

Attached
Reference

Guideline Comparison Tables

GRI Standards

Sustainability Report 2024

GRI Standards Context Index

Statement of use	FUJIFILM Holdings Corporation has reported in accordance with the GRI Standards for the period April 1, 2023—March 31, 2024.
GRI 1 used	GRI 1: Foundation 2021

Indicator		References	Pages
GRI 2: General Disclosures 2021			
1 The organization and its reporting practices			
2-1	Organizational details	1.1.1 Corporate Overview 1.1.2 Financial Highlights	p. 4-5 p. 5-6
2-2	Entities included in the organization's sustainability reporting	1.0 About Sustainability Report	p. 3
2-3	Reporting period, frequency and contact point	1.0 About Sustainability Report	p. 3
2-4	Restatements of information	1.0 About Sustainability Report	p. 3
2-5	External assurance	6 Independent Assurance Report	p. 158
2 Activities and workers			
2-6	Activities, value chain and other business relationships	Company Profile https://holdings.fujifilm.com/en/about/companyprofile 2.5.2 Fujifilm Group Procurement Overview	— p. 60-61
2-7	Employees	1.1.1 Corporate Overview 4.1.2 Employee Basic Data	p. 4-5 p. 113-116
2-8	Workers who are not employees		
3 Governance			
2-9	Governance structure and composition	2.1.2-2 Corporate governance and governing structure Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 22 —
2-10	Nomination and selection of the highest governance body	2.1.4 Diversity among Directors Corporate Governance Guidelines > 10. Selection Criteria for Director Candidates, CEO Candidate and Audit & Supervisory Board Member Candidates https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf	p. 24-25 —
2-11	Chair of the highest governance body	2.1.2-2 Corporate governance and governing structure	p. 22
2-12	Role of the highest governance body in overseeing the management of impacts	1.2.4 Background of CSR Planning and Process for Identifying Priority Issues (Materiality)	p. 12-14
2-13	Delegation of responsibility for managing impacts	1.2.3 CSR Management System 2.1.2 Corporate Governance and Governing Structure	p. 10-11 p. 21-23
2-14	Role of the highest governance body in sustainability reporting	Obtained approval of the director responsible for sustainability at the time of publication.	—
2-15	Conflicts of interest	Corporate Governance Guidelines > 18. Related-Party Transactions https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf	—
2-16	Communication of critical concerns	2.2.6-3. Whistle-blowing reports	p. 39
2-17	Collective knowledge of the highest governance body	Corporate Governance Guidelines > 17. Policy on Training of Directors and Audit & Supervisory Board Members https://www.fujifilm.com/files-holdings/en/about/governance/about_governance_ff_governance_guideline_en.pdf Integrated Report > Activities of the Board of Directors	— p. 93
2-18	Evaluation of the performance of the highest governance body	2.1.6 The Evaluation of the Effectiveness of the Board of Directors	p. 26-27
2-19	Remuneration policies	2.1.7 Executive Remuneration Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 27-30 —
2-20	Process to determine remuneration	2.1.7-1. Remuneration decision process Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 27-28 —

