

GRI Standards / United Nations Global Compact (UNGC) principles Comparison Table

➤ Please refer to the following URL for the SASB Standards Comparison Table.
<https://www.fujitsu.com/global/about/csr/sasb/>

GRI Standards Indicator (*: Core performance indicator)		References	UNGC principle
GRI 102: General Disclosures			
1. Organizational profile			
102-1*	Report the name of the organization.	◆ Fujitsu Group Profile	—
102-2*	Report the primary brands, products, and services	◆ Fujitsu Group Profile	—
102-3*	Report the location of the organization's headquarters.	◆ Fujitsu Group Profile	—
102-4*	Report the number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	◆ Fujitsu Group Profile	—
102-5*	Report the nature of ownership and legal form.	◆ Corporate Governance ◆ Fujitsu Group Profile [Reference] WEB(Worldwide)	—
102-6*	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	◆ Fujitsu Group Profile	—
102-7*	Report the scale of the organization, including: Total number of employees - Total number of operations - 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) - Quantity of products or services provided	◆ Fujitsu Group Profile ◆ Social Data [Reference] Fujitsu Facts	—
102-8*	a. Report the number of employees by employment contract (permanent and temporary), by gender. b. Report the number of employees by employment contract (permanent and temporary), by region. c. Report the number of employees by employment type (full-time and part-time), by gender. d. Report Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Report any significant variations (such as seasonal variations in the tourism or agricultural industries). f. Report an explanation of how the data have been compiled, including any assumptions made.	◆ Fujitsu Group Profile ◆ Social Data	—
102-9*	Describe the organization's supply chain.	◆ Supply Chain	—
102-10*	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: - Changes in the location of, or changes in, operations, including facility openings, closings, and expansions	◆ Sustainability Data Book Framework ◆ Integrated Report Financial Section	—

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	<ul style="list-style-type: none"> - Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) - Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination. 		
102-11*	Report whether and how the precautionary approach or principle is addressed by the organization.	<ul style="list-style-type: none"> ◆ Fujitsu Way ◆ United Nations Global Compact ◆ Human Rights ◆ Risk Management ◆ Environmental Policy ◆ Response to Environmental Risks ◆ TCFD-Based Information Disclosure 	—
102-12*	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	<ul style="list-style-type: none"> ◆ United Nations Global Compact ◆ Human Rights ◆ Collaboration with External Parties 	—
102-13*	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: <ul style="list-style-type: none"> - Holds a position on the governance body. - Participates in projects or committees. - Provides substantive funding beyond routine membership dues. - Views membership as strategic. 	<ul style="list-style-type: none"> ◆ United Nations Global Compact 	—
2. Strategy			
102-14*	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability	<ul style="list-style-type: none"> ◆ Message from the CEO 	—
102-15	Provide a description of key impacts, risks, and opportunities.	<ul style="list-style-type: none"> ◆ Risk Management ◆ Medium/Long-term Environmental Vision ◆ Response to Environmental Risks ◆ TCFD-Based Information Disclosure 	—
3. Ethics and integrity			
102-16*	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	<ul style="list-style-type: none"> ◆ Fujitsu Way ◆ Sustainability Management in the Fujitsu Group ◆ Compliance 	—
102-17	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	<ul style="list-style-type: none"> ◆ Compliance ◆ Human Rights 	—
4. Governance			
102-18*	Governance structure.	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Environmental Management System 	—
102-19	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	<ul style="list-style-type: none"> ◆ Corporate Governance 	—
102-20	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	<ul style="list-style-type: none"> ◆ Corporate Governance 	—

