

# EBARA Group GRI Standards Content Index

The EBARA Group referenced the following items from the Global Reporting Initiative standards when preparing its corporate website and *Integrated Report 2019*.

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General Disclosures				
Organizational Profile				
GRI 102: General Disclosures 2016	102-1	Name of the organization	P. 94: Corporate Profile	Company Profile
	102-2	Activities, brands, products, and services	P. 07–08: Three Businesses and Four Areas of Operation	Products Business Activities
	102-3	Location of headquarters	P. 94: Corporate Profile	Company Profile
	102-4	Location of operations	P. 91–92: EBARA Group's Global Network	Domestic Global Network
	102-5	Ownership and legal form	P. 94: Corporate Profile	Company Profile
	102-6	Markets served	P. 07–08: Three Businesses and Four Areas of Operation	Company Profile Business Activities Notice of the 154th Ordinary General Meeting of Shareholders P. 31–33
	102-7	Scale of the organization	P. 85–86: 11-Year Financial Summary P. 94: Corporate Profile	Company Profile ESG (Social) Data
	102-8	Information on employees and other workers	P. 85–86: 11-Year Financial Summary	ESG (Social) Data
	102-9	Supply chain	P. 44: Collaborative Value Creation Partnerships with Suppliers	Procurement
	102-10	Significant changes to the organization and its supply chain		Important changes are reported as they arise. Please see: <a href="#">News &amp; Media</a>
	102-11	Precautionary principle or approach	P. 79–82: Risk Management, Compliance	Support for the United Nations Global Compact Environmental Policy Anti-Corruption

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	102-12	External initiatives	P. 18: Message from the President	Support for the United Nations Global Compact
			P. 41: Natural Capital Message from Officer Executive Responsible for Environmental Management	EBARA Supports the Recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD)
	102-13	Membership of associations		
<b>Strategy</b>				
	102-14	Statement from senior decision-maker	P. 15–18: Message from the President	Top Message
			P. 67–70: Discussion between the Chairman of the Board of Directors and the Chairman of the Company	
	102-15	Key impacts, risks, and opportunities	P. 15–18: Message from the President	Medium-term management plan
			P. 21–26: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets, Progress of E-Plan 2019 Medium-Term Management Plan	Materiality
			P. 47–60: Business Strategies	
<b>Ethics and Integrity</b>				
	102-16	Values, principles, standards, and norms of behavior	P. 02: EBARA Group Business Ethics Framework	Corporate Ethics
	102-17	Mechanisms for advice and concerns about ethics	P. 81-82: Compliance	Compliance
				Anti-Corruption
				Human Rights System
<b>Governance</b>				
	102-18	Governance structure	P. 70: Corporate Governance Systems	Organizational Chart
				Corporate Governance
	102-19	Delegating authority	P. 70: Corporate Governance Systems	Corporate Governance
	102-20	Executive-level responsibility for economic, environmental, and social topics	P. 70: Corporate Governance Systems	Corporate Governance
				Environmental Management

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	<b>102-21</b>	Consulting stakeholders on economic, environmental, and social topics	P. 43–44: Social and Relationship Capital	Health and Safety
	<b>102-22</b>	Composition of the highest governance body and its committees	P. 61–66: Composition of the Board of Directors, Board of Directors, Brief Personal History of Directors	Corporate Governance ESG (Governance) Data
	<b>102-23</b>	Chair of the highest governance body	P. 61–62: Composition of the Board of Directors	EBARA Corporate Governance Basic Policy
	<b>102-24</b>	Nominating and selecting the highest governance body	P. 61–62, 67–70, 74–75: Composition of the Board of Directors, Board of Directors, Discussion between the Chairman of the Board of Directors and the Chairman of the Company, Nomination Committee	EBARA Corporate Governance Basic Policy
	<b>102-25</b>	Conflicts of interest	P. 94: Major Shareholders	EBARA Corporate Governance Basic Policy General Stock Information
	<b>102-26</b>	Role of highest governance body in setting purpose, values, and strategy	P. 15–18: Message from the President	Corporate Ethics Materiality
	<b>102-27</b>	Collective knowledge of highest governance body	P. 61–62: Composition of the Board of Directors	Materiality
	<b>102-28</b>	Evaluating the highest governance body's performance	P. 73–74: Evaluation of the Board of Directors Effectiveness, Evaluation of the Board of Directors Effectiveness in the Fiscal Year Ended December 31, 2018	Evaluation of the Effectiveness of the Board of Directors
	<b>102-29</b>	Identifying and managing economic, environmental, and social impacts	P. 21–24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets P. 79–80: Risk Management	Materiality Risk Management

