

# Third-party Opinion

This opinion has been written based on the contents of this report, interviews held with people at Yokohama Rubber, and field observation.



**Appassionata, Inc.**

President and Consultant

**Ms. Joanna Sook Ja Park**



Appassionata was established in 2000 to promote a work-life balance and diversity. Appassionata has supported many companies with human resources development and awareness reform in areas such as unconscious prejudice, diversity, and telework (working from home).

## Health management at HAMAGOMU AICOM INC

In the labor-intensive IT industry, "human resources are unique assets." HAMAGOMU AICOM INC., which is responsible for information processing services, is commended for the commitment of its management and managers and the common understanding of all employees by establishing and releasing a health promotion declaration on its website in order to promote health management. Establishing a promotion system, reviewing the content of initiatives and monitoring changes in acquired data to confirm progress. In terms of lifestyle habit-related issues, the company has announced target values such as 100% follow-up of regular health checkups, 75% of employees maintaining an appropriate weight, and a 20% smoking rate, which shows how serious the company is about addressing these issues. The company is also making efforts to enhance diverse workstyles and work environments, such as through telecommuting, shared offices, shift work and shared desks, as well as to promote communication through company-wide events and assistance with club activities. The acquisition of multiple ISO certifications has created an environment in which the PDCA cycle for health management can be easily implemented. New efforts are being made in response to the results of the previous year's health seminars for women and questionnaires on daily physical and mental conditions. I look forward to the continuation of health certifications and the development of the Group company in the future.

## Diversity initiatives

The Women's Participation and Advancement Taskforce, which was launched in 2016 to promote the women's participation, was renamed and enhanced in 2019 as the Diversity-Promotion Taskforce, which for a diverse workforce to respond to social changes. Although the target audience has been expanded, the taskforce policy of "positioning ourselves as a company that welcomes diverse workstyles, with an employee-friendly working environment that will encourage employees to serve long term" has remained consistent since its inception.

An expanded Working from Home System that can be used by both men and women, the abolition of a core time period (when working is always required) in the company's flextime system, and the establishment of a consultation service that enables employees to respond quickly to issues related to childcare and nursing care, among other things, have been provided. The number of seminars held was also higher than scheduled, and the number of participants ranged from executives to general employees. Exchanges with other industries were also planned. In addition, the company is commended for providing education and training for managers to improve diversity management skills as the diversity of employees, including foreign, disabled and LGBT employees, continues to increase.

Yokohama Peer Support Co., Ltd., which promotes the employment of people with disabilities, produced masks for employees to use during the declared state of emergency and in response to the shortage of masks, and was able to pass on masks distributed by the company to other people in need. With the impact of the COVID-19 drastically altering conventional wisdom, I expect that the company will develop a variety of measures to help its diverse employees play an even more active role and create new value in the future.



**Executive Officer, Development Bank of Japan Inc.**

Deputy Chief Research Officer, Chief Manager of Sustainability Management Office,  
Corporate Planning & Coordination Department

**Keisuke Takegahara**

He joined the Development Bank of Japan in 1989. Prior to taking his current position, he served as the Chief Representative in Frankfurt, Germany, and as General Manager of the Environmental Initiative & Corporate Social Responsibility-Support Department. He has held a number of government positions, including as temporary member of the Central Environmental Council of the Ministry of the Environment.

CSR Report 2020 introduces the Group's various initiatives based on the five key themes identified in accordance with the GRI Guidelines, ISO26000, among other standards. It is obvious that the report has been edited with a strong awareness of its readability to a wide range of stakeholders, for example, by arranging the significance and KPIs of each issue in an easy-to-understand way and providing brief explanations that focus on key points. Meanwhile, the website provides detailed disclosure of CSR activities in accordance with the GRI Standards, and the structure of the website is designed to respond to the interests of readers who want to learn more about the company through using different media. By looking at the series of disclosures as a system, this report serves as an executive summary of the Group's CSR activities for a wide range of readers. Below are my impressions of the report from this perspective.

The corporate philosophy and CSR slogan at the beginning of the report play an important role in listing the contents of the report and bridging the gap with the website. Due to the information spanning a variety of topics being compressed into a small space, I am concerned that simply looking at the information on this page will not adequately convey to readers the depth of the company's intentions in the CSR slogan and why the five key themes have been identified as important. I think it would be meaningful to reiterate the process of formulating the CSR slogan and the company's thinking behind it, including on the website. The addition of information from the Annual Report, such as the flow of value creation and medium- to long-term business strategies, would heighten the interest of ESG investor and further emphasize the image of CSR management embodied in the Message from the President regarding "Business Creation and Business Maintenance."

In the business and product introduction that follows, an overview of each segment and its main products are presented. The page is highly informative since it provides an overview of the Group's sales structure and main products, but as a CSR report, I think it should be structured to better show the connections between the two. Specifically, I think that focusing on how the products are used in society and including the perspective of what kind of issues they relate to in the market, or on the value they are achieving in the marketplace after leaving the company's hands, will improve the connection with the content in the later section.

"Risks and Opportunities in Sustainability Management" is the most important content in this report, which reviews the reporting on each of the following themes. As mentioned above, introducing the reasons and process by which the five key themes were identified at some point is effective in deepening the understanding of readers, but it would be better to integrate the description of "Risks and Opportunities" with the content of "Yokohama Rubber's Initiatives" and present it as a "Risk and Opportunity" report that focuses on the business model to better illustrate the Group's strategy. For example, in "Products (page 12)," there is a description that foreshadows new business models such as CASE and IoT. In the summary table, this corresponds not only to "new business opportunities by adapting to CASE," but also to multiple "opportunities" such as the "change in mobility in regions with an aging and shrinking populations" and "mobility services in the new normal," which are categorized as local communities. In addition, the sustainable sourcing of natural rubber, as described in "The Earth," should be seen as a major risk mitigation and opportunity creator for the Group, not only in terms of the environment, but also in terms of human rights. I expect that clarifying a series of good practices and the relationship between risks and opportunities will help to communicate the Group's objectives more clearly. As part of this process, it may be useful to consider the KPIs presented at the beginning of each theme from the perspective of their appropriateness in describing risks and opportunities.

I believe that this is a communication tool that fully meets the editorial intent of the report, which is to provide an opportunity for a wide range of stakeholders to see the Group's broad range of CSR activities. I look forward to its further evolution in order to deepen readers' understanding of the Group's CSR activities.

## Response to Third-Party Opinion



Thank you for taking a careful look at the Group's initiatives. We will carefully consider your feedback and use it for making improvements. In the countries and regions in which we operate, it is of utmost importance that we provide a comfortable place for everyone to work and to perform to the best of their abilities, with the safety of our employees as a basis, in the event of major natural disasters or the spread of COVID-19. Therefore, we will further promote the creation of a safe and healthy work environment that responds to "new lifestyles and workstyles." In addition, each and every employee will strive to achieve the CSR slogan of "Caring for the Future" based on the management policy of "Business Creation and Business Maintenance" in the Message from the President. In other words, we will further strengthen our collaboration with our business partners and customers, provide environmentally-friendly products, and live in harmony with local communities to help solve the social issues of the SDGs. We will strive to communicate our value creation process, our medium- to long-term business strategy, and our efforts to mitigate risk and create opportunities more clearly to our stakeholders.

