

GRI Reference Table

This databook references the GRI Standards on sustainability reporting.
SDB: Sustainability Databook 2023 **SCB:** Sustainability Communication Book 2023 **CS:** Corporate Site

General Disclosures

GRI2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1	Organizational details	SDB P.2 Company Information SCB Back cover CS Company Profile
2-2	Entities included in the organization's sustainability reporting	SDB P.2 Editorial Policy CS Company Profile
2-3	Reporting period, frequency and contact point	SDB P.2 Editorial Policy, Company Information SCB Back cover CS Company Profile
2-4	Restatements of information	SDB P.10-12 Results Highlights SCB LOTTE Medium-Term ESG Targets
2-5	External assurance	SDB P.30 Independent Practitioner's Assurance of Greenhouse Gas Emissions
2. Activities and workers		
2-6	Activities, value chain and other business relationships	SDB P.13 LOTTE's Approach to Materiality SDB P.38-42 Sustainable Procurement SCB P.15-16 Sustainable Procurement CS Sustainable Procurement
2-7	Employees	SDB P.50-51 Social Data SCB Back cover
2-8	Workers who are not employees	-
3. Governance		
2-9	Governance structure and composition	SDB P.56 Corporate Governance
2-10	Nomination and selection of the highest governance body	SDB P.56 Corporate Governance
2-11	Chair of the highest governance body	SDB P.56 Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	SDB P.14 Sustainability Management Promotion SDB P.54 Risk Management
2-13	Delegation of responsibility for managing impacts	SDB P.14 Sustainability Management Promotion SDB P.54 Risk Management
2-14	Role of the highest governance body in sustainability reporting	SDB P.14 Sustainability Management Promotion
2-15	Conflict of interest	-
2-16	Communication of serious concerns	SDB P.54 Risk Management
2-17	Collective knowledge of the highest governance body	SDB P.14 Sustainability Management Promotion
2-18	Assessment of the performance of the highest governance body	SDB P.14 Sustainability Management Promotion SDB P.56 Corporate Governance
2-19	Remuneration policy	-
2-20	Process of determining remuneration	-
2-21	Percentage of total annual remuneration	-

4. Strategies, policies and practices		
2-22	Statement on sustainable development strategy	SDB P.3 Message from the President SDB P.6-8 Dialogue SCB P.4-6 Dialogue CS Message from the President
2-23	Policy commitments	SDB P.20-22 Responses to Climate Change SDB P.25-27 Circular Economy SDB P.32-33 Human Rights SDB P.33-35 Food and Health SDB P.36-38 Food Safety and Reliability SDB P.38-42 Sustainable Procurement SDB P.42-43 DEI SDB P.46-47 Health Management SCB P.9 Food Safety and Reliability SCB P.10-12 Food and Health SCB P.13 Responses to Climate Change SCB P.15-16 Sustainable Procurement SCB P.17 DEI CS Food Safety and Reliability CS Food and Health CS Environment CS Sustainable Procurement CS Employee Empowerment
2-24	Embedding policy commitments	SDB P.9 Materiality and Medium-Term ESG Targets SDB P.14 Sustainability Management Promotion SDB P.7-8 Materiality and Medium-Term ESG Targets
2-25	Processes to remediate negative impacts	SDB P.32-33 Human Rights SDB P.54 Risk Management SCB P.20 Respect for Human Rights
2-26	Mechanisms for seeking advice and raising concerns	SDB P.55 Compliance SCB P.20 Compliance
2-27	Compliance with laws and regulations	SDB P.55 Compliance Violation
2-28	Membership associations	SDB P.18 Collaboration with external initiatives CS Policy, Guidelines, Declarations, etc.
5. Stakeholder Engagement		
2-29	Approach to stakeholder engagement	SDB P.13 Dialogues with Stakeholders SDB P.15-18 Dialogues with Experts CS Dialogues with Experts
2-30	Collective bargaining agreements	SDB P.45 Labor Relations
GRI3: Material Items 2021		
3-1	Process to determine material topics	SDB P.13 LOTTE's Approach to Materiality CS Formulation process
3-2	List of material items	SDB P.9 Materiality and Medium-Term ESG Targets SDB P.7-8 Materiality and Medium-Term ESG Targets CS LOTTE Medium-Term ESG Targets
3-3	Management of material topics	SDB P.14 Sustainability Management Promotion

