

# EBARA Group GRI Standards Content Index

The EBARA Group referenced the following items from the 2016 Global Reporting Initiative standards when preparing its corporate website and *Integrated Report 2018*.

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↓

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| General Disclosures               |        |  |   |   |
|-----------------------------------|--------|--|---|---|
| Organizational Profile            |        |  |   |   |
| GRI 102: General Disclosures 2016 | 102-1  | Name of the organization                                     | P. 78: Corporate Profile  | Company Profile   |
|                                   | 102-2  | Activities, brands, products, and services                   | P. 05–06: WHAT’S EBARA?<br><a href="#">EBARA’S BUSINESS</a>                             | Products<br>Business Activities   |
|                                   | 102-3  | Location of headquarters                                     | P. 78: Corporate Profile  | Company Profile   |
|                                   | 102-4  | Location of operations                                       |   | Domestic<br>Global Network  |
|                                   | 102-5  | Ownership and legal form                                     | P. 78: Corporate Profile  | Company Profile   |
|                                   | 102-6  | Markets served   | P. 05–06: WHAT’S EBARA?<br><a href="#">EBARA’S BUSINESS</a><br>P. 78: Corporate Profile | Company Profile<br>Business Activities<br>Notice of the 153rd Ordinary General Meeting of Shareholders P. 39–41 |
|                                   | 102-7  | Scale of the organization                                    | P. 09–10: 11-Year Financial Summary<br>P. 78: Corporate Profile                         | Company Profile<br>Notice of the 153rd Ordinary General Meeting of Shareholders P. 41                           |
|                                   | 102-8  | Information on employees and other workers                   | P. 09–10: 11-Year Financial Summary   | 2018 <del>Data Sheets (Social)</del>  |
|                                   | 102-9  | Supply chain   |   | Procurement   |
|                                   | 102-10 | Significant changes to the organization and its supply chain | P. 02: Reporting Period   |   |
|                                   | 102-11 | Precautionary principle or approach                          |   | Support for the United Nations Global Compact<br>Environmental Policy<br>Anti-Corruption                        |
|                                   | 102-12 | External initiatives   | P. 16: Message from the President ( <del>the</del> United Nations Global Compact)       | Support for the United Nations Global Compact   |
|                                   | 102-13 | Membership of associations                                   |   |   |

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| Strategy             |        |   |  |  |
|----------------------|--------|---|--|--|
|                      | 102-14 | Statement from senior decision-maker  | P. 13–16: Message from the President<br>P. 57–58: Message from the Chairman of the Board of Directors  | Top Message  |
|                      | 102-15 | Key impacts, risks, and opportunities   | P. 13–16: Message from the President   | Top Message  |
|                      |        |   | P. 21–22: E-Plan 2019 Medium-Term Management Plan Progress   | Medium-Term Management Plan<br>E-Plan 2019                         |
|                      |        |   | P. 27–32: Materiality, Overview of and Background for Key Performance Indicators, Relationship between Action Policies and the SDGs<br>P. 45, 49, 53: Review of Operations (Operating Environment Outlook) | Materiality  |
| Ethics and Integrity |        |   |  |  |
|                      | 102-16 | Values, principles, standards, and norms of behavior                          | P. 01: EBARA Group Business Ethics Framework   | Corporate Ethics   |
|                      | 102-17 | Mechanisms for advice and concerns about ethics                               | P. 74: Compliance  | Compliance System<br>Anti-Corruption System<br>Human Rights System |
| Governance           |        |   |  |  |
|                      | 102-18 | Governance structure  | P. 67: Corporate Governance  | Organizational Chart<br>Corporate Governance                       |
|                      | 102-19 | Delegating authority  | P. 67: Corporate Governance  | Corporate Governance   |
|                      | 102-20 | Executive-level responsibility for economic, environmental, and social topics | P. 67: Corporate Governance  | Corporate Governance<br>Environmental Management                   |

