

Third-party Opinion

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



Keisuke, Takegahara

Executive Fellow

Research Institute of Capital Formation, Development Bank of Japan Inc.

He joined the Development Bank of Japan in 1989. Prior to assuming his current position, he served as the Chief Representative in Frankfurt, Germany, as General Manager of the Environmental Initiative & Corporate Social Responsibility-Support Department, and as an Executive Officer.

He has held a number of government positions, including as temporary member of the Central Environmental Council of the Ministry of the Environment.

In brief, CSR Report 2021 is characterized by being greatly organized as a medium for disclosing non-financial information by focusing on the new medium-term management plan, Yokohama Transformation 2023 (YX2023). As a result, while maintaining its function as a bridge to convey the essence of the Group's CSR activities to a broad audience and to guide readers wanting to know more about the Group's detailed information online, this report is about to communicate a message to readers about the Group's value creation story by itself. This development is clear when contrasted with last year's report, which I also evaluated.

The biggest change is the integration of the new YX2023 medium-term management plan. First, the Message from the President clearly indicates the direction of the new medium-term management plan, especially the concept of "deepening existing businesses and exploring market changes" to create new value. On the following pages, the new medium-term management plan is expanded into five important issues and combined with a growth scenario through resolving social issues. While the previous report only listed the awareness of risks and opportunities in sustainability management, they now are integrated into

the medium-term management plan and have a clear story. A straightforward example of this is the rearrangement of the important issues. The company has placed Products at the beginning, and also has increased the size by incorporating product information. In order to respond to the major changes symbolized by CASE and MaaS, the strategy of adding value in the consumer tires business and pursuing a new profit model in the commercial tires business is a concrete and easy-to-understand example of the philosophy of “Business Creation and Business Maintenance,” which aims to deepen existing businesses and explore market changes, or to balance offensive and defensive positions.

The second thing that I noticed was the newly added “Value to be created” item at the beginning of each page for the five important issues, which describes the value (outcome) that the company provides to society through its business. After reviewing last year’s content and asking that consideration be given, I was extremely pleased by the impression that the integration of business and social value has progressed in response to the logic of ESG investment that requires the synchronization of social issue resolution with growth strategies.

In addition, I also highly appreciate the inclusion of SDGs contributions on each page of the important issues and comments from concerned parties as a way to reflect the perspectives of stakeholders.

The consolidation of business and social issues can also be seen in the content for each of the important issues. For example, in “The Earth,” while the previous report focused on the risks of sustainable natural rubber sourcing, this year’s report introduces both the risks and opportunities under the larger concept of carbon neutrality and a circular economy. In particular, I was highly impressed by the fact that the report clearly indicated the quantitative target of increasing the use of renewable raw materials to at least 30% by 2030, and also mentioned a new technology to produce butadiene from biomass as a concrete measure to achieve this, which shined a light on the company’s innovation.

I would like to salute your efforts to considerably increase the functionality of this communication tool without greatly changing the size. Moreover, I also would like to share a few areas that I hope will be further improved in the future.

The first is the disclosure of medium to long-term targets (vision). Considering the long-term perspective which is often taken by the Group, as symbolized by the value creation scenario being set with the major changes in the automotive industry for the transition to a carbon-free society and the statement “looking ahead to the next 100 years,” I believe that this is the best time to present specific long-term targets and a vision. On top of that, it is also essential to present medium-term target levels as a basis to self-evaluate recent performance data. Regarding this point, I think it would be effective to utilize the TCFD framework mentioned in the Message from the President to consider the direction of the convergence of non-financial disclosure rules expected to be developed in the future. For example, the message about the long-term sustainability of the business model will be strengthened by organizing and disclosing much of the information contained in the memorable “Products” section as risks and opportunities in each segment utilizing the TCFD framework.

In addition, it would be better if the relationship between the five important themes is elaborated further. The five of them can be divided into “Product,” which shows a direct view of the business (value creation), and the remaining four that could be considered the supporting foundation. Lining up the four elements that support the business, namely the environment, people, community, and corporate governance, I feel that what needs to be mentioned will naturally come to light. The Environment section, which was revised in this report, was very convincing from this perspective. I hope that information about human capital and communities (emphasizing global diversity) will similarly be described in more detail as well.

While the level of what is requested has been raised because of the vast improvements, I look forward to seeing further changes that will continue to deepen the understanding of readers.



Ms. Joanna Sook Ja Park

Appassionata, Inc., President and Consultant

A handwritten signature in black ink that reads "Joanna Sook Ja Park".

Appassionata was established in 2000 to promote work-life balance and diversity.

Appassionata has supported many companies with human resources development and awareness reform by addressing areas such as unconscious prejudice, diversity, and telework (working from home).

Four years have passed since the launch of the Diversity Promotion Task Force, and great progress has been made during that time to improve the level of activities based on the company’s basic policy of “positioning ourselves as a company that welcomes diverse workstyles and that people will want to continue working at over the long term.”

At the start of 2016, the company conducted employee opinion surveys, and interviews with all female employees, senior caregivers and managers. They listened to the opinions of employees to better understand the current situation and issues, and labor and management collaborated to develop a system that met those needs. The company has responded to the diversifying needs of employees by expanding systems that make it easier for employees to work long hours based on their needs, such as the abolition of the core time period of the flextime system, the acquisition of hourly paid leave, the expansion of the applicable scope of staggered working hours, and the establishment of childcare and senior care consultation services. Doing this creates a culture that accepts diverse values. These measures are not

only for women, childcare and caregivers, but also for people with disabilities and the LGBTQ community, and are being promoted to also include men, to create a culture where everyone can recognize, respect and work together, and to support the productivity improvements and new value creation.

The company has begun to work on “increasing job satisfaction” as the next step after “enhancing the ease of working” in order to allow the active participation of diverse human resources. They will focus on fostering career awareness among individuals and strengthening diversity management among managers, with the aim of realizing common goals while respecting individual values. For women’s advancement, the company is motivating female employees by not only improving their retainment but also their skills and percentage in management positions.

Many seminars were also held in addition to general support for balancing work. While face-to-face training was not possible due to the COVID-19 pandemic, the company promptly switched to and conducted online seminars, including measures to support career development, MBA mini courses for women, and subordinate cultivation seminars for managers. This has led to improvements in women’s career motivation and manager awareness of subordinate development.

Due to the accelerated use of telecommuting and spread of new workstyles during the COVID-19 pandemic, the company conducted a telecommuting survey to identify the benefits and drawbacks. Most of those surveyed agreed that all work could be handled at home. Some of the benefits were a reduced commute and travel time, more time with families, increased work concentration and improved work productivity.

