



Linkage Table between GRI G4 Guidelines and ISO 26000

In preparing a sustainability report consistent with international standards, we have referred to core subjects and issues presented in the GRI Sustainability Reporting Guidelines-G4 and the ISO 26000 Guidance on social responsibility. For the GRI G4 Guidelines, please [click on this URL](#) , and for ISO 26000 Guidance, see www.iso.org .

Item	Indicator	ISO26000	Reference on Subaru Website
General Standard Disclosures			
Strategy and Analysis			
G4-1	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 the organization's strategy for addressing sustainability	4.7 Respect for international norms of behaviour 6.2 Organizational governance 7.4.2 Setting the direction of an organization for social responsibility	<ul style="list-style-type: none"> > Message from the President
G4-2	A description of key impacts, risks, and opportunities		<ul style="list-style-type: none"> > Message from the President > Message from the Environmental Committee Chair > The Subaru Group's CSR > Crisis-level Risks > Risk Information
Organizational Profile			
G4-3	Name of the organization		> Corporate Overview
G4-4	Primary brands, products, and services		> Corporate Overview

G4-5	Location of the organization's headquarters
G4-6	The number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report
G4-7	Nature of ownership and legal form
G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)
G4-9	Scale of the organization
G4-10	<ul style="list-style-type: none"> • Total number of employees by employment contract and gender • Total number of permanent employees by employment type and gender • Total workforce by employees and supervised workers and by gender • Total workforce by region and gender • Whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors • Any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries)

6.3.10 Fundamental principles and rights at work
6.4.1-6.4.2 Labour practices
6.4.3 Employment and employment relationships
6.4.4 Conditions of work and social protection
6.4.5 Social dialogue
6.8.5 Employment creation and skills development
7.8 Voluntary initiatives for social responsibility

> Corporate Overview
> Business Sites and Affiliated Companies
> Corporate Overview
> Business Sites and Affiliated Companies
> Corporate Overview
> Employee Data (Subaru non-consolidated)

G4-11	Percentage of total employees covered by collective bargaining agreements
G4-12	Organization's supply chain
G4-13	Any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain
Commitments to External Initiatives	
G4-14	Whether and how the precautionary approach or principle is addressed by the organization
G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses
G4-16	<p>List of memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization:</p> <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic



<p>> Communication with Labor Union</p>	
<p>> Overall Image of Subaru's Environmental Impact Concerning Automobiles [FY2017]</p>	
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Commitments to External Initiatives	
<p>> Management of Chemical Substances (Operation of the IMDS)</p>	
<p>> Message from the President</p> <p>> Initiatives toward Sustainable Development Goals</p>	
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Identified Material Aspects and Boundaries				
G4-17	<ul style="list-style-type: none"> All entities included in the organization's consolidated financial statements or equivalent documents Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report 		> Financials	
G4-18	<ul style="list-style-type: none"> Process for defining the report content and the Aspect Boundaries How the organization has implemented the Reporting Principles for Defining Report Content 	5.2 Recognizing social responsibility 7.3.2 Determining relevance and significance of core subjects and issues to an organization 7.3.3 An organization's sphere of influence 7.3.4 Establishing priorities for addressing issues	> Editorial Policy	
G4-19	Material Aspects identified in the process for defining report content		-	
G4-20	For each material Aspect, the Aspect Boundary within the organization		-	
G4-21	For each material Aspect, the Aspect Boundary outside the organization		-	
G4-22	Effect of any restatements of information provided in previous reports, and the reasons for such restatements		-	
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries		-	
Stakeholder Engagement				
G4-24	List of stakeholder groups engaged by the organization			> Relationship to Stakeholders

G4-25	Basis for identification and selection of stakeholders with whom to engage	5.3 Stakeholder identification and engagement	> Relationship to Stakeholders
G4-26	Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group		> Relationship to Stakeholders
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting		> Relationship to Stakeholders
Report Profile			
G4-28	Reporting period (such as fiscal or calendar year) for information provided		> Editorial Policy
G4-29	Date of most recent previous report (if any)		> Editorial Policy
G4-30	Reporting cycle (such as annual, biennial)		> Editorial Policy
G4-31	Contact point for questions regarding the report or its contents		> Editorial Policy
GRI Content Index			
G4-32	<ul style="list-style-type: none"> • 'In accordance' option the organization has chosen • GRI Content Index for the chosen option • Reference to the External Assurance Report, if the report has been externally assured 	<p>7.5.3 Types of communication on social responsibility</p> <p>7.6.2 Enhancing the credibility of reports and claims about social responsibility</p>	This Table