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|  |        |  |   |  |
|--|--------|--|---|--|
|  | 102-21 | Consulting stakeholders on economic, environmental, and social topics    | <a href="#">P. 39: Human Resources</a><br><a href="#">P. 71: Dialogue with Shareholders and Other Investors</a><br><a href="#">P. 75–76: The EBARA Group and its Stakeholders</a>             | Health and Safety  |
|  | 102-22 | Composition of the highest governance body and its committees            | <a href="#">P. 59–62: Board of Directors, Composition of the Board of Directors</a>   | Corporate Governance   |
|  | 102-23 | Chair of the highest governance body                                     | <a href="#">P. 61: Composition of the Board of Directors</a>  | EBARA Corporate Governance Basic Policy  |
|  | 102-24 | Nominating and selecting the highest governance body                     | <a href="#">P. 61: Composition of the Board of Directors</a><br><a href="#">P. 65: Corporate Governance</a>   | EBARA Corporate Governance Basic Policy  |
|  | 102-25 | Conflicts of interest  | <a href="#">P. 78: Stock Information</a>  | EBARA Corporate Governance Basic Policy<br><a href="#">General Stock Information</a>           |
|  | 102-26 | Role of highest governance body in setting purpose, values, and strategy | <a href="#">P. 13–16: Message from the President</a><br><a href="#">P. 27–28: Materiality</a>   | <a href="#">Top Message</a><br><a href="#">Corporate Ethics</a><br><a href="#">Materiality</a> |
|  | 102-27 | Collective knowledge of highest governance body                          | <a href="#">P. 27–28: Materiality</a><br><a href="#">P. 61–62: Composition of the Board of Directors</a>  | <a href="#">Materiality</a>  |
|  | 102-28 | Evaluating the highest governance body's performance                     | <a href="#">P. 68: Evaluation of the Board of Directors' Effectiveness</a>  |  |
|  | 102-29 | Identifying and managing economic, environmental, and social impacts     | <a href="#">P. 27–32: Materiality, Overview of and Background for Key Performance Indicators, Relationship between Action Policies and the SDGs</a><br><a href="#">P. 73: Risk Management</a> | <a href="#">Materiality</a><br><a href="#">Risk Management</a>                                 |
|  | 102-30 | Effectiveness of risk management processes                               | <a href="#">P. 27–32: Materiality, Overview of and Background for Key Performance Indicators, Relationship between Action Policies and the SDGs</a><br><a href="#">P. 73: Risk Management</a> | <a href="#">Materiality</a><br><a href="#">Risk Management</a>                                 |

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|                               |        |  |   |   |
|-------------------------------|--------|--|---|---|
|                               | 102-31 | Review of economic, environmental, and social topics       | <a href="#">P. 67: Corporate Governance</a>   | <a href="#">Materiality</a>                             |
|                               | 102-32 | Highest governance body's role in sustainability reporting | <i>Integrated Report 2018</i> was <del>compiled</del> after deliberation and approval by the CSR Committee. |   |
|                               | 102-33 | Communicating critical concerns                            | <a href="#">P. 73: Risk Management</a>  | <a href="#">Risk Management</a>                         |
|                               |        |  | <a href="#">P. 74: Compliance</a>   | <a href="#">Compliance System</a>                       |
|                               | 102-34 | Nature and total number of critical concerns               |   | <a href="#">2018 Data Sheets (Governance)</a>           |
|                               |        |  |   | <a href="#">Compliance System</a>                       |
|                               | 102-35 | Remuneration policies                                      | <a href="#">P. 69–70: Revision of Compensation Systems</a>  | <a href="#">EBARA Corporate Governance Basic Policy</a> |
|                               | 102-36 | Process for determining remuneration                       | <a href="#">P. 69–70: Revision of Compensation Systems</a>  | <a href="#">EBARA Corporate Governance Basic Policy</a> |
|                               | 102-37 | Stakeholders' involvement in remuneration                  |   |   |
|                               | 102-38 | Annual total compensation ratio                            |   |   |
|                               | 102-39 | Percentage increase in annual total compensation ratio     |   |   |
| <b>Stakeholder Engagement</b> |        |  |   |   |
|                               | 102-40 | List of stakeholder groups                                 | <a href="#">P. 75–76: The EBARA Group and its Stakeholders</a>  |   |
|                               | 102-41 | Collective bargaining agreements                           |   | <a href="#">2018 Data Sheets (Social)</a>               |
|                               | 102-42 | Identifying and selecting stakeholders                     |   |   |
|                               | 102-43 | Approach to stakeholder engagement                         | <a href="#">P. 75–76: The EBARA Group and its Stakeholders</a>  |   |
|                               | 102-44 | Key topics and concerns raised                             |   |   |