Meanwhile, drawbacks included communication problems, the work environment and network devices at home, and responding to external customers. In particular, they highlighted problems related to how to communicate. Even when it is not possible to meet face-to-face, it is best to utilize various methods to enhance communication. In terms of environments, preparing homes unsuitable for working (small, cohabiting family members) and networks is essential to prevent decreases in work effectiveness and efficiency. In addition, the discovery that management became difficult as the frequency of telecommuting increased, while once or twice a week caused no problems, will surely prove useful for its implementation post-COVID-19. One major management issue is harassment. In recent years, this has also become one of the biggest problems for many companies. In order to respond to the harassment prevention measures required through legal amendments, the company added new prohibition clauses for power harassment and SOGI harassment^{※1} in its employment regulations. I also commend the company for making employees aware of the penalties for harassment, and that they may be held accountable for turning a blind eye to it. With levels of harassment failing to decrease, managers will continue to be required to raise awareness and conduct prevention activities. I hope that the company will continue to respond flexibly to the rapidly changing social and business environments, and provide support to allow diverse human resources to play healthy and active roles.

※1 SOGI harassment: Abbreviation for “sexual orientation and gender identity,” which may lead to discrimination, harassment such as bullying, and disadvantages in social life

Response to Third-Party Opinion



Thank you for taking a proper look at the Group's initiatives. We will consider your feedback and use it for making improvements. In the countries and regions where Yokohama Rubber operates, we will continue to provide information to our employees and business partners to protect their safety and health against the occurrence of natural disasters and COVID-19, in addition to workstyles reforms and mutual communication.

As stated in the YX2023 medium-term management plan from the Message from the President, each and every employee aims to achieve the CSR slogan "Caring for the Future" by promoting "deepening and exploring" for new value creation and ESG management in an integrated manner. In response to the drastic changes in the mobility society and carbon neutrality, we would like to promote the presentation to stakeholders of medium and long-term targets and a vision that will lead to the social issue resolution in the initiatives supporting our business.

In addition to creating safe and secure workplaces as previously mentioned, we will strive to become a company where diverse human resources are welcome and can continue working for a long time as a part of global diversity.

Gota Matsuo

Member of the Board and Managing Officer, Head of Corporate Social Responsibility Division





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.	 Corporate Data
102-2	Activities, brands, products, and services	A. A description of the organization's activities. Primary brands, products, B. and services, including an explanation of any products or services that are banned in certain markets.	 Yokohama Rubber Group Glance  Marketing and Labeling
102-3	Location of headquarters	A. Location of the organization's headquarters.	 Corporate Data

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.	 Yokohama Rubber Group at a Glance
102-5	Ownership and legal form	A. Nature of ownership and legal form.	 Corporate Data
102-6	Markets served	A. Markets served, including: <ul style="list-style-type: none"> a. geographic locations where products and services are offered; b. sectors served; types of customers c. and beneficiaries. 	 CSR Report 2021 P20
	Scale of the organization	A. Scale of the organization, including: <ul style="list-style-type: none"> a. total number of employees; b. total number of operations; c. net sales (for 	 CSR Report 2021 P20


102-7		<p>private sector organizations) or net revenues (for public sector organizations);</p> <p>d. total capitalization (for private sector organizations) broken down in terms of debt and equity;</p> <p>e. quantity of products or services provided.</p>	
	Information on employees and other workers	<p>A. Total number of employees by employment contract (permanent and temporary), by gender.</p> <p>B. Total number of employees by employment contract (permanent and temporary), by region.</p> <p>C. Total number of employees by employment type (full-time and part-time), by gender.</p> <p>D. Whether a</p>	<p>> Diversity and Equal Opportunities (Female employee ratio)</p>

102-8		<p>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>E. 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>F. An explanation of how the data have been compiled, including any assumptions made.</p>	
102-9	Supply chain	<p>A. 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>➤ Fair Operating Practices</p> <p>➤ Energy</p>

102-10	Significant changes to the organization and its supply chain	<p>A. Significant changes to the organization's size, structure, ownership, or supply chain, including:</p> <ul style="list-style-type: none"> a. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; b. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); c. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination. 	No significant changes
	Precautionary Principle or approach	A. Whether and how the organization	 Risk Management

102-11		applies the Precautionary Principle or approach.	
102-12	External initiatives	A. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	 CSR and Environmental Management>Participation in Initiatives in Japan and Overseas  Fair Operating Practices>Procurement Policy for the Sustainable Natural Rubber
102-13	Membership of associations	A. A list of the main memberships of industry or other associations, and national or international advocacy organizations.	 CSR and Environmental Management>Participation in Initiatives in Japan and Overseas

Strategy

disclosure res no.	disclosure	requirements	Page to refer
	Statement from senior decision-maker	A. A statement from the most senior decision-maker of the organization (such as CEO, chair,	 Message From The President

102-14		or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	
102-15	Key impacts, risks, and opportunities	A. A description of key impacts, risks, and opportunities.	<ul style="list-style-type: none"> > Message From The President > Formulating the Medium-term Management Plan YX2023 and Caring for the Future > Risks and Opportunities Presented by Yokohama Rubber's Sustainability-focused Management



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.	<ul style="list-style-type: none"> > Corporate Philosophy > CSR Slogan/Action Guidelines
	Mechanisms for advice and concerns about ethics	A. A description of internal and external	> Compliance



102-17		<p>mechanisms for:</p> <ul style="list-style-type: none"> a. seeking advice about ethical and lawful behavior, and organizational integrity; b. reporting concerns about unethical or unlawful behavior, and organizational integrity. 	
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Governance

disclosures no.	disclosure	requirements	Page to refer
102-18	Governance structure	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> > Corporate Governance > CSR and Environmental Management
	Delegating authority	<ul style="list-style-type: none"> A. Process for delegating 	<ul style="list-style-type: none"> > Corporate Governance > CSR and Environmental

102-19		authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	Management
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>A. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics.</p> <p>B. Whether post holders report directly to the highest governance body.</p>	 CSR and Environmental Management
102-21	Consulting stakeholders on economic, environmental, and social topics	<p>A. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.</p> <p>B. If consultation is delegated, describe to whom it is delegated and how the resulting</p>	 Corporate Governance (Corporate Governance Support System)

		feedback is provided to the highest governance body.	
102-22	Composition of the highest governance body and its committees	<p>A. Composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> 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. 	 Corporate Governance

