



Universal Standards

disclosures no.	disclosure	requirements	ISO26000	Reference on Subaru Website
Organizational profile				
102-1	Name of the organization	a. Name of the organization		> Corporate Overview
102-2	Activities, brands, products, and services	a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.		> Corporate Overview
102-3	Location of headquarters	a. Location of the organization's headquarters.		> Corporate Overview
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.		> Business Sites and Affiliated Companies
102-5	Ownership and legal form	a. Nature of ownership and legal form.		> Corporate Overview
102-6	Markets served	a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.		> Business Sites and Affiliated Companies

102-7	Scale of the organization	<p>a. Scale of the organization, including:</p> <ul style="list-style-type: none"> i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided. 		<p>> Corporate Overview</p>
102-8	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 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>	<p>6.3.10 Fundamental principles and rights at work</p> <p>6.4.1-6.4.2 Labour practices</p> <p>6.4.3 Employment and employment relationships</p> <p>6.4.4 Conditions of work and social protection</p> <p>6.4.5 Social dialogue</p> <p>6.8.5 Employment creation and skills development</p> <p>7.8 Voluntary initiatives for social responsibility</p>	<p>> Employee Data</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>> Overall Image of Subaru’s Environmental Impact Concerning Automobiles</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> <p>i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions;</p> <p>ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations);</p> <p>iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.</p>		-
102-11	Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach.		> Environmental Management
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.		<ul style="list-style-type: none"> > Message from the President > Initiatives toward Sustainable Development Goals
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.		-
Strategy				
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	<p>4.7 Respect for international norms of behaviour</p> <p>6.2 Organizational governance</p> <p>7.4.2 Setting the direction of an organization for social responsibility</p>	> Message from the President

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 > The Subaru Group's CSR > Crisis-level Risks > Risks Associated with Business Activities
Ethics and integrity				
102-16	Values, principles, standards, and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior.	4.4 Ethical behaviour 6.6.3 Anti-corruption	> The Subaru Group's CSR
102-17	Mechanisms for advice and concerns about ethics	a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.		<ul style="list-style-type: none"> > Status of Development of Risk Management System > Compliance Hotline
Governance				
102-18	Governance structure	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.		> System of Corporate Governance
102-19	Delegating authority	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.		<ul style="list-style-type: none"> > System of Corporate Governance > The Subaru Group's CSR
102-20	Executive-level responsibility for economic, environmental, and social topics	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.		> System of Corporate Governance

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 feedback is provided to the highest governance body.</p>	<p>> The Subaru Group's CSR</p>
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"> i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social groups; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation. 	<p>> System of Corporate Governance</p>
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>	<p>> System of Corporate Governance</p>
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"> i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered. 	<p>> System of Corporate Governance</p>

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> <p>i. Cross-board membership;</p> <p>ii. Cross-shareholding with suppliers and other stakeholders;</p> <p>iii. Existence of controlling shareholder;</p> <p>iv. Related party disclosures.</p>		<p>> Preventing Conflicts of Interest Involving Members of the Board of Directors</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 purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.</p>		<p>> Our Basic Approach to Corporate Governance</p> <p>> Corporate Governance Guidelines </p> <p>> Corporate Governance Report (Japanese version only) </p>
102-27	Collective knowledge of highest governance body	<p>a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.</p>	<p>6.2 Organizational governance 7.4.3 Building social responsibility into an organization's governance, systems and procedures 7.7.5 Improving performance</p>	<p>> The Subaru Group's CSR</p>
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 evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.</p>		<p>> The Subaru Group's CSR</p> <p>> Corporate Governance Report (Japanese version only) </p>