Shigetoshi Kondo  
Officer, Head of Corporate Social Responsibility Division (as of September, 2020)

## TOPIC

### Health management at HAMAGOMU AICOM

HAMAGOMU AICOM INC. is the only company in the Yokohama Rubber Group that provides information system services, and is responsible for IT in the Yokohama Rubber Group. It also carries out a lot of work outside of the Group at customer sites. The average age of our employees is 40.3 years old and 24.9% of them are women, which is relatively high for the industry. As an IT company, people are our most important asset. With the aim of creating a workplace where each and every employee can feel healthy and motivated both physically and mentally, we have been working on health management and have acquired health management certification.

For related measures, we thoroughly follow up on employees who are given D grades during their medical examinations, improve the knowledge of managers regarding mental health, and share the status of overwork measures at monthly management meetings. In addition, we also promote exercise through activities such as our golf group.

In fiscal year 2019, we introduced an office casual dress code and full flextime with the aim of creating new ideas through free workstyles. We have also been awarded the Sports Yell Company certification by the Japan Sports Agency. In the future, we will continue to work to create a healthier work environment for our employees by reviewing the reemployment system to respect individual lives and maximize performance, obtaining the Kurumin Mark to support the sound development of children, who will be the leaders of the next generation of society, and continuing our health certifications.



Yokohama Health Management Certification (Class AAA)



Certified Health & Productivity Management Outstanding Organization (White 500)



Golf group competition



Cart driving event

#### Health Declaration (Guidelines published outside company)

Health issues	Target values
<b>Health-related</b>	Regular health checkups Follow-up to overall judgment of D grade or higher 100%
<b>Lifestyle habits</b>	Appropriate BMI (18.5 to less than 25) 75% or more Smoking rate 20% or less
<b>Mental health</b>	Retirement and repeat leaves of absence of those on mental leave 0 cases
<b>Measures against overwork</b>	Paid leave acquisition rate Company-wide average of 65% or more Refreshment leave On-time acquisition rate 100% Benefits-related leave Maintained number of days used Overtime work Company-wide average of 18 hours or less



# Reference Table for GRI Guidelines

This Report has been prepared on the basis of the Core option of the GRI Standards (2016 version).

## Universal Standards

### Organizational profile

disclosures no.	disclosure	requirements	Page to refer
102-1	Name of the organization	A. Name of the organization.	> <a href="#">Yokohama Rubber Group at a Glance</a>
102-2	Activities, brands, products, and services	A. A description of the organization's activities. B. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	> <a href="#">Yokohama Rubber Group at a Glance</a> > <a href="#">Marketing Communications</a>
102-3	Location of headquarters	A. Location of the organization's headquarters.	> <a href="#">Yokohama Rubber Group at a Glance</a>
102-4	Location of operations	A. 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.	> <a href="#">Yokohama Rubber Group at a Glance</a>
102-5	Ownership and legal form	A. Nature of ownership and legal form.	> <a href="#">Yokohama Rubber Group at a Glance</a>
102-6	Markets served	A. Markets served, including: a. geographic locations where products and services are offered; b. sectors served; c. types of customers and beneficiaries.	> <a href="#">Yokohama Rubber Group at a Glance</a>
102-7	Scale of the organization	A. Scale of the organization, including: a. total number of employees; b. total number of operations; c. net sales (for private sector organizations) or net revenues (for public sector organizations); d. total capitalization (for private sector organizations) broken down in terms of debt and equity; e. quantity of products or services provided.	> <a href="#">Yokohama Rubber Group at a Glance</a>

102-8	Information on employees and other workers	<p><b>A.</b> Total number of employees by employment contract (permanent and temporary), by gender.</p> <p><b>B.</b> Total number of employees by employment contract (permanent and temporary), by region.</p> <p><b>C.</b> Total number of employees by employment type (full-time and part-time), by gender.</p> <p><b>D.</b> 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.</p> <p><b>E.</b> Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).</p> <p><b>F.</b> An explanation of how the data have been compiled, including any assumptions made.</p>	<p>➤ <a href="#">Diversity and Equal Opportunities (Female employee ratio)</a></p>
102-9	Supply chain	<p><b>A.</b> A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.</p>	<p>➤ <a href="#">Fair Operating Practices</a></p> <p>➤ <a href="#">Energy</a></p>
102-10	Significant changes to the organization and its supply chain	<p><b>A.</b> Significant changes to the organization's size, structure, ownership, or supply chain, including:</p> <ul style="list-style-type: none"> <li><b>a.</b> Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;</li> <li><b>b.</b> Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);</li> <li><b>c.</b> Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.</li> </ul>	<p>➤ <a href="#">Yokohama Rubber Group at a Glance</a></p>
102-11	Precautionary Principle or approach	<p><b>A.</b> Whether and how the organization applies the Precautionary Principle or approach.</p>	<p>➤ <a href="#">Risk Management</a></p>
102-12	External initiatives	<p><b>A.</b> A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.</p>	<p>➤ <a href="#">Working to safeguard the global environment &gt; Sustainable supply chain (1)</a></p>
102-13	Membership of associations	<p><b>A.</b> A list of the main memberships of industry or other associations, and national or international advocacy organizations.</p>	—

## Strategy

disclosures no.	disclosure	requirements	Page to refer
102-14	Statement from senior decision-maker	<p><b>A.</b> 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 its strategy for addressing sustainability.</p>	<p>➤ <a href="#">Message From The President</a></p>
102-15	Key impacts, risks, and opportunities	<p><b>A.</b> A description of key impacts, risks, and opportunities.</p>	<p>➤ <a href="#">Message From The President</a></p> <p>➤ <a href="#">Grand Design 2020 (GD2020) medium-term management plan</a></p>

## Ethics and integrity

disclosures no.	disclosure	requirements	Page to refer
102-16	Values, principles, standards, and norms of behavior	A. A description of the organization's values, principles, standards, and norms of behavior.	> <a href="#">Grand Design 2020 (GD2020) medium-term management plan</a>
102-17	Mechanisms for advice and concerns about ethics	A. A description of internal and external mechanisms for: a. seeking advice about ethical and lawful behavior, and organizational integrity; b. reporting concerns about unethical or unlawful behavior, and organizational integrity.	> <a href="#">Compliance</a>

## Governance


disclosures no.	disclosure	requirements	Page to refer
102-18	Governance structure	A. Governance structure of the organization, including committees of the highest governance body. B. Committees responsible for decision-making on economic, environmental, and social topics.	> <a href="#">Corporate Governance</a> > <a href="#">CSR and Environmental Management</a>
102-19	Delegating authority	A. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	> <a href="#">Corporate Governance</a> > <a href="#">CSR and Environmental Management</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	A. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. B. Whether post holders report directly to the highest governance body.	> <a href="#">CSR and Environmental Management</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	A. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. B. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	> <a href="#">Corporate Governance (Corporate Governance Support System)</a>
102-22	Composition of the highest governance body and its committees	A. Composition of the highest governance body and its committees by: a. executive or non-executive; b. independence; c. tenure on the governance body; d. number of each individual's other significant positions and commitments, and the nature of the commitments; e. gender; f. membership of under-represented social groups; g. competencies relating to economic, environmental, and social topics; h. stakeholder representation.	> <a href="#">Corporate Governance</a>

