair of the highest governance body	SRD P.70 Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	SRD P.10 Sustainability Activities SRD P.66 Risk Management
2-13	Delegation of responsibility for managing impacts	SRD P.10 Sustainability Activities SRD P.66 Risk Management
2-14	Role of the highest governance body in sustainability reporting	SRD P.10 Sustainability Activities
2-15	Conflicts of interest	–
2-16	Communication of critical concerns	SRD P.66 Risk Management
2-17	Collective knowledge of the highest governance body	SRD P.10 Sustainability Activities
2-18	Evaluation of the performance of the highest governance body	SRD P.10 Sustainability Activities SRD P.70 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.4–5 Message from the President CS Message from the President
2-23	Policy commitments	SRD P.10 Sustainability Activities SRD P.19 Environmental Policy and Promotion System SRD P.36 Human Rights SRD P.66 Risk Management CS Policies, Guidelines, Declarations, etc.
2-24	Embedding policy commitments	SRD P.9 LOTTE MIRAI CHALLENGE 2048 SRD P.10 Sustainability Activities SRD P.19 Environmental Policy and Promotion System SRD P.36 Human Rights SRD P.38 Sustainable Procurement SRD P.66 Risk Management CS LOTTE MIRAI CHALLENGE 2048 CS Policies, Guidelines, Declarations, etc.
2-25	Processes to remediate negative impacts	SRD P.36–37 Human Rights SRD P.67 Whistleblowing System
2-26	Mechanisms for seeking advice and raising concerns	SRD P.67 Compliance
2-27	Compliance with laws and regulations	SRD P.19 Environmental Accidents and Compliance Violations SRD P.67 Compliance Violations
2-28	Membership associations	SRD P.11 Collaboration with External Initiatives CS Policies, Guidelines, Declarations, etc.
5. Stakeholder engagement		
2-29	Approach to stakeholder engagement	SRD P.10 Stakeholder Engagement SRD P.12–18 Dialogues with Experts CS Dialogues with Experts
2-30	Collective bargaining agreements	SRD P.60 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.9 LOTTE MIRAI CHALLENGE 2048 CS LOTTE MIRAI CHALLENGE 2048
3-3	Management of material topics	SRD P.10–11 Sustainability Activities

