

GRI Standards Comparison Table

GRI 1: Foundation 2021	
Statement of use	The JTB Group has reported in accordance with the GRI Standards for the period April 2022-March 2023.
GRI 1 used	GRI 1: Foundation 2021

Information Disclosed	Details	Location of Content		
		JTB SUSTAINABILITY REPORT 2023	JTB GROUP ESSENCE BOOK 2024	Financial Summary (Only in Japanese)
GRI 2:		General Disclosures 2021		
The organization and its reporting practices				
2-1	Organizational details	Corporate Profile/Board Members P64	JTB Group Companies P77	Financial Summary FY2023 P1
2-2	Entities included in the organization's sustainability reporting	Compilation Guidelines P2	—	—
2-3	Reporting period, frequency and contact point	Compilation Guidelines P2	—	—
2-4	Restatements of information	—	—	—
2-5	External assurance	—	—	—
Activities and workers				
2-6	Activities, value chain and other business relationships	JTB's 3-Pronged Approach P5 Global Network P6	The JTB Approach to Value Creation P24-30	—
2-7	Employees	Sustainability Highlights P60	The JTB Value Creation Process P25	—
2-8	Workers who are not employees	—	—	—
Governance				
2-9	Governance structure and composition	JTB Group's Corporate Governance Framework P53-54	Overview of Governance Structure P75	—
2-10	Nomination and selection of the highest governance body	JTB Group's Corporate Governance Framework P53-54	Overview of Governance Structure P75	—
2-11	Chair of the highest governance body	—	—	—
2-12	Role of the highest governance body in overseeing the management of impacts	Risk Management & Incident Response P57	—	—
2-13	Delegation of responsibility for managing impacts	Risk Management & Incident Response P57	—	—
2-14	Role of the highest governance body in sustainability reporting	Sustainability Framework P15	—	—
2-15	Conflicts of interest	JTB Group's Corporate Governance Framework P53-54	—	—
2-16	Communication of critical concerns	Compliance & Internal Controls P55-56	—	—
2-17	Collective knowledge of the highest governance body	JTB Group's Corporate Governance Framework P53-54	—	—
2-18	Evaluation of the performance of the highest governance body	JTB Group's Corporate Governance Framework P53-54	—	—
2-19	Remuneration policies	JTB Group's Corporate Governance Framework P53-54	—	—
2-20	Process to determine remuneration	JTB Group's Corporate Governance Framework P53-54	—	—
2-21	Annual total compensation ratio	—	—	—
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	Talking Sustainability with our President and our Chief Sustainability Officer P8-10	Top Message P2	—
2-23	Policy commitments	Sustainability Policy P16-17	The JTB Group Code of Conduct P8 Contributing to a Sustainable Society P54	—
		Safety and Security P27-28		
		Respecting Human Rights P39-40		
		Fighting Climate Change P43-44		
2-24	Embedding policy commitments	Building Partnerships with Stakeholders P51	The JTB Value Creation Process P25 Contributing to a Sustainable Society P54 Eco-Friendly Products & Services/Sustainability Initiatives: Programs and Events P56-57 Nabegataki Falls: Reducing Overtourism through Innovation P58 Connecting Communities & Businesses P71 DEIB P59-62	—
		Safety and Security P27-28		
		Respecting Human Rights P39-40		
		Diversity P41-42		
		Fighting Climate Change P43-44		
2-25	Processes to remediate negative impacts	Compliance & Internal Controls P55-56	—	—
2-26	Mechanisms for seeking advice and raising concerns	Compliance & Internal Controls P55-56	—	—
2-27	Compliance with laws and regulations	Compliance & Internal Controls P55-56	—	—
2-28	Membership associations	Preserving the Earth's Biodiversity P45	Aligning our Business with the Highest National & International Standards P73	—
		Resources, Water and Waste P46		