102-23	Chair of the highest governance body	<p><b>A.</b> Whether the chair of the highest governance body is also an executive officer in the organization.</p> <p><b>B.</b> If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.</p>	<p>› <a href="#">Corporate Governance</a></p>
102-24	Nominating and selecting the highest governance body	<p><b>A.</b> Nomination and selection processes for the highest governance body and its committees.</p> <p><b>B.</b> Criteria used for nominating and selecting highest governance body members, including whether and how:</p> <ul style="list-style-type: none"> <li><b>a.</b> stakeholders (including shareholders) are involved;</li> <li><b>b.</b> diversity is considered;</li> <li><b>c.</b> independence is considered;</li> <li><b>d.</b> expertise and experience relating to economic, environmental, and social topics are considered.</li> </ul>	<p>› <a href="#">Corporate Governance</a></p>
102-25	Conflicts of interest	<p><b>A.</b> Processes for the highest governance body to ensure conflicts of interest are avoided and managed.</p> <p><b>B.</b> Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> <li><b>a.</b> Cross-board membership;</li> <li><b>b.</b> Cross-shareholding with suppliers and other stakeholders;</li> <li><b>c.</b> Existence of controlling shareholder;</li> <li><b>d.</b> Related party disclosures.</li> </ul>	<p>› <a href="#">Corporate Governance</a></p>
102-26	Role of highest governance body in setting purpose, values, and strategy	<p><b>A.</b> 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 topics.</p>	<p>› <a href="#">Corporate Governance</a></p> <p>› <a href="#">CSR and Environmental Management</a></p>
102-27	Collective knowledge of highest governance body	<p><b>A.</b> Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.</p>	<p>› <a href="#">Corporate Governance</a></p> <p>› <a href="#">CSR and Environmental Management</a></p>
102-28	Evaluating the highest governance body's performance	<p><b>A.</b> Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.</p> <p><b>B.</b> Whether such evaluation is independent or not, and its frequency.</p> <p><b>C.</b> Whether such evaluation is a self-assessment.</p> <p><b>D.</b> 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.</p>	<p>› <a href="#">Corporate Governance</a></p> <p>› <a href="#">CSR and Environmental Management</a></p>
102-29	Identifying and managing economic, environmental, and social impacts	<p><b>A.</b> Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities ? including its role in the implementation of due diligence processes.</p> <p><b>B.</b> Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.</p>	<p>› <a href="#">CSR and Environmental Management</a></p>
102-30	Effectiveness of risk management processes	<p><b>A.</b> Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.</p>	<p>› <a href="#">CSR and Environmental Management</a></p> <p>› <a href="#">Risk Management</a></p>




102-31	Review of economic, environmental, and social topics	A. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	<a href="#">CSR and Environmental Management</a> <a href="#">Risk Management</a>
102-32	Highest governance body's role in sustainability reporting	A. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	—
102-33	Communicating critical concerns	A. Process for communicating critical concerns to the highest governance body.	<a href="#">Corporate Governance</a> <a href="#">CSR and Environmental Management</a>
102-34	Nature and total number of critical concerns	A. Total number and nature of critical concerns that were communicated to the highest governance body. B. Mechanism(s) used to address and resolve critical concerns.	<a href="#">Risk Management</a>
102-35	Remuneration policies	A. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: a. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares; b. Sign-on bonuses or recruitment incentive payments; c. Termination payments; d. Clawbacks; e. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. B. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.	<a href="#">Corporate Governance</a>
102-36	Process for determining remuneration	A. Process for determining remuneration. B. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. C. Any other relationships that the remuneration consultants have with the organization.	<a href="#">Corporate Governance</a>
102-37	Stakeholders' involvement in remuneration	A. How stakeholders' views are sought and taken into account regarding remuneration. B. If applicable, the results of votes on remuneration policies and proposals.	<a href="#">Corporate Governance</a>
102-38	Annual total compensation ratio	A. 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	Percentage increase in annual total compensation ratio	A. Ratio of the 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 (excluding the highest-paid individual) in the same country.	—

## Stakeholder engagement

disclosures no.	disclosure	requirements	Page to refer
102-40	List of stakeholder groups	A. A list of stakeholder groups engaged by the organization.	—
102-41	Collective bargaining agreements	A. Percentage of total employees covered by collective bargaining agreements.	 <a href="#">Data Summary (Labor/Management relations)</a>
102-42	Identifying and selecting stakeholders	A. The basis for identifying and selecting stakeholders with whom to engage.	—
102-43	Approach to stakeholder engagement	A. 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.	<a href="#">Reference Table for GRI Guidelines</a> <a href="#">Response to Third-Party Opinion</a>
102-44	Key topics and concerns raised	A. Key topics and concerns that have been raised through stakeholder engagement, including: <ul style="list-style-type: none"> <li>a. how the organization has responded to those key topics and concerns, including through its reporting;</li> <li>b. the stakeholder groups that raised each of the key topics and concerns.</li> </ul>	<a href="#">Response to Third-Party Opinion</a>

## Reporting practice

disclosures no.	disclosure	requirements	Page to refer
102-45	Entities included in the consolidated financial statements	A. A list of all entities included in the organization's consolidated financial statements or equivalent documents. B. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	 <a href="#">Annual Report 2018</a> <a href="#">Yokohama Rubber Group at a Glance</a>
102-46	Defining report content and topic Boundaries	A. An explanation of the process for defining the report content and the topic Boundaries. B. An explanation of how the organization has implemented the Reporting Principles for defining report content.	<a href="#">Editorial Policy for CSR Website</a>
102-47	List of material topics	A. A list of the material topics identified in the process for defining report content.	<a href="#">Determining Important Issues</a>
102-48	Restatements of information	A. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	<a href="#">Editorial Policy for CSR Website</a>
102-49	Changes in reporting	A. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	<a href="#">Editorial Policy for CSR Website</a>
102-50	Reporting period	A. Reporting period for the information provided.	<a href="#">Editorial Policy for CSR Website</a>
102-51	Date of most recent report	A. If applicable, the date of the most recent previous report.	<a href="#">Editorial Policy for CSR Website</a>
102-52	Reporting cycle	A. Reporting cycle.	<a href="#">Editorial Policy for CSR Website</a>

102-53	Contact point for questions regarding the report	A. The contact point for questions regarding the report or its contents.	> <a href="#">Editorial Policy for CSR Website</a>
102-54	Claims of reporting in accordance with the GRI Standards	A. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: a. 'This report has been prepared in accordance with the GRI Standards: Core option'; b. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.	> <a href="#">Reference Table for GRI Guidelines</a>
102-55	GRI content index	A. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. B. For each disclosure, the content index shall include: a. the number of the disclosure (for disclosures covered by the GRI Standards); b. the number of the disclosure (for disclosures covered by the GRI Standards); c. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	> <a href="#">Reference Table for GRI Guidelines</a>
102-56	External assurance	A. A description of the organization's policy and current practice with regard to seeking external assurance for the report. B. If the report has been externally assured: a. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; b. The relationship between the organization and the assurance provider; c. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	> <a href="#">Response to Third-Party Opinion</a>

## 103: Management Approach

disclosures no.	disclosure	requirements	Page to refer
103-1	Explanation of the material topic and its Boundary	A. An explanation of why the topic is material. B. The Boundary for the material topic, which includes a description of: a. where the impacts occur; b. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. C. Any specific limitation regarding the topic Boundary.	> <a href="#">Reference Table for GRI Guidelines</a>