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2-21	Annual total compensation ratio	Annual total compensation ratio 1:31 * Employee wages are calculated on average.	—
4 Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Integrated Report > CEO Message	p. 7-12
2-23	Policy commitments	1.2.2 Philosophical Concepts and Related Policies of the Fujifilm Group	p. 9-10
2-24	Embedding policy commitments	2.2.6 Achievements for Efforts to Promote Compliance 2.4.3-4. Efforts in the Healthcare segment 2.5.3 Procurement Policy and Structure 4.2.2 Management System 4.6.1 Basic Approach	p. 39 p. 59 p. 61-63 p. 117 p. 138
2-25	Processes to remediate negative impacts	4.6.3-4 Grievance mechanism	p. 147
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2-27	Compliance with laws and regulations	2.2.4-4. Status for fiscal 2023 2.2.6-3. Whistle-blowing reports 2.2.7 Efforts for Each Theme Related to Laws and Regulations Particularly Important in Business Management 3.1.5 Response to Environmental Laws and Regulations	p. 36 p. 39 p. 39-41 p. 78-79
2-28	Membership associations	Member Organizations / Third-Party Initiatives https://holdings.fujifilm.com/en/sustainability/evaluation#link05 1.2.8 Member Organizations/Third-Party Initiatives 3.3.2 Collaboration with Initiatives	— p. 20 p. 83-85
5 Stakeholder engagement			
2-29	Approach to stakeholder engagement	1.2.7 Communication with Stakeholders	p. 19-20
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GRI 3: Material Topics 2021			
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3-2	List of material topics	1.2.5 SVP 2030 Major Results and Activities	p. 15-16
3-3	Management of material topics	1.2.5 SVP 2030 Major Results and Activities 1.2.6 The CSR Plan of the Fujifilm Group Sustainable Value Plan 2030 (SVP 2030)	p. 15-16 p. 17-18
Economic			
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	1.1.2 Financial Highlights 2.5.2 Fujifilm Group Procurement Overview 4.7.4 Results of Social Contribution (Fiscal 2023) Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	p. 5-6 p. 60-61 p. 151-152 —
201-2	Financial implications and other risks and opportunities due to climate change	3.2 Climate Change Response Strategy	p. 80-82
201-3	Defined benefit plan obligations and other retirement plans	Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	—
201-4	Financial assistance received from government	Annual Securities Report <i>Yuka Shoken Houkokusho</i> (In Japanese only)	—
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1.2-3. Fujifilm Group Japan operating companies: New regular employee hires Fujifilm Group Code of Conduct https://holdings.fujifilm.com/en/about/commitment/law	p. 115 —
202-2	Proportion of senior management hired from the local community		

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GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	
203-2	Significant indirect economic impacts	
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	2.5.2 Fujifilm Group Procurement Overview p. 60-61
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	2.2.7-1. Efforts for anti-corruption (bribery) p. 39-40
205-2	Communication and training about anti-corruption policies and procedures	2.2.6-1. Compliance training 2.5.5-2. Overview of fiscal 2023 activities p. 39 p. 66-69
205-3	Confirmed incidents of corruption and actions taken	N/A 2.2.7-1. Efforts for anti-corruption (bribery) p. 39-40
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A 2.2.7-2. Preventing anti-competitive practices p. 40
GRI 207: Tax 2019		
207-1	Approach to tax	2.1.8 Tax Policy p. 31
207-2	Tax governance, control, and risk management	2.1.8 Tax Policy p. 31
207-3	Stakeholder engagement and management of concerns related to tax	2.1.8 Tax Policy p. 31
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301-1	Materials used by weight or volume	
301-2	Recycled input materials used	3.4.3 Effective Recycling of Used Products p. 93-95
301-3	Reclaimed products and their packaging materials	
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	3.3.3-4. Energy consumption data 3.3.3-5. Renewable energy-derived power consumption 3.3.3-6. Introduction of renewable energy-derived power in latest three years p. 89 p. 89 p. 90
302-2	Energy consumption outside of the organization	
302-3	Energy intensity	
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GRI 303: Water 2018		
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303-4	Water discharge	3.7.3-2. Results in water resource management p. 109
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GRI 304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.7.2-1 Consideration for biodiversity in business sites	p. 107
304-2	Significant impacts of activities, products, and services on biodiversity	3.7.2 Activities Overview	p. 106-108
304-3	Habitats protected or restored	3.7.2-1. Consideration for biodiversity in business sites	p. 107
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GRI 306: WASTE 2020			
306-1	Waste generation and significant waste-related impacts	3.4.2 Reducing Waste and Using Resources Effectively	p. 92-93
306-2	Management of significant waste-related impacts	3.4.2 Reducing Waste and Using Resources Effectively 3.4.3 Effective Recycling of Used Products	p. 92-93 p. 93-95
306-3	Waste generated	3.4.2-2. Reducing waste	p. 92
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405-2	Ratio of basic salary and remuneration of women to men	4.1.2-2. Fujifilm Group Japan operating companies: Regular employees Annual Securities Report <i>Yuka Shoken Houkokusho</i> (in Japanese only)	p. 114 —
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408-1	Operations and suppliers at significant risk for incidents of child labor	N/A 2.5.5-2. Overview of fiscal 2023 activities	p. 66-69
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GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures		

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