

○ G3 (GRI Sustainability Reporting Guidelines) Comparison Table

	Indicator	The main matters to be described	Relevant Pages in Reports(WEB)	
<b>1. Strategy and Analysis</b>				
	1 - 1	Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	○ ●P4~P6 (Top Message)	
<b>2. Organizational Profile</b>				
	2 - 1	Name of the organization.	○ ●P97 (Corporate profile)	
	2 - 2	Primary brands, products, and/or services.	○ ●P97 (Corporate profile) ●P98 (Businesses of the JR East Group)	
	2 - 3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	○ ●P97 (Corporate profile) ●P98 (Businesses of the JR East Group)	
	2 - 4	Location of organization's headquarters.	○ ●P97 (Corporate profile)	
	2 - 6	Nature of ownership and legal form.	○ ●P97 (Corporate profile)	
	2 - 7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	○ ●P97 (Corporate profile) ●P98 (Businesses of the JR East Group)	
	2 - 8	Scale of the reporting organization, including: · Number of employees; · Net sales (for private sector organizations) or net revenues (for public sector organizations); · Total capitalization broken down in terms of debt and equity (for private sector organizations); and · Quantity of products or services provided.	○ ●P97 (Corporate profile)	
	2 - 9	Significant changes during the reporting period regarding size, structure, or ownership including: · The location of, or changes in operations, including facility openings, closings, and expansions; and · Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).	- Not Applicable	
	2 - 10	Awards received in the reporting period.	- Not Applicable	
<b>3. Report Parameters</b>				
Report Profile	3 - 1	Reporting period (e.g., fiscal/calendar year) for information provided.	○ ●P2 (Reporting period)	
	3 - 3	Reporting cycle (annual, biennial, etc.)	○ ●P98 (Back cover)	
	3 - 4	Contact point for questions regarding the report or its contents.	○ ●P98 (Back cover)	
Report Scope and Boundary	3 - 6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	○ ●P2 (Boundary of reporting)	
	3 - 7	State any specific limitations on the scope or boundary of the report.	○ ●P2 (Boundary of reporting)	
	3 - 8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	- Not Applicable	
	3 - 9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	○ ●P2, P18, P19, P20, P21 (Footnote/Progress Report on Environmental Targets/Calculation method)	
	3 - 10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	- Not Applicable	
	3 - 11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	- Not Applicable	
Assurance	3 - 13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	○ ●P94 (Independent Assurance Report)	
<b>4. Governance, Commitments, and Engagement</b>				
Governance	4 - 1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	○ ●P38 (Environmental Management Structure) ●P48 (Safety management) ●P48 (Railway Safety Promotion Committee) ●P89,90 (CSR Management)	
	4 - 3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	○ ●P90 (Corporate Governance System)	
	4 - 8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	○ ●P3 (Basic Principles) ●P17 (Basic Concept for Environmental Protection and Targets)	
Commitments to External Initiatives	4 - 12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	○ ●P87 (General Business Operator Action Plan)	
	4 - 13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: · Has positions in governance bodies; · Participates in projects or committees; · Provides substantive funding beyond routine membership dues; or · Views membership as strategic.	○ ●P79 (Global Contribution through International Institutions)	
<b>5. Management Approach and Performance Indicators</b>				
<b>Aspect: Economic Performance</b>				
Environmental	Core	EC 2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	○ ●P4~P6 (Top Message)
		Disclosure on Management Approach	· Provide a concise disclosure on the Management Approach items outlined below with reference to the following Environmental Aspects: · Materials; · Energy; · Water; · Biodiversity; · Emissions, Effluents, and Waste; · Products and Services; · Compliance; · Transport; and · Overall · Goals and Performance (Organization-wide goals regarding performance relevant to the Environment Aspects.) · Policy (Brief, organization-wide policy (or policies) that defines the organization's overall commitment related to the Environmental Aspects listed above or state where this can be found in the public domain (e.g., web link).) · Organizational responsibility (The most senior position with operational responsibility for Environmental Aspects or explain how operational responsibility is divided at the senior level for these Aspects.) · Training and awareness (Procedures related to training and raising awareness in relation to the Environmental Aspects.) · Monitoring and Follow-Up (Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.)	○ ●P17 (Basic Concept for Environmental Protection and Targets) ●P19 (Progress Report on Environmental Targets) ●P89,90 (CSR Management)
	Core	EN 1	Materials used by weight or volume.	○ ●P18 (JR East Group's environmental impact) ●P20 (JR East Energy flow map)
	<b>Aspect: Energy</b>			
	Additional	EN 5	Energy saved due to conservation and efficiency improvements.	○ ●P24 (Saving energy used by information systems)
	<b>Aspect: Emissions, Effluents, and Waste</b>			
	Core	EN 16	Total direct and indirect greenhouse gas emissions by weight.	○ ●P18 (JR East Group's environmental impact) ●P21 (Trends in JR East's total CO2 emissions)
	Core	EN 19	Emissions of ozone-depleting substances by weight.	○ ●P35 (Reducing and replacing ozone depleting substances)
	Core	EN 22	Total weight of waste by type and disposal method.	○ ●P18 (JR East Group's environmental impact) ●P27 (Recycling waste collected from stations and trains) ●P28 (Recycling initiatives at General Rolling Stock Centers, etc) ●P28 (Reducing construction waste)
	<b>Aspect: Products and Services</b>			
Core	EN 26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	○ ●P19 (Progress Report on Environmental Targets)	
<b>Aspect: Compliance</b>				
Core	EN 28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	○ ●P39 (Compliance with environmental laws and regulations)	
<b>Aspect: Overall</b>				
Additional	EN 30	Total environmental protection expenditures and investments by type.	○ ●P42 (Environmental accounting and management indicators)	
Society		Disclosure on Management Approach	· Provide a concise disclosure on the following Management Approach items with reference to the Society Aspects: · Community; · Corruption; · Public Policy; · Anti-Competitive Behavior; and · Compliance. · Goals and Performance (Organization-wide goals regarding performance relevant to the Society Aspects.) · Policy (Brief, organization-wide policy (or policies) that defines the organization's overall commitment relating to the Society Aspects where this can be found in the public domain (e.g., web link).) · Organizational responsibility (The most senior position with operational responsibility for Society Aspects or explain how operational responsibility is divided at the senior level for these Aspects.) · Training and awareness (Procedures related to training and raising awareness in relation to the Society Aspects.) · Monitoring and Follow-Up (Procedures related to monitoring and corrective and preventive actions, including those related to the supply chain.)	○ ●P89 (JR East's Basic Corporate Governance Philosophy) ●P91 (Basic Concept of Compliance)
	Core	SO 2	Percentage and total number of business units analyzed for risks related to corruption.	○ ●P91 (Strengthening Mechanism for Proper Business Conduct)
Product Responsibility	<b>Aspect: Customer Health and Safety</b>			
	Core	PR 1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	○ ●P45~58 (Safety)
<b>Aspect: Product and Service Labeling Core</b>				
Additional	PR 5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	○ ●P61 (Customer Satisfaction Surveys)	