103-2	The management approach and its components	<p><b>A.</b> An explanation of how the organization manages the topic.</p> <p><b>B.</b> A statement of the purpose of the management approach.</p> <p><b>C.</b> A description of the following, if the management approach includes that component:</p> <ul style="list-style-type: none"> <li><b>a.</b> Policies</li> <li><b>b.</b> Commitments</li> <li><b>c.</b> Goals and targets</li> <li><b>d.</b> Responsibilities</li> <li><b>e.</b> Resources</li> <li><b>f.</b> Grievance mechanisms</li> <li><b>g.</b> Specific actions, such as processes, projects, programs and initiatives</li> </ul>	<ul style="list-style-type: none"> <li>&gt; <a href="#">Organizational Governance</a></li> <li>&gt; <a href="#">Human Rights</a></li> <li>&gt; <a href="#">Labor Practices</a></li> <li>&gt; <a href="#">The Environment</a></li> <li>&gt; <a href="#">Fair Operating Practices</a></li> <li>&gt; <a href="#">Consumer Issues</a></li> <li>&gt; <a href="#">Community Involvement and Development</a></li> <li>&gt; <a href="#">Environmental Grievance Mechanisms</a></li> <li>&gt; <a href="#">Data Summary (Grievance mechanism concerning labor practices)</a></li> <li>&gt; <a href="#">Human Rights Grievance Mechanisms</a></li> <li>&gt; <a href="#">Grievance Mechanisms for Impacts on Society</a></li> </ul>
103-3	Evaluation of the management approach	<p><b>A.</b> An explanation of how the organization evaluates the management approach, including:</p> <ul style="list-style-type: none"> <li><b>a.</b> the mechanisms for evaluating the effectiveness of the management approach;</li> <li><b>b.</b> the results of the evaluation of the management approach;</li> <li><b>c.</b> any related adjustments to the management approach.</li> </ul>	<ul style="list-style-type: none"> <li>&gt; <a href="#">Organizational Governance</a></li> <li>&gt; <a href="#">Human Rights</a></li> <li>&gt; <a href="#">Labor Practices</a></li> <li>&gt; <a href="#">The Environment</a></li> <li>&gt; <a href="#">Fair Operating Practices</a></li> <li>&gt; <a href="#">Consumer Issues</a></li> <li>&gt; <a href="#">Community Involvement and Development</a></li> </ul>

## Economic topics


### 201: Economic Performance

disclosures no.	disclosure	requirements	Page to refer
201-1	Direct economic value generated and distributed	<p><b>A.</b> Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <ul style="list-style-type: none"> <li><b>a.</b> Direct economic value generated: revenues;</li> <li><b>b.</b> Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</li> <li><b>c.</b> Economic value retained: 'direct economic value generated' less 'economic value distributed'.</li> </ul> <p><b>B.</b> Where significant, report EVG&amp;D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	<p>&gt; <a href="#">Economic Performance</a></p>
201-2	Financial implications and other risks and opportunities due to climate change	<p><b>A.</b> Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ul style="list-style-type: none"> <li><b>a.</b> a description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li><b>b.</b> a description of the impact associated with the risk or opportunity;</li> <li><b>c.</b> the financial implications of the risk or opportunity before action is taken;</li> <li><b>d.</b> the methods used to manage the risk or opportunity;</li> <li><b>e.</b> the costs of actions taken to manage the risk or opportunity.</li> </ul>	<p>☒ <a href="#">Data Summary (Financial impact of climate change)</a></p>
201-3	Defined benefit plan obligations and other retirement plans	<p><b>A.</b> If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities.</p> <p><b>B.</b> If a separate fund exists to pay the plan's pension liabilities:</p> <ul style="list-style-type: none"> <li><b>a.</b> the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</li> <li><b>b.</b> the basis on which that estimate has been arrived at;</li> <li><b>c.</b> when that estimate was made.</li> </ul> <p><b>C.</b> If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p><b>D.</b> Percentage of salary contributed by employee or employer.</p> <p><b>E.</b> Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</p>	<p>☒ <a href="#">Data Summary (Range of organizational burden of defined benefit pension plans)</a></p>




201-4	Financial assistance received from government	<p><b>A.</b> Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <ul style="list-style-type: none"> <li><b>a.</b> tax relief and tax credits;</li> <li><b>b.</b> subsidies;</li> <li><b>c.</b> investment grants, research and development grants, and other relevant types of grant;</li> <li><b>d.</b> awards;</li> <li><b>e.</b> royalty holidays;</li> <li><b>f.</b> financial assistance from Export Credit Agencies (ECAs);</li> <li><b>g.</b> financial incentives;</li> <li><b>h.</b> other financial benefits received or receivable from any government for any operation.</li> </ul> <p><b>B.</b> The information in 201-4-a by country.</p> <p><b>C.</b> Whether, and the extent to which, any government is present in the shareholding structure.</p>	> <a href="#">Economic Performance</a>
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## 202: Market Presence


disclosures no.	disclosure	requirements	Page to refer
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<p><b>A.</b> When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p><b>B.</b> When a significant proportion of other workers (excluding employees) performing the organization's activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p><b>C.</b> Whether a local minimum wage is absent or variable at significant locations of operation, by gender. In circumstances in which different minimums can be used as a reference, report which minimum wage is being used.</p> <p><b>D.</b> The definition used for 'significant locations of operation'.</p>	> <a href="#">Market Presence</a>
202-2	Proportion of senior management hired from the local community	<p><b>A.</b> Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p><b>B.</b> The definition used for 'senior management'.</p> <p><b>C.</b> The organization's geographical definition of 'local'.</p> <p><b>D.</b> The definition used for 'significant locations of operation'.</p>	> <a href="#">Market Presence</a>  <a href="#">Data Summary (Market Presence)</a>

## 203: Indirect Economic Impacts



disclosures no.	disclosure	requirements	Page to refer
203-1	Infrastructure investments and services supported	<p><b>A.</b> Extent of development of significant infrastructure investments and services supported.</p> <p><b>B.</b> Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</p> <p><b>C.</b> Whether these investments and services are commercial, in-kind, or pro bono engagements.</p>	 <a href="#">Data Summary (Infrastructure deployment and impact of investment and support services)</a>


203-2	Significant indirect economic impacts	<p><b>A.</b> Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p> <p><b>B.</b> Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>	 <a href="#">Data Summary (Infrastructure deployment and impact of investment and support services)</a>
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## 204: Procurement Practices


disclosures no.	disclosure	requirements	Page to refer
204-1	Proportion of spending on local suppliers	<p><b>A.</b> Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p><b>B.</b> The organization's geographical definition of 'local'.</p> <p><b>C.</b> The definition used for 'significant locations of operation'.</p>	 <a href="#">Data Summary (Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation)</a>

## 205: Anti-corruption

disclosures no.	disclosure	requirements	Page to refer
205-1	Operations assessed for risks related to corruption	<p><b>A.</b> Total number and percentage of operations assessed for risks related to corruption.</p> <p><b>B.</b> Significant risks related to corruption identified through the risk assessment.</p>	 <a href="#">Data Summary (Anti-corruption)</a>
205-2	Communication and training about anti-corruption policies and procedures	<p><b>A.</b> Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p><b>B.</b> Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p><b>C.</b> Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.</p> <p><b>D.</b> Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p><b>E.</b> Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</p>	 <a href="#">Data Summary (Anti-corruption)</a>






205-3	Confirmed incidents of corruption and actions taken	<p><b>A.</b> Total number and nature of confirmed incidents of corruption.</p> <p><b>B.</b> Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p><b>C.</b> Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p><b>D.</b> Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>	 <a href="#">Data Summary (Anti-corruption)</a>
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## 206: Anti-competitive Behavior

disclosures no.	disclosure	requirements	Page to refer
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p><b>A.</b> Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.</p> <p><b>B.</b> Main outcomes of completed legal actions, including any decisions or judgments.</p>	 <a href="#">Data Summary (Fair Operating Practices)</a>