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| Reporting Practice |  |   |                         |
|--------------------|--|---|-------------------------|
| 102-45             | Entities included in the consolidated financial statements | P. 48: Fluid Machinery & Systems Business | Domestic                |
|                    |  | P. 52: Environmental Plants Business      | Global Network          |
|                    |  | P. 56: Precision Machinery Business       |                         |
| 102-46             | Defining report content and topic Boundaries               | P. 02: Scope of Reporting                 |                         |
| 102-47             | List of material topics                                    | P. 27–28: Materiality                     |                         |
| 102-48             | Restatements of information                                | N/A                                       |                         |
| 102-49             | Changes in reporting                                       | P. 02: Reporting Period                   | Materiality             |
|                    |  | P. 27–28: Materiality                     |                         |
| 102-50             | Reporting period   | P. 02: Reporting Period                   |                         |
| 102-51             | Date of most recent report                                 | P. 02: Publication Date                   |                         |
| 102-52             | Reporting cycle  | P. 02: Publication Date                   |                         |
| 102-53             | Contact point for questions regarding the report           | P. 02: Contact                            | Contact                 |
|                    |  | Back Cover                                | <a href="#">Surveys</a> |
| 102-54             | Claims of reporting in accordance with the GRI Standards   | GRI Standards Content Index               |                         |
| 102-55             | GRI content index  | GRI Standards Content Index               |                         |
| 102-56             | External assurance   |   |                         |



**Material Topics**

**Economic Performance**

|   |   |  |  |  |
|---|---|--|--|--|
| GRI 103: Management Approach 2016   | 103-1   | Explanation of the material topic and its Boundary                             | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs | Materiality  |
|   | 103-2   | The management approach and its components                                     | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Management Plan  |
|   |   |  | P. 21: E-Plan 2019 Medium-Term Management Plan Progress                              | Materiality  |
|   |   |  | P. 47: Fluid Machinery & Systems Business  |  |
| P. 51: Environmental Plants Business<br>P. 55: Precision Machinery Business |   |  |  |  |
| 103-3   | Evaluation of the management approach         | P. 30: Overview of and Background for Key Performance Indicators               | Materiality  |  |
| GRI 201: Economic Performance 2016  | 201-1   | Direct economic value generated and distributed                                | P. 09–10: 11-Year Financial Summary  | Financial Data   |
|   |   |  | P. 11: Performance Highlights  | <a href="#">2018 Data Sheets (Social)</a>  |
|   |   |  | P. 17–20: Message from Executive in Charge of Finance                                | Social Contribution  |
|   |   |  | P. 46: Fluid Machinery & Systems Business  | THE EBARA HATAKEYAMA MEMORIAL FOUNDATION   |
|   |   |  | P. 50: Environmental Plants Business<br>P. 54: Precision Machinery Business          | Remuneration and Benefits (Recruit Site, JAPANESE ONLY)  |
|   | 201-2   | Financial implications and other risks and opportunities due to climate change |  |  |
|   | 201-3   | Defined benefit plan obligations and other retirement plans                    |  | Financial Report> Financial Section FY2017. 12 (Integrated Report) P. 31–33> 17. Retirement Benefits |
| 201-4   | Financial assistance received from government |  |  |  |

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| Indirect Economic Impacts               |                                       |  |   |  |
|---|---------------------------------------|--|---|--|
| GRI 103: Management Approach 2016       | 103-1                                 | Explanation of the material topic and its Boundary                               |   |  |
|   | 103-2                                 | The management approach and its components                                       |   | <a href="#">Social Contribution</a>  |
|   | 103-3                                 | Evaluation of the management approach  |   |  |
| GRI 203: Indirect Economic Impacts 2016 | 203-1                                 | Infrastructure investments and services supported                                |   | <a href="#">Social Contribution</a>  |
|   | 203-2                                 | Significant indirect economic impacts  |   |  |
| Procurement Practices                   |                                       |  |   |  |
| GRI 103: Management Approach 2016       | 103-1                                 | Explanation of the material topic and its Boundary                               |   | <a href="#">CSR Procurement Guidelines</a>                                       |
|   | 103-2                                 | The management approach and its components                                       | <a href="#">P. 29–30: Overview of and Background for Key Performance Indicators</a> | <a href="#">Procurement Policy</a><br><a href="#">CSR Procurement Guidelines</a> |
|   | 103-3                                 | Evaluation of the management approach  |   |  |
| GRI 204: Procurement Practices 2016     | 204-1                                 | Proportion of spending on local suppliers  |   |  |
| Anti-Corruption                         |                                       |  |   |  |
| GRI 103: Management Approach 2016       | 103-1                                 | Explanation of the material topic and its Boundary                               | <a href="#">P. 27–28: Materiality</a>   | <a href="#">Materiality</a>  |
|   |                                       |  | <a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a>         |  |
|   | 103-2                                 | The management approach and its components                                       | <a href="#">P. 27–30: Overview of and Background for Key Performance Indicators</a> | <a href="#">Full Code of Conduct</a>   |
|   |                                       |  | <a href="#">P. 74: Compliance</a>   | <a href="#">Materiality</a><br><a href="#">Anti-Corruption</a>                   |
| 103-3                                   | Evaluation of the management approach | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a> | <a href="#">Materiality</a>   |  |