102-29	Identifying and managing economic, environmental, and social impacts	<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 and their impacts, risks, and opportunities.</p>	<p>> Corporate Governance Report (Japanese version only) </p> <p>> The Subaru Group's CSR</p>
102-30	Effectiveness of risk management processes	<p>a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.</p>	<p>> The Subaru Group's CSR</p>
102-31	Review of economic, environmental, and social topics	<p>a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.</p>	-
102-32	Highest governance body's role in sustainability reporting	<p>a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.</p>	<p>> Reflecting Subaru Group's Six Priority Areas for CSR in Management</p>
102-33	Communicating critical concerns	<p>a. Process for communicating critical concerns to the highest governance body.</p>	<p>> The Subaru Group's CSR</p>
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>	<p>> Corporate Governance Report (Japanese version only) </p>
102-35	Remuneration policies	<p>a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:</p> <p>i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;</p>	<p>> Executive Compensation Committee</p>

		<ul style="list-style-type: none"> ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. <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	<ul style="list-style-type: none"> a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships that the remuneration consultants have with the organization. 	> Executive Compensation Committee
102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals. 	-
102-38	Annual total compensation ratio	<ul style="list-style-type: none"> a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country. 	-
102-39	Percentage increase in annual total compensation ratio	<ul style="list-style-type: none"> a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country. 	-

Stakeholder engagement				
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organization.	5.3 Stakeholder identification and engagement	> Relationship to Stakeholders
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.		> Communication with Labor Union
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.		> Relationship to Stakeholders
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.		> Relationship to Stakeholders
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns.		> Relationship to Stakeholders
Reporting practice				
102-45	Entities included in the consolidated financial statements	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.		> Financials
102-46	Defining report content and topic Boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.		> Editorial Policy

102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	<p>5.2 Recognizing social responsibility</p> <p>7.3.2 Determining relevance and significance of core subjects and issues to an organization</p> <p>7.3.3 An organization's sphere of influence</p> <p>7.3.4 Establishing priorities for addressing issues</p>	<p>> The Process of Formulating the Six Priority Areas for CSR</p> <p>The Subaru Group's 6 Priority Areas:</p> <ul style="list-style-type: none"> > People-oriented Car Culture > Resonance and Coexistence > Peace of Mind > Diversity > Environment > Compliance
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.		No incident
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.		No incident
102-50	Reporting period	a. Reporting period for the information provided.		> Editorial Policy
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.		> Editorial Policy
102-52	Reporting cycle	a. Reporting cycle.		> Editorial Policy
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.		> Editorial Policy
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"> i. 'This report has been prepared in accordance with the GRI Standards: Core option'; ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'. 		This Table

102-55	GRI content index	<p>a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report.</p> <p>b. For each disclosure, the content index shall include:</p> <p>i. the number of the disclosure (for disclosures covered by the GRI Standards);</p> <p>ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials;</p> <p>iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.</p>	7.5.3 Types of communication on social responsibility 7.6.2 Enhancing the credibility of reports and claims about social responsibility	This Table
102-56	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> <p>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</p> <p>ii. The relationship between the organization and the assurance provider;</p> <p>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization’s sustainability report.</p>		-

103 Management Approach

103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: <ol style="list-style-type: none"> i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary. 	<p>5.2 Recognizing social responsibility 6 Guidance on social responsibility core subjects 7.3.1 Due diligence 7.3.2 Determining relevance and significance of core subjects and issues to an organization</p>	<p>> The Process of Formulating the Six Priority Areas for CSR</p> <p>The Subaru Group's 6 Priority Areas:</p> <ul style="list-style-type: none"> > People-oriented Car Culture > Resonance and Coexistence > Peace of Mind > Diversity > Environment > Compliance
103-2	The management approach and its components	<p>For each material topic, the reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: <ol style="list-style-type: none"> i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives 	<p>7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for address 7.7.3 Reviewing an organization's progress and performance on social responsibility 7.7.5 Improving performance</p>	<p>> The Subaru Group's CSR</p>
103-3	Evaluation of the management approach	<p>For each material topic, the reporting organization shall report the following information:</p> <ol style="list-style-type: none"> a. An explanation of how the organization evaluates the management approach, including: <ol style="list-style-type: none"> i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach. 		-