Topic-specific Standards

101	**Biodiversity 2024**	
101-1	Policies to halt and reverse biodiversity loss	SRD P.20 Management of Climate and Nature-Related Risks and Opportunities
101-2	Management of biodiversity impacts	SRD P.20-26 Management of Climate and Nature-Related Risks and Opportunities
101-3	Access and benefit-sharing	–
101-4	Identification of biodiversity impacts	SRD P.20–26 Management of Climate and Nature-Related Risks and Opportunities
101-5	Locations with biodiversity impacts	SRD P.20–26 Management of Climate and Nature-Related Risks and Opportunities
101-6	Direct drivers of biodiversity loss	–
101-7	Changes to the state of biodiversity	–
101-8	Ecosystem services	–
102	**Climate Change 2025**	
102-1	Transition plan for climate change mitigation	SRD P.20–26 Management of Climate and Nature-Related Risks and Opportunities SRD P.27–28 Reducing GHG Emissions CS Climate & Nature
102-2	Climate change adaptation plan	SRD P.21-24 Scenario Analysis for Climate-Related Risks and Opportunities
102-3	Just transition	–
102-4	GHG emissions reduction targets and progress	SRD P.20–26 Management of Climate and Nature-Related Risks and Opportunities SRD P.27–28 Reducing GHG Emissions CS Climate & Nature
102-5	Scope 1 GHG emissions	SRD P.27–28 Reducing GHG Emissions SRD P.34 Volume of Energy Input and GHG Emissions CS Climate & Nature
102-6	Scope 2 GHG emissions	SRD P.27–28 Reducing GHG Emissions SRD P.34 Volume of Energy Input and GHG Emissions CS Climate & Nature
102-7	Scope 3 GHG emissions	SRD P.27–28 Reducing GHG Emissions SRD P.34 Volume of Energy Input and GHG Emissions
102-8	GHG emissions intensity	SRD P.34 Volume of Energy Input and GHG Emissions
102-9	GHG removals in the value chain	–
102-10	Carbon credits	–
103	**Energy 2025**	
103-1	Energy policy and commitments	–
103-2	Energy consumption and self-generation within the organization	SRD P.28 Volume of Energy Input SRD P.34 Volume of Energy Input and GHG Emissions
103-3	Upstream and downstream energy consumption	–
103-4	Energy intensity	SRD P.34 Volume of Energy Input and GHG Emissions
103-5	Reduction of energy consumption	SRD P.28–29 Energy Saving Initiatives SRD P.34 Volume of Energy Input and GHG Emissions
200: Economy		
201	**Economic Performance 2016**	
201-1	Direct economic value generated and distributed	SRD P.1 Company Information CS Performance
201-3	Defined benefit plan obligations and other retirement plans	–
201-4	Financial assistance received from government	–
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	–
203	**Indirect Economic Impacts 2016**	
203-1	Infrastructure investments and services supported	SRD P.38–44 Sustainable Procurement SRD P.48–50 Mental and Physical Health SRD P.51 *SHOKUIKU* (Food Education) SRD P.60–61 Initiatives of Group Companies CS Mental & Physical Health CS Food Education CS Sustainable Procurement
203-2	Significant indirect economic impacts	SRD P.38–44 Sustainable Procurement SRD P.48–50 Mental and Physical Health SRD P.51 *SHOKUIKU* (Food Education) CS Mental & Physical Health CS Food Education CS Sustainable Procurement
204	**Procurement Practices 2016**	
204-1	Proportion of spending on local suppliers	–
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.67 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.67 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.24–25 Circular Economy SRD P.38–44 Sustainable Procurement SRD P.65 Sustainable Procurement
301-2	Recycled input materials used	SRD P.30–33 Circular Economy
301-3	Reclaimed products and their packaging materials	SRD P.30–33 Circular Economy
303	**Water and Effluents 2018**	
303-1	Interactions with water as a shared resource	SRD P.25–26 Assessment of Nature-Related Dependencies and Impacts SRD P.35 Water Resources
303-2	Management of water discharge-related impacts	SRD P.25–26 Assessment of Nature-Related Dependencies and Impacts SRD P.33 Preventing Pollution
303-3	Water withdrawal	SRD P.33 Water Resources SRD P.35 Water Resources
303-4	Water discharge	SRD P.32 Water Resources
303-5	Water consumption	SRD P.33 Water Resources SRD P.35 Water Resources
305	**Emissions 2016**	
305-6	Emissions of ozone-depleting substances (ODS)	SRD P.29 Management of Refrigerants (HCFCs and HFCs) SRD P.34 Volume of Energy Input and GHG Emissions
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	SRD P.33 Preventing Pollution SRD P.35 Preventing Pollution
306	**Effluents and Waste 2016**	
306-3	Significant spills	SRD P.19 Environmental Accidents and Compliance Violations
306	**Waste 2020**	
306-1	Waste generation and significant waste-related impacts	SRD P.30–33 Circular Economy SRD P.35 Circular Economy CS Circular Economy
306-2	Management of significant waste-related impacts	SRD P.30–33 Circular Economy CS Circular Economy
306-3	Waste generated	SRD P.30–33 Circular Economy SRD P.35 Circular Economy CS Circular Economy
306-4	Waste diverted from disposal	SRD P.30–33 Circular Economy SRD P.35 Circular Economy CS Circular Economy
306-5	Waste directed to disposal	SRD P.35 Circular Economy
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.38–44 Sustainable Procurement
400: Social		
401	**Employment 2016**	
401-1	New employee hires and employee turnover	SRD P.64 Hiring, Dismissal and Retirement
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–
401-3	Parental leave	SRD P.57 Support for Balancing Life Events and Career Development SRD P.63 Human Resource Cultivation and Life-Work Balance 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.47–48 Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	SRD P.47–48 Occupational Health and Safety SRD P.65 Occupational Health and Safety
403-3	Occupational health services	SRD P.58–60 Health Management CS Health Management
403-4	Worker participation, consultation, and communication on occupational health and safety	SRD P.47–48 Occupational Health and Safety
403-5	Worker training on occupational health and safety	SRD P.47–48 Occupational Health and Safety
403-6	Promotion of worker health	SRD P.58–60 Health Management CS Health Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SRD P.47–48 Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	SRD P.47–48 Occupational Health and Safety SRD P.65 Occupational Health and Safety
403-9	Work-related injuries	SRD P.65 Occupational Health and Safety
403-10	Work-related ill health	–
404	**Training and Education 2016**	
404-1	Average hours of training per year per employee	SRD P.63 Human Resource Cultivation and Life-Work Balance
404-2	Programs for upgrading employee skills and transition assistance programs	SRD P.54–55 Human Capital Cultivation
404-3	Percentage of employees receiving regular performance and career development reviews	SRD P.54–55 Human Capital Cultivation
405	**Diversity and Equal Opportunity 2016**	
405-1	Diversity of governance bodies and employees	SRD P.56–57 Diversity, Equity & Inclusion (DEI) SRD P.62–63 Employee Information, DEI CS Human Capital
405-2	Ratio of basic salary and remuneration of women to men	SRD P.63 Gender gap in wages
406	**Non-discrimination 2016**	
406-1	Incidents of discrimination and corrective actions taken	SRD P.36–37 Human Rights SRD P.67 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.38–43 Sustainable Procurement
408	**Child Labor 2016**	
408-1	Operations and suppliers at significant risk for incidents of child labor	SRD P.36–37 Human Rights SRD P.38–43 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.36–37 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.36–37 Human Rights
413	**Local Communities 2016**	
413-1	Operations with local community engagement, impact assessments, and development programs	SRD P.38–43 Sustainable Procurement SRD P.44 Sustainable Food Offerings 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.38–43 Sustainable Procurement
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.44–46 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.46 Recalls and Legal Violations
417	**Marketing and Labeling 2016**	
417-1	Requirements for product and service information and labeling	SRD P.30–33 Circular Economy SRD P.44–46 Food Safety and Reliability CS Circular Economy
417-2	Incidents of non-compliance concerning product and service information and labeling	SRD P.46 Recalls and Legal Violations
417-3	Incidents of non-compliance concerning marketing communications	SRD P.46 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)