102-23	Chair of the highest governance body	<p>A. Whether the chair of the highest governance body is also an executive officer in the organization.</p> <p>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>	 Corporate Governance
102-24	Nominating and selecting the highest governance body	<p>A. Nomination and selection processes for the highest governance body and its committees.</p> <p>B. Criteria used for nominating and selecting highest governance body members, including whether and how:</p> <ul style="list-style-type: none"> a. stakeholders (including shareholders) are involved; b. diversity is considered; c. independence is considered; d. expertise and experience relating to 	 Corporate Governance


		economic, environmental, and social topics are considered.	
102-25	Conflicts of interest	<p>A. Processes for the highest governance body to ensure conflicts of interest are avoided and managed.</p> <p>B. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum:</p> <ul style="list-style-type: none"> a. Cross-board membership; b. Cross-shareholding with suppliers and other stakeholders; c. Existence of controlling shareholder; d. Related party disclosures. 	<p>> Corporate Governance</p>
102-26	Role of highest governance body in setting purpose, values, and strategy	<p>A. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's</p>	<p>> Corporate Governance</p> <p>> CSR and Environmental Management</p>


		purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.	
102-27	Collective knowledge of highest governance body	A. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	<ul style="list-style-type: none"> > Corporate Governance > CSR and Environmental Management
102-28	Evaluating the highest governance body's performance	<p>A. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics.</p> <p>B. Whether such evaluation is independent or not, and its frequency.</p> <p>C. Whether such evaluation is a self-assessment.</p> <p>D. Actions taken in response to</p>	<ul style="list-style-type: none"> > Corporate Governance > CSR and Environmental Management

		<p>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>	
102-29	<p>Identifying and managing economic, environmental, and social impacts</p>	<p>A. 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. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics</p>	<p>> CSR and Environmental Management</p>

		and their impacts, risks, and opportunities.	
102-30	Effectiveness of risk management processes	A. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	<div>➤ CSR and Environmental Management</div> <div>➤ Risk Management</div>
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.	<div>➤ CSR and Environmental Management</div> <div>➤ Risk Management</div>
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	<div>➤ Corporate Governance</div> <div>➤ CSR and</div>




		the highest governance body.	Environmental Management
102-34	Nature and total number of critical concerns	<p>A. Total number and nature of critical concerns that were communicated to the highest governance body.</p> <p>B. Mechanism(s) used to address and resolve critical concerns.</p>	> Risk Management
	Remuneration policies	<p>A. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:</p> <p>a. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;</p> <p>b. Sign-on bonuses or recruitment incentive payments;</p> <p>c. Termination payments;</p> <p>d. Clawbacks;</p>	> Corporate Governance

102-35		<p>e. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.</p> <p>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.</p>	
102-36	Process for determining remuneration	<p>A. Process for determining remuneration.</p> <p>B. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management.</p>	 Corporate Governance

		C. Any other relationships that the remuneration consultants have with the organization.	
102-37	Stakeholders' involvement in remuneration	<p>A. How stakeholders' views are sought and taken into account regarding remuneration.</p> <p>B. If applicable, the results of votes on remuneration policies and proposals.</p>	 Corporate Governance
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.	—
	Percentage increase in annual total compensation ratio	A. Ratio of the percentage increase in annual total compensation for the	—

102-39		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.	
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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.	 STEP4 Determining Imp Issues (Materiality)
102-41	Collective bargaining agreements	A. Percentage of total employees covered by collective bargaining agreements.	 Data Summary (Labor/Management relations)
102-42	Identifying and selecting stakeholders	A. The basis for identifying and selecting stakeholders with whom to	 STEP4 Determining Imp Issues (Materiality)





		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.	➤ Response to Third-Party Opinion
102-44	Key topics and concerns raised	<p>A. Key topics and concerns that have been raised through stakeholder engagement, including:</p> <p>a. how the organization has responded to those key topics and concerns, including through its reporting;</p>	➤ Response to Third-Party Opinion


		b. the stakeholder groups that raised each of the key topics and concerns.	
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Reporting practice

disclosures no.	disclosure	requirements	Page to refer
102-45	Entities included in the consolidated financial statements	<p>A. A list of all entities included in the organization's consolidated financial statements or equivalent documents.</p> <p>B. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.</p>	<p> Annual Report 2021</p> <p> Yokohama Rubber Group at a Glance</p>
	Defining report content and topic Boundaries	A. An explanation of the process for defining the report content and the topic Boundaries.	 Editorial Policy for CSR Website

102-46		B. An explanation of how the organization has implemented the Reporting Principles for defining report content.	
102-47	List of material topics	A. A list of the material topics identified in the process for defining report content.	> Determining Important Issues
102-48	Restatements of information	A. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	> Editorial Policy for CSR Website
102-49	Changes in reporting	A. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	> Editorial Policy for CSR Website
102-50	Reporting period	A. Reporting period for the information provided.	> Editorial Policy for CSR Website
102-51	Date of most recent report	A. If applicable, the date of the most recent previous report.	> Editorial Policy for CSR Website

102-52	Reporting cycle	A. Reporting cycle.	 Editorial Policy for CSR Website
102-53	Contact point for questions regarding the report	A. The contact point for questions regarding the report or its contents.	 Editorial Policy for CSR Website
102-54	Claims of reporting in accordance with the GRI Standards	<p>A. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either:</p> <ul style="list-style-type: none"> 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'. 	 Reference Table for GRI Guidelines
	GRI content index	A. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report.	 Reference Table for GRI Guidelines


102-55		<p>B. For each disclosure, the content index shall include:</p> <ul style="list-style-type: none"> 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. 	
	External assurance	<p>A. A description of the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>B. If the report has been externally assured:</p> <ul style="list-style-type: none"> a. A reference to the external assurance report, statements, or 	<p> Response to Third-Party Opinion</p>

102-56

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.

103: Management Approach 2016

disclosure s no.	disclosure	requirements	Page to refer
103-1	Explanation of the material topic and its Boundary	<p>A. An explanation of why the topic is material.</p> <p>B. The Boundary for the material topic, which includes a description of:</p> <ul style="list-style-type: none">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. <p>C. Any specific limitation regarding the topic</p>	 Reference Table for GRI Guidelines

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

103-3		<p>the effectiveness of the management approach;</p> <p>b. the results of the evaluation of the management approach;</p> <p>c. any related adjustments to the management approach.</p>	
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Topic Specific Standards

Economic topics



201: Economic Performance 2016


disclosures no.	disclosure	requirements	Page to refer
	Direct economic value generated and distributed	A. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations	> Economic Performance

201-1

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:

- a. Direct economic value generated: revenues;
- b. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- c. Economic value retained: 'direct economic value generated' less

		<p>'economic value distributed'.</p> <p>B. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.</p>	
201-2	Financial implications and other risks and opportunities due to climate change	<p>A. 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"> a. a description of the risk or opportunity and its classification as either physical, regulatory, or other; b. a description of the impact associated with the risk 	<p> Risks and Opportunities Presented by Yokohama Rubber's Sustainability-focused Management</p> <p> Data Summary (Financial impact of climate change)</p>

		<p>or opportunity;</p> <p>c. the financial implications of the risk or opportunity before action is taken;</p> <p>d. the methods used to manage the risk or opportunity;</p> <p>e. the costs of actions taken to manage the risk or opportunity.</p>	
	Defined benefit plan obligations and other retirement plans	<p>A. If the plan’s liabilities are met by the organization’s general resources, the estimated value of those liabilities.</p> <p>B. If a separate fund exists to pay the plan’s pension liabilities:</p> <p>a. the extent to which the scheme’s liabilities are estimated to</p>	 Data Summary (Range of organizational burden of defined benefit pension plans)

201-3

be covered
by the
assets that
have been
set aside to
meet them;


b. the basis on
which that
estimate has
been arrived
at;

c. when that
estimate
was made.