Assurance			
G4-33	<ul style="list-style-type: none"> • Organization’s policy and current practice with regard to seeking external assurance for the report • If not included in the assurance report accompanying the sustainability report, the scope and basis of any external assurance provided • Relationship between the organization and the assurance providers • Whether the highest governance body or senior executives are involved in seeking assurance for the organization’s sustainability report 		-
Governance			
Governance Structure and Composition			
G4-34	Governance structure of the organization, including committees of the highest governance body		> System of Corporate Governance
G4-35	Process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees		> System of Corporate Governance > The Subaru Group's CSR
G4-36	Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body		> System of Corporate Governance

G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics
G4-38	Composition of the highest governance body and its committees
G4-39	Whether the Chair of the highest governance body is also an executive officer
G4-40	Nomination and selection processes for the highest governance body and its committees
G4-41	Processes for the highest governance body to ensure conflicts of interest are avoided and managed
Highest Governance Body's Role in Setting Purpose, Values, and Strategy	
G4-42	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 impacts
Highest Governance Body's Competencies and Performance Evaluation	
G4-43	Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics

<ul style="list-style-type: none"> > The Subaru Group's CSR
<ul style="list-style-type: none"> > System of Corporate Governance
<ul style="list-style-type: none"> > System of Corporate Governance
<ul style="list-style-type: none"> > System of Corporate Governance
<ul style="list-style-type: none"> > Prevention of Conflicts of Interest among Board Members
<ul style="list-style-type: none"> > Our Basic Approach to Corporate Governance > Corporate Governance Guidelines  > Corporate Governance Report (Japanese version only) 
<ul style="list-style-type: none"> > The Subaru Group's CSR

G4-44	<ul style="list-style-type: none"> Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics
Highest Governance Body's Role in Risk Management	
G4-45	<ul style="list-style-type: none"> Highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities
G4-46	<p>Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics</p>
G4-47	<p>Frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities</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>> System of Corporate Governance</p> <p>> Corporate Governance Report (Japanese version only) </p>
<p>> Corporate Governance Report (Japanese version only) </p> <p>> The Subaru Group's CSR</p>
<p>> The Subaru Group's CSR</p>
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Highest Governance Body's Role in Sustainability Reporting	
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered
Highest Governance Body's Role in Evaluating Economic, Environmental and Social Performance	
G4-49	Process for communicating critical concerns to the highest governance body
G4-50	Nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them
Remuneration and Incentives	
G4-51	Remuneration policies for the highest governance body and senior executives
G4-52	Process for determining remuneration
G4-53	How stakeholders' views are sought and taken into account regarding remuneration
G4-54	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

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> System of Corporate Governance
> Corporate Governance Report (Japanese version only) 
> Executive Compensation Meeting
> Executive Compensation Meeting
> Corporate Governance Guidelines 
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G4-55	Ratio of 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		-
Ethics and Integrity			
G4-56	Organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics	4.4 Ethical behaviour 6.6.3 Anti-corruption	> The Subaru Group's CSR
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines		> Status of Development of Risk Management System
G4-58	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines		> Status of Development of Risk Management System > Compliance Hotline
Specific Standard Disclosures			
Generic Disclosures on Management Approach			
G4-DMA	Why the Aspect is material	6 Guidance on social responsibility core subjects 7.3.1 Due diligence 7.4.3 Building social responsibility into an organization's governance, systems and procedures 7.7.3 Reviewing an organization's progress and performance on social responsibility 7.7.5 Improving performance	-

Category: Economic

Aspect: Economic Performance


G4-EC1	Direct economic value generated and distributed	6.8.1-6.8.2 Community involvement and development 6.8.3 Community involvement 6.8.7 Wealth and income creation 6.8.9 Social investment	> Financial Results
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	6.5.5 Climate change mitigation and adaptation	> Risk Information
G4-EC3	Coverage of the organization's defined benefit plan obligations	6.8.7 Wealth and income creation	-
G4-EC4	Financial assistance received from government	-	-

Aspect: Market Presence

G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection 6.8.1-6.8.2 Community involvement and development	-
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	6.4.3 Employment and employment relationships 6.8.1-6.8.2 Community involvement and development 6.8.5 Employment creation and skills development 6.8.7 Wealth and income creation	-

