Materiality (Correspondence with SDGs)	Path to 2050	Priority themes	Opportunities for promoting business growth	Risks to business sustainability	Key challenges in advancing these initiatives	Promoted themes	KPIs (targets) and process indicators			FY2026/3 results	Person responsible
							Indicator	Achievement timeframe	Target		
Contribute to healthy and diverse lifestyles	Increased food safety and security awareness and health consciousness are driving rapid diversification in lifestyles and enjoyment of food. We will meet consumers' needs by delivering new products and value that exceed expectations, supporting everyone in leading a healthy lifestyle with confidence and ease.	Assurance of food safety	•Consumers all over the world are able to confidently access products •Receive support from consumers who value safety and quality	•Loss of credibility with consumers and costs incurred due to product recalls, etc. •Administrative measures such as suspension of operations and restrictions on business expansion due to regulatory differences in each country	•Raw material compositions are becoming increasingly complex, making data standardization difficult and increasing the administrative burden.	•Prevention and monitoring for safety and quality •Initiatives for providing peace of mind	•Steady promotion of stronger quality assurance across the entire value chain from production areas to consumers				CRO
		Contribution to healthy lifestyles	•Against a backdrop of rising health consciousness, creation of new markets for not only nutrition and functionality, but also speed and convenience •Provision of products and services that are full of great taste and fun while also supporting mental health •Technological and planning capabilities for providing healthy and delicious products •Deep knowledge of raw materials such as potatoes and sweet potatoes	•Loss of sales opportunities due to insufficient response to consumer needs •Reduced competitive advantage as differentiation from other companies becomes difficult •Spread of negative image of snacks •Social phenomena such as popularity of so-called "weight-loss drugs" •Tighter regulation of salt and fat content, etc. (intake and advertising)	•Achieving an even higher level of healthfulness while continuing to pursue the great taste of snack foods requires significant technological advances, including improvements in ingredients and manufacturing methods. However, this is extremely challenging. •As consumers' health needs and values become increasingly diverse, it is difficult to design health benefits that meet the needs of everyone. In addition to health benefits, it is also necessary to strike a balance with taste, affordability, and convenience.	•Reduction in product salt content and provision of protein-rich products	Amount of salt-free/low-salt/ reduced-salt products sold (compared with FY2023/3)	FY2031/3	200%	121.8%	CMO
							Amount of protein-rich products sold (compared with FY2023/3)	FY2031/3	200%	126.2%	
		Providing new value in response to diversifying consumer needs	•Increased consumer motivation for purchasing environmentally responsible and certified products •Communication of the importance of food and the transparency of our manufacturing process through food education and factory tours enhances consumers' sense of familiarity and gains their trust	•Incorrect understanding of the importance of food and healthy diets •Persistent misconception that snacks are bad	•Foods high in fat, salt, or sugar may be perceived as unhealthy and something that should not be eaten, leading consumers to automatically avoid them.	•Expand Calbee Snack School (food education) •Invigorate and promote factory tours	Annual food communication participants	Every year	100,000 people or higher	117,890	CHRO
Progress of sustainable agriculture	Maintaining and expanding domestic agriculture is essential for food security, and the importance of securing agricultural land and increasing productivity is unchanged. Stable procurement of raw materials such as potatoes is a top priority for the Company. By cooperating with growers and others to conserve and restore natural capital, we contribute to sustainable agriculture.	Sustainable production of raw materials	•Ability to stably procure high-quality potatoes, our main raw material •Reduce logistics burden by shifting to domestic production of raw materials •Retention and spread of knowledge about sustainable agriculture •Promotion of sound crop rotation systems and expansion to crops other than potatoes	•Decline in potato quality and yields due to weather pattern changes, resulting in higher procurement costs •Unstable potato procurement making operations impossible to maintain (loss of sales opportunities) •Decrease in harvests due to declining farmer population and worker shortages	•In agriculture, environmental conditions—including temperature, rainfall, sunlight, and pest and disease pressure—vary from year to year. As these factors interact in complex ways, identifying the underlying causes of changes can be difficult.	•Promote scientific cultivation to support sustainable procurement of domestically grown potatoes •Develop new varieties •Reduce agricultural labor •Diversify production areas	•Development of varieties with heat and disease resistance •Expanded contracting business •Diversified production areas in Hokkaido and expanded to new production areas in Tohoku and Northern Kyushu				President of CEO, Calbee Potato, Inc.