Topic Specific Standards

disclosures no.	disclosure	requirements		Reference on Subaru Website
Economic topics				
201 Economic Performance				
201-1	Direct economic value generated and distributed	<p>a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>i. Direct economic value generated: revenues;</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;</p> <p>iii. Economic value retained: 'direct economic value generated' less '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>	<p>6.8.1-6.8.2 Community involvement and development</p> <p>6.8.3 Community involvement</p> <p>6.8.7 Wealth and income creation</p> <p>6.8.9 Social investment</p>	<p>> Financial Results</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> <p>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</p> <p>ii. a description of the impact associated with the risk or opportunity;</p> <p>iii. the financial implications of the risk or opportunity before action is taken;</p> <p>iv. the methods used to manage the risk or opportunity;</p> <p>v. the costs of actions taken to manage the risk or opportunity.</p>	<p>6.5.5 Climate change mitigation and adaptation</p>	<p>> Risks Associated with Business Activities</p>

201-3	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>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</p> <p>ii. the basis on which that estimate has been arrived at;</p> <p>iii. when that estimate was made.</p> <p>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.</p> <p>d. Percentage of salary contributed by employee or employer.</p> <p>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.</p>	6.8.7 Wealth and income creation	-
201-4	Financial assistance received from government	<p>a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including:</p> <p>i. tax relief and tax credits;</p> <p>ii. subsidies;</p> <p>iii. investment grants, research and development grants, and other relevant types of grant;</p> <p>iv. awards;</p> <p>v. royalty holidays;</p> <p>vi. financial assistance from Export Credit Agencies (ECAs);</p> <p>vii. financial incentives;</p> <p>viii. other financial 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>	-	-

202 Market Presence

202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<p>a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the entry level wage by gender at significant locations of operation to the minimum wage.</p> <p>b. When a significant proportion of other workers (excluding employees) performing the organization’s activities are compensated based on wages subject to minimum wage rules, describe the actions taken to determine whether these workers are paid above the minimum wage.</p> <p>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.</p> <p>d. The definition used for ‘significant locations of operation’.</p>	<p>6.3.7 Discrimination and vulnerable groups</p> <p>6.3.10 Fundamental principles and rights at work</p> <p>6.4.3 Employment and employment relationships</p> <p>6.4.4 Conditions of work and social protection</p> <p>6.8.1-6.8.2 Community involvement and development</p>	-
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>	<p>6.4.3 Employment and employment relationships</p> <p>6.8.1-6.8.2 Community involvement and development</p> <p>6.8.5 Employment creation and skills development</p> <p>6.8.7 Wealth and income creation</p>	-

203 Indirect Economic Impacts

203-1	Infrastructure investments and services supported	<p>a. Extent of development of significant infrastructure investments and services supported.</p> <p>b. Current or expected impacts on 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>	<p>6.3.9 Economic, social and cultural rights</p> <p>6.8.1-6.8.2 Community involvement and development</p> <p>6.8.7 Wealth and income creation</p> <p>6.8.9 Social investments</p>	-
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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>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</p>	<p>6.3.9 Economic, social and cultural rights</p> <p>6.6.6 Promoting social responsibility in the value chain</p> <p>6.6.7 Respect for property rights</p> <p>6.7.8 Access to essential services</p> <p>6.8.1-6.8.2 Community involvement and development</p> <p>6.8.5 Employment creation and skills development</p> <p>6.8.7 Wealth and income creation</p> <p>6.8.9 Social investment</p>	<p>> Message from the President</p> <p>> Our Approach to CSR</p>
204 Procurement Practices				
204-1	Proportion of spending on local suppliers	<p>a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).</p> <p>b. The organization's geographical definition of 'local'.</p> <p>c. The definition used for 'significant locations of operation'.</p>	<p>6.4.3 Employment and employment relationships</p> <p>6.6.6 Promoting social responsibility in the value chain</p> <p>6.8.1-6.8.2 Community involvement and development</p> <p>6.8.7 Wealth and income creation</p>	-
205 Anti-corruption				
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>	<p>6.6.1-6.6.2 Fair operating practices</p> <p>6.6.3 Anti-corruption</p>	-