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	102-30	Effectiveness of risk management processes	P. 21–24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 79–80: Risk Management	Risk Management
	102-31	Review of economic, environmental, and social topics	P. 47–60: Business Strategies	Materiality
			P. 70: Corporate Governance Systems	
	102-32	Highest governance body’s role in sustainability reporting	<i>Integrated Report 2019</i> / The Company’s 2019 integrated report was published after discussion of the content among the CSR Committee and approval by the President and Representative Executive Officer.	
	102-33	Communicating critical concerns	P. 79–82: Risk Management, Compliance	Risk Management
				Compliance
	102-34	Nature and total number of critical concerns	P. 82: Respect for Human Rights	ESG (Governance) Data
				Compliance
	102-35	Remuneration policies	P. 76–77: Compensation Committee	EBARA Corporate Governance Basic Policy
102-36	Process for determining remuneration	P. 76–77: Compensation Committee	EBARA Corporate Governance Basic Policy	
102-37	Stakeholders’ involvement in remuneration			
102-38	Annual total compensation ratio			
102-39	Percentage increase in annual total compensation ratio			

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Stakeholder Engagement			
	102-40	List of stakeholder groups	P. 43–44: Social and Relationship Capital
	102-41	Collective bargaining agreements	ESG (Social) Data ESG (Social) Data, FY2018. 12 Securities Report P. 10 (Japanese only)
	102-42	Identifying and selecting stakeholders	
	102-43	Approach to stakeholder engagement	P. 43–44: Social and Relationship Capital
	102-44	Key topics and concerns raised	
Reporting Practice			
	102-45	Entities included in the consolidated financial statements	P. 91–92: EBARA Group's Global Network Domestic Global Network
	102-46	Defining report content and topic Boundaries	P. 03: Scope of Reporting
	102-47	List of material topics	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals
	102-48	Restatements of information	N/A
	102-49	Changes in reporting	N/A
	102-50	Reporting period	P. 03: Reporting Period
	102-51	Date of most recent report	P. 03: Publication Date
	102-52	Reporting cycle	P. 03: Publication Date
	102-53	Contact point for questions regarding the report	P. 03: Contact Back Cover Contact Integrated Report Questionnaire
	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	



**Topic-specific Standards**

**Economic Performance**

GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–26: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets, Progress of E-Plan 2019 Medium-Term Management Plan	Management Plan
			P. 47–48, 53–54, 57–58: Business Strategies	Materiality
103-3	Evaluation of the management approach	P. 49, 51, 55, 59: Progress of E-Plan 2019 and Material ESG Issues	Materiality	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	P. 13–14: Performance Highlights	Financial Highlights
			P. 27–30: Financial Strategies as Explained by the Executive in Charge of Finance, Analysis of Business Results, Financial Position, and Cash Flows	ESG (Social) Data
			P. 48, 54, 58: Progress and Targets of Fluid Machinery & Systems Business Strategies, Progress and Targets of Environmental Plants Business Strategies, Progress and Targets of Precision Machinery Business Strategies	Social Contribution
	P. 85–86: 11-Year Financial Summary	THE EBARA HATAKEYAMA MEMORIAL FOUNDATION		
201-2	Financial implications and other risks and opportunities due to climate change	P. 41: Natural Capital	Employment Conditions and Welfare Systems (Japanese only)	
				Environmental Accounting (Japanese only)

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	201-3	Defined benefit plan obligations and other retirement plans		Financial Report 2018 P. 33–35: 16. Retirement Benefits
	201-4	Financial assistance received from government		
<b>Indirect Economic Impacts</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary		
	103-2	The management approach and its components		Social Contribution
	103-3	Evaluation of the management approach		
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported		Social Contribution
	203-2	Significant indirect economic impacts		
<b>Procurement Practices</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary		Procurement
	103-2	The management approach and its components	P. 24: Overview of KPIs and Progress toward Targets	Procurement Policy
			P. 44: Collaborative Value Creation Partnerships with Suppliers	CSR Procurement Guidelines
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	
P. 44: Collaborative Value Creation Partnerships with Suppliers				
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		
<b>Anti-Corruption</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 81–82: Compliance	Materiality Anti-Corruption

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	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	P. 81–82: Compliance	Anti-Corruption
	205-2	Communication and training about anti-corruption policies and procedures	P. 79, 81–82: Risk Management, Compliance	Anti-Corruption
	205-3	Confirmed incidents of corruption and actions taken		ESG (Governance) Data Anti-Corruption
<b>Anti-Competitive Behavior</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 81–82: Compliance	Materiality Anti-Corruption
103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality	
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		ESG (Governance) Data Anti-Corruption