		Conservation of natural capital	•Stable procurement of raw materials enabled by promoting sustainable agriculture •Accumulation and spread of efficient, low-environmental-impact agricultural technologies	•Increase in cost of countermeasures and procurement due to stronger regulation on farmland development and use of pesticide/herbicide and chemical fertilizers •Heavy reliance on chemical fertilizers increases susceptibility to geopolitical turmoil and supply disruption •Loss of natural capital, which is the foundation of farming	•As conditions relating to soil, water resources, and biodiversity vary by region, the ecosystems of greatest importance and the relevant assessment indicators also differ. It is therefore difficult to apply a single model across all production areas. •Clearly communicating the benefits to contract farmers and gaining their understanding and support.	•Fertilize appropriately based on soil analysis	Usage rate of low-phosphate fertilizer (Hokkaido area)	FY2028/3	80%	45.0%	
Co-create a sustainable supply chain	As supply chains become more diverse and complex, the challenges around them are also becoming more complex and widespread. We will build sustainable, robust supply chains by forging responsible relationships with our suppliers to address emergent risks such as climate change, natural disasters, human rights issues, and labor shortages.	Responsible procurement that respects human rights and the environment	•Secure long-term stable supplies of raw materials •Receive consumer support through the provision of products that are trusted by society	•Insufficient raw material procurement •Inadequate identification of human rights violations and environmental damage due to insufficient supplier engagement, and attendant loss of public trust •Delayed response to tighter regulations and growing public concern over environmental damage, human rights issues, and other matters	•Building trust across the supply chain •As supply chains extend beyond Tier 1 and Tier 2 suppliers, it is difficult to communicate standards to all suppliers and visualize their compliance status. •Deterioration in profit margins when rising costs cannot be passed on to product prices	•Engage with suppliers through supply chain assessments and promote procurement that takes into account the environment and human rights	•Assessment and investigation conducted regarding the status of human rights, the environment, and legal compliance (over 100 suppliers in Japan and overseas) •Switch to, and continued use of, RSPO-certified palm oil using the mass balance method as part of responsible palm oil procurement •Expansion of lineup carrying the RSPO certification label				CRO
		Environment-and people-friendly logistics	•Pursuit of efficiency gains focused on loading rates leads to logistics business growth •Increasing logistics worker job satisfaction and motivation secures high-quality human resources and maintains logistics systems	•Logistics service requirements, including cost, time, and delivery requirements, are expected to become more stringent, and failure to adapt could make it difficult to secure logistics workers	•While we continue to actively pursue logistics efficiency improvements, we have yet to develop concrete supply chain-wide initiatives that are expected to deliver significant environmental benefits, including reductions in Scope 3 emissions.	•Improve work environments by increasing logistics efficiency •Reduce greenhouse gas emissions (Scope 3, categories 4 and 9)	•Pursuit of optimal logistics operations, including rebuilding of logistics hub and reviewing transportation routes •Continued efforts to keep driver standby time at in-house centers inside 30 minutes				CPO
Caring for Earth	An abundant and stable natural environment is essential to our lives, society, and the economy. We will accurately identify the relationship between economic activities and natural capital, and work to reduce environmental impacts and restore biodiversity with a view to protecting and regenerating natural capital while growing the Company.	Achieving carbon neutrality	•Establishment of a production system using efficient energy with low environmental impact •Development and sale of new products using raw materials and manufacturing processes with low environmental impact •Realize sustainable procurement across the supply chain and secure stable supplies	•Cost increase driven by carbon tax introduction •Operating restrictions due to tighter environmental regulation	•For Scope 1 and Scope 2 emissions, we have long pursued energy conservation and operational efficiency in our manufacturing processes. As a result, achieving our targets through our own initiatives alone will be challenging. •For Scope 3 emissions, it is difficult to reduce emissions associated with raw materials, which account for more than half of total emissions and increase in proportion to sales volume. We will work with suppliers to improve processes and establish a mechanism to reflect the resulting reductions in emissions calculations.	• Scope 1, 2 reductions ・Switch energy suppliers, promote energy-saving activities and on-site power generation at plants, etc. • Scope 3 reductions ・Change sizes of cardboard boxes, reduce delivery frequencies, improve loading rates ・Supplier engagement ・Visualization of CO_2 emissions from potatoes	Total greenhouse gas emissions (compared with FY2019/3)	FY2031/3	Total 30% reduction Scope1,2: 50% reduction Scope3: 22% reduction	Total 11.9% reduction Scope1,2: 39.9% reduction Scope3: 0.2% reduction	
