

GRI Standards Comparison Table

General Disclosures 2016

Information Disclosed	Details	Location of Content		
		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Organizational Profile				
102-1	Name of the organization	Corporate Profile P50	JTB Group Companies P79	Financial Summary FY2022 P1
102-2	Activities, brands, products, and services	Message from the President P6	History of the JTB Group (Evolution of our Business Model) P10-12	Financial Summary FY2022 P4
		Message from Our Sustainability Officer P7	The Value Creation Process at JTB P25	
		JTB Sustainability P10	Business Strategy P28-32	
			Tourism Business Strategy P33-38	
102-3	Location of headquarters	Corporate Profile P50	—	—
102-4	Location of operations	—	The Power and Global Reach of the JTB Network P31	—
			JTB Group Companies P79	
102-5	Ownership and legal form	Corporate Profile P50	Business Strategy P29	Financial Summary FY2022 P1
			Organizational Structure & History P76-80	
102-6	Markets served	—	Business Strategy P29	Financial Summary FY2022 P4
102-7	Scale of the organization	Corporate Profile P50	Business Strategy P28-32	Financial Summary FY2022 P4
			Organizational Structure & History P76-80	
102-8	Information on employees and other workers	Empowering Our People to Shine P30-34	Diversity & Inclusion P62-63	—
		Sustainability Data Highlights P49		
102-9	Supply chain	JTB Sustainability P10	The JTB Group Code of Conduct P8	—
		JTB Stakeholders P15	—	—
		Safety and Security P26	—	—
102-10	Significant changes to the organization and its supply chain	—	—	Financial Summary FY2022 P14
102-11	Precautionary Principle or approach	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
		Safety and Security P26	Sustainability Based on Global Criteria P61	
		Risk Management / Crisis Management P46		
		Information Security P47		
102-12	External initiatives	Safety and Security P26	Sustainability Based on Global Criteria P61	—
		Preserving the Earth's Biodiversity P39	External Recognition P74-75	
		Promoting Sustainability based on Global Standards P42	—	
102-13	Membership of associations	—	—	—
Strategy				
102-14	Statement from senior decision-maker	Message from the President P6	Message from the President P2	—
		Message from Our Sustainability Officer P7		
102-15	Key impacts, risks, and opportunities	Addressing Climate Change P38	—	—

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	The JTB Way P8 JTB's Sustainability Policy P14 Maximizing Employee Engagement P29 Stakeholder Communication (Disclosure & Dialogue) P16 Human Rights & Diversity P33 Addressing Climate Change P38 Compliance and Internal Controls P45	The JTB Way P6-8 Contributing to a Sustainable Society P57 Diversity & Inclusion P62-63 —	—
102-17	Mechanisms for advice and concerns about ethics	Compliance and Internal Controls P45	—	—
Governance				
102-18	Governance structure	Pursuing Sustainability as ONE JTB P13 JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-19	Delegating authority	JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-20	Executive-level responsibility for economic, environmental, and social topics	Pursuing Sustainability as ONE JTB P13	—	—
102-21	Consulting stakeholders on economic, environmental, and social topics	Pursuing Sustainability as ONE JTB P13	Organizational Structure & History P77	—
102-22	Composition of the highest governance body and its committees	JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-23	Chair of the highest governance body	JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-24	Nominating and selecting the highest governance body	JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-25	Conflicts of interest	JTB Group's Governance Framework P44		—
102-26	Role of highest governance body in setting purpose, values, and strategy	JTB Group's Governance Framework P44	Organizational Structure & History P77	—
102-27	Collective knowledge of highest governance body	JTB Group's Governance Framework P44	—	—
102-28	Evaluating the highest governance body's performance	Sustainability Data Highlights P49	—	—
102-29	Identifying and managing economic, environmental, and social impacts	Addressing Climate Change P38 Risk Management / Crisis Management P46	JTB's Carbon-Neutral Targets P58 Emergency Disaster Response P55	—
102-30	Effectiveness of risk management processes	Addressing Climate Change P38 Risk Management / Crisis Management P46 Information Security P47	JTB's Carbon-Neutral Targets P58 Emergency Disaster Response P55 —	—
102-31	Review of economic, environmental, and social topics	Sustainability Data Highlights P49	—	—
102-32	Highest governance body's role in sustainability reporting	Message from the President P6 Message from Our Sustainability Officer P7	—	—
102-33	Communicating critical concerns	Compliance and Internal Controls P45	—	—
102-34	Nature and total number of critical concerns	—	—	—
102-35	Remuneration policies	JTB Group's Governance Framework P44	—	—
102-36	Process for determining remuneration	JTB Group's Governance Framework P44	—	—
102-37	Stakeholders' involvement in remuneration	—	—	—
102-38	Annual total compensation ratio	—	—	—
102-39	Percentage increase in annual total compensation ratio	—	—	—

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Stakeholder engagement				
102-40	List of stakeholder groups	JTB Stakeholders P15 Stakeholder Connections P41	The JTB Group Code of Conduct P8	—
102-41	Collective bargaining agreements	—	—	—
102-42	Identifying and selecting stakeholders	JTB Stakeholders P15	—	—
102-43	Approach to stakeholder engagement	JTB Stakeholders P15 Stakeholder Communication (Disclosure & Dialogue) P16 Stakeholder Connections P41	Contributing to a Sustainable Society P57	—
102-44	Key topics and concerns raised	—	—	—
Reporting practice				
102-45	Entities included in the consolidated financial statements	—	—	Financial Summary FY2022 P10
102-46	Defining report content and topic Boundaries	Compilation Guidelines P4	—	—
102-47	List of material topics	Materiality-Guided Sustainability Priorities P11 JTB Sustainability Priorities and the SDGs P12	Contributing to a Sustainable Society P57	—
102-48	Restatements of information	—	—	—
102-49	Changes in reporting	—	—	—
Reporting practice				
102-50	Reporting period	Compilation Guidelines P4	—	—
102-51	Date of most recent report	—	—	—
102-52	Reporting cycle	Compilation Guidelines P4	—	—
102-53	Contact point for questions regarding the report	—	—	—
102-54	Claims of reporting in accordance with the GRI Standards	Compilation Guidelines P4	—	—
102-55	GRI content index	This table	This table	—
102-56	External assurance	—	—	—