205-2	Communication and training about anti-corruption policies and procedures	<p>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.</p> <p>b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p>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-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>	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption 6.6.6 Promoting social responsibility in the value chain	> Anti-corruption Initiatives
205-3	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> <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>	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption	-

206 Anti-competitive Behavior

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>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 which the organization has been identified as a participant.</p> <p>b. Main outcomes of completed legal actions, including any decisions or judgments.</p>	<p>6.6.1-6.6.2 Fair operating practices</p> <p>6.6.5 Fair competition</p> <p>6.6.7 Respect for property rights</p>	-
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Environmental topics

301 Materials

301-1	Materials used by weight or volume	<p>a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:</p> <p>i. non-renewable materials used;</p> <p>ii. renewable materials used.</p>	6.5.4 Sustainable resource use	<p>> Overall Image of Subaru's Environmental Impact Concerning Automobiles</p>
301-2	Recycled input materials used	<p>a. Percentage of recycled input materials used to manufacture the organization's primary products and services.</p>	6.5.4 Sustainable resource use	<p>> Overall Image of Subaru's Environmental Impact Concerning Automobiles</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 disclosure have been collected.</p>	6.5.4 Sustainable resource use	<p>> Overall Image of Subaru's Environmental Impact Concerning Automobiles</p>

302 Energy

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"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption <p>d. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. 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>	6.5.4 Sustainable resource use	<p>> Overall Image of Subaru's Environmental Impact Concerning Automobiles</p> <p>> Energy Consumption</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 used.</p> <p>c. Source of the conversion factors used.</p>	6.5.4 Sustainable resource use	-
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>	6.5.4 Sustainable resource use	-

302-4	Reduction of energy consumption	<p>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in 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>	<p>6.5.4 Sustainable resource use</p> <p>6.5.5 Climate change mitigation and adaptation</p>	<p>> Energy Consumption</p>
302-5	Reductions in energy requirements of products and services	<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, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>6.5.4 Sustainable resource use</p> <p>6.5.5 Climate change mitigation and adaptation</p>	<p>> Environmentally Friendly Automobile</p>
303 Water				
303-1	Water withdrawal by source	<p>a. Total volume of water withdrawn, with a breakdown by the following sources:</p> <ul style="list-style-type: none"> i. Surface water, including water from wetlands, rivers, lakes, and oceans; ii. Ground water; iii. Rainwater collected directly and stored by the organization; iv. Waste water from another organization; v. Municipal water supplies or other public or private water utilities. <p>b. Standards, methodologies, and assumptions used.</p>	<p>6.5.4 Sustainable resource use</p>	<p>> Breakdown of Water Consumption by Water Source at Major Production Bases</p>

303-2	Water sources significantly affected by withdrawal of water	<p>a. Total number of water sources significantly affected by withdrawal by type:</p> <ul style="list-style-type: none"> i. Size of the water source; ii. Whether the source is designated as a nationally or internationally protected area; iii. Biodiversity value (such as species diversity and endemism, and total number of protected species); iv. Value or importance of the water source to local communities and indigenous peoples. <p>b. Standards, methodologies, and assumptions used.</p>	6.5.4 Sustainable resource use	> Implementation of Water Risk Assessment
303-3	Water recycled and reused	<p>a. Total volume of water recycled and reused by the organization.</p> <p>b. Total volume of water recycled and reused as a percentage of the total water withdrawal as specified in Disclosure 303-1.</p> <p>c. Standards, methodologies, and assumptions used.</p>	6.5.4 Sustainable resource use	> Water Reuse
304 Biodiversity				
304-1	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> <ul style="list-style-type: none"> i. Geographic location; ii. Subsurface and underground land that may be owned, leased, or managed by the organization; iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; iv. Type of operation (office, manufacturing or production, or extractive); v. Size of operational site in km² (or another unit, if appropriate); vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity