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Materials				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–23: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct Materiality Environmental Policy Environmental Management FY2020 Environmental Targets
	103-3	Evaluation of the management approach	P. 23: Overview of KPIs and Progress toward Targets	Materiality 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. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–23: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 42: Progress toward Action Policy KPI Targets	Materiality
P. 49, 51, 59: Progress of E-Plan 2019 and Material ESG Issues			Environmental Policy Environmental Management FY2020 Environmental Targets	

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	103-3	Evaluation of the management approach	P. 23: Overview of KPIs and Progress toward Targets	Materiality
			P. 49, 51, 59: Progress of E-Plan 2019 and Material ESG Issues	Environmental Management
GRI 302: Energy 2016	302-1	Energy consumption within the organization		Environmental Data ESG (Environmental) Data
	302-2	Energy consumption outside of the organization		
	302-3	Energy intensity		
	302-4	Reduction of energy consumption		Targets & Data
	302-5	Reductions in energy requirements of products and services	P. 14: Contributions to the Environment through Business Activities	
P. 49, 51, 59: Progress of E-Plan 2019 and Material ESG Issues				
<b>Water and Effluents</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–23: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 42: Progress toward Action Policy KPI Targets	Materiality Environmental Policy Environmental Management FY2020 Environmental Targets
103-3	Evaluation of the management approach	P. 23: Overview of KPIs and Progress toward Targets	P. 42: Progress toward Action Policy KPI Targets	Materiality
				Environmental Management

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GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource		
	303-2	Management of water discharge-related impacts		Major Japanese business facility data
	303-3	Water withdrawal	P. 42: Progress toward Action Policy KPI Targets	Environmental Data
			P. 85–86: 11-Year Financial Summary	ESG (Environmental) Data
	303-4	Water discharge		Environmental Data ESG (Environmental) Data
	303-5	Water consumption		Environmental Data
<b>Biodiversity</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary		Ebara Group Biodiversity Guidelines
	103-2	The management approach and its components		EBARA Group Code of Conduct Biodiversity
				FY2020 Environmental Targets
103-3	Evaluation of the management approach			
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	304-2	Significant impacts of activities, products, and services on biodiversity		
	304-3	Habitats protected or restored		Ebara Group Biodiversity Guidelines
				Meeting the Needs of Employees
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			

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Emissions				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–23: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 42: Progress toward Action Policy KPI Targets	EBARA Group Environmental Policy
			P. 49, 59: Progress of E-Plan 2019 and Material ESG Issues	Environmental Management FY2020 Environmental Targets
	103-3	Evaluation of the management approach	P. 23: Overview of KPIs and Progress toward Targets	Materiality
			P. 42: Progress toward Action Policy KPI Targets	Environmental Management
P. 49, 59: Progress of E-Plan 2019 and Material ESG Issues				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	P. 14: Non-Financial Indicators	Environmental Data
			P. 85–86: 11-Year Financial Summary	ESG (Environmental) Data
	305-2	Energy indirect (Scope 2) GHG emissions	P. 14: Non-Financial Indicators	Environmental Data
			P. 85–86: 11-Year Financial Summary	ESG (Environmental) Data
	305-3	Other indirect (Scope 3) GHG emissions		
	305-4	GHG emissions intensity	We are pursuing reductions of total emissions.	
305-5	Reduction of GHG emissions	P. 14: Non-Financial Indicators	Targets & Data	
		P. 42: Progress toward Action Policy KPI Targets		

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	<b>305-6</b>	Emissions of ozone-depleting substances (ODS)		
	<b>305-7</b>	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions		Major Japanese business facility data ESG (Environmental) Data

**Effluents and Waste**

GRI 103: Management Approach 2016	<b>103-1</b>	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	<b>103-2</b>	The management approach and its components	P. 21–24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 42: Progress toward Action Policy KPI Targets	Materiality Environmental Policy Environmental Management FY2020 Environmental Targets
	<b>103-3</b>	Evaluation of the management approach	P. 23–24: Overview of KPIs and Progress toward Targets	Materiality
			P. 42: Progress toward Action Policy KPI Targets	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> <a href="#">ESG (Environmental) Data</a>
	306-2	Waste by type and disposal method	<a href="#">P. 42: Progress toward Action Policy KPI Targets</a>	<a href="#">Environmental Data</a> <a href="#">ESG (Environmental) Data</a>
	306-3	Significant spills		
	306-4	Transport of hazardous waste	N/A	
	306-5	Water bodies affected by water discharges and/or runoff	N/A	
<b>Environmental Compliance</b>				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	<a href="#">P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals</a>	<a href="#">Materiality</a>
	103-2	The management approach and its components	<a href="#">P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets</a>	<a href="#">Compliance</a> <a href="#">Materiality</a> <a href="#">Environmental Policy</a> <a href="#">Environmental Management</a> <a href="#">FY2020 Environmental Targets</a>
	103-3	Evaluation of the management approach	<a href="#">P. 24: Overview of KPIs and Progress toward Targets</a>	<a href="#">Materiality</a> <a href="#">Environmental Management</a>
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations		<a href="#">ESG (Environmental) Data</a>