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|   |   |   |  |   |
|---|---|---|--|---|
| GRI 205: Anti-Corruption 2016           | 205-1   | Operations assessed for risks related to corruption                             | P. 74: Compliance  | Anti-Corruption   |
|   | 205-2   | Communication and training about anti-corruption policies and procedures        | P. 73: Risk Management   | Anti-Corruption   |
|   |   |   | P. 74: Compliance  |   |
| 205-3                                   | Confirmed incidents of corruption and actions taken |   | 2018 <del>Data Sheets (Governance)</del><br>Anti-Corruption                      |   |
| <b>Anti-Competitive Behavior</b>        |   |   |  |   |
| GRI 103: Management Approach 2016       | 103-1   | Explanation of the material topic and its Boundary                              | P. 27–28: Materiality  | Materiality   |
|   |   |   | P. 31–32: Relationship between Action Policies and the SDGs                      |   |
|   | 103-2   | The management approach and its components                                      | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators |   |
| P. 74: Compliance                       |   |   | Materiality<br>Anti-Corruption   |   |
| 103-3                                   | Evaluation of the management approach               | P. 30: Overview of and Background for Key Performance Indicators                |  | Materiality   |
| GRI 206: Anti-Competitive Behavior 2016 | 206-1   | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices |  | 2018 <del>Data Sheets (Governance)</del><br>Anti-Corruption |
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| Materials                         |                                       |  |   |   |
|-----------------------------------|---------------------------------------|--|---|---|
| GRI 103: Management Approach 2016 | 103-1                                 | Explanation of the material topic and its Boundary               | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs  | Materiality   |
|                                   | 103-2                                 | The management approach and its components                       | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators  | Full Code of Conduct<br>Materiality<br>Environmental Policy<br>Environmental Management<br>FY2020 Environmental Targets |
|                                   | 103-3                                 | Evaluation of the management approach                            | P. 30: Overview of and Background for Key Performance Indicators  | Materiality<br>Environmental Management   |
| GRI 301: Materials 2016           | 301-1                                 | Materials used by weight or volume                               |   | Environmental Data  |
|                                   | 301-2                                 | Recycled input materials used                                    |   |   |
|                                   | 301-3                                 | Reclaimed products and their packaging materials                 |   |   |
| Energy                            |                                       |  |   |   |
| GRI 103: Management Approach 2016 | 103-1                                 | Explanation of the material topic and its Boundary               | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs  | Materiality   |
|                                   | 103-2                                 | The management approach and its components                       | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators  | Full Code of Conduct  |
|                                   |                                       |  | P. 44: Action Policy KPIs (Targets Set for Domestic and Overseas Group Companies)   | Materiality   |
|                                   |                                       |  | P. 46, 54: KPIs for Action Policies for Addressing Material ESG Issues (Fluid Machinery & Systems Business, Precision Machinery Business) | Environmental Policy<br>Environmental Management<br>FY2020 Environmental Targets  |
| 103-3                             | Evaluation of the management approach | P. 30: Overview of and Background for Key Performance Indicators | Materiality<br>Environmental Management   |   |

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|                                   |                                       |  |  |   |
|-----------------------------------|---------------------------------------|--|--|---|
| GRI 302: Energy 2016              | 302-1                                 | Energy consumption within the organization                                       |  | <a href="#">Environmental Data</a><br><a href="#">Major Japanese Business Facility Data</a><br><a href="#">2018 Data Sheets (Environmental)</a>                 |
|                                   | 302-2                                 | Energy consumption outside of the organization                                   |  |   |
|                                   | 302-3                                 | Energy intensity   |  |   |
|                                   | 302-4                                 | Reduction of energy consumption  |  | <a href="#">Targets &amp; Data</a>  |
|                                   | 302-5                                 | Reductions in energy requirements of products and services                       |  |   |
| <b>Water</b>                      |                                       |  |  |   |
| GRI 103: Management Approach 2016 | 103-1                                 | Explanation of the material topic and its Boundary                               | <a href="#">P. 27–28: Materiality</a><br><a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a> | <a href="#">Materiality</a>   |
|                                   | 103-2                                 | The management approach and its components                                       | <a href="#">P. 27–30: Materiality, Overview of and Background for Key Performance Indicators</a>                     | <a href="#">Full Code of Conduct</a>  |
|                                   |                                       |  | <a href="#">P. 44: Action Policy KPIs (Targets Set for Domestic and Overseas Group Companies)</a>                    | <a href="#">Materiality</a><br><a href="#">Environmental Policy</a><br><a href="#">Environmental Management</a><br><a href="#">FY2020 Environmental Targets</a> |
| 103-3                             | Evaluation of the management approach | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a> | <a href="#">Materiality</a><br><a href="#">Environmental Management</a>  |   |
| GRI 303: Water 2016               | 303-1                                 | Water withdrawal by source   | <a href="#">P. 09–10: 11-Year Financial Summary</a>  | <a href="#">Environmental Data</a><br><a href="#">2018 Data Sheets (Environmental)</a>  |
|                                   | 303-2                                 | Water sources significantly affected by withdrawal of water                      |  |   |
|                                   | 303-3                                 | Water recycled and reused  |  | <a href="#">Environmental Data</a>  |