Aspect: Indirect Economic Impacts			
G4-EC7	Development and impact of infrastructure investments and services supported	<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>	-
G4-EC8	Significant indirect economic impacts, including the extent of impacts	<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>
Aspect: Procurement Practices			
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	<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>	-

Category: Environmental			
Aspect: Materials			
G4-EN1	Materials used by weight or volume	6.5.4 Sustainable resource use	> Overall Image of Subaru's Environmental Impact Concerning Automobiles [FY2017]
G4-EN2	Percentage of materials used that are recycled input materials	6.5.4 Sustainable resource use	> Overall Image of Subaru's Environmental Impact Concerning Automobiles [FY2017]
Aspect: Energy			
G4-EN3	Direct energy consumption within the organization	6.5.4 Sustainable resource use	> Overall Image of Subaru's Environmental Impact Concerning Automobiles [FY2017]
G4-EN4	Energy consumption outside of the organization	6.5.4 Sustainable resource use	-
G4-EN5	Energy intensity	6.5.4 Sustainable resource use	> Energy Consumption
G4-EN6	Reduction of energy consumption	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	> Energy Consumption
G4-EN7	Reductions in energy requirements of products and services	6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation	> Environmentally Friendly Automobiles
Aspect: Water			
G4-EN8	Total water withdrawal by source	6.5.4 Sustainable resource use	-
G4-EN9	Water sources significantly affected by withdrawal of water	6.5.4 Sustainable resource use	> Implementation of Water Risk Assessment

G4-EN10	Percentage and total volume of water recycled and reused	6.5.4 Sustainable resource use	-
Aspect: Biodiversity			
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity
G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity
G4-EN13	Habitats protected or restored	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-
G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations	6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-
Aspect: Emissions			
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	6.5.5 Climate change mitigation and adaptation	> CO₂ Emissions
G4-EN16	Indirect greenhouse gas (GHG) emissions (Scope 2)	6.5.5 Climate change mitigation and adaptation	> Initiatives in Distribution
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	6.5.5 Climate change mitigation and adaptation	> Greenhouse Gas Emissions in the Supply Chain
G4-EN18	Greenhouse gas (GHG) emissions intensity	6.5.5 Climate change mitigation and adaptation	> The 5th Voluntary Plan for the Environment 
G4-EN19	Reduction of greenhouse gas (GHG) emissions	6.5.5 Climate change mitigation and adaptation	> CO₂ Emissions

G4-EN20	Emissions of ozone-depleting substances (ODS)	6.5.3 Prevention of pollution 6.5.5 Climate change mitigation and adaptation	> Overall Image of Subaru's Environmental Impact Concerning Automobiles [FY2017]
G4-EN21	NOx, SOx, and other significant air emissions	6.5.5 Climate change mitigation and adaptation	> NOx and SOx Emissions
Aspect: Effluents and Waste			
G4-EN22	Total water discharge by quality and destination	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use	> Water Consumption > Environmental Performance by Manufacturing Division and Tokyo office
G4-EN23	Total weight of waste by type and disposal method	6.5.3 Prevention of pollution	> Initiatives for Waste Reduction at Plants
G4-EN24	Total number and volume of significant spills	6.5.3 Prevention of pollution	> Status of Compliance with Environmental Laws and Regulations
G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally	6.5.3 Prevention of pollution	> PRTR Substances Handled and Emitted
G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	-

Aspect: Products and Services			
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.5.5 Climate change mitigation and adaptation 6.7.5 Sustainable consumption	> Environmentally Friendly Automobiles
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	6.5.3 Prevention of pollution 6.5.4 Sustainable resource use 6.7.5 Sustainable consumption	> Initiatives for Waste Reduction at Plants
Aspect: Compliance			
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	4.6 Respect for the rule of law	> Status of Compliance with Environmental Laws and Regulations
Aspect: Transport			
G4-EN30	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce	6.5.4 Sustainable resource use 6.6.6 Promoting social responsibility in the value chain	> Reducing the Environmental Impact of Transport of Subaru Automobiles
Aspect: Overall			
G4-EN31	Total environmental protection expenditures and investments by type	6.5.1-6.5.2 The environment	> Environmental Accounting (Subaru Group FY2017 Results)