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Supplier Environmental Assessment				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
				Environmental Management Procurement
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality 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	P. 44: Collaborative Value Creation Partnerships with Suppliers	

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Employment				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 38: Progress toward Action Policy KPI Targets	Our People
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
P. 38: Progress toward Action Policy KPI Targets				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		ESG (Social) Data 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		ESG (Social) Data
Work-life Balance				



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Occupational Health and Safety				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
			P. 38: Progress toward Action Policy KPI Targets	Materiality Health and Safety
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
P. 38: Progress toward Action Policy KPI Targets				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		Health and Safety
	403-2	Hazard identification, risk assessment, and incident investigation		Health and Safety
	403-3	Occupational health services		
	403-4	Worker participation, consultation, and communication on occupational health and safety	P. 43: Collaborative Value Creation Partnerships	Health and Safety
	403-5	Worker training on occupational health and safety		
	403-6	Promotion of worker health		Health and Safety
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
	403-8	Workers covered by an occupational health and safety management system		
	403-9	Work-related injuries	P. 38: Progress toward Action Policy KPI Targets	Safety and Health Data
				ESG (Social) Data
403-10	Work-related ill health			

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Training and Education				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 38: Progress toward Action Policy KPI Targets	Our People
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
P. 38: Progress toward Action Policy KPI Targets				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		ESG (Social) Data
	404-2	Programs for upgrading employee skills and transition assistance programs	P. 37: Initiatives for Enhancing Human Capital	Human Resource Development
				Dynamically Engaging Female Employees
404-3	Percentage of employees receiving regular performance and career development reviews	Participation in Career Management Program: The following information pertains to EBARA CORPORATION on a non-consolidated basis (As of August 30, 2019) <ul style="list-style-type: none"> <li>• Total employees: 4,025</li> <li>• Program participants: 1,151 (total of ongoing participants from previous years' programs and new participants in 2019)</li> <li>• Participation rate: 28.6%</li> </ul>		

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Diversity and Equal Opportunity				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	EBARA Group Code of Conduct
				Materiality Diversity
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets P. 38: Progress toward Action Policy KPI Targets	Materiality
	GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	P. 38: Progress toward Action Policy KPI Targets
P. 61–62: Composition of the Board of Directors				ESG (Social, Governance) Data
405-2		Ratio of basic salary and remuneration of women to men		
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		EBARA Group Code of Conduct
				Diversity ESG (Social) Data
103-3	Evaluation of the management approach			
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	N/A	

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**Freedom of Association and Collective Bargaining**

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="#">ESG (Social) Data</a>
	103-3	Evaluation of the management approach		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		<a href="#">CSR Procurement Questionnaire</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> <a href="#">ESG (Social) Data</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		<a href="#">CSR Procurement Questionnaire</a>

**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> <a href="#">ESG (Social) Data</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		<a href="#">CSR Procurement Questionnaire</a>

**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="#">P. 44: Collaborative Value Creation Partnerships with Suppliers</a> <a href="#">P. 79: Risk Management</a>	<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	P. 81: Compliance	Human Rights
	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		EBARA Group Code of Conduct Social Contribution
	103-3	Evaluation of the management approach		
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs		Social Contribution
	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	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 43–44: Collaborative Value Creation Partnerships, Collaborative Value Creation Partnerships with Suppliers	Procurement
	103-3	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
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	P. 44: Collaborative Value Creation Partnerships with Suppliers	



Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions		ESG (Social) Data
Customer Health and Safety				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	103-2	The management approach and its components	P. 21–24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Materiality
			P. 43–44: Collaborative Value Creation Partnerships, Collaborative Value Creation Partnerships with Suppliers	Quality Management Procurement ESG (Governance) Data
	103-3	Evaluation of the management approach	P. 23–24: Overview of KPIs and Progress toward Targets	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	P. 79: Risk Management	Information Management 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	



<b>Socioeconomic Compliance</b>				
GRI 103: Management Approach 2016	<b>103-1</b>	Explanation of the material topic and its Boundary	P. 21–22: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals	Materiality
	<b>103-2</b>	The management approach and its components	P. 21–22, 24: Material ESG Issues, Action Policies, and Relationship with the Sustainable Development Goals, Overview of KPIs and Progress toward Targets	Compliance
			P. 81–82: Compliance	Materiality
	<b>103-3</b>	Evaluation of the management approach	P. 24: Overview of KPIs and Progress toward Targets	Materiality
GRI 419: Socioeconomic Compliance 2016	<b>419-1</b>	Non-compliance with laws and regulations in the social and economic area	N/A	