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| Biodiversity  |  |   |  |   |  |
|---|--|---|--|---|--|
| GRI 103: Management Approach 2016   | 103-1  | Explanation of the material topic and its Boundary  |  | <a href="#">Ebara Group Biodiversity Guidelines</a>   |  |
|   | 103-2  | The management approach and its components  |  | <a href="#">Full Code of Conduct</a>  |  |
|   |  |   |  | <a href="#">Biodiversity</a>  |  |
|   |  |   | <a href="#">FY2020 Environmental Targets</a>                                     |   |  |
| GRI 304: Biodiversity 2016  | 103-3  | Evaluation of the management approach   |  |   |  |
|   | 304-1  | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas |  |   |  |
|   |  |   |  |   | 304-2                                    |
|   | 304-3  | Habitats protected or restored  |  | <a href="#">Ebara Group Biodiversity Guidelines</a>   |  |
|   |  |   | <a href="#">Meeting the Needs of Employees</a>                                   |   |  |
| 304-4   | IUCN Red List species and national conservation list species with habitats in areas affected by operations |   |  |   |  |
| Emissions   |  |   |  |   |  |
| GRI 103: Management Approach 2016   | 103-1  | Explanation of the material topic and its Boundary  | <a href="#">P. 27–28: Materiality</a>  | <a href="#">Materiality</a>   |  |
|   |  |   | <a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a>      |   |  |
|   | 103-2  | The management approach and its components  |  | <a href="#">P. 27–30: Materiality, Overview of and Background for Key Performance Indicators</a>  | <a href="#">Materiality</a>              |
|   |  |   |  | <a href="#">P. 44: Action Policy KPIs (Targets Set for Domestic and Overseas Group Companies)</a> | <a href="#">Environmental Management</a> |
| <a href="#">P. 46, 54: KPIs for Action Policies for Addressing Material ESG Issues (Fluid Machinery &amp; Systems Business, Precision Machinery Business)</a> |  |   |  | <a href="#">FY2020 Environmental Targets</a>  |  |
| 103-3   | Evaluation of the management approach  |   | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a> | <a href="#">Materiality</a>   |  |
|   |  |   |  | <a href="#">Environmental Management</a>  |  |

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|  |   |  |  |  |
|--|---|--|--|--|
| GRI 305: Emissions 2016  | 305-1   | Direct (Scope 1) GHG emissions                                   | P. 09–10: 11-Year Financial Summary  | Environmental Data   |
|  |   |  | P. 12: Performance Highlights  | Major Japanese Business Facility Data<br><del>2018 Data Sheets (Environmental)</del> |
|  | 305-2   | Energy indirect (Scope 2) GHG emissions                          | P. 09–10: 11-Year Financial Summary  | Environmental Data   |
|  |   |  | P. 12: Performance Highlights  | Major Japanese Business Facility Data<br><del>2018 Data Sheets (Environmental)</del> |
|  | 305-3   | Other indirect (Scope 3) GHG emissions                           |  | <del>2018 Data Sheets (Environmental)</del>  |
|  | 305-4   | GHG emissions intensity  |  |  |
|  | 305-5   | Reduction of GHG emissions                                       |  | Targets & Data   |
| 305-6  | Emissions of ozone-depleting substances (ODS)   |  |  |  |
| 305-7  | Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions |  | Major Japanese Business Facility Data<br><del>2018 Data Sheets (Environmental)</del> |  |
|  |   |  |  |  |
| <b>Effluents and Waste</b>   |   |  |  |  |
| GRI 103: Management Approach 2016  | 103-1   | Explanation of the material topic and its Boundary               | P. 27–28: Materiality  | Materiality  |
|  |   |  | P. 31–32: Relationship between Action Policies and the SDGs                          |  |
|  | 103-2   | The management approach and its components                       | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Full Code of Conduct   |
|  |   |  | P. 44: Action Policy KPIs (Targets Set for Domestic and Overseas Group Companies)    | Materiality  |
| Environmental Policy<br>Environmental Management<br>FY2020 Environmental Targets |   |  |  |  |
| 103-3  | Evaluation of the management approach   | P. 30: Overview of and Background for Key Performance Indicators | Materiality<br>Environmental Management  |  |