Aspect: Supplier Environmental Assessment			
G4-EN32	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
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	> Environmentally-conscious Procurement > Reducing the Environmental Impact of Transport of Subaru Automobiles
Aspect: Environmental Grievance Mechanisms			
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	6.3.6 Resolving grievances	> Status of Compliance with Environmental Laws and Regulations
Category: Social			
Sub-category: Labor Practices and Decent Work			
Aspect: Employment			
G4-LA1	Total number and rate of new employee hires and employee turnover by age group, gender, and region	6.4.3 Employment and employment relationships	> Employee Data (Subaru non-consolidated)
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or parttime employees, by significant locations of operation	6.4.4 Conditions of work and social protection 6.8.7 Wealth and income creation	-
G4-LA3	Return to work and retention rates after parental leave, by gender.	6.4.4 Conditions of work and social protection	> Work-life Balance Recommended Performance (Subaru non-consolidated)

Aspect: Labor/Management Relations			
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	6.4.3 Employment and employment relationships 6.4.5 Social dialogue	> Communication with Labor Union
Aspect: Occupational Health and Safety			
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs	6.4.6 Health and safety at work	-
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	6.4.6 Health and safety at work 6.8.8 Health	> Aiming for Zero Industrial Accidents
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	6.4.6 Health and safety at work 6.8.8 Health	-
G4-LA8	Health and safety topics covered in formal agreements with trade unions	6.4.6 Health and safety at work	> Philosophy of Occupational Health and Safety
Aspect: Training and Education			
G4-LA9	Average hours of training per year per employee by gender, and by employee category	6.4.7 Human development and training in the workplace	-
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career ending	6.4.7 Human development and training in the workplace 6.8.5 Employment creation and skills development	> Senior Partner Program: Reemployment for Employees Over 60-year-old > Initiatives to Transmit Skills
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	6.4.7 Human development and training in the workplace	> Fair Evaluations and Support for Development of Skills

Aspect: Diversity and Equal Opportunity			
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	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	-
Aspect: Equal Remuneration for Women and Men			
G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation	6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships 6.4.4 Conditions of work and social protection	-
Aspect: Supplier Assessment for Labor Practices			
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	> CSR Guidelines for Suppliers
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	6.3.5 Avoidance of complicity 6.4.3 Employment and employment relationships 6.6.6 Promoting social responsibility in the value chain 7.3.1 Due diligence	-
Aspect: Labor Practices Grievance Mechanisms			
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	6.3.6 Resolving grievances	> Compliance Hotline

Sub-category: Human Rights			
Aspect: Investment			
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	6.3.3 Due diligence 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-
G4-HR2	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	6.3.5 Avoidance of complicity	-
Aspect: Non-discrimination			
G4-HR3	Total number of incidents of discrimination and corrective actions taken	6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.4.3 Employment and employment relationships	-
Aspect: Freedom of Association and Collective Bargaining			
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.8 Civil and political rights 6.3.10 Fundamental principles and rights at work 6.4.5 Social dialogue 6.6.6 Promoting social responsibility in the value chain	-

Aspect: Child Labor			
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.7 Discrimination and vulnerable groups 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain 6.8.4 Education and culture	> CSR Guidelines for Suppliers
Aspect: Forced or Compulsory Labor			
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.3.10 Fundamental principles and rights at work 6.6.6 Promoting social responsibility in the value chain	> CSR Guidelines for Suppliers
Aspect: Security Practices			
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-

Aspect: Indigenous Rights			
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	6.3.4 Human rights risk situations 6.3.6 Resolving grievances 6.3.7 Discrimination and vulnerable groups 6.3.8 Civil and political rights 6.6.7 Respect for property rights 6.8.3 Community involvement	-
Aspect: Assessment			
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity	-
Aspect: Supplier Human Rights Assessment			
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	> CSR Guidelines for Suppliers
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	6.3.3 Due diligence 6.3.4 Human rights risk situations 6.3.5 Avoidance of complicity 6.6.6 Promoting social responsibility in the value chain	-
Aspect: Human Rights Grievance Mechanisms			
G4-HR12	Number of grievances human rights impacts filed, addressed and resolved through formal grievance mechanisms	6.3.6 Resolving grievances	> Compliance Hotline

Sub-category: Society			
Aspect: Local Communities			
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	6.3.9 Economic, social and cultural rights 6.5.1-6.5.2 The environment 6.5.3 Prevention of pollution 6.8 Community involvement and development	-
G4-SO2	Operations with significant potential or actual negative impacts on local communities	6.3.9 Economic, social and cultural rights 6.5.3 Prevention of pollution 6.8 Community involvement and development	-
Aspect