		Promoting a recycling society	•Maintain sustainable production systems that enable water recycling, reuse of waste as a resource, and waste reduction •Utilization of unused resources	•Reduction of production volume due to water use restrictions •Increase in water cost •Increase in cost of waste treatment	•A significant proportion of food loss associated with our products arises from quality defects identified during the manufacturing process. While we focus on inspections of manufacturing processes and employee training, implementing a fundamental solution remains challenging.	•Reduce product food losses •Reduce water consumption •Promoting "3Rs"	Reduction of product food losses (three-year moving average from FY2021/3)	FY2031/3	30% reduction	13.8% reduction	
							Reduction of water usage (compared with FY2019/3)	FY2031/3	10% reduction	13.5% increase	
							Reduction of total waste generated (compared with FY2019/3)	FY2031/3	10% reduction	16.3% increase	
		Reducing the environmental burden caused by plastics	•Differentiation from other companies by realizing packaging with low environmental impact •Contribution to building a circular plastics society	•Increase in packaging cost due to tightening of virgin plastic regulations •Raw materials are finite petroleum resources; however, plastic performance is needed to maintain quality and ensure shelf life over long periods	•The use of plastic packaging helps maintain product quality and extend shelf life. At present, transitioning to recycled plastic is central to addressing this issue; however, many challenges remain, including those related to cost.	•Reduce use of plastic packaging •Use environmentally friendly materials	Replacement and reduction of plastic packaging (compared with FY2019/3)	FY2031/3	50% replacement or reduction	1.4% replacement or reduction	
		Conservation of natural capital	•Ability to clarify approach to natural capital and policy on initiatives •Leverage potato expertise to develop new business as an agricultural produce platform provider	•More susceptible to the power of natural capital than over companies due to using large amounts of agricultural produce as a main raw material	•While we recognize the importance of natural capital, the benefits of investments—such as those aimed at maintaining and enhancing biodiversity—are often difficult to realize and measure in the short term.	•Implement risk assessment according to the TNFD framework (present a roadmap)	•October 2025 Made integrated information disclosures based on the TCFD/TNFD frameworks				CRO
		Contributions to local communities	•Maintain cooperative relationships with local communities and strengthen collaboration •Employees' sense the social significance of their company, increasing motivation	–	–	•Promote individual activities to contribute to society •Cultivate a social contribution mindset (promote sustainability management test) •Expand activities to environmental fields (water resource conservation, biodiversity protection, etc.)	•Watershed conservation activities conducted at Calbee Nuppuku Riverbank (Obihiro City, Hokkaido) •Promotion of Mangrove Conservation Project in Thailand				
Promote Active Roles for All Eemployees based on diversity	The business environment is changing dramatically, with population decline and aging, the diversification of eating habits, the advance of DX, and climate change. By realizing Active Roles for All Employees, Calbee aims to enable its diverse human resources to demonstrate their strengths and collaborate effectively, realizing consistent value in the future while continuing to create new value.	Maximization of human capital toward realizing Active Roles for All Employees	•Acceleration of a virtuous cycle of value creation through collaboration between α talent, who steadily build the future through continuous effort, ingenuity, and improvement, and β talent, who pioneer the future by challenging existing frameworks •Rebuilding of the talent portfolio to realize the business portfolio transformation in our growth strategy	•Increasing difficulty in stable business continuity due to staff shortages associated with decrease in working population and increase in hiring costs •Stall in business transformation and sustainable growth due to delayed talent portfolio transformation required for our growth strategy	•Insufficient quality and quantity of core talent •The need to move beyond a mindset that prioritizes stability and comfort •Transforming a culture that fears failure and avoids taking on challenges •Creating work systems that enable employees with diverse circumstances and constraints to fully demonstrate their capabilities and contribute to the organization	•Strengthen management talent succession •Strengthen the development of core talent who will create the future •Build HR systems that encourage diverse contributions and growth •Promote career autonomy to expand individual potential •Advance DE&I management •Promote understanding of the Calbee Group philosophy •Promote physical and mental well-being	Calbee's Active Roles for All Employees Index (Human Capital Index)	FY2031/3	81.28	80.67	CHRO