C. 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.


D. Percentage of salary
contributed by
employee or
employer.

E. Level of participation
in retirement plans,
such as participation
in mandatory or
voluntary schemes,
regional, or country-
based schemes, or
those with financial
impact.

	Financial assistance received from government	A. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: <ul style="list-style-type: none">a. tax relief and tax credits;b. subsidies;c. investment grants, research and development grants, and other relevant types of grant;d. awards;e. royalty holidays;f. financial assistance from Export Credit Agencies (ECAs);g. financial incentives;h. other financial	 Economic Performance
201-4			



		<p>benefits received or receivable from any government for any operation.</p> <p>B. The information in 201-4-a by country.</p> <p>C. Whether, and the extent to which, any government is present in the shareholding structure.</p>	
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202: Market Presence 2016


disclosures no.	disclosure	requirements	Page to refer
	Ratios of standard entry level wage by gender compared to local minimum wage	A. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the	 Market Presence


relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.

- 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.
- C. 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.
- D. The definition used for 'significant locations of operation'.


202-2	Proportion of senior management hired from the local community	<p>A. Percentage of senior management at significant locations of operation that are hired from the local community.</p> <p>B. The definition used for 'senior management'.</p> <p>C. The organization's geographical definition of 'local'.</p> <p>D. The definition used for 'significant locations of operation'.</p>	 Market Presence  Data Summary (Market Presence)
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203: Indirect Economic Impacts 2016

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

203-2	Significant indirect economic impacts	<p>A. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts.</p> <p>Significance of the indirect economic impacts in the context of external</p> <p>B. benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>	 Data Summary (Infrastructure deployment and impact of investment and support services)
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204: Procurement Practices 2016

disclosures no.	disclosure	requirements	Page to refer
	Proportion of spending on local suppliers	<p>A. Percentage of the procurement budget used for significant locations of operation</p>	 Data Summary (Percentage of the procurement budget used for significant locations of operation that is spent on suppliers)


204-1		<p>that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>B. The organization's geographical definition of 'local'.</p> <p>C. The definition used for 'significant locations of operation'.</p>	local to that operation)
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205: Anti-corruption 2016

disclosures no.	disclosure	requirements	Page to refer
205-1	Operations assessed for risks related to corruption	<p>A. Total number and percentage of operations assessed for risks related to corruption.</p> <p>B. Significant risks related to corruption identified through the risk assessment.</p>	 Data Summary (Anti-corruption)

Communication and training about anti-corruption policies and procedures

- A. 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.
- 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.
- C. 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-

 Data Summary (Anti-corruption)

205-2		<p>corruption policies and procedures have been communicated to any other persons or organizations.</p> <p>D. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>E. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</p>	
	Confirmed incidents of corruption and actions taken	<p>A. Total number and nature of confirmed incidents of corruption.</p> <p>B. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p>	 Data Summary (Anti-corruption)



205-3		<p>C. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>D. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>	
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206: Anti-competitive Behavior 2016


disclosures no.	disclosure	requirements	Page to refer
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	A. Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in	 Data Summary (Fair Operating Practices> Compliance)




		<p>which the organization has been identified as a participant.</p> <p>B. Main outcomes of completed legal actions, including any decisions or judgments.</p>	
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207:Taxation transparency 2019

disclosures no.	disclosure	requirements	Page to refer
207-1	Approach to tax	<p>A. A description of the approach to tax, including:</p> <ul style="list-style-type: none"> a. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available; b. the governance body or executive-level position within the organization that formally reviews and approves the 	<p> Taxation transparency</p> <p> Data Summary (Taxation transparency)</p>

		<p>tax strategy, and the frequency of this review;</p> <p>c. the approach to regulatory compliance;</p> <p>d. how the approach to tax is linked to the business and sustainable development strategies of the organization.</p>	
	<p>Tax governance, control, and risk management</p>	<p>A. A description of the tax governance and control framework, including:</p> <p>a. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;</p> <p>b. how the approach to tax is embedded within the</p>	<p>> Taxation transparency</p> <p> Data Summary (Taxation transparency)</p>

207-2		<p>organization;</p> <p>c. the approach to tax risks, including how risks are identified, managed, and monitored;</p> <p>d. how compliance with the tax governance and control framework is evaluated.</p> <p>B. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.</p> <p>C. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</p>	
	Stakeholder engagement and management of concerns	A. A description of	 Taxation transparency


207-3	related to tax	<p>the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:</p> <ul style="list-style-type: none"> a. the approach to engagement with tax authorities; b. the approach to public policy advocacy on tax; c. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders. 	 Data Summary (Taxation transparency)
	Country-by-country reporting	<p>A. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial</p>	 Taxation transparency  Data Summary (Taxation transparency)





<div data-bbox="81 1512 177 1545" data-label="Text"> <p>207-4</p> </div>		<div data-bbox="791 69 1026 253" data-label="Text"> <p>information filed on public record, are resident for tax purposes.</p> </div> <div data-bbox="748 277 1026 2112" data-label="List-Group"> <p>B. For each tax jurisdiction reported in Disclosure 207-4-a:</p> <ul style="list-style-type: none"> a. Names of the resident entities; b. Primary activities of the organization; c. Number of employees, and the basis of calculation of this number; d. Revenues from third-party sales; e. Revenues from intra-group transactions with other tax jurisdictions; f. Profit/loss before tax; g. Tangible assets other than cash and cash equivalents; h. Corporate </div>	
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		<p>income tax paid on a cash basis;</p> <p>i. Corporate income tax accrued on profit/loss;</p> <p>j. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.</p> <p>C. The time period covered by the information reported in Disclosure 207-4.</p>	
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Environmental topics