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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.28 Volume of Energy Input SRD P.34 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.25–26 Assessment of Nature-Related Dependencies and Impacts SRD P.33 Volume of Water Used SRD P.35 Water Resources
FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	SRD P.19 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.25–26 Assessment of Nature-Related Dependencies and Impacts SRD P.33 Water Resources
Food Safety		
FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	SRD P.45 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	No notices of food safety violation received in FY2025
FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food product recalled	SRD P.46 Recalls and Legal Violations
Health & Nutrition		
FB-PF-260a.1	Revenue from products labelled and/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.44–46 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 and/or marketing codes	SRD P.46 Recalls and Legal Violations
FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labelling and/or marketing practices	—
Packaging Lifecycle Management		
FB-PF-410a.1	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	SRD P.30–31 Circular Economy SRD P.35 Circular Economy SRD P.43 Paper
FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	SRD P.30–31 Circular Economy SRD P.43 Paper 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.43 Palm Oil SRD P.65 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.38–41 Cocoa beans
Ingredient Sourcing		
FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	SRD P.25–26 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.38–44 Sustainable Procurement CS Sustainable Procurement

Activity Metrics

FB-PF-000.A	Weight of products sold	SRD P.35 Circular Economy
FB-PF-000.B	Number of production facilities	CS Offices & Plants CS Domestic Group CS Overseas Group