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102-21	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Compliance 	—
102-22	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> - Executive or non-executive Independence - Tenure on the governance body - Number of each individual's other significant positions and commitments, and the nature of the commitments - Gender - Membership of under-represented social groups - Competences relating to economic, environmental and social impacts - Stakeholder representation 	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Corporate Governance Report 	—
102-23	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Corporate Governance Report 	—
102-24	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> - Whether and how diversity is considered - Whether and how independence is considered - Whether and how expertise and experience relating to economic, environmental and social topics are considered - Whether and how stakeholders (including shareholders) are involved. 	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Corporate Governance Report 	—
102-25	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> - Cross-board membership - Cross-shareholding with suppliers and other stakeholders - Existence of controlling shareholder Related party disclosures 	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Corporate Governance Report 	—
102-26	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	<ul style="list-style-type: none"> ◆ Sustainability Management in the Fujitsu Group 	—
102-27	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	<ul style="list-style-type: none"> ◆ Sustainability Management in the Fujitsu Group 	—
102-28	a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	<ul style="list-style-type: none"> ◆ Sustainability Management in the Fujitsu Group ◆ Corporate Governance ◆ Corporate Governance Report 	—
102-29	a. Report the highest governance body's role in the identification and management of economic, environmental and social	<ul style="list-style-type: none"> ◆ Corporate Governance ◆ Risk Management 	—

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	<p>impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.</p>		
102-30	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	<p>◆ Corporate Governance</p> <p>◆ Risk Management</p>	—
102-31	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	◆ Risk Management	
102-32	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	◆ Sustainability Management in the Fujitsu Group	—
102-33	Report the process for communicating critical concerns to the highest governance body.	<p>◆ Corporate Governance</p> <p>◆ Risk Management</p>	—
102-34	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	—	—
102-35	<p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> - Fixed pay and variable pay: <ul style="list-style-type: none"> - Performance-based pay - Equity-based pay - Bonuses - Deferred or vested shares - Sign-on bonuses or recruitment incentive payments - Termination payments - Clawbacks - Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>	<p>◆ Corporate Governance</p> <p>◆ Corporate Governance Report</p>	—
102-36	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	<p>◆ Corporate Governance</p> <p>◆ Corporate Governance Report</p>	—
102-37	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	<p>◆ Corporate Governance</p> <p>◆ Corporate Governance Report</p>	—
102-38	Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	—	—
102-39	Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees	—	—

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	(excluding the highest-paid individual) in the same country.		
5. Stakeholder engagement			
102-40*	Provide a list of stakeholder groups engaged by the organization.	◆ Sustainability Management in the Fujitsu Group	—
102-41*	Report the percentage of total employees covered by collective bargaining agreements.	◆ Performance Evaluation and Compensation / Work Environment	1, 3
102-42*	Report the basis for identification and selection of stakeholders with whom to engage.	◆ Sustainability Management in the Fujitsu Group ◆ Stakeholder Dialogue	—
102-43*	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	◆ Stakeholder Dialogue <Customers, International Society, Local Community> ◆ Working with Our Customers ◆ Quality Initiatives ◆ Community Activities <Suppliers> ◆ Supply Chain <Employees> ◆ Diversity and Inclusion ◆ Human Rights ◆ Performance Evaluation and Compensation / Work Environment ◆ Occupational Health and Safety ◆ Health and Productivity Management ◆ Human Resources Development and Career Design	1~10
102-44*	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	◆ Stakeholder Dialogue ◆ Working with Our Customers	—
6. Reporting Practice			
102-45*	a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	◆ Fujitsu Group Profile ◆ Sustainability Data Book Framework ◆ Integrated Report Financial Section	—
102-46*	a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.	◆ Sustainability Management in the Fujitsu Group	—
102-47*	List all the material Aspects identified in the process for defining report content.	◆ Sustainability Management in the Fujitsu Group ◆ Materiality	—
102-48*	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	◆ Sustainability Data Book Framework	—
102-49*	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	◆ Sustainability Data Book Framework	—
102-50*	Reporting period (such as fiscal or calendar year) for information provided.	◆ Sustainability Data Book Framework	—
102-51*	Date of most recent previous report (if any).	◆ Sustainability Data Book Framework	—
102-52*	Reporting cycle (such as annual, biennial).	◆ Sustainability Data Book Framework	—