301: Materials 2016



disclosure s no.	disclosure	requirements	Page to refer
	Materials used by weight or volume	A. Total weight or volume of	 Materials





301-1		<p>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"> a. non-renewable materials used; b. renewable materials used. 	
301-2	Recycled input materials used	A. Percentage of recycled input materials used to manufacture the organization's primary products and services.	<p> Materials</p> <p> Data Summary (Materials)</p>
301-3	Reclaimed products and their packaging materials	<p>A. Percentage of reclaimed products and their packaging materials for each product category.</p> <p>B. How the data for this</p>	<p> Products and Services</p> <p> Data Summary (Materials)</p>



		disclosure have been collected.	
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302: Energy 2016

disclosure s no.	disclosure	requirements	Page to refer
302-1	Energy consumption within the organization	<p>A. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>B. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>C. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> a. electricity consumption b. heating consumption 	<p>> Energy</p> <p> Data Summary (Energy)</p>



		<ul style="list-style-type: none">c. cooling consumptiond. steam consumption <p>D. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none">a. electricity soldb. heating soldc. cooling soldd. steam sold <p>E. Total energy consumption within the organization, in joules or multiples.</p> <p>F. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>G. Source of the conversion factors used.</p>	
302-2	Energy consumption outside of the organization	<p>A. Energy consumption outside of the organization, in joules or multiples.</p> <p>B. Standards, methodologies, assumptions, and/or calculation tools</p>	<div> Energy</div> <div> Data Summary (Energy)</div>

		<p>used.</p> <p>C. Source of the conversion factors used.</p>	
302-3	Energy intensity	<p>A. Energy intensity ratio for the organization.</p> <p>B. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>C. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>D. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	<p> Energy</p> <p> Data Summary (Energy)</p>
	Reduction of energy consumption	<p>A. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in</p>	<p> Energy</p> <p> Data Summary (Energy)</p>

302-4		<p>joules or multiples.</p> <p>B. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>C. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>D. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
302-5	<p>Reductions in energy requirements of products and services</p>	<p>A. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>B. Basis for calculating reductions in energy consumption,</p>	<p> Energy</p> <p> Data Summary (Energy)</p>

		<p>such as base year or baseline, including the rationale for choosing it.</p> <p>C. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
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303: Water and Effluents 2018

disclosures no.	disclosure	requirements	Page to refer
	Interactions with water as a shared resource	<p>A. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or directly linked to the organization's activities, products or services by a business relationship(e.g., impacts caused</p>	<p> Water</p> <p> Data Summary (Water)</p>

303-1


by runoff).

- B. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.
- C. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.
- D. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each

		area with water stress.	
303-2	Management of water discharge-related impacts	<p>A. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none">a. how standards for facilities operating in locations with no local discharge requirements were determined;b. any internally developed water quality standards or guidelines;c. any sector-specific standards considered;d. whether the profile of the receiving waterbody was considered.	<div>> Effluents and Waste</div> <div> Data Summary (Effluents and Waste)</div>
	Water withdrawal		

- A. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:
- Surface water;
 - Groundwater;
 - Seawater;
 - Produced water;
 - Third-party water.
- B. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:
- Surface water;
 - Groundwater;
 - Seawater;
 - Produced water;
 - Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.
- C. A breakdown of

> Water
Data Summary
(Water)

		<p>total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <p>a. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);</p> <p>b. Other water ($> 1,000$ mg/L Total Dissolved Solids).</p> <p>D. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	
	Water discharge	<p>A. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <p>a. Surface</p>	<p>> Effluents and Waste</p> <p> Data Summary (Effluents and Waste)</p>

- water;
- b. Groundwater;
- c. Seawater;
- d. Third-party water, and the volume of this total sent for use to other organizations, if applicable.

B. A breakdown of total water discharge to all areas in megaliters by the following categories:

- a. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
- b. Other water ($> 1,000$ mg/L Total Dissolved Solids).

C. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:

- a. Freshwater ($\leq 1,000$ mg/L Total


Dissolved
Solids);

- b. Other water
($>1,000$
mg/L Total
Dissolved
Solids).

D. Priority
substances of
concern for which
discharges are
treated,
including:



- a. how priority
substances of
concern were
defined, and
any
international
standard,
authoritative
list, or criteria
used;
- b. the approach
for setting
discharge
limits for
priority
substances of
concern;
- c. number of
incidents of
non-
compliance
with
discharge
limits.

E. Any contextual
information
necessary to
understand how

		<p>the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	
303-5	Water consumption	<p>A. Total water consumption from all areas in megaliters.</p> <p>B. Total water consumption from all areas with water stress in megaliters.</p> <p>C. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.</p> <p>D. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated,</p>	<p>> Water</p> <p> Data Summary (Water)</p>



		modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.	
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304: Biodiversity 2016




disclosures no.	disclosure	requirements	Page to refer
	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>A. 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> <ol style="list-style-type: none"> Geographic location; Subsurface and underground land that may be owned, leased, or managed by the organization; Position in 	<p> Biodiversity</p> <p> Data Summary (Biodiversity)</p>

304-1

- 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;
- d. Type of operation (office, manufacturing or production, or extractive);
- e. Size of operational site in km² (or another unit, if appropriate);
- f. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime



		<p>ecosystem);</p> <p>g. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).</p>	
	Significant impacts of activities, products, and services on biodiversity	<p>A. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:</p> <p>a. Construction or use of manufacturing plants, mines, and transport infrastructure;</p> <p>b. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);</p>	<p> Biodiversity</p> <p> Data Summary (Biodiversity)</p>



304-2		<ul style="list-style-type: none"> c. Introduction of invasive species, pests, and pathogens; d. Reduction of species; e. Habitat conversion; f. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). <p>B. Significant direct and indirect positive and negative impacts with reference to the following:</p> <ul style="list-style-type: none"> a. Species affected; b. Extent of areas impacted; c. Duration of impacts; d. Reversibility or irreversibility of the impacts. 	
	Habitats protected or	A. Size and location	 Biodiversity



304-3	restored	<p>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. 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>C. Status of each area based on its condition at the close of the reporting period.</p> <p>D. Standards, methodologies, and assumptions used.</p>	 Data Summary (Biodiversity)
	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>A. Total number of IUCN Red List species and national conservation list species with</p>	 Biodiversity  Data Summary (Biodiversity)



304-4		<p>habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> a. Critically endangered b. Endangered c. Vulnerable d. Near threatened e. Least concern 	
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305: Emissions 2016



disclosures no.	disclosure	requirements	Page to refer
	Direct (Scope 1) GHG emissions	<p>A. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.</p> <p>B. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>C. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>D. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> a. the rationale for choosing it; b. emissions in the base year; c. the context for any 	<p> Emissions</p> <p> Data Summary (Emissions)</p>