Standard by topic

200: Economy		
201	Economic Performance 2016	
201-1	Direct economic value created and distributed	SDB P.5 At a Glance CS Performance
201-2	Financial impacts and other risks and opportunities from climate change	SDB P.20-22 Responses to Climate Change SCB P.13 Responses to Climate Change
201-3	Defined benefit pension plan contributions and other retirement benefits plans	-
201-4	Financial support received from the government	-
202		
Presence in the Local Economy 2016		
202-1	Ratio of standard new employee salary to the local minimum wage	-
202-2	Ratio of upper management personnel hired from local communities	-
203		
Indirect Economic Impacts 2016		
203-1	Infrastructure investment and support services	SDB P.33-36 Food and Health SDB P.38-42 Sustainable Procurement SDB P.48-49 Initiatives of LOTTE Group Companies SCB P.10-12 Food and Health SCB P.15-16 Sustainable Procurement CS Food and Health CS Sustainable Procurement
203-2	Significant indirect economic impacts	SDB P.33-36 Food and Health SDB P.38-42 Sustainable Procurement SCB P.10-12 Food and Health SCB P.15-16 Sustainable Procurement CS Food and Health CS Sustainable Procurement
204		
Procurement Practices 2016		
204-1	Percentage of spending on local suppliers	-
205		
Preventing Pollution 2016		
205-1	Business sites conducting risk assessment on corruption	-
205-2	Communication and training on anti-corruption policy and procedures	SDB P.55 Compliance SCB P.20 Compliance CS Our Behavior Charter
205-3	Confirmed cases of corruption and measures taken	-
206		
Anti-Competitive Behavior 2016		
206-1	Legal actions taken for anti-competitive behavior, anti-trust, and monopolistic practices	Not applicable SDB P.55 Compliance
207		
Taxation 2019		
207-1	Approach to tax	-
207-2	Tax governance, management and risk management	-
207-3	Tax-related stakeholder engagement	-
207-4	Reporting by country	-

300: Environment		
301	Raw Materials 2016	
301-1	Weight or volume of raw materials used	SDB P.38-42 Sustainable Procurement
301-2	Recycled materials used	SDB P.26 Paper Containers and Packaging
301-3	Recycled products and packaging	SDB P.25-27 Circular Economy
302	Energy 2016	
302-1	In-house energy expenditure	SDB P.24 Energy Input SDB P.28 Environmental Data
302-2	Outside energy expenditure	-
302-3	Energy consumption per unit	SDB P.28 Environmental Data
302-4	Reduction of energy expenditure	SDB P.24 Energy Saving Initiatives SCB P.13 Achieving Decarbonization
302-5	Reducing energy requirements for products and services	-
303	Water and Wastewater 2018	
303-1	Interaction with water as a shared resource	SDB P.27 Water Resources SDB P.29 Environmental Data
303-2	Management of impacts related to wastewater	SDB P.27 Water Resources
303-3	Water withdrawal	SDB P.27 Water Resources SDB P.29 Environmental Data
303-4	Wastewater	SDB P.29 Environmental Data
303-5	Water consumption	SDB P.27 Water Resources SDB P.29 Environmental Data
304	Biodiversity 2016	
304-1	Business sites owned, leased, or managed in protected areas, non-protected areas with high biodiversity value, or areas adjacent to them.	SDB P.27 Consideration for Biodiversity
304-2	Significant impacts of activities, products, and services on biodiversity	SDB P.27 Consideration for Biodiversity
304-3	Habitat protection and restoration	SDB P.27 Consideration for Biodiversity
304-4	Species on the IUCN Red List and National Conservation Species List living in areas impacted by the business	SDB P.27 Consideration for Biodiversity
305	Atmospheric Emissions 2016	
305-1	Direct greenhouse gas (GHG) emissions [Scope 1]	SDB P.23-24 Reducing Greenhouse Gas Emissions SDB P.28 Environmental Data SCB P.21 Medium-Term ESG Targets: Results Highlights CS Environment
305-2	Indirect greenhouse gas (GHG) emissions [Scope 2]	SDB P.23-24 Reducing Greenhouse Gas Emissions SDB P.28 Environmental Data SCB P.21 Medium-Term ESG Targets: Results Highlights CS Environment
305-3	Other indirect greenhouse gas (GHG) emissions [Scope 3]	SDB P.23-24 Reducing Greenhouse Gas Emissions SDB P.28 Environmental Data CS Environment
305-4	Greenhouse Gas (GHG) emissions per-unit volume	SDB P.28 Environmental Data

305-5	Reducing Greenhouse Gas (GHG) Emissions	SDB P.23-24 Reducing Greenhouse Gas Emissions SDB P.28 Environmental Data SCB P.21 Medium-Term ESG Targets: Results Highlights CS Environment
305-6	Emissions of ozone depleting substances (ODS)	SDB P.24 Management of Refrigerants (CFCs) SDB P.28 Environmental Data
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant atmospheric emissions	SDB P.28-29 Environmental Data
306	Waste 2020	
306-1	Waste generation and significant waste-related impacts	SDB P.25-27 Circular Economy SDB P.29 Environmental Data SCB P.14 Initiatives to Reduce FLW CS Environment
306-2	Management of significant waste-related impacts	SDB P.25-27 Circular Economy SCB P.14 Initiatives to Reduce FLW CS Environment
306-3	Waste generated	SDB P.25-27 Circular Economy SDB P.29 Environmental Data CS Environment
306-4	Waste diverted from disposal	SDB P.25-27 Circular Economy SDB P.29 Environmental Data SCB P.16 LOTTE DO Cacao PROJECT SCB P.21 Medium-Term ESG Targets: Results Highlights CS Environment
306-5	Waste directed to disposal	SDB P.29 Environmental Data
307	Environmental Compliance 2016	
307-1	Violations of environmental regulations	SDB P.20 Environmental Accidents and Compliance Violations
308	Environmental Assessment of Suppliers 2016	
308-1	New suppliers chosen based on environmental standards	-
308-2	Negative environmental impact and actions taken within the supply chain	SDB P.38-42 Sustainable Procurement
400	Social	
401	Employment 2016	
401-1	Employees hired and turnover	SDB P.51 Social Data
401-2	Stipends paid to full-time employees only and not paid to non full-time employees	-
401-3	Childcare leave	SDB P.45 Balancing Life Events with Work SDB P.51 Social Data SCB P.18 Balancing Life Events with Work
402	Labor Relations 2016	
402-1	Minimum notice period for business changes	-
403	Occupational Health and Safety 2018	
403-1	Occupational health and Safety Management System	SDB P.48 Occupational Health and Safety
403-2	Identification of hazards, risk assessment, and incident investigation	SDB P.48 Occupational Health and Safety
403-3	Occupational health services	SDB P.46-47 Health Management SCB P.19 Health & Productivity Management White 500 CS Health Management Declaration