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102-53*	Provide the contact point for questions regarding the report or its contents.	◆ Sustainability Data Book Framework	—
102-54*	Report the 'in accordance' option the organization has chosen.	◆ GRI Guideline/UNGC Principles Comparison Table ◆ Independent Assurance Report	—
102-55*	Report the GRI Content Index for the chosen option.	◆ GRI Guideline/UNGC Principles Comparison Table ◆ Independent Assurance Report	—
102-56*	Assurance a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.	◆ Independent Assurance Report	—
GRI 103: Management Approach			
103-1*	For each material Aspect, report the Aspect Boundary within the organization, as follows: Report whether the Aspect is material within the organization	◆ Sustainability Management in the Fujitsu Group ◆ Sustainability Data Book Framework	—
103-2	Disclosures on Management Approach (DMA) a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	◆ Human Rights ◆ Diversity and Inclusion ◆ Occupational Health and Safety ◆ Human Resource Development and Career Design ◆ Quality Initiatives ◆ Supply Chain ◆ Community Activities ◆ Environmental Policy ◆ Medium/Long-term Environmental Vision ◆ Environmental Management System	—
103-3	An explanation of how the organization evaluates the management approach i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach.	◆ Human Resource Development and Career Design ◆ Supply Chain ◆ Environmental Management System	—
GRI 201: Economic Performance			
201-1	Direct economic value generated and distributed.	—	—
201-2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	◆ Response to Environmental Risks ◆ TCFD-Based Information Disclosure	7, 8, 9
201-3	Coverage of the organization's defined benefit plan obligations.	[Reference] Integrated Report Financial Section	—
201-4	Financial assistance received from government.	—	—
GRI 202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	—	—
202-2	Proportion of senior management hired from the local community at significant locations of operation.	—	—

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GRI 203: Indirect Economic Impacts			
203-1	Development and impact of infrastructure investments and services supported.	◆ Activities Aimed at Resolving Societal Challenges ◆ Activities utilizing ICT	8, 9
203-2	Significant indirect economic impacts, including the extent of impacts.	—	—
GRI 204: Procurement Practices			
204-1	Proportion of spending on local suppliers at significant locations of operation.	—	—
GRI 205: Anti-corruption			
205-1	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	—	10
205-2	Communication and training on anti-corruption policies and procedures.	◆ Transforming Our Corporate Culture ◆ Compliance	10
205-3	Confirmed incidents of corruption and actions taken.	—	—
GRI 206: Anti-competitive Behavior			
206-1	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	—	—
GRI 207: Tax			
207-1	Approach to tax	◆ Compliance	
207-2	Tax governance, control, and risk management	◆ Compliance	
207-3	Stakeholder engagement and management of concerns related to tax	◆ Compliance	
207-4	Country-by-country reporting	—	
GRI 301: Materials			
301-1	Materials used by weight or volume	◆ Material Balance	
301-2	Recycled input materials used	◆ Material Balance	
301-3	Reclaimed products and their packaging materials	◆ Material Balance	
GRI 302: Energy			
302-1	Energy consumption within the organization	◆ Material Balance	
302-2	Energy consumption outside of the organization	◆ Material Balance	
302-3	Energy intensity	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites	
302-4	Reduction of energy consumption	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites ◆ Environmental Performance Data Calculation Standards	
302-5	Reductions in energy requirements of products and services	◆ Reducing CO₂ Emissions Through Products That Consume Less Power When in Use ◆ Environmental Performance Data Calculation Standards	9
GRI 303: Water and Effluents			
303-1	Interactions with water as a shared resource	◆ Material Balance ◆ Reducing the Amount of Water Used	