## Environmental topics

### 301: Materials

disclosures no.	disclosure	requirements	Page to refer
301-1	Materials used by weight or volume	<p><b>A.</b> Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:</p> <ul style="list-style-type: none"> <li><b>a.</b> non-renewable materials used;</li> <li><b>b.</b> renewable materials used.</li> </ul>	 <a href="#">Materials</a>
301-2	Recycled input materials used	<p><b>A.</b> Percentage of recycled input materials used to manufacture the organization's primary products and services.</p>	 <a href="#">Materials</a>  <a href="#">Data Summary (Materials)</a>
301-3	Reclaimed products and their packaging materials	<p><b>A.</b> Percentage of reclaimed products and their packaging materials for each product category.</p> <p><b>B.</b> How the data for this disclosure have been collected.</p>	 <a href="#">Products and Services</a>  <a href="#">Data Summary (Environmentally friendly products)</a>

## 302: Energy

disclosures no.	disclosure	requirements	Page to refer
302-1	Energy consumption within the organization	<p><b>A.</b> Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p><b>B.</b> Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p><b>C.</b> In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li><b>a.</b> electricity consumption</li> <li><b>b.</b> heating consumption</li> <li><b>c.</b> cooling consumption</li> <li><b>d.</b> steam consumption</li> </ul> <p><b>D.</b> In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li><b>a.</b> electricity sold</li> <li><b>b.</b> heating sold</li> <li><b>c.</b> cooling sold</li> <li><b>d.</b> steam sold</li> </ul> <p><b>E.</b> Total energy consumption within the organization, in joules or multiples.</p> <p><b>F.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p> <p><b>G.</b> Source of the conversion factors used.</p>	<p>➤ <a href="#">Energy</a></p> <p>📎 <a href="#">Data Summary (Energy)</a></p>
302-2	Energy consumption outside of the organization	<p><b>A.</b> Energy consumption outside of the organization, in joules or multiples.</p> <p><b>B.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p> <p><b>C.</b> Source of the conversion factors used.</p>	<p>➤ <a href="#">Energy</a></p> <p>📎 <a href="#">Data Summary (Energy)</a></p>
302-3	Energy intensity	<p><b>A.</b> Energy intensity ratio for the organization.</p> <p><b>B.</b> Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p><b>C.</b> Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p><b>D.</b> Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	<p>➤ <a href="#">Energy</a></p> <p>📎 <a href="#">Data Summary (Energy)</a></p>
302-4	Reduction of energy consumption	<p><b>A.</b> Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p><b>B.</b> Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p><b>C.</b> Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p><b>D.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>➤ <a href="#">Energy</a></p> <p>📎 <a href="#">Data Summary (Energy)</a></p>
302-5	Reductions in energy requirements of products and services	<p><b>A.</b> Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p><b>B.</b> Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p><b>C.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>➤ <a href="#">Energy</a></p> <p>📎 <a href="#">Data Summary (Energy)</a></p>

### 303: Water

disclosures no.	disclosure	requirements	Page to refer
303-1	Water withdrawal by source	<p><b>A.</b> Total volume of water withdrawn, with a breakdown by the following sources:</p> <ul style="list-style-type: none"> <li><b>a.</b> Surface water, including water from wetlands, rivers, lakes, and oceans;</li> <li><b>b.</b> Ground water;</li> <li><b>c.</b> Rainwater collected directly and stored by the organization;</li> <li><b>d.</b> Waste water from another organization;</li> <li><b>e.</b> Municipal water supplies or other public or private water utilities.</li> </ul> <p><b>B.</b> Standards, methodologies, and assumptions used.</p>	<p>➤ <a href="#">Water</a></p> <p>📄 <a href="#">Data Summary (Water)</a></p>
303-2	Water sources significantly affected by withdrawal of water	<p><b>A.</b> Total number of water sources significantly affected by withdrawal by type:</p> <ul style="list-style-type: none"> <li><b>a.</b> Size of the water source;</li> <li><b>b.</b> Whether the source is designated as a nationally or internationally protected area;</li> <li><b>c.</b> Biodiversity value (such as species diversity and endemism, and total number of protected species);</li> <li><b>d.</b> Value or importance of the water source to local communities and indigenous peoples.</li> </ul> <p><b>B.</b> Standards, methodologies, and assumptions used.</p>	<p>➤ <a href="#">Water</a></p> <p>📄 <a href="#">Data Summary (Water)</a></p>
303-3	Water recycled and reused	<p><b>A.</b> Total volume of water recycled and reused by the organization.</p> <p><b>B.</b> Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1.</p> <p><b>C.</b> Standards, methodologies, and assumptions used.</p>	<p>➤ <a href="#">Water</a></p> <p>📄 <a href="#">Data Summary (Water)</a></p>

### 304: Biodiversity

disclosures no.	disclosure	requirements	Page to refer
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p><b>A.</b> For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:</p> <ul style="list-style-type: none"> <li><b>a.</b> Geographic location;</li> <li><b>b.</b> Subsurface and underground land that may be owned, leased, or managed by the organization;</li> <li><b>c.</b> Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;</li> <li><b>d.</b> iv. Type of operation (office, manufacturing or production, or extractive);</li> <li><b>e.</b> Size of operational site in km<sup>2</sup> (or another unit, if appropriate);</li> <li><b>f.</b> Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);</li> <li><b>g.</b> Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</li> </ul>	<p>➤ <a href="#">Biodiversity</a></p> <p>📄 <a href="#">Data Summary (Biodiversity)</a></p>



304-2	Significant impacts of activities, products, and services on biodiversity	<p><b>A.</b> Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <ul style="list-style-type: none"> <li><b>a.</b> Construction or use of manufacturing plants, mines, and transport infrastructure;</li> <li><b>b.</b> Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</li> <li><b>c.</b> Introduction of invasive species, pests, and pathogens;</li> <li><b>d.</b> Reduction of species;</li> <li><b>e.</b> Habitat conversion;</li> <li><b>f.</b> Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).</li> </ul> <p><b>B.</b> Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> <li><b>a.</b> Species affected;</li> <li><b>b.</b> Extent of areas impacted;</li> <li><b>c.</b> Duration of impacts;</li> <li><b>d.</b> Reversibility or irreversibility of the impacts.</li> </ul>	<p><a href="#">Biodiversity</a></p> <p><a href="#">Data Summary (Biodiversity)</a></p>
304-3	Habitats protected or restored	<p><b>A.</b> Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p><b>B.</b> Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures.</p> <p><b>C.</b> Status of each area based on its condition at the close of the reporting period.</p> <p><b>D.</b> Standards, methodologies, and assumptions used.</p>	<p><a href="#">Biodiversity</a></p> <p><a href="#">Data Summary (Biodiversity)</a></p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p><b>A.</b> Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> <li><b>a.</b> Critically endangered</li> <li><b>b.</b> Endangered</li> <li><b>c.</b> Vulnerable</li> <li><b>d.</b> Near threatened</li> <li><b>e.</b> Least concern</li> </ul>	<p><a href="#">Biodiversity</a></p> <p><a href="#">Data Summary (Biodiversity)</a></p>






## 305: Emissions

disclosures no.	disclosure	requirements	Page to refer
305-1	Direct (Scope 1) GHG emissions	<p><b>A.</b> Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>B.</b> Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p><b>C.</b> Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>D.</b> Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p><b>E.</b> Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p><b>F.</b> Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p><b>G.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>
305-2	Energy indirect (Scope 2) GHG emissions	<p><b>A.</b> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>B.</b> If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>C.</b> If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p><b>D.</b> Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p><b>E.</b> Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p><b>F.</b> Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p><b>G.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>
305-3	Other indirect (Scope 3) GHG emissions	<p><b>A.</b> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>B.</b> If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p><b>C.</b> Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>D.</b> Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p><b>E.</b> Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> <li>the rationale for choosing it;</li> <li>emissions in the base year;</li> <li>the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ol> <p><b>F.</b> Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p><b>G.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>