305-1		<p>significant changes in emissions that triggered recalculations of base year emissions.</p> <p>E. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>F. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>G. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
	Energy indirect (Scope 2) GHG emissions	<p>A. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>B. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>C. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>D. Base year for the calculation, if applicable, including:</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>


305-2		<ul style="list-style-type: none"> a. the rationale for choosing it; b. emissions in the base year; c. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>E. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>F. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>G. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
	Other indirect (Scope 3) GHG emissions	<p>A. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.</p> <p>B. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>C. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.</p> <p>D. Other indirect (Scope 3)</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>


305-3		<p>GHG emissions categories and activities included in the calculation.</p> <p>E. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> a. the rationale for choosing it; b. emissions in the base year; c. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>F. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>G. Standards, methodologies, assumptions, and/or calculation tools used.</p>	
305-4	GHG emissions intensity	<p>A. GHG emissions intensity ratio for the organization.</p> <p>B. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>C. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>

		<p>indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>D. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	
305-5	Reduction of GHG emissions	<p>A. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>B. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>C. Base year or baseline, including the rationale for choosing it.</p> <p>D. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>E. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>
305-6	Emissions of ozone-depleting substances (ODS)	<p>A. a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>B. Substances included in the calculation.</p> <p>C. Source of the emission factors used.</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>

		D. Standards, methodologies, assumptions, and/or calculation tools used.	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<p>A. Significant air emissions, in kilograms or multiples, for each of the following:</p> <ul style="list-style-type: none"> a. NO_x b. SO_x c. Persistent organic pollutants (POP) d. Volatile organic compounds (VOC) e. Hazardous air pollutants (HAP) f. Particulate matter (PM) g. Other standard categories of air emissions identified in relevant regulations <p>B. Source of the emission factors used.</p> <p>C. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p> Emissions</p> <p> Data Summary (Emissions)</p>


306: Effluents and Waste 2016



disclosures no.	disclosure	requirements	Page to refer
	Water discharge by quality and destination	A. Total volume of	 Effluents and Waste

306-1		<p>planned and unplanned water discharges by:</p> <ul style="list-style-type: none"> a. i. destination; b. quality of the water, including treatment method; c. whether the water was reused by another organization. <p>B. Standards, methodologies, and assumptions used.</p>	 Data Summary (Effluents and Waste)
	Waste by type and disposal method	<p>A. Total weight of hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> a. i. Reuse b. Recycling c. Composting d. Recovery, including energy recovery e. Incineration (mass burn) f. Deep well injection g. Landfill h. On-site storage 	 Data Summary (Effluents and Waste)

306-2

- i. Other (to be specified by the organization)
- B. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:
 - a. i. Reuse
 - b. Recycling
 - c. Composting
 - d. Recovery, including energy recovery
 - e. Incineration (mass burn)
 - f. Deep well injection
 - g. Landfill
 - h. On-site storage
 - i. Other (to be specified by the organization)
- C. How the waste disposal method has been determined:
 - a. i. Disposed of directly by the organization, or otherwise directly confirmed
 - b. Information

		<p>provided by the waste disposal contractor</p> <p>c. Organizational defaults of the waste disposal contractor</p>	
306-3	Significant spills	<p>A. Total number and total volume of recorded significant spills.</p> <p>B. The following additional information for each spill that was reported in the organization's financial statements:</p> <p>a. i. Location of spill;</p> <p>b. Volume of spill;</p> <p>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</p>	<p>> Effluents and Waste</p> <p> Data Summary (Effluents and Waste)</p>

		chemicals (mostly soil or water surfaces), and other (to be specified by the organization).	
		C. Impacts of significant spills.	
306-4	Transport of hazardous waste	<p>A. Total weight for each of the following:</p> <ul style="list-style-type: none"> a. i. Hazardous waste transported b. Hazardous waste imported c. Hazardous waste exported d. Hazardous waste treated <p>B. Percentage of hazardous waste shipped internationally.</p> <p>C. Standards, methodologies, and assumptions used.</p>	Not applicable.
	Water bodies affected by water discharges and/or runoff	A. Water bodies and related habitats that are significantly affected by water discharges and/or	 Effluents and Waste  Data Summary (Effluents and Waste)


306-5		<p>runoff, including information on:</p> <ol style="list-style-type: none"> i. the size of the water body and related habitat; whether the water body and related habitat is designated as a nationally or internationally protected area; the biodiversity value, such as total number of protected species. 	
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307: Environmental Compliance 2016

disclosures no.	disclosure	requirements	Page to refer
	Non-compliance with environmental laws and regulations	<p>A. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations in terms of:</p> <ol style="list-style-type: none"> total 	<p> Compliance</p> <p> Data Summary (Compliance)</p>

307-1		<p>monetary value of significant fines;</p> <p>b. total number of non-monetary sanctions;</p> <p>c. cases brought through dispute resolution mechanisms.</p> <p>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>	
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308: Supplier Environmental Assessment 2016



disclosures no.	disclosure	requirements	Page to refer
308-1	New suppliers that were screened using environmental criteria	A. Percentage of new suppliers that were screened using environmental criteria.	 Supplier Environmental Assessment


308-2	Negative environmental impacts in the supply chain and actions taken	<p>A. Number of suppliers assessed for environmental impacts.</p> <p>B. Number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>C. Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>D. 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>	 Data Summary (Supplier Environmental Assessment)
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		E. 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.	
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Social topics


401: Employment 2016

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



		period, by age group, gender and region.	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>A. 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">a. life insurance;b. health care;c. disability and invalidity coverage;d. parental leave;e. retirement provision;f. stock ownership;g. others. <p>B. The definition used for 'significant locations of operation'.</p>	 Diversity and Equal Opportunities


401-3	Parental leave	<p>A. Total number of employees that were entitled to parental leave, by gender.</p> <p>B. Total number of employees that took parental leave, by gender.</p> <p>C. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.</p> <p>D. 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>E. Return to work and retention rates of employees that took parental leave, by gender.</p>	<p> Diversity and Equal Opportunities</p> <p> Data Summary (Employment)</p>
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402: Labor/Management Relations 2016

disclosure s no.	disclosure	requirements	Page to refer
402-1	Minimum notice periods regarding operational changes	<p>A. 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. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	 Data Summary (Labor/Management relations)



403: Occupational Health and Safety 2018

disclosure s no.	disclosure	requirements	Page to refer
403-1	Occupational health and safety management system	<p>A. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <ul style="list-style-type: none"> a. the system has been implemented because of legal requirements and, if so, a list of the requirements; b. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. <p>B. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>	 Data Summary (Occupational health and safety)
	Hazard identification, risk assessment, and incident	A. A description of the	 Occupational