304-2	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> <ul style="list-style-type: none"> i. Construction or use of manufacturing plants, mines, and transport infrastructure; ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); iii. Introduction of invasive species, pests, and pathogens; iv. Reduction of species; v. Habitat conversion; vi. 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"> i. Species affected; ii. Extent of areas impacted; iii. Duration of impacts; iv. Reversibility or irreversibility of the impacts. 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity
304-3	Habitats protected or restored	<p>a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals.</p> <p>b. 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>	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity
304-4	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 habitats in areas affected by the operations of the organization, by level of extinction risk:</p> <ul style="list-style-type: none"> i. Critically endangered ii. Endangered iii. Vulnerable iv. Near threatened v. Least concern 	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-

305 Emissions

305-1	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"> i. the rationale for choosing it; ii. emissions in the base year; iii. 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>	6.5.5 Climate change mitigation and adaptation	<p>> [TOPIC] Aiming for significant reduction in CO₂ Emissions</p> <p>> CO₂ Emissions (Scope 1, Scope 2)</p>
305-2	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> <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. 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>	6.5.5 Climate change mitigation and adaptation	<p>> Initiatives in Distribution</p> <p>> CO₂ Emissions (Scope 1, Scope 2)</p>

305-3	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) 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"> i. the rationale for choosing it; ii. emissions in the base year; iii. 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>	6.5.5 Climate change mitigation and adaptation	› CO₂ Emissions (Scope 3)
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 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>	6.5.5 Climate change mitigation and adaptation	› The 6th Voluntary Plan for the Environment 
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>	6.5.5 Climate change mitigation and adaptation	› CO₂ Emissions (Scope 1, Scope 2)

305-6	Emissions of ozone-depleting substances (ODS)	<p>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>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>6.5.3 Prevention of pollution</p> <p>6.5.5 Climate change mitigation and adaptation</p>	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <p>i. NOX</p> <p>ii. SOX</p> <p>iii. Persistent organic pollutants (POP)</p> <p>iv. Volatile organic compounds (VOC)</p> <p>v. Hazardous air pollutants (HAP)</p> <p>vi. Particulate matter (PM)</p> <p>vii. Other standard categories of air emissions identified in relevant regulations</p> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	6.5.5 Climate change mitigation and adaptation	<p>> NOx and SOx Emissions</p> <p>> VOC Emission</p> <p>> Atmosphere (Air Pollution Control Act, Prefectural Regulations)</p>
306 Effluents and Waste				
306-1	Water discharge by quality and destination	<p>a. Total volume of planned and unplanned water discharges by:</p> <p>i. destination;</p> <p>ii. quality of the water, including treatment method;</p> <p>iii. whether the water was reused by another organization.</p> <p>b. Standards, methodologies, and assumptions used.</p>	<p>6.5.3 Prevention of pollution</p> <p>6.5.5 Climate change mitigation and adaptation</p>	<p>> Water Resources</p> <p>> Water Quality (Water Pollution Prevention Act, Sewerage Act, Prefectural /Municipal Regulations)</p>

306-2	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"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) <p>b. Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable:</p> <ul style="list-style-type: none"> i. Reuse ii. Recycling iii. Composting iv. Recovery, including energy recovery v. Incineration (mass burn) vi. Deep well injection vii. Landfill viii. On-site storage ix. Other (to be specified by the organization) <p>c. How the waste disposal method has been determined:</p> <ul style="list-style-type: none"> i. Disposed of directly by the organization, or otherwise directly confirmed ii. Information provided by the waste disposal contractor iii. Organizational defaults of the waste disposal contractor 	6.5.3 Prevention of pollution	<p>> Initiatives for Waste Reduction at Plants</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> <ul style="list-style-type: none"> i. Location of spill; ii. Volume of spill; iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization). <p>c. Impacts of significant spills.</p>	6.5.3 Prevention of pollution	<p>> Significant Spills</p> <p>> Environmental Compliance</p>