305-4	GHG emissions intensity	<p><b>A.</b> a. GHG emissions intensity ratio for the organization.</p> <p><b>B.</b> Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p><b>C.</b> Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p><b>D.</b> Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>
305-5	Reduction of GHG emissions	<p><b>A.</b> a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.</p> <p><b>B.</b> Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p><b>C.</b> Base year or baseline, including the rationale for choosing it.</p> <p><b>D.</b> Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p><b>E.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>
305-6	Emissions of ozone-depleting substances (ODS)	<p><b>A.</b> a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p><b>B.</b> Substances included in the calculation.</p> <p><b>C.</b> Source of the emission factors used.</p> <p><b>D.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p><b>A.</b> Significant air emissions, in kilograms or multiples, for each of the following:</p> <ul style="list-style-type: none"> <li>a. NOX</li> <li>b. SOX</li> <li>c. Persistent organic pollutants (POP)</li> <li>d. Volatile organic compounds (VOC)</li> <li>e. Hazardous air pollutants (HAP)</li> <li>f. Particulate matter (PM)</li> <li>g. Other standard categories of air emissions identified in relevant regulations</li> </ul> <p><b>B.</b> Source of the emission factors used.</p> <p><b>C.</b> Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p><a href="#">Emissions</a></p> <p><a href="#">Data Summary (Emissions)</a></p>

## 306: Effluents and Waste



disclosures no.	disclosure	requirements	Page to refer
306-1	Water discharge by quality and destination	<p><b>A.</b> Total volume of planned and unplanned water discharges by:</p> <ul style="list-style-type: none"> <li>a. i. destination;</li> <li>b. quality of the water, including treatment method;</li> <li>c. whether the water was reused by another organization.</li> </ul> <p><b>B.</b> Standards, methodologies, and assumptions used.</p>	<p><a href="#">Effluents and Waste</a></p> <p><a href="#">Data Summary (Effluents and Waste)</a></p>

306-2	Waste by type and disposal method	<p><b>A.</b> Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> <li>a. i. Reuse</li> <li>b. Recycling</li> <li>c. Composting</li> <li>d. Recovery, including energy recovery</li> <li>e. Incineration (mass burn)</li> <li>f. Deep well injection</li> <li>g. Landfill</li> <li>h. On-site storage</li> <li>i. Other (to be specified by the organization)</li> </ul> <p><b>B.</b> Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> <li>a. i. Reuse</li> <li>b. Recycling</li> <li>c. Composting</li> <li>d. Recovery, including energy recovery</li> <li>e. Incineration (mass burn)</li> <li>f. Deep well injection</li> <li>g. Landfill</li> <li>h. On-site storage</li> <li>i. Other (to be specified by the organization)</li> </ul> <p><b>C.</b> How the waste disposal method has been determined:</p> <ul style="list-style-type: none"> <li>a. i. Disposed of directly by the organization, or otherwise directly confirmed</li> <li>b. Information provided by the waste disposal contractor</li> <li>c. Organizational defaults of the waste disposal contractor</li> </ul>	<p> <a href="#">Data Summary (Effluents and Waste)</a></p>
306-3	Significant spills	<p><b>A.</b> Total number and total volume of recorded significant spills.</p> <p><b>B.</b> The following additional information for each spill that was reported in the organization's financial statements:</p> <ul style="list-style-type: none"> <li>a. i. Location of spill;</li> <li>b. Volume of spill;</li> <li>c. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).</li> </ul> <p><b>C.</b> Impacts of significant spills.</p>	<p> <a href="#">Effluents and Waste</a></p> <p> <a href="#">Data Summary (Effluents and Waste)</a></p>
306-4	Transport of hazardous waste	<p><b>A.</b> Total weight for each of the following:</p> <ul style="list-style-type: none"> <li>a. i. Hazardous waste transported</li> <li>b. Hazardous waste imported</li> <li>c. Hazardous waste exported</li> <li>d. Hazardous waste treated</li> </ul> <p><b>B.</b> Percentage of hazardous waste shipped internationally.</p> <p><b>C.</b> Standards, methodologies, and assumptions used.</p>	Not applicable.
306-5	Water bodies affected by water discharges and/or runoff	<p><b>A.</b> Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:</p> <ul style="list-style-type: none"> <li>a. i. the size of the water body and related habitat;</li> <li>b. whether the water body and related habitat is designated as a nationally or internationally protected area;</li> <li>c. the biodiversity value, such as total number of protected species.</li> </ul>	<p> <a href="#">Effluents and Waste</a></p> <p> <a href="#">Data Summary (Effluents and Waste)</a></p>

## 307: Environmental Compliance



disclosures no.	disclosure	requirements	Page to refer
307-1	Non-compliance with environmental laws and regulations	<p><b>A.</b> Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ul style="list-style-type: none"> <li><b>a.</b> total monetary value of significant fines;</li> <li><b>b.</b> total number of non-monetary sanctions;</li> <li><b>c.</b> cases brought through dispute resolution mechanisms.</li> </ul> <p><b>B.</b> If the organization has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient.</p>	<p> <a href="#">Compliance</a></p> <p> <a href="#">Data Summary (Compliance)</a></p>

## 308: Supplier Environmental Assessment

disclosures no.	disclosure	requirements	Page to refer
308-1	New suppliers that were screened using environmental criteria	<b>A.</b> Percentage of new suppliers that were screened using environmental criteria.	 <a href="#">Supplier Environmental Assessment</a>
308-2	Negative environmental impacts in the supply chain and actions taken	<p><b>A.</b> Number of suppliers assessed for environmental impacts.</p> <p><b>B.</b> Number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p><b>C.</b> Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p><b>D.</b> Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p> <p><b>E.</b> Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</p>	 <a href="#">Data Summary (Supplier Environmental Assessment)</a>

## Social topics

### 401: Employment

disclosures no.	disclosure	requirements	Page to refer
401-1	New employee hires and employee turnover	<p><b>A.</b> Total number and rate of new employee hires during the reporting period, by age group, gender and region.</p> <p><b>B.</b> Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	<p> <a href="#">Diversity and Equal Opportunities</a></p> <p> <a href="#">Data Summary (Employment)</a></p>



401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p><b>A.</b> Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <ul style="list-style-type: none"> <li>a. life insurance;</li> <li>b. health care;</li> <li>c. disability and invalidity coverage;</li> <li>d. parental leave;</li> <li>e. retirement provision;</li> <li>f. stock ownership;</li> <li>g. others.</li> </ul> <p><b>B.</b> The definition used for 'significant locations of operation'.</p>	<p>&gt; <a href="#">Diversity and Equal Opportunities</a></p>
401-3	Parental leave	<p><b>A.</b> Total number of employees that were entitled to parental leave, by gender.</p> <p><b>B.</b> Total number of employees that took parental leave, by gender.</p> <p><b>C.</b> Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p><b>D.</b> Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender.</p> <p><b>E.</b> Return to work and retention rates of employees that took parental leave, by gender.</p>	<p>&gt; <a href="#">Diversity and Equal Opportunities</a></p> <p>📎 <a href="#">Data Summary (Employment)</a></p>