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|  |       |   |  |  |
|--|-------|---|--|--|
| GRI 306: Effluents and Waste 2016      | 306-1 | Water discharge by quality and destination              |  | <a href="#">Environmental Data</a><br><a href="#">Major Japanese Business Facility Data</a><br><a href="#">2018 Data Sheets (Environmental)</a>  |
|  | 306-2 | Waste by type and disposal method                       |  | <a href="#">Environmental Data</a><br><a href="#">Major Japanese Business Facility Data</a><br><a href="#">2018 Data Sheets (Environmental)</a>  |
|  | 306-3 | Significant spills                                      |  |  |
|  | 306-4 | Transport of hazardous waste                            |  |  |
|  | 306-5 | Water bodies affected by water discharges and/or runoff |  |  |
| <b>Environmental Compliance</b>        |       |   |  |  |
| GRI 103: Management Approach 2016      | 103-1 | Explanation of the material topic and its Boundary      | <a href="#">P. 27–28: Materiality</a><br><a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a> | <a href="#">Materiality</a>  |
|  | 103-2 | The management approach and its components              | <a href="#">P. 27–30: Materiality, Overview of and Background for Key Performance Indicators</a>                     | <a href="#">Compliance System</a><br><a href="#">Materiality</a><br><a href="#">Environmental Policy</a><br><a href="#">Environmental Management</a><br><a href="#">FY2020 Environmental Targets</a> |
|  | 103-3 | Evaluation of the management approach                   | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a>                                     | <a href="#">Materiality</a><br><a href="#">Environmental Management</a>  |
| GRI 307: Environmental Compliance 2016 | 307-1 | Non-compliance with environmental laws and regulations  |  | <a href="#">2018 Data Sheets (Environmental)</a>   |

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| Supplier Environmental Assessment               |                                       |  |  |  |
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| GRI 103: Management Approach 2016               | 103-1                                 | Explanation of the material topic and its Boundary                   | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs | Materiality  |
|   | 103-2                                 | The management approach and its components                           | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Materiality  |
|   |                                       |  | P. 76: Co-Creation of Value with Business Partners                                   | Environmental Management, Green Procurement<br>Procurement |
| 103-3   | Evaluation of the management approach | P. 30: Overview of and Background for Key Performance Indicators     | Materiality<br>Environmental Management  |  |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1                                 | New suppliers that were screened using environmental criteria        |  |  |
|   | 308-2                                 | Negative environmental impacts in the supply chain and actions taken |  |  |

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| Employment                               |       |  |  |  |
|--|-------|--|--|--|
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary   | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs | Materiality  |
|  | 103-2 | The management approach and its components   | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Materiality<br>Our People                                      |
|  | 103-3 | Evaluation of the management approach  | P. 30: Overview of and Background for Key Performance Indicators                     | Materiality  |
| GRI 401: Employment 2016                 | 401-1 | New employee hires and employee turnover   |  | 2018 <a href="#">Data Sheets (Social)</a><br>Diversity         |
|  | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees |  | Work Environment   |
|  | 401-3 | Parental leave   |  | 2018 <a href="#">Data Sheets (Social)</a><br>Work-Life Balance |
| Labor/Management Relations               |       |  |  |  |
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary   |  |  |
|  | 103-2 | The management approach and its components   | P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019)     |  |
|  | 103-3 | Evaluation of the management approach  |  |  |
| GRI 402: Labor/Management Relations 2016 | 402-1 | Minimum notice periods regarding operational changes   |  |  |