306-4	Transportation of Hazardous Waste	<p>a. Total weight for each of the following:</p> <ul style="list-style-type: none"> i. Hazardous waste transported ii. Hazardous waste imported iii. Hazardous waste exported iv. Hazardous waste treated <p>b. Percentage of hazardous waste shipped internationally.</p> <p>c. Standards, methodologies, and assumptions used.</p>	6.5.3 Prevention of pollution	<ul style="list-style-type: none"> > Transportation of Hazardous Waste
306-5	Water bodies affected by water discharges and/or runoff	<p>a. Water bodies and related habitats that are significantly affected by water discharges and/or runoff, including information on:</p> <ul style="list-style-type: none"> i. the size of the water body and related habitat; ii. whether the water body and related habitat is designated as a nationally or internationally protected area; iii. the biodiversity value, such as total number of protected species. 	<p>6.5.3 Prevention of pollution</p> <p>6.5.4 Sustainable resource use</p> <p>6.5.6 Protection of the environment, biodiversity and restoration of natural habitats</p>	<ul style="list-style-type: none"> > Implementation of Water Risk Assessment

307 Environmental Compliance

307-1	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> <ul style="list-style-type: none"> i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. <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>	4.6 Respect for the rule of law	<ul style="list-style-type: none"> > Status of Compliance with Environmental Laws and Regulations > Prevention of Soil and Underground Water Pollution > Status of Storage and Management of PCB Wastes > Significant Spills > Transportation of Hazardous Waste
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308 Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	a. Percentage of new suppliers that were screened using environmental criteria.	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	> Green Procurement
308-2	Negative environmental impacts in the supply chain and actions taken	a. Number of suppliers assessed for environmental impacts. b. Number of suppliers identified as having significant actual and potential negative environmental impacts. c. Significant actual and potential negative environmental impacts identified in the supply chain. 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. 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.	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	> Environmentally-conscious Procurement > Initiatives in Distribution
Social topics				
401 Employment				
401-1	New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	6.4.3 Employment and employment relationships	> Employee Data

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"> i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others. <p>b. The definition used for 'significant locations of operation'.</p>	6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	-
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>	6.4.4 Conditions of work and social protection	<p>> The Number of Employees Who Obtained Childcare Leave (Subaru non-consolidated)</p>
402 Labor/Management Relations				
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>	6.4.3 Employment and employment relationships 6.4.5 Social dialogue	<p>> Communication with Labor Union</p>

403 Occupational Health and Safety

403-1	Workers representation in formal joint management-worker health and safety committees	<p>a. The level at which each formal joint management-worker health and safety committee typically operates within the organization.</p> <p>b. Percentage of workers whose work, or workplace, is controlled by the organization, that are represented by formal joint management-worker health and safety committees.</p>	6.4.6 Health and safety at work	-
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p>a. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees, with a breakdown by:</p> <ul style="list-style-type: none"> i. region; ii. gender. <p>b. Types of injury, injury rate (IR), and work-related fatalities, for all workers (excluding employees) whose work, or workplace, is controlled by the organization, with a breakdown by:</p> <ul style="list-style-type: none"> i. region; ii. gender. <p>c. The system of rules applied in recording and reporting accident statistics.</p>	6.4.6 Health and safety at work 6.8.8 Health	› Work Related Accidents
403-3	Workers with high incidence or high risk of diseases related to their occupation	<p>a. Whether there are workers whose work, or workplace, is controlled by the organization, involved in occupational activities who have a high incidence or high risk of specific diseases.</p>	6.4.6 Health and safety at work 6.8.8 Health	-
403-4	Health and safety topics covered in formal agreements with trade unions	<p>a. Whether formal agreements (either local or global) with trade unions cover health and safety.</p> <p>b. If so, the extent, as a percentage, to which various health and safety topics are covered by these agreements.</p>	6.4.6 Health and safety at work	› Our Approach to Occupational Health and Safety

