

GRI Standard Comparison Table

【Statement of use】 Yokohama Rubber has reported in accordance with the GRI Standards for the period from Jan. 1, 2023 to Dec. 31, 2023.

【GRI 1 used】 GRI1 : Foundation 2021

GRI2 : General Disclosures 2021

GRI Standard		Page to refer
The organization and its reporting practices		
2-1	Organizational details	> Corporate Data
2-2	Entities included in the organization's sustainability reporting	<input type="checkbox"/> At a Glance <input type="checkbox"/> Yokohama Rubber Group at a Glance
2-3	Reporting period, frequency and contact point	> Editorial Policy for Sustainability Website
2-4	Restatements of information	—
2-5	External assurance	> Emissions
Activities and workers		
2-6	Activities, value chain and other business relationships	> Energy
2-7	Employees	<input type="checkbox"/> Integrated Report > 11-year Key Financial and Non-Financial Data > Diversity and Equal Opportunities
2-8	Workers who are not employees	—
Governance		
2-9	Governance structure and composition	> Governance System > Sustainability Management
2-10	Nomination and selection of the highest governance body	> Governance System

2-10	Nomination and selection of the highest governance body	› Governance System
2-11	Chair of the highest governance body	› Governance System
2-12	Role of the highest governance body in overseeing the management of impacts	› Sustainability Management
2-13	Delegation of responsibility for managing impacts	› Governance System › Sustainability Management
2-14	Role of the highest governance body in sustainability reporting	› Sustainability Management
2-15	Conflicts of interest	› Governance System
2-16	Communication of critical concerns	› Governance System › Sustainability Management
2-17	Collective knowledge of the highest governance body	☒ Integrated Report› Corporate Governance > Officer Training › Sustainability Management
2-18	Evaluation of the performance of the highest governance body	› Governance System › Sustainability Management
2-19	Remuneration policies	› Governance System
2-20	Process to determine remuneration	› Governance System
2-21	Annual total compensation ratio	—
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	› Message from the President
2-23	Policy commitments	› Message from the President › Human Rights>Management
2-24	Embedding policy commitments	› Sustainability Management
2-25	Processes to remediate negative impacts	› Human Rights>Management › The Environment> Management
2-26	Mechanisms for seeking advice and raising concerns	› Human Rights>Management › Compliance

2-27	Compliance with laws and regulations	Sustainable Data Summary> Fair Operating Practices
2-28	Membership associations	Initiatives Sustainable Natural Rubber Procurement
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Yokohama Rubber's Materiality
2-30	Collective bargaining agreements	Sustainable Data Summary> Labor Practices

GRI3 : Material topics 2021

GRI Standard		Page to refer
Disclosures on material topics		
3-1	Process to determine material topics	Yokohama Rubber's Materiality
3-2	List of material topics	Yokohama Rubber's Materiality
3-3	Management of material topics	Governance> Management The Environment> Management Human Rights> Management Labor Practices> Management Supply Chain> Management Consumer Issues> Management Community Involvement and Development> Management

Topic Specific Standards

Economic topics

GRI Standard		Page to refer
GRI201 : Economic Performance 2016		
201-1	Direct economic value generated and distributed	> Economic Performance
201-2	Financial implications and other risks and opportunities due to climate change	▣ Integrated Report> Information Disclosure Based on TCFD and TNFD Framework
201-3	Defined benefit plan obligations and other retirement plans	▣ Sustainable Data Summary> Labor Practices
201-4	Financial assistance received from government	> Economic Performance
GRI202 : Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	▣ Sustainable Data Summary> Community Involvement and Development
202-2	Proportion of senior management hired from the local community	▣ Sustainable Data Summary> Community Involvement and Development
GRI203 : Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	▣ Sustainable Data Summary> Community Involvement and Development
203-2	Significant indirect economic impacts	▣ Sustainable Data Summary> Community Involvement and Development
GRI204 : Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	> Market Presence ▣ Sustainable Data Summary> Community Involvement and Development

GRI205 : Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	Sustainable Data Summary > Fair Operating Practices
205-2	Communication and training about anti-corruption policies and procedures	Sustainable Data Summary > Fair Operating Practices
205-3	Confirmed incidents of corruption and actions taken	Sustainable Data Summary > Fair Operating Practices
GRI206 : Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainable Data Summary > Fair Operating Practices
GRI207 : Tax 2019		
207-1	Approach to tax	Taxation transparency Sustainable Data Summary > Governance
207-2	Tax governance, control, and risk management	Taxation transparency Sustainable Data Summary > Governance
207-3	Stakeholder engagement and management of concerns related to tax	Taxation transparency Sustainable Data Summary > Governance
207-4	Country-by-country reporting	Taxation transparency Sustainable Data Summary > Governance