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| Occupational Health and Safety   |                                       |   |  |   |
|--|---------------------------------------|---|--|---|
| GRI 103: Management Approach 2016  | 103-1                                 | Explanation of the material topic and its Boundary  | P. 27–28: Materiality  | Materiality   |
|  |                                       |   | P. 31–32: Relationship between Action Policies and the SDGs                      |   |
|  | 103-2                                 | The management approach and its components  | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators | Full Code of Conduct                                      |
| P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019) |                                       |   | Materiality<br>Health and Safety   |   |
| 103-3  | Evaluation of the management approach | P. 30: Overview of and Background for Key Performance Indicators  | Materiality  |   |
| GRI 403: Occupational Health and Safety 2016                                     | 403-1                                 | Workers representation in formal joint management–worker health and safety committees   |  | Health and Safety   |
|  | 403-2                                 | Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities | P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019) | 2018 <del>Data Sheets (Social)</del><br>Health and Safety |
|  | 403-3                                 | Workers with high incidence or high risk of diseases related to their occupation  |  |   |
|  | 403-4                                 | Health and safety topics covered in formal agreements with trade unions   |  |   |
| Training and Education   |                                       |   |  |   |
| GRI 103: Management Approach 2016  | 103-1                                 | Explanation of the material topic and its Boundary  | P. 27–28: Materiality  | Materiality   |
|  |                                       |   | P. 31–32: Relationship between Action Policies and the SDGs                      |   |
|  | 103-2                                 | The management approach and its components  | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators | Materiality   |
| P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019) |                                       |   | Our People   |   |
| 103-3  | Evaluation of the management approach | P. 30: Overview of and Background for Key Performance Indicators  | Materiality  |   |



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|  |                                       |  |   |   |
|--|---------------------------------------|--|---|---|
| GRI 404: Training and Education 2016   | 404-1                                 | Average hours of training per year per employee                                      |   | <a href="#">2018 Data Sheets (Social)</a><br><a href="#">Our People</a> |
|  | 404-2                                 | Programs for upgrading employee skills and transition assistance programs            | <a href="#">P. 39: Initiatives for Strengthening Human Resources</a>  | <a href="#">Human Resource Development</a>                              |
|  | 404-3                                 | Percentage of employees receiving regular performance and career development reviews | <a href="#">P. 39: Initiatives for Strengthening Human Resources</a><br>Participation in EBARA's Career Management Program (As of September 30, 2018)<br>• Total employees: 3,908<br>• Total program participants: 1,043<br>• Ratio of participation: 26.7% |   |
| <b>Diversity and Equal Opportunity</b>   |                                       |  |   |   |
| GRI 103: Management Approach 2016  | 103-1                                 | Explanation of the material topic and its Boundary                                   | <a href="#">P. 27–28: Materiality</a>   | <a href="#">Materiality</a>   |
|  |                                       |  | <a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a>   |   |
|  | 103-2                                 | The management approach and its components   | <a href="#">P. 27–30: Materiality, Overview of and Background for Key Performance Indicators</a>  | <a href="#">Full Code of Conduct</a>                                    |
| <a href="#">P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019)</a> |                                       |  | <a href="#">Materiality</a><br><a href="#">Diversity</a>  |   |
| 103-3  | Evaluation of the management approach | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a>     | <a href="#">Materiality</a>   |   |
| GRI 405: Diversity and Equal Opportunity 2016  | 405-1                                 | Diversity of governance bodies and employees   | <a href="#">P. 40: Action Policy KPIs (Targets for the Fiscal Year Ending December 31, 2019)</a>  | <a href="#">2018 Data Sheets (Social, Governance)</a>                   |
|  |                                       |  | <a href="#">P. 59–62: Board of Directors, Composition of the Board of Directors</a>   | <a href="#">Diversity</a>   |
|  | 405-2                                 | Ratio of basic salary and remuneration of women to men                               |   |   |

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| Non-Discrimination                       |       |  |     |  |
|--|-------|--|-----|--|
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary                                       |     |  |
|  | 103-2 | The management approach and its components   |     | <a href="#">Full Code of Conduct</a><br><a href="#">Respecting Diversity</a> |
|  | 103-3 | Evaluation of the management approach  |     |  |
| GRI 406: Non-Discrimination 2016         | 406-1 | Incidents of discrimination and corrective actions taken                                 | N/A |  |
| Child Labor                              |       |  |     |  |
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary                                       |     |  |
|  | 103-2 | The management approach and its components   |     | <a href="#">Procurement</a>  |
|  | 103-3 | Evaluation of the management approach  |     |  |
| GRI 408: Child Labor 2016                | 408-1 | Operations and suppliers at significant risk for incidents of child labor                |     |  |
| Forced or Compulsory Labor               |       |  |     |  |
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary                                       |     |  |
|  | 103-2 | The management approach and its components   |     | <a href="#">Procurement</a>  |
|  | 103-3 | Evaluation of the management approach  |     |  |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor |     |  |
| Human Rights Assessment                  |       |  |     |  |
| GRI 103: Management Approach 2016        | 103-1 | Explanation of the material topic and its Boundary                                       |     |  |
|  | 103-2 | The management approach and its components   |     | <a href="#">Human Rights</a>   |
|  | 103-3 | Evaluation of the management approach  |     |  |