403-2	investigation	<p>processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <ul style="list-style-type: none"> a. how the organization ensures the quality of these processes, including the competency of persons who carry them out; b. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. <p>B. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>C. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected</p>	<p>health and safety</p> <p> Data Summary (Occupational health and safety)</p>
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		<p>against reprisals.</p> <p>D. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	
403-3	Occupational health services	<p>A. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	<p> Data Summary (Occupational health and safety)</p>
	Worker participation, consultation, and communication on occupational health and safety	<p>A. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for</p>	<p> Data Summary (Occupational health and safety)</p>

403-4		<p>providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>B. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	
403-5	Worker training on occupational health and safety	<p>A. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	<p>➤ Occupational health and safety</p> <p>📎 Data Summary (Occupational health and safety)</p>
403-6	Promotion of worker health	<p>A. An explanation of how the organization facilitates workers’ access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>B. A description of any voluntary health promotion services and programs offered to</p>	<p>📎 Data Summary (Occupational health and safety)</p>

		workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	A. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.	<p>> Occupational health and safety</p> <p> Data Summary (Occupational health and safety)</p>
	Workers covered by an occupational health and safety management system	<p>A. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:</p> <p>a. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;</p>	<p>> Occupational health and safety</p> <p> Data Summary (Occupational health and safety)</p>

b. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;


c. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.


B. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

C. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Work-related injuries

- A. For all employees:
 - a. The number and rate of fatalities as a result of work-related injury;
 - b. The number and rate of high-consequence work-related injuries (excluding fatalities);
 - c. The number and rate of recordable work-related injuries;
 - d. The main types of work-related injury;
 - e. The number of hours worked.
- B. For all workers who are not employees but whose work and/or workplace is controlled by the organization:
 - a. The number and rate of fatalities as a result of work-related injury;
 - b. The number and rate of high-consequence work-related injuries (excluding fatalities);
 - c. The number and rate of recordable work-related injuries;
 - d. The main types of work-related injury;
 - e. The number of hours worked.
- C. The work-related hazards that pose a risk of high-consequence

 Occupational health and safety

 Data Summary (Occupational health and safety)

injury, including:


- a. how these hazards have been determined;
- b. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;
- c. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

D. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.

E. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.



F. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.




G. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

403-10	Work-related ill health	<ul style="list-style-type: none"> A. For all employees: <ul style="list-style-type: none"> a. The number of fatalities as a result of work-related ill health; b. The number of cases of recordable work-related ill health; c. The main types of work-related ill health. B. For all workers who are not employees but whose work and/or workplace is controlled by the organization: <ul style="list-style-type: none"> a. The number of fatalities as a result of work-related ill health; b. The number of cases of recordable work-related ill health; c. The main types of work-related ill health. C. The work-related hazards that pose a risk of ill health, including: <ul style="list-style-type: none"> a. how these hazards have been determined; b. which of these hazards have caused or contributed to cases of ill health during the reporting period; c. actions taken or 	 Data Summary (Occupational health and safety)
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		<p>underway to eliminate these hazards and minimize risks using the hierarchy of controls.</p> <p>D. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>E. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	
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404: Training and Education 2016


disclosure s no.	disclosure	requirements	Page to refer
404-1	Average hours of training per year per employee	<p>A. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <p>a. gender;</p> <p>b. employee category.</p>	<p> Training and Education</p> <p> Data Summary (Training and Education)</p>

404-2	<p>Programs for upgrading employee skills and transition assistance programs</p>	<p>A. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>B. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	<p> Training and Education</p> <p> Data Summary (Training and Education)</p>
404-3	<p>Percentage of employees receiving regular performance and career development reviews</p>	<p>A. Percentage of total employees by gender and by employee category who received a regular performance and career development</p>	<p> Data Summary (Training and Education)</p>

		review during the reporting period.	
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405: Diversity and Equal Opportunity 2016

disclosures no.	disclosure	requirements	Page to refer
405-1	Diversity of governance bodies and employees	<p>A. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ol style="list-style-type: none"> Gender; Age group: under 30 years old, 30-50 years old, over 50 years old; Other indicators of diversity where relevant (such as minority or vulnerable 	<p> Diversity and Equal Opportunities</p> <p> Data Summary (Diversity and Equal Opportunities)</p>

		<p>groups).</p> <p>B. Percentage of employees per employee category in each of the following diversity categories:</p> <p>a. Gender;</p> <p>b. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>c. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	
405-2	Ratio of basic salary and remuneration of women to men	A. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	 Data Summary (Equal remuneration for women and men)


		B. The definition used for 'significant locations of operation'.	
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406: Non-discrimination 2016

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


		<p>review processes;</p> <p>d. Incident no longer subject to action.</p>	
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407: Freedom of Association and Collective Bargaining 2016

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>A. 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"> a. type of operation (such as manufacturing plant) and supplier; b. countries or geographic areas with operations and suppliers considered at risk. <p>B. Measures taken by the organization in the</p>	 Data Summary (Freedom of association and collective bargaining)

		reporting period intended to support rights to exercise freedom of association and collective bargaining	
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408: Child Labor 2016

disclosure s no.	disclosure	requirements	Page to refer
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>A. Operations and suppliers considered to have significant risk for incidents of:</p> <ul style="list-style-type: none"> a. child labor; b. young workers exposed to hazardous work. <p>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"> a. type of operation (such as manufacturing plant) and supplier; 	 Child labor


		<p>b. countries or geographic areas with operations and suppliers considered at risk.</p> <p>C. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor</p>	
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409: Forced or Compulsory Labor 2016

disclosures no.	disclosure	requirements	Page to refer
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>A. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:</p> <p>a. type of operation (such as manufacturing plant) and supplier;</p> <p>b. countries or geographic areas with operations</p>	<p>> Forced or compulsory labor</p>


		<p>and suppliers considered at risk.</p> <p>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>	
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410: Security Practices 2016

disclosures no.	disclosure	requirements	Page to refer
410-1	Security personnel trained in human rights policies or procedures	<p>A. 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. Whether training requirements also apply to</p>	 Data Summary (Security Practices)



		third-party organizations providing security personnel.	
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411: Rights of Indigenous Peoples 2016

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

		<p>reviewed through routine internal management review processes;</p> <p>d. Incident no longer subject to action.</p>	
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412: Human Rights Assessment 2016

disclosures no.	disclosure	requirements	Page to refer
412-1	Operations that have been subject to human rights reviews or impact assessments	A. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	 Data Summary (Human rights assessment)
	Employee training on human rights policies or procedures	A. Total number of hours in the reporting period devoted to training on	 Data Summary (Human rights assessment)