Environmental topics

GRI Standard		Page to refer
GRI301 : Materials 2016		
301-1	Materials used by weight or volume	<ul style="list-style-type: none"> > Materials ☒ Sustainable Data Summary> The Environment (Materials)
301-2	Recycled input materials used	<ul style="list-style-type: none"> > Materials ☒ Sustainable Data Summary> The Environment (Materials)
301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> > Products and Services ☒ Sustainable Data Summary> The Environment (Products and Services)
GRI302 : Energy 2016		
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> > Energy ☒ Sustainable Data Summary> The Environment (Energy)
302-2	Energy consumption outside of the organization	<ul style="list-style-type: none"> > Energy ☒ Sustainable Data Summary> The Environment (Energy)
302-3	Energy intensity	<ul style="list-style-type: none"> > Energy ☒ Sustainable Data Summary> The Environment (Energy)
302-4	Reduction of energy consumption	<ul style="list-style-type: none"> > Energy ☒ Sustainable Data Summary> The Environment (Energy)
302-5	Reductions in energy requirements of products and services	<ul style="list-style-type: none"> > Energy ☒ Sustainable Data Summary> The Environment (Energy)

GRI303 : Water and Effluents 2018		
303-1	Interactions with water as a shared resource	<p>> Water and Effluents</p> <p>☒ Sustainable Data Summary> The Environment (Water and Effluents)</p>
303-2	Management of water discharge-related impacts	<p>> Water and Effluents</p> <p>☒ Sustainable Data Summary> The Environment (Water and Effluents)</p>
303-3	Water withdrawal	<p>> Water and Effluents</p> <p>☒ Sustainable Data Summary> The Environment (Water and Effluents)</p>
303-4	Water discharge	<p>> Water and Effluents</p> <p>☒ Sustainable Data Summary> The Environment (Water and Effluents)</p>
303-5	Water consumption	<p>> Water and Effluents</p> <p>☒ Sustainable Data Summary> The Environment (Water and Effluents)</p>
GRI304 : Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>> Biodiversity</p> <p>☒ Sustainable Data Summary> The Environment (Biodiversity)</p>
304-2	Significant impacts of activities, products and services on biodiversity	<p>> Biodiversity</p> <p>☒ Sustainable Data Summary> The Environment (Biodiversity)</p>
304-3	Habitats protected or restored	<p>> Biodiversity</p> <p>☒ Sustainable Data Summary> The Environment (Biodiversity)</p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>> Biodiversity</p> <p>☒ Sustainable Data Summary> The Environment (Biodiversity)</p>











GRI305 : Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	Emissions Sustainable Data Summary> The Environment (Emissions)
305-2	Energy indirect (Scope 2) GHG emissions	Emissions Sustainable Data Summary> The Environment (Emissions)
305-3	Other indirect (Scope 3) GHG emissions	Emissions Sustainable Data Summary> The Environment (Emissions)
305-4	GHG emissions intensity	Emissions Sustainable Data Summary> The Environment (Emissions)
305-5	Reduction of GHG emissions	Emissions Sustainable Data Summary> The Environment (Emissions)
305-6	Emissions of ozone-depleting substances (ODS)	Emissions Sustainable Data Summary> The Environment (Emissions)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Emissions Sustainable Data Summary> The Environment (Emissions)

GRI306 : Effluents and Waste 2016		
306-1	Water discharge by quality and destination	<p>› Waste</p> <p>☒ Sustainable Data Summary> The Environment (Effluents and Waste)</p>
306-2	Waste by type and disposal method	<p>› Waste</p> <p>☒ Sustainable Data Summary> The Environment (Effluents and Waste)</p>
306-3	Significant spills	<p>› Waste</p> <p>☒ Sustainable Data Summary> The Environment (Effluents and Waste)</p>
306-4	Transport of hazardous waste	<p>› Waste</p> <p>☒ Sustainable Data Summary> The Environment (Effluents and Waste)</p>
306-5	Water bodies affected by water discharges and/or runoff	<p>› Waste</p> <p>☒ Sustainable Data Summary> The Environment (Effluents and Waste)</p>
GRI308 : Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	› Supplier Environmental Assessment
308-2	Negative environmental impacts in the supply chain and actions taken	› Supplier Environmental Assessment