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		JTB SUSTAINABILITY REPORT 2023	JTB GROUP ESSENCE BOOK 2024	Financial Summary (Only in Japanese)
Stakeholder engagement				
2-29	Approach to stakeholder engagement	Stakeholder Connections P19 Communicating with Stakeholders P20 Enhancing Destination Attractiveness P48-49 Building Partnerships with Stakeholders P51	Tourism Business Strategy P31-37 Area Solutions Strategy P38-44 Contributing to a Sustainable Society P54	—
2-30	Collective bargaining agreements	—	—	—
GRI 3: Material Topics 2021				
3-1	Process to determine material topics	Identification of Sustainability Priorities P18	—	—
3-2	List of material topics	JTB Sustainability Priorities and the SDGs P14	Contributing to a Sustainable Society P54	—
3-3	Management of material topics	Sustainability Framework P15	—	—
200: Economy				
ECONOMIC PERFORMANCE 2016				
201-1	Direct economic value generated and distributed	—	Portfolio Rebalancing (Contribution to Gross Profit) P30 Financial Information P79-81	Financial Summary FY2023 P1 —
201-2	Financial implications and other risks and opportunities due to climate change	Fighting Climate Change P43-44	Priority Initiatives & Decarbonization Targets P55	—
201-3	Defined benefit plan obligations and other retirement plans	—	—	Notes on Retirement Benefits P16-18
201-4	Financial assistance received from government	—	—	—
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 2016				
203-1	Infrastructure investments and services supported	Working to Achieve Sustainability at Nabegataki Falls P22-24 Making a Difference through Education P29 Supporting the Sustainability Efforts of Like-Minded Partners and Communities P30-31 Resources, Water and Waste P46-47 Enhancing Destination Attractiveness P48-49 Conserving Cultural & Natural Resources P50	Tourism Business Strategy P31-37 Area Solutions Strategy P38-44	—
203-2	Significant indirect economic impacts	—	—	—
PROCUREMENT PRACTICES 2016				
204-1	Proportion of spending on local suppliers	—	—	—
ANTI-CORRUPTION 2016				
205-1	Operations assessed for risks related to corruption	Building Partnerships with Stakeholders P51 Compliance & Internal Controls P55	—	—
205-2	Communication and training about anti-corruption policies and procedures	Building Partnerships with Stakeholders P51 Compliance & Internal Controls P55	—	—
205-3	Confirmed incidents of corruption and actions taken	—	—	—
ANTI-COMPETITIVE BEHAVIOR 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—	—
TAX 2019				
207-1	Approach to tax	—	—	Condensed Statement of Consolidated Income P5 Notes on Tax Effect Accounting P18-19
207-2	Tax governance, control, and risk management	—	—	—
207-3	Stakeholder engagement and management of concerns related to	Stakeholder Connections P19	—	—
207-4	Country-by-country reporting	—	—	—
300: Environmental				
MATERIALS 2016				
301-1	Materials used by weight or volume	—	—	—
301-2	Recycled input materials used	—	—	—
301-3	Reclaimed products and their packaging materials	—	—	—

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		JTB SUSTAINABILITY REPORT 2023	JTB GROUP ESSENCE BOOK 2024	Financial Summary (Only in Japanese)
ENERGY 2016				
302-1	Energy consumption within the organization	—	—	—
302-2	Energy consumption outside of the organization	—	—	—
302-3	Energy intensity	—	—	—
302-4	Reduction of energy consumption	Fighting Climate Change P43-44 Resources, Water and Waste P46-47	Contributing to a Sustainable Society P54 Eco-Friendly Products & Services P56	—
302-5	Reductions in energy requirements of products and services	Fighting Climate Change P43-44 Resources, Water and Waste P46-47	—	—
WATER AND EFFLUENTS 2018				
303-1	Interactions with water as a shared resource	Resources, Water and Waste P46-47 Enhancing Destination Attractiveness P48	Connecting Communities & Businesses P71	—
303-2	Management of water discharge-related impacts	Sustainability Policy P17	—	—
303-3	Water withdrawal	—	—	—
303-4	Water discharge	—	—	—
303-5	Water consumption	—	—	—
BIODIVERSITY 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside	—	—	—
304-2	Significant impacts of activities, products, and services on	—	—	—
304-3	Habitats protected or restored	Preserving the Earth's Biodiversity P45 Resources, Water and Waste P46-47	Contributing to a Sustainable Society P54	—
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—	—
EMISSIONS 2016				
305-1	Direct (Scope 1) GHG emissions	Fighting Climate Change P43-44 Sustainability Highlights P60	Priority Initiatives & Decarbonization Targets P55	—
305-2	Energy indirect (Scope 2) GHG emissions	Fighting Climate Change P43-44 Sustainability Highlights P60	Priority Initiatives & Decarbonization Targets P55	—
305-3	Other indirect (Scope 3) GHG emissions	Fighting Climate Change P43-44 Sustainability Highlights P60	Priority Initiatives & Decarbonization Targets P55	—
305-4	GHG emissions intensity	—	—	—
305-5	Reduction of GHG emissions	Bringing More People, Places and Possibilities Together... Sustainably P26 Sustainability Solutions for Corporate Clients P32 Fighting Climate Change P43-44	Priority Initiatives & Decarbonization Targets P55	—
305-6	Emissions of ozone-depleting substances (ODS)	—	—	—
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	—	—	—
WASTE 2020				
306-1	Waste generation and significant waste-related impacts	—	—	—
306-2	Management of significant waste-related impacts	—	—	—
306-3	Waste generated	Resources, Water and Waste P46-47	—	—
306-4	Waste diverted from disposal	—	—	—
306-5	Waste directed to disposal	—	—	—
ENVIRONMENTAL COMPLIANCE 2016				
307-1	Non-compliance with environmental laws and regulations	Compliance & Internal Controls P55	—	—
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	—	—	—