404 Training and Education

404-1	Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	6.4.7 Human development and training in the workplace	<ul style="list-style-type: none"> > Senior Partner Program: Reemployment for Employees Over 60 Years Old > Initiatives to Transmit Skills
404-2	Programs for upgrading employee skills and transition assistance programs	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	6.4.7 Human development and training in the workplace 6.8.5 Employment creation and skills development	<ul style="list-style-type: none"> > Fair Evaluations and Support for Development of Skills
404-3	Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	6.4.7 Human development and training in the workplace	-

405 Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	6.2.3 Decision-making processes and structures 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	<ul style="list-style-type: none"> > Employee Data
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405-2	Ratio of basic salary and remuneration of women to men	<p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	<p>6.3.7 Discrimination and vulnerable groups</p> <p>6.3.10 Fundamental principles and rights at work</p> <p>6.4.3 Employment and employment relationships</p> <p>6.4.4 Conditions of work and social protection</p>	> Fair Evaluations and Support for Development of Skills
406 Non-discrimination				
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> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	<p>6.3.6 Resolving grievances</p> <p>6.3.7 Discrimination and vulnerable groups</p> <p>6.3.10 Fundamental principles and rights at work</p> <p>6.4.3 Employment and employment relationships</p>	-
407 Freedom of Association and Collective Bargaining				
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> <p>i. type of operation (such as manufacturing plant) and supplier;</p> <p>ii. countries or geographic areas with operations and suppliers considered at risk.</p> <p>b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining</p>	<p>6.3.3 Due diligence</p> <p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p> <p>6.3.8 Civil and political rights</p> <p>6.3.10 Fundamental principles and rights at work</p> <p>6.4.5 Social dialogue</p> <p>6.6.6 Promoting social responsibility in the value chain</p>	-

408 Child Labor				
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"> i. child labor; ii. 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"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. <p>c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor</p>	<p>6.3.3 Due diligence</p> <p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p> <p>6.3.7 Discrimination and vulnerable groups</p> <p>6.3.10 Fundamental principles and rights at work</p>	<p>> CSR Guidelines for Suppliers</p>
409 Forced or Compulsory Labor				
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> <ul style="list-style-type: none"> i. type of operation (such as manufacturing plant) and supplier; ii. countries or geographic areas with operations and suppliers considered at risk. <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>	<p>6.3.3 Due diligence</p> <p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p> <p>6.3.10 Fundamental principles and rights at work</p> <p>6.6.6 Promoting social responsibility in the value chain</p>	<p>> CSR Guidelines for Suppliers</p>
410 Security Practices				
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 third-party organizations providing security personnel.</p>	<p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p> <p>6.6.6 Promoting social responsibility in the value chain</p>	-

411 Rights of Indigenous Peoples				
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> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	<p>6.3.4 Human rights risk situations</p> <p>6.3.6 Resolving grievances</p> <p>6.3.7 Discrimination and vulnerable groups</p> <p>6.3.8 Civil and political rights</p> <p>6.6.7 Respect for property rights</p> <p>6.8.3 Community involvement</p>	-
412 Human Rights Assessment				
412-1	Operations that have been subject to human rights reviews or impact assessments	<p>a. Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.</p>	<p>6.3.3 Due diligence</p> <p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p>	-
412-2	Employee training on human rights policies or procedures	<p>a. Total number of hours in the reporting period devoted to training on human rights policies or procedures concerning aspects of human rights that are relevant to operations.</p> <p>b. 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>	<p>6.3.3 Due diligence</p> <p>6.3.4 Human rights risk situations</p> <p>6.3.5 Avoidance of complicity</p>	-
413 Local Communities				
413-1	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> <p>i. social impact assessments, including gender impact assessments, based on participatory processes;</p>	<p>6.3.9 Economic, social and cultural rights</p> <p>6.5.1-6.5.2 The environment</p> <p>6.5.3 Prevention of pollution</p> <p>6.8 Community involvement and development</p>	<p>> Checking the Perimeter of our Factories for Odor, etc.</p>