## 402: Labor/Management Relations

disclosures no.	disclosure	requirements	Page to refer
402-1	Minimum notice periods regarding operational changes	<p><b>A.</b> Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p><b>B.</b> For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	<p>📎 <a href="#">Data Summary (Labor/Management relations)</a></p>

## 403: Occupational Health and Safety

disclosures no.	disclosure	requirements	Page to refer
403-1	Workers representation in formal joint management-worker health and safety committees	<p><b>A.</b> The level at which each formal joint management-worker health and safety committee typically operates within the organization.</p> <p><b>B.</b> Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees.</p>	<p>📎 <a href="#">Data Summary (Occupational health and safety)</a></p>

403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p><b>A.</b> Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by:</p> <ul style="list-style-type: none"> <li><b>a.</b> region;</li> <li><b>b.</b> gender.</li> </ul> <p><b>B.</b> Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by:</p> <ul style="list-style-type: none"> <li><b>a.</b> region;</li> <li><b>b.</b> gender.</li> </ul> <p><b>C.</b> The system of rules applied in recording and reporting accident statistics.</p>	<p>➤ <a href="#">Occupational health and safety</a></p> <p>📎 <a href="#">Data Summary (Occupational health and safety)</a></p>
403-3	Workers with high incidence or high risk of diseases related to their occupation	<p><b>A.</b> Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases.</p>	<p>📎 <a href="#">Data Summary (Occupational health and safety)</a></p>
403-4	Health and safety topics covered in formal agreements with trade unions	<p><b>A.</b> Whether formal agreements (either local or global) with trade unions cover health and safety.</p> <p><b>B.</b> If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements.</p>	<p>📎 <a href="#">Data Summary (Occupational health and safety)</a></p>

## 404: Training and Education

disclosures no.	disclosure	requirements	Page to refer
404-1	Average hours of training per year per employee	<p><b>A.</b> Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> <li><b>a.</b> gender;</li> <li><b>b.</b> employee category.</li> </ul>	<p>➤ <a href="#">Training and Education</a></p> <p>📎 <a href="#">Data Summary (Training and Education)</a></p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p><b>A.</b> Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p><b>B.</b> Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	<p>➤ <a href="#">Training and Education</a></p> <p>📎 <a href="#">Data Summary (Training and Education)</a></p>
404-3	Percentage of employees receiving regular performance and career development reviews	<p><b>A.</b> Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	<p>📎 <a href="#">Data Summary (Training and Education)</a></p>

## 405: Diversity and Equal Opportunity

disclosures no.	disclosure	requirements	Page to refer
405-1	Diversity of governance bodies and employees	<p><b>A.</b> Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li><b>a.</b> Gender;</li> <li><b>b.</b> Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li><b>c.</b> Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul> <p><b>B.</b> Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> <li><b>a.</b> Gender;</li> <li><b>b.</b> Age group: under 30 years old, 30-50 years old, over 50 years old;</li> <li><b>c.</b> Other indicators of diversity where relevant (such as minority or vulnerable groups).</li> </ul>	<p>➤ <a href="#">Diversity and Equal Opportunities</a></p> <p>📄 <a href="#">Data Summary (Diversity and Equal Opportunities)</a></p>
405-2	Ratio of basic salary and remuneration of women to men	<p><b>A.</b> Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p><b>B.</b> The definition used for 'significant locations of operation'.</p>	<p>📄 <a href="#">Data Summary (Equal remuneration for women and men)</a></p>

## 406: Non-discrimination

disclosures no.	disclosure	requirements	Page to refer
406-1	Incidents of discrimination and corrective actions taken	<p><b>A.</b> Total number of incidents of discrimination during the reporting period.</p> <p><b>B.</b> Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> <li><b>a.</b> Incident reviewed by the organization;</li> <li><b>b.</b> Remediation plans being implemented;</li> <li><b>c.</b> Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li><b>d.</b> Incident no longer subject to action.</li> </ul>	<p>📄 <a href="#">Data Summary (Incidents of discrimination)</a></p>

## 407: Freedom of Association and Collective Bargaining

disclosures no.	disclosure	requirements	Page to refer
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p><b>A.</b> Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:</p> <ul style="list-style-type: none"> <li><b>a.</b> type of operation (such as manufacturing plant) and supplier;</li> <li><b>b.</b> countries or geographic areas with operations and suppliers considered at risk.</li> </ul> <p><b>B.</b> Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining</p>	<p>📄 <a href="#">Data Summary (Freedom of association and collective bargaining)</a></p>

## 408: Child Labor

disclosures no.	disclosure	requirements	Page to refer
408-1	Operations and suppliers at significant risk for incidents of child labor	<p><b>A.</b> Operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> <li><b>a.</b> child labor;</li> <li><b>b.</b> young workers exposed to hazardous work.</li> </ul> <p><b>B.</b> Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:</p> <ul style="list-style-type: none"> <li><b>a.</b> type of operation (such as manufacturing plant) and supplier;</li> <li><b>b.</b> countries or geographic areas with operations and suppliers considered at risk.</li> </ul> <p><b>C.</b> Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor</p>	> <a href="#">Child labor</a>

## 409: Forced or Compulsory Labor

disclosures no.	disclosure	requirements	Page to refer
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p><b>A.</b> Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <ul style="list-style-type: none"> <li><b>a.</b> type of operation (such as manufacturing plant) and supplier;</li> <li><b>b.</b> countries or geographic areas with operations and suppliers considered at risk.</li> </ul> <p><b>B.</b> Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor.</p>	> <a href="#">Forced or compulsory labor</a>

## 410: Security Practices

disclosures no.	disclosure	requirements	Page to refer
410-1	Security personnel trained in human rights policies or procedures	<p><b>A.</b> Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.</p> <p><b>B.</b> Whether training requirements also apply to third-party organizations providing security personnel.</p>	—

## 411: Rights of Indigenous Peoples

disclosures no.	disclosure	requirements	Page to refer
411-1	Incidents of violations involving rights of indigenous peoples	<p><b>A.</b> Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.</p> <p><b>B.</b> Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> <li><b>a.</b> Incident reviewed by the organization;</li> <li><b>b.</b> Remediation plans being implemented;</li> <li><b>c.</b> Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li><b>d.</b> Incident no longer subject to action.</li> </ul>	<a href="#">Data Summary (Rights of indigenous peoples)</a>

## 412: Human Rights Assessment

disclosures no.	disclosure	requirements	Page to refer
412-1	Operations that have been subject to human rights reviews or impact assessments	<p><b>A.</b> Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.</p>	—
412-2	Employee training on human rights policies or procedures	<p><b>A.</b> Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p><b>B.</b> Percentage of employees trained during the reporting period in human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p>	<a href="#">Data Summary (Human rights assessment)</a>
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<p><b>A.</b> Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p><b>B.</b> The definition used for 'significant investment agreements'.</p>	<a href="#">Data Summary (Child labor, Forced or compulsory labor)</a>



## 413: Local Communities

disclosures no.	disclosure	requirements	Page to refer
413-1	Operations with local community engagement, impact assessments, and development programs	<p><b>A.</b> Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:</p> <ul style="list-style-type: none"> <li><b>a.</b> social impact assessments, including gender impact assessments, based on participatory processes;</li> <li><b>b.</b> environmental impact assessments and ongoing monitoring;</li> <li><b>c.</b> public disclosure of results of environmental and social impact assessments;</li> <li><b>d.</b> local community development programs based on local communities' needs;</li> <li><b>e.</b> stakeholder engagement plans based on stakeholder mapping;</li> <li><b>f.</b> broad based local community consultation committees and processes that include vulnerable groups;</li> <li><b>g.</b> works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;</li> <li><b>h.</b> formal local community grievance processes.</li> </ul>	<p>➤ <a href="#">Local Communities</a></p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p><b>A.</b> Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> <li><b>a.</b> the location of the operations;</li> <li><b>b.</b> the significant actual and potential negative impacts of operations.</li> </ul>	<p>➤ <a href="#">Local Communities</a></p> <p>📎 <a href="#">Data Summary (Local Communities)</a></p>