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400: Social				
EMPLOYMENT 2016				
401-1	New employee hires and employee turnover	—	—	—
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—	—
401-3	Parental leave	Diversity P42 Sustainability Highlights P60	—	—
LABOR/MANAGEMENT RELATIONS 2016				
402-1	Minimum notice periods regarding operational changes	—	—	—
OCCUPATIONAL HEALTH AND SAFETY 2018				
403-1	Occupational health and safety management system	—	—	—
403-2	Hazard identification, risk assessment, and incident investigation	—	—	—
403-3	Occupational health services	Wellbeing Management P38	—	—
403-4	Worker participation, consultation, and communication on occupational health and safety	Wellbeing Management P38	—	—
403-5	Worker training on occupational health and safety	Wellbeing Management P38	—	—
403-6	Promotion of worker health	Wellbeing Management P38	—	—
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Wellbeing Management P38	—	—
403-8	Workers covered by an occupational health and safety management system	—	—	—
403-9	Work-related injuries	—	—	—
403-10	Work-related ill health	—	—	—
TRAINING AND EDUCATION 2016				
404-1	Average hours of training per year per employee	Diversity P42	—	—
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development P34-36 Work-life Balance P37 Diversity P42	DEIB P60-62 Fueling Innovation: nextender® P66	—
404-3	Percentage of employees receiving regular performance and career development reviews	—	—	—
DIVERSITY AND EQUAL OPPORTUNITY 2016				
405-1	Diversity of governance bodies and employees	Diversity P41-42 Sustainability Highlights P60 Sustainability Priorities: KPIs/Targets/Performance P61	DEIB P60-61	—
405-2	Ratio of basic salary and remuneration of women to men	Diversity P42 Sustainability Highlights P60	—	—
NON -DISCRIMINATION 2016				
406-1	Incidents of discrimination and corrective actions taken	—	—	—
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	—	—	—
CHILD LABOR 2016				
408-1	Operations and suppliers at significant risk for incidents of child	—	—	—
FORCED OR COMPULSORY LABOR 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—	—
SECURITY PRACTICES 2016				
410-1	Security personnel trained in human rights policies or procedures	—	—	—
RIGHTS OF INDIGENOUS PEOPLES 2016				
411-1	Incidents of violations involving rights of indigenous peoples	—	—	—
HUMAN RIGHTS ASSESSMENT 2016				
412-1	Operations that have been subject to human rights reviews or impact assessments	Talking Sustainability with our President and our Chief Sustainability Officer P8-10	The JTB Value Creation Process P25	—
412-2	Employee training on human rights policies or procedures	Respecting Human Rights P39-40	—	—
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—	—

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LOCAL COMMUNITIES 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Stakeholder Connections P19 Making a Difference through Education P29 Supporting the Sustainability Efforts of Like-Minded Partners and Communities P30-31 Enhancing Destination Attractiveness P48-49 Conserving Cultural & Natural Resources P50	Emergency Disaster Response P18 Tourism Promotion & Area Revitalization Solutions P35 Area Solutions Strategy P38-44 Eco-Friendly Products & Services P56 R&D Collaboration P69-70	—
413-2	Operations with significant actual and potential negative impacts on local communities	—	—	—
SUPPLIER SOCIAL ASSESSMENT 2016				
414-1	New suppliers that were screened using social criteria	Safety and Security P27-28	—	—
414-2	Negative social impacts in the supply chain and actions taken	—	—	—
PUBLIC POLICY 2016				
415-1	Political contributions	—	—	—
CUSTOMER HEALTH AND SAFETY 2016				
416-1	Assessment of the health and safety impacts of product and service categories	Safety and Security P27-28	Basic Tourism Research P67 Research & Development Initiatives P68	—
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—	—	—
MARKETING AND LABELING 2016				
417-1	Requirements for product and service information and labeling	Safety and Security P27-28	—	—
417-2	Incidents of non-compliance concerning product and service information and labeling	—	—	—
417-3	Incidents of non-compliance concerning marketing	—	—	—
CUSTOMER PRIVACY 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—	—
SOCIOECONOMIC COMPLIANCE 2016				
419-1	Non-compliance with laws and regulations in the social and economic area	—	—	—