403-4	Employee participation, negotiation and communication in occupational health and safety	SDB P.48 Occupational Health and Safety
403-5	Employee training on occupational health and safety	SDB P.48 Occupational Health and Safety
403-6	Employee health advancement	SDB P.46-47 Health Management SCB P.19 Health & Productivity Management White 500 CS Health Management Declaration
403-7	Prevention and mitigation of impacts on occupational health and safety directly connected to the business	SDB P.48 Occupational Health and Safety
403-8	Workers covered by the occupational health and safety management system	SDB P.48 Occupational Health and Safety
403-9	Occupational injuries	SDB P.48 Occupational Health and Safety
403-10	Work-related diseases and illnesses	-
404	Training and Education 2016	
404-1	Average annual training hours per employee	SDB P.43 Training Performance SDB P.51 Social Data
404-2	Employee skill enhancement program and transition support program	SDB P.43-44 Human Resource Cultivation
404-3	Percentage of employees under regular review for performance and career development	SDB P.43-44 Human Resource Cultivation
405	Diversity and Equal Opportunities 2016	
405-1	Governance body and employee diversity	SDB P.42-43 DEI SCB P.17 DEI CS Employee Empowerment
405-2	Ratio of basic salary and total remuneration between men and women	-
406	Non-discrimination 2016	
406-1	Cases of discrimination and remedies taken	SDB P.32-33 Human Rights SDB P.55 Compliance SCB P.20 Respect for Human Rights SCB P.20 Compliance
407	Freedom of Association and Collective Bargaining 2016	
407-1	Business sites and suppliers where freedom of association and collective bargaining rights may be at risk	SDB P.38-42 Sustainable Procurement
408	Child Labor 2016	
408-1	Business sites and suppliers at significant risk for child labor incidents	SDB P.32-33 Human Rights SDB P.38-42 Sustainable Procurement SCB P.15 Monitoring of Child Labor CS Sustainable Procurement
409	Forced Labor 2016	
409-1	Business sites and suppliers at significant risk for forced labor incidents	SDB P.32-33 Human Rights SDB P.38-42 Sustainable Procurement SCB P.20 Respect for Human Rights
410	Security Practices 2016	
410-1	Security personnel received training on human rights and procedures	-
411	Rights of Indigenous People 2016	
411-1	Examples of violation of rights of indigenous people	Not applicable to the company's operations SDB P.32-33 Human Rights

GRI Reference Table

413 Local Communities 2016		
413-1	Business sites that conducted engagement, impact assessment and product development with local communities	SDB P:38-42 Sustainable Procurement SCB P:15-16 Sustainable Procurement CS Sustainable Procurement
413-2	Business sites that have a significant negative impact (actual or potential) on the local community	-
414 Social Assessment of Suppliers 2016		
414-1	New suppliers chosen based on social standards	-
414-2	Negative social impact and actions taken within the supply chain	SDB P:38-42 Sustainable Procurement
415 Public Policy 2016		
415-1	Political contributions	-
416 Health and Safety Committee 2016		
416-1	Evaluation of health and safety impact in the category of products and services	SDB P:36-38 Food Safety and Reliability SCB P:9 Food Safety and Reliability CS Food Safety and Reliability
416-2	Examples of violation that impact product and service health and safety	SDB P:38 Recalls and Legal Violations
417 Marketing and Labeling 2016		
417-1	Product and service information and labeling requirements	SDB P:26 Environmentally Friendly Containers and Packaging SDB P:36-38 Food Safety and Reliability SCB P:9 Food Safety and Reliability SCB P:14 Environmentally Friendly Containers and Packaging
417-2	Product and service information and labeling violations	SDB P:38 Recalls and Legal Violations
417-3	Marketing and communication violations	SDB P:38 Recalls and Legal Violations
418 Customer Privacy 2016		
418-1	Materialized complaints related to customer privacy violation and customer data loss	-
419 Compliance with Socioeconomic Aspects 2016		
419-1	Violation of socio-economic laws and regulations	SDB P:55 Compliance Violation