## 414: Supplier Social Assessment

disclosures no.	disclosure	requirements	Page to refer
414-1	New suppliers that were screened using social criteria	<p><b>A.</b> Percentage of new suppliers that were screened using social criteria.</p>	<p>➤ <a href="#">Supplier Assessment for Labor Practices</a></p> <p>➤ <a href="#">Supplier Human Rights Assessment</a></p> <p>➤ <a href="#">Supplier Assessment for Impacts on Society</a></p>
414-2	Negative social impacts in the supply chain and actions taken	<p><b>A.</b> Number of suppliers assessed for social impacts.</p> <p><b>B.</b> Number of suppliers identified as having significant actual and potential negative social impacts.</p> <p><b>C.</b> Significant actual and potential negative social impacts identified in the supply chain.</p> <p><b>D.</b> Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.</p> <p><b>E.</b> Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.</p>	<p>➤ <a href="#">Supplier Assessment for Labor Practices</a></p> <p>➤ <a href="#">Supplier Human Rights Assessment</a></p> <p>➤ <a href="#">Supplier Assessment for Impacts on Society</a></p> <p>📎 <a href="#">Data Summary (Supplier Assessment for Impacts on Society)</a></p>

## 415: Public Policy

disclosures no.	disclosure	requirements	Page to refer
415-1	Political contributions	<p><b>A.</b> Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.</p> <p><b>B.</b> If applicable, how the monetary value of in-kind contributions was estimated.</p>	<a href="#">Data Summary (Economic Performance)</a>

## 416: Customer Health and Safety

disclosures no.	disclosure	requirements	Page to refer
416-1	Assessment of the health and safety impacts of product and service categories	<p><b>A.</b> Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.</p>	<a href="#">Customer health and safety</a> <a href="#">Data Summary (Customer health and safety)</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<p><b>A.</b> Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <ul style="list-style-type: none"> <li><b>a.</b> incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li><b>b.</b> incidents of non-compliance with regulations resulting in a warning;</li> <li><b>c.</b> incidents of non-compliance with voluntary codes.</li> </ul> <p><b>B.</b> If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<a href="#">Customer health and safety</a>

## 417: Marketing and Labeling

disclosures no.	disclosure	requirements	Page to refer
417-1	Requirements for product and service information and labeling	<p><b>A.</b> Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:</p> <ul style="list-style-type: none"> <li><b>a.</b> The sourcing of components of the product or service;</li> <li><b>b.</b> Content, particularly with regard to substances that might produce an environmental or social impact;</li> <li><b>c.</b> Safe use of the product or service;</li> <li><b>d.</b> Disposal of the product and environmental or social impacts;</li> <li><b>e.</b> Other (explain).</li> </ul> <p><b>B.</b> Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p>	<a href="#">Data Summary (Product and Service Labeling)</a>

417-2	Incidents of non-compliance concerning product and service information and labeling	<p><b>A.</b> Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <ul style="list-style-type: none"> <li>a. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>b. incidents of non-compliance with regulations resulting in a warning;</li> <li>c. incidents of non-compliance with voluntary codes.</li> </ul> <p><b>B.</b> If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>&gt; <a href="#">Product and Service Labeling</a></p> <p>📄 <a href="#">Data Summary (Product and Service Labeling)</a></p>
417-3	Incidents of non-compliance concerning marketing communications	<p><b>A.</b> Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <ul style="list-style-type: none"> <li>a. incidents of non-compliance with regulations resulting in a fine or penalty;</li> <li>b. incidents of non-compliance with regulations resulting in a warning;</li> <li>c. incidents of non-compliance with voluntary codes.</li> </ul> <p><b>B.</b> If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>&gt; <a href="#">Marketing Communications</a></p>

## 418: Customer Privacy

disclosures no.	disclosure	requirements	Page to refer
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p><b>A.</b> Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <ul style="list-style-type: none"> <li>a. complaints received from outside parties and substantiated by the organization;</li> <li>b. complaints from regulatory bodies.</li> </ul> <p><b>B.</b> Total number of identified leaks, thefts, or losses of customer data.</p> <p><b>C.</b> If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p>	<p>&gt; <a href="#">Customer Privacy</a></p> <p>📄 <a href="#">Data Summary (Customer Privacy)</a></p>

## 419: Socioeconomic Compliance

disclosures no.	disclosure	requirements	Page to refer
419-1	Non-compliance with laws and regulations in the social and economic area	<p><b>A.</b> Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <ul style="list-style-type: none"> <li>a. total monetary value of significant fines;</li> <li>b. total number of non-monetary sanctions;</li> <li>c. cases brought through dispute resolution mechanisms.</li> </ul> <p><b>B.</b> If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</p> <p><b>C.</b> The context against which significant fines and non-monetary sanctions were incurred.</p>	<p>📄 <a href="#">Data Summary (Customer Privacy&gt; Compliance)</a></p> <p>&gt; <a href="#">Compliance (Product Liability)</a></p>



# Editorial Policy for CSR Website

## Editorial Policy

### Information disclosure both through booklet and CSR website

We are disclosing our information by separating into booklets and website considering the nature of the mediums used.  
 Booklets: Introduces representative initiatives the Company is implementing for each group of stakeholders following the CSR slogan "thoughts toward the future," consisting of the themes of corporate governance, through products, for the environment, connections with people, and together with local communities.

Website: Identified priority initiatives in accordance with ISO 26000 and discloses information in reference to the GRI guidelines.

It has been created while giving consideration to factors such as the ease of understanding our stance as a company and the progress of PDCA while improving searchability by leveraging the strengths of the web.

### Period of information disclosure

FY 2019 (from January 2019 to December 2019)

※It contains the status until September 2020 should there be any major changes.

### The range of this report

It covers the Yokohama Rubber and its Group Companies both domestically and overseas.  
 (We report information on both upstream and downstream affiliates to the extent possible.)

<b>Economic Aspects</b>	Yokohama Rubber and their Subsidiaries under consolidated account.
<b>Environmental Aspect</b>	It contains the data from 39 of our operation sites both domestically and overseas, and all of our domestic sales companies. (Includes information on both upstream and downstream affiliates to the extent possible.)
<b>Social Aspect</b>	It contains a part of our various activities at Yokohama Rubber Headquarters, our 16 domestic operation sites, and our Group Companies both domestically and overseas.

### Guidelines for reference

"Environmental Reporting Guidelines 2018" by the Ministry of the Environment in Japan  
 GRI Standards by GRI

※GRI=Global Reporting Initiative

ISO 26000 (guidelines concerning social responsibility)

### Yearly upgrading history of our CSR online edition

September 2020 (once a year)

※The previous time was in September 2019.

※The next time is scheduled for August 2021.

## Editor contact of this report

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## Notes Concerning Forward-Looking Statements

This report contains projections, statements regarding plans and objectives, and other forward-looking statements.

All such statements are made based on the assumptions and judgments derived from information available at the time of printing (September 2020), and are subject to risks and uncertainties that could cause actual performance to differ, including not only the business activities of the Yokohama Rubber Group but also global and economic trends and changes in the global environment.

We hope all our readers understanding in advance the preceding description.

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