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|  |                                       |  |  |   |
|--|---------------------------------------|--|--|---|
| GRI 412: Human Rights Assessment 2016    | 412-1                                 | Operations that have been subject to human rights reviews or impact assessments  |  |   |
|  | 412-2                                 | Employee training on human rights policies or procedures   | <a href="#">P. 74: Compliance</a>  | <a href="#">Human Rights</a>  |
|  | 412-3                                 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening |  |   |
| <b>Local Communities</b>                 |                                       |  |  |   |
| GRI 103: Management Approach 2016        | 103-1                                 | Explanation of the material topic and its Boundary   |  |   |
|  | 103-2                                 | The management approach and its components   |  | <a href="#">Full Code of Conduct</a><br><a href="#">Social Contribution</a> |
|  | 103-3                                 | Evaluation of the management approach  |  |   |
| GRI 413: Local Communities 2016          | 413-1                                 | Operations with local community engagement, impact assessments, and development programs                                   |  | <a href="#">Social Contribution</a>   |
|  | 413-2                                 | Operations with significant actual and potential negative impacts on local communities                                     |  |   |
| <b>Supplier Social Assessment</b>        |                                       |  |  |   |
| GRI 103: Management Approach 2016        | 103-1                                 | Explanation of the material topic and its Boundary   | <a href="#">P. 27–28: Materiality</a>  | <a href="#">Materiality</a>   |
|  |                                       |  | <a href="#">P. 31–32: Relationship between Action Policies and the SDGs</a>                      |   |
|  | 103-2                                 | The management approach and its components   | <a href="#">P. 27–30: Materiality, Overview of and Background for Key Performance Indicators</a> | <a href="#">Materiality</a>   |
|  |                                       |  | <a href="#">P. 76: Co-Creation of Value with Business Partners</a>                               | <a href="#">Procurement</a>   |
| 103-3                                    | Evaluation of the management approach | <a href="#">P. 30: Overview of and Background for Key Performance Indicators</a>   | <a href="#">Materiality</a>  |   |
| GRI 414: Supplier Social Assessment 2016 | 414-1                                 | New suppliers that were screened using social criteria   |  |   |
|  | 414-2                                 | Negative social impacts in the supply chain and actions taken  |  |   |
| <b>Public Policy</b>                     |                                       |  |  |   |
| GRI 415: Public Policy 2016              | 415-1                                 | Political contributions  |  | <a href="#">2018 Data Sheets (Social)</a>                                   |

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| Customer Health and Safety               |                                       |   |  |  |
|--|---------------------------------------|---|--|--|
| GRI 103: Management Approach 2016        | 103-1                                 | Explanation of the material topic and its Boundary  | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs | Materiality                              |
|  | 103-2                                 | The management approach and its components  | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Materiality                              |
|  |                                       |   | P. 76: Co-Creation of Value with Business Partners                                   | Quality Management<br>Procurement        |
| 103-3                                    | Evaluation of the management approach | P. 30: Overview of and Background for Key Performance Indicators                              | Materiality  |  |
| GRI 416: Customer Health and Safety 2016 | 416-1                                 | Assessment of the health and safety impacts of product and service categories                 |  |  |
|  | 416-2                                 | Incidents of non-compliance concerning the health and safety impacts of products and services |  |  |
| Customer Privacy                         |                                       |   |  |  |
| GRI 103: Management Approach 2016        | 103-1                                 | Explanation of the material topic and its Boundary  |  |  |
|  | 103-2                                 | The management approach and its components  |  | Information Management<br>Privacy Policy |
|  |                                       |   | 103-3  | Evaluation of the management approach    |
| GRI 418: Customer Privacy 2016           | 418-1                                 | Substantiated complaints concerning breaches of customer privacy and losses of customer data  | N/A  |  |

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| Socioeconomic Compliance               |       |  |  |                                  |
|--|-------|--|--|----------------------------------|
| GRI 103: Management Approach 2016      | 103-1 | Explanation of the material topic and its Boundary                       | P. 27–28: Materiality<br>P. 31–32: Relationship between Action Policies and the SDGs | Materiality                      |
|  | 103-2 | The management approach and its components                               | P. 27–30: Materiality, Overview of and Background for Key Performance Indicators     | Compliance System<br>Materiality |
|  | 103-3 | Evaluation of the management approach                                    | P. 30: Overview of and Background for Key Performance Indicators                     | Materiality                      |
| GRI 419: Socioeconomic Compliance 2016 | 419-1 | Non-compliance with laws and regulations in the social and economic area | N/A  |                                  |