		<ul style="list-style-type: none"> ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes. 		
413-2	Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> a. Operations with significant actual and potential negative impacts on local communities, including: <ul style="list-style-type: none"> i. the location of the operations; ii. the significant actual and potential negative impacts of operations. 	<ul style="list-style-type: none"> 6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.8 Community involvement and development 	-
414 Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria	<ul style="list-style-type: none"> a. Percentage of new suppliers that were screened using social criteria. 	<ul style="list-style-type: none"> 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence 	> CSR Guidelines for Suppliers
414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> a. Number of suppliers assessed for social impacts. b. Number of suppliers 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. 	<ul style="list-style-type: none"> 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence 	> CSR Procurement

415 Public Policy				
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>	<p>6.6.1-6.6.2 Fair operating practices</p> <p>6.6.4 Responsible political involvement</p>	-
416 Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories	<p>a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.</p>	<p>6.7.1-6.7.2 Consumer issues</p> <p>6.7.4 Protecting consumers' health and safety</p> <p>6.7.5 Sustainable consumption</p> <p>6.8.8 Health</p>	<p>> Operation of Quality Management Cycle</p>
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>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. 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>	<p>4.6 Respect for the rule of law</p> <p>6.7.1-6.7.2 Consumer issues</p> <p>6.7.4 Protecting consumers' health and safety</p> <p>6.7.5 Sustainable consumption</p> <p>6.8.8 Health</p>	<p>> Response to Recalls</p> <p>> Cases of Improper Conduct of Final Vehicle Inspections and Measurement of Fuel Economy and Emissions</p>
417 Marketing and Labeling				
417-1	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>i. The sourcing of components of the product or service;</p>	<p>6.7.1-6.7.2 Consumer issues</p> <p>6.7.3 Fair marketing, factual and unbiased information and fair contractual practices</p>	-

		<p>ii. Content, particularly with regard to substances that might produce an environmental or social impact;</p> <p>iii. Safe use of the product or service;</p> <p>iv. Disposal of the product and environmental or social impacts;</p> <p>v. Other (explain).</p> <p>b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures.</p>	<p>6.7.4 Protecting consumers' health and safety</p> <p>6.7.5 Sustainable consumption</p> <p>6.7.9 Education and awareness</p>	
417-2	Incidents of non-compliance concerning product and service information and labeling	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. 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>	<p>4.6 Respect for the rule of law</p> <p>6.7.1-6.7.2 Consumer issues</p> <p>6.7.3 Fair marketing, factual and unbiased information and fair contractual practices</p> <p>6.7.4 Protecting consumers' health and safety</p> <p>6.7.5 Sustainable consumption</p> <p>6.7.9 Education and awareness</p>	-
417-3	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 sponsorship, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. 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>	<p>4.6 Respect for the rule of law</p> <p>6.7.1-6.7.2 Consumer issues</p> <p>6.7.3 Fair marketing, factual and unbiased information and fair contractual practices</p>	-

418 Customer Privacy				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<p>a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:</p> <p>i. complaints received from outside parties and substantiated by the organization;</p> <p>ii. complaints from regulatory bodies.</p> <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>	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy	> Personal Information Protection Initiatives
419 Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area	<p>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:</p> <p>i. total monetary value of significant fines;</p> <p>ii. total number of non-monetary sanctions;</p> <p>iii. cases brought through dispute resolution mechanisms.</p> <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>	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices	> Response to Recalls > Cases of Improper Conduct of Final Vehicle Inspections and Measurement of Fuel Economy and Emissions