GRI Standards Indicator (*: Core performance indicator)		References	UNGC principle
303-2	Management of water discharge-related impacts	—	
303-3	Water withdrawal	◆ Material Balance ◆ Reducing the Amount of Water Used	
303-4	Water discharge	—	
303-5	Water consumption	◆ Material Balance	
GRI 304: Biodiversity			
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	◆ Response to Environmental Risks	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	
GRI 305: Emissions			
305-1	Direct (Scope 1) GHG emissions	◆ Global Warming Prevention	
305-2	Energy indirect (Scope 2) GHG emissions	◆ Global Warming Prevention	
305-3	Other indirect (Scope 3) GHG emissions	◆ Global Warming Prevention	
305-4	GHG emissions intensity	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites	
305-5	Reduction of GHG emissions	◆ Reducing Greenhouse Gas (GHG) Emissions at Our Business Sites	
305-6	Emissions of ozone-depleting substances (ODS)	—	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	◆ Material Balance	
GRI 306: Effluents and Waste			
306-1	Waste generation and significant waste-related impacts	◆ Material Balance	
306-2	Management of significant waste-related impacts	◆ Limiting the Amount of Waste Generated ◆ Material Balance	
306-3	Waste generated	◆ Limiting the Amount of Waste Generated	
306-4	Waste diverted from disposal	◆ Limiting the Amount of Waste Generated	
306-5	Waste directed to disposal	◆ Limiting the Amount of Waste Generated	
GRI 307: Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	◆ Environmental Management Initiatives (Case Studies)	
GRI 308: Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	—	
308-2	Negative environmental impacts in the supply chain and actions taken	◆ Activities to Reduce CO₂ Emissions and Conserve Water Resources in the Upstream Portion of the Supply Chain	
GRI 401: Employment			
401-1	New employee hires and employee turnover	◆ Social Data	—

GRI Standards Indicator (*: Core performance indicator)		References	UNGC principle
		◆ Performance Evaluation and Compensation / Work Environment	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	◆ Performance Evaluation and Compensation / Work Environment	—
401-3	Parental leave	◆ Social Data	6
GRI 402: Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	—	—
GRI 403: Occupational Health and Safety			
403-1	Occupational health and safety management system	◆ Occupational Health and Safety	1
403-2	Hazard identification, risk assessment, and incident investigation	◆ Social Data	—
403-3	Occupational health services	◆ Occupational Health and Safety ◆ Risk Management	1
403-4	Worker participation, consultation, and communication on occupational health and safety	◆ Occupational Health and Safety	—
403-5	Worker training on occupational health and safety		
403-6	Promotion of worker health	◆ Health and Productivity Management	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
403-8	Workers covered by an occupational health and safety management system		
403-9	Work-related injuries	◆ Occupational Health and Safety ◆ Health and Productivity Management ◆ Social Data	
403-10	Work-related ill health	◆ Occupational Health and Safety ◆ Health and Productivity Management ◆ Social Data	
GRI 404: Training and Education			
404-1	Average hours of training per year per employee	◆ Human Resource Development and Career Design	—
404-2	Programs for upgrading employee skills and transition assistance programs	◆ Human Resource Development and Career Design	6
404-3	Percentage of employees receiving regular performance and career development reviews	—	—
GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employee.	◆ Social Data	1, 6
405-2	Ratio of basic salary and remuneration of women to men	—	—
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	—	—
GRI 407: Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the freedom of association and collective bargaining may be at risk	◆ Supply Chain ◆ Compliance	—
GRI 408: Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor	◆ Supply Chain ◆ Compliance	—

GRI Standards Indicator (*: Core performance indicator)		References	UNGC principle
GRI 409: Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	◆ Supply Chain ◆ Compliance	—
GRI 410: Security Practices			
410-1	Security personnel trained in human rights policies or procedures	—	—
GRI 411: Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	—	—
GRI 412: Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	◆ Human Rights	—
412-2	Employee training on human rights policies or procedures	◆ Transforming Our Corporate Culture ◆ Human Rights	1
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	—
GRI 413: Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	—	8
413-2	Operations with significant actual and potential negative impacts on local communities	—	7, 8
GRI 414: Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	◆ Supply Chain	—
414-2	Negative social impacts in the supply chain and actions taken	—	—
GRI 415: Public Policy			
415-1	Political contributions	—	—
GRI 416: Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories.	◆ Quality Initiatives ◆ Supply Chain	9
416-2	Incidents of non-compliance concerning product and service information and labeling	◆ Quality Initiatives	—
GRI 417: Marketing and Labeling			
417-1	Requirements for product and service information and labeling	—	—
417-2	Incidents of non-compliance concerning product and service information and labeling	◆ Quality Initiatives	—
417-3	Incidents of non-compliance concerning marketing communications	◆ Working with Our Customers	—
GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	◆ Information Security	—
GRI 419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	◆ Compliance	—