412-2		<p>human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p>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>	
412-3	<p>Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening</p>	<p>A. Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.</p> <p>B. The</p>	<p> Data Summary (Child labor, Forced or compulsory labor)</p>



		definition used for 'significant investment agreements'.	
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413: Local Communities 2016




disclosure s no.	disclosure	requirements	Page to refer
	Operations with local community engagement, impact assessments, and development programs	<p>A. 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"> a. social impact assessments, including gender impact assessments, based on participatory processes; b. environmental impact assessments and ongoing monitoring; c. public disclosure of results of 	<p>> Local Communities</p>

413-1

- environmental and social impact assessments;
- d. local community development programs based on local communities' needs;
- e. stakeholder engagement plans based on stakeholder mapping;
- f. broad based local community consultation committees and processes that include vulnerable groups;
- g. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;
- h. formal local community grievance

		processes.	
413-2	Operations with significant actual and potential negative impacts on local communities	<p>A. Operations with significant actual and potential negative impacts on local communities, including:</p> <ul style="list-style-type: none"> a. the location of the operations; b. the significant actual and potential negative impacts of operations. 	<p> Local Communities</p> <p> Data Summary (Local Communities)</p>

414: Supplier Social Assessment 2016

disclosures no.	disclosure	requirements	Page to refer
414-1	New suppliers that were screened using social criteria	A. Percentage of new suppliers that were screened using social criteria.	 Supplier Social Assessment
	Negative social impacts in the supply chain and actions taken	<p>A. Number of suppliers assessed for social impacts.</p> <p>B. Number of suppliers</p>	<p> Supplier Social</p> <p> Assessment Data Summary(Supplier Social Assessment)</p>

414-2

identified as
having
significant
actual and
potential
negative
social
impacts.


C. Significant
actual and
potential
negative
social impacts
identified in
the supply
chain.

D. Percentage of
suppliers
identified as
having
significant
actual and
potential
negative
social impacts
with which
improvements
were agreed
upon as a
result of
assessment.



E. 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.	
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415: Public Policy 2016

disclosures no.	disclosure	requirements	Page to refer
415-1	Political contributions	<p>A. 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. If applicable, how the monetary value of in-kind contributions was estimated.</p>	 Data Summary (Economic Performance)


416: Customer Health and Safety 2016



disclosures no.	disclosure	requirements	Page to refer
	Assessment of the health and safety impacts of product and service categories	A. Percentage of significant product and service	 Customer health and safety  Data Summary


416-1		categories for which health and safety impacts are assessed for improvement.	(Customer health and safety)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<p>A. 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> <p>a. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>b. incidents of non-compliance with regulations resulting in a warning;</p> <p>c. incidents of non-</p>	 Customer health and safety

		<p>compliance with voluntary codes.</p> <p>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>	
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417: Marketing and Labeling 2016



disclosures no.	disclosure	requirements	Page to refer
	Requirements for product and service information and labeling	<p>A. Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:</p> <p>a. The sourcing of components of the product</p>	<p> Data Summary (Product and Service Labeling)</p>

417-1		<p>or service;</p> <p>b. Content, particularly with regard to substances that might produce an environmental or social impact;</p> <p>c. Safe use of the product or service;</p> <p>d. Disposal of the product and environmental or social impacts;</p> <p>e. Other (explain).</p> <p>B. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p>	
	Incidents of non-compliance concerning product and service information and labeling	A. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:	<p> Marketing and Labeling</p> <p> Data Summary (Product and Service Labeling)</p>

417-2		<p>a. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>b. incidents of non-compliance with regulations resulting in a warning;</p> <p>c. incidents of non-compliance with voluntary codes.</p> <p>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>	
	Incidents of non-compliance concerning marketing communications	<p>A. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and</p>	 Marketing and Labeling

417-3		<p>sponsorship, by:</p> <ol style="list-style-type: none"> incidents of non-compliance with regulations resulting in a fine or penalty; incidents of non-compliance with regulations resulting in a warning; incidents of non-compliance with voluntary codes. <p>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>	
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418: Customer Privacy 2016

disclosures no.	disclosure	requirements	Page to refer
	Substantiated complaints concerning breaches of customer privacy and losses	A. Total number of substantiated	 Customer Privacy  Data Summary

418-1	of customer data	<p>complaints received concerning breaches of customer privacy, categorized by:</p> <ul style="list-style-type: none"> a. complaints received from outside parties and substantiated by the organization; b. complaints from regulatory bodies. <p>B. Total number of identified leaks, thefts, or losses of customer data.</p> <p>C. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.</p>	(Customer Privacy)
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419: Socioeconomic Compliance 2016

disclosure s no.	disclosure	requirements	Page to refer
	Non-compliance with laws and regulations in the	A. Significant fines	 Data Summary

419-1	social and economic area	<p>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">a. total monetary value of significant fines;b. total number of non-monetary sanctions;c. cases brought through dispute resolution mechanisms. <p>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>C. The context against which significant fines and non-monetary sanctions were incurred.</p>	<p>(Customer Privacy> Compliance)</p> <ul style="list-style-type: none">> Compliance (Product Liability)> Consumer Issues
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Editorial Policy for CSR Website

Editorial Policy

With the aim of realizing our corporate vision – “to build a trusted identity as a contributing member of the global community” – the Yokohama Rubber Group has been rolling out a series of corporate activities that are deeply rooted in the individual regions where we operate throughout the world, under our new YX2023 medium-term management plan. To this end, we are working to address social issues on the basis of the five key themes that our CSR slogan – “Caring for the Future” – embodies.

This Report was created to share the Yokohama Rubber Group’s policies, code of conduct and approach to CSR, orientation, specific measures, performance, and how they relate to the U.N. Sustainable Development Goals (SDGs) and other international accords, in a concise and clear manner.

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. In disclosing such information, we give due consideration to the protection of personal information and privacy.

Period of information disclosure

FY 2020 (from January 2020 to December 2020)

※It contains the status until July 2021 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.)

Economic Aspects	Yokohama Rubber and their Subsidiaries under consolidated account.
Environmental Aspect	It contains the data from 40 of our operation sites both domestically and overseas, and our domestic sales companies. (Includes information on both upstream and downstream affiliates to the extent possible.)
Social Aspect	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 2021 (once a year)

※The previous time was in September 2020.

※The next time is scheduled for August 2022.

Editor contact of this report

Corporate Social Responsibility Planning Department

Contact

Corporate Social Responsibility Planning Department: +81-3-5400-4705

Corporate Communications Department: +81-3-5400-4531

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 (July 2021), 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.