Social topics

GRI standard		Page to refer
GRI401 : Employment 2016		
401-1	New employee hires and employee turnover	<p>› Diversity and Equal Opportunities</p> <p>☒ Sustainable Data Summary> Labor Practices (Employment)</p>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>› Diversity and Equal Opportunities</p> <p>☒ Sustainable Data Summary> Labor Practices (Employment)</p>
401-3	Parental leave	<p>› Diversity and Equal Opportunities</p> <p>☒ Sustainable Data Summary> Labor Practices (Employment)</p>

GRI402 : Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> > Diversity and Equal Opportunities ☒ Sustainable Data Summary> Labor Practices (Labor/Management Relations)
GRI403 : Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> > Occupational Health and Safety ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> > Occupational Health and Safety ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-3	Occupational health services	<ul style="list-style-type: none"> ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> > Occupational Health and Safety ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> > Occupational Health and Safety ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-6	Promotion of worker health	<ul style="list-style-type: none"> > Occupational Health and Safety ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> ☒ Sustainable Data Summary> Labor Practices (Occupational Health and Safety)

403-8	Workers covered by an occupational health and safety management system	 Sustainable Data Summary > Labor Practices (Occupational Health and Safety)
403-9	Work-related injuries	 Occupational Health and Safety  Sustainable Data Summary > Labor Practices (Occupational Health and Safety)
403-10	Work-related ill health	 Sustainable Data Summary > Labor Practices (Occupational Health and Safety)
GRI404 : Training and Education 2016		
404-1	Average hours of training per year per employee	 Training and Education  Sustainable Data Summary > Labor Practices (Training and Education)
404-2	Programs for upgrading employee skills and transition assistance programs	 Training and Education  Sustainable Data Summary > Labor Practices (Training and Education)
404-3	Percentage of employees receiving regular performance and career development reviews	 Sustainable Data Summary > Labor Practices (Training and Education)
GRI405 : Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	 Diversity and Equal Opportunities  Sustainable Data Summary > Labor Practices (Diversity and Equal Opportunities)
405-2	Ratio of basic salary and remuneration of women to men	 Training and Education  Sustainable Data Summary > Labor Practices (Equal Remuneration for Men and Women)
GRI406 : Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	 Sustainable Data Summary > Human Rights (incidents of discrimination)
GRI407 : Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	 Sustainable Data Summary > Human Rights (Freedom of Association and Collective Bargaining)

GRI408 : Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	> Forced or Compulsory Labor and Child Labor
GRI409 : Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Forced or Compulsory Labor and Child Labor
GRI410 : Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	☒ Sustainable Data Summary> Human Rights (Security Practices)
GRI411 : Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	☒ Sustainable Data Summary> Human Rights (Rights of Indigenous Peoples)
GRI413 : Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	> Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	> Local Communities ☒ Sustainable Data Summary> Community Involvement and Development (Local Communities)
GRI414 : Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	> Supplier Social Assessment
414-2	Negative social impacts in the supply chain and actions taken	> Supplier Social Assessment ☒ Sustainable Data Summary> Fair Operating Practices (Supplier Social Assessment)
GRI415 : Public Policy 2016		
415-1	Political contributions	☒ Sustainable Data Summary> Governance (Economic Performance)

GRI416 : Customer Health and Safety 2016

416-1	Assessment of the health and safety impacts of product and service categories	Customer Health and Safety Sustainable Data Summary > Consumer Issues (Customer Health and Safety)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety Sustainable Data Summary > Consumer Issues (Customer Health and Safety)

GRI417 : Marketing and Labeling 2016

417-1	Requirements for product and service information and labeling	Sustainable Data Summary > Consumer Issues (Marketing and Labeling)
417-2	Incidents of non-compliance concerning product and service information and labeling	Marketing and Labeling Sustainable Data Summary > Consumer Issues (Marketing and Labeling)
417-3	Incidents of non-compliance concerning marketing communications	Marketing and Labeling Sustainable Data Summary > Consumer Issues (Marketing and Labeling)

GRI418 : Customer Privacy 2016

418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy Sustainable Data Summary > Consumer Issues (Customer Privacy)
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