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Management Approach 2016				
103-1	Explanation of the material topic and its Boundary	Materiality-Guided Sustainability Priorities P11 JTB Sustainability Priorities and the SDGs P12	Contributing to a Sustainable Society P57	—
103-2	The management approach and its components	JTB Sustainability P10 Safety and Security P26 Transforming the Culture P31 Wellbeing Management P32 Diversity P33-34 Addressing Climate Change P38 Compliance and Internal Controls P45 Risk Management / Crisis Management P46 Information Security P47	—	—
103-3	Evaluation of the management approach	JTB Sustainability P10 Safety and Security P26 Transforming the Culture P31 Wellbeing Management P32 Diversity P33-34 Addressing Climate Change P38 Compliance and Internal Controls P45 Risk Management / Crisis Management P46 Information Security P47 Sustainability Data Highlights P49	—	—
200: Economic Disclosures				
Economic Performance 2016				
201-1	Direct economic value generated and distributed	—	Portfolio Rebalancing (Contribution to Gross Profit) P32 Financial Information P81-83	Financial Summary FY2022 P1 —
201-2	Financial implications and other risks and opportunities due to climate change	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
201-3	Defined benefit plan obligations and other retirement plans	—	—	Financial Summary FY2022 P20
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	—	—	—

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported	NIKKO MaaS P18 SDGs Virtual Camp P19 The Shinano-Omachi Mizunowa Project P20 Partnering Agreements with Destination Canada and Switzerland Tourism P22 Creating Regional Allure P35-36 Conserving Water and Reducing Waste P39-40	Area Solutions Strategy P39-45	—
Indirect Economic Impacts 2016				
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	Compliance and Internal Controls P45	—	—
205-2	Communication and training about anti-corruption policies and procedures	Compliance and Internal Controls P45	—	—
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	—	—	Financial Summary FY2022 P22-24
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 Disclosures				
Materials 2016				
301-1	Materials used by weight or volume	—	—	—
301-2	Recycled input materials used	—	—	—
301-3	Reclaimed products and their packaging materials	—	—	—
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	Addressing Climate Change P38 Conserving Water and Reducing Waste P40	Sustainability Initiatives: Products & Services P59	—
302-5	Reductions in energy requirements of products and services	Addressing Climate Change P38 Conserving Water and Reducing Waste P40	—	—

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
Water and Effluents 2018				
303-1	Interactions with water as a shared resource	The Shinano-Omachi Mizunowa Project P20 Conserving Water and Reducing Waste P39	—	—
303-2	Management of water discharge-related impacts	—	—	—
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 protected areas	—	—	—
304-2	Significant impacts of activities, products, and services on biodiversity	—	—	—
304-3	Habitats protected or restored	Conserving Water and Reducing Waste P39	Contributing to a Sustainable Society P57	—
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	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
305-2	Energy indirect (Scope 2) GHG emissions	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
Emissions 2016				
305-3	Other indirect (Scope 3) GHG emissions	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
305-4	GHG emissions intensity	—	—	—
305-5	Reduction of GHG emissions	Addressing Climate Change P38	JTB's Carbon-Neutral Targets P58	—
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	Conserving Water and Reducing Waste P39-40	—	—
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 and Internal Controls P45	—	—
Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria	Partnering Agreements with Destination Canada and Switzerland Tourism P22	—	—
308-2	Negative environmental impacts in the supply chain and actions taken	—	—	—
400: Social Disclosures				

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)	
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	—	—	—	
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 P32	—	—	
403-4	Worker participation, consultation, and communication on occupational health and safety	Wellbeing Management P32	—	—	
403-5	Worker training on occupational health and safety	—	—	—	
403-6	Promotion of worker health	Wellbeing Management P32	—	—	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Wellbeing Management P32	—	—	
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	Human Resource Development P30	—	—	
404-2	Programs for upgrading employee skills and transition assistance programs	Transforming the Culture P31	—	—	
Training and Education 2016					
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	JTB Diversity Week 2021 P23	Diversity & Inclusion P62-63	—	
		Diversity P33-34			JTB University P66
		Sustainability Data Highlights P49			
405-2	Ratio of basic salary and remuneration of women to men	—	—	—	
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 labor	—	—	—	
Forced or Compulsory Labor 2016					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—	—	

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		JTB SUSTAINABILITY REPORT 2022	JTB GROUP ESSENCE BOOK 2022	Financial Summary (Only in Japanese)
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	—	—	—
412-2	Employee training on human rights policies or procedures	—	—	—
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—	—
Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability in Action: Specific JTB Initiatives P17-23 Materiality-Guided Sustainability Priorities P24-29 Supporting Local Communities P35 Building a 'Culture' of Coming Together P36-37	Area Solutions Strategy P39-45	—
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 P26 Empowering Our People to Shine P34	—	—
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 P26	Research & Development P67-68 Research & Development Initiatives P71	—
Customer Health and Safety 2016				
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	—	—	—
417-2	Incidents of non-compliance concerning product and service information and labeling	—	—	—
417-3	Incidents of non-compliance concerning marketing communications	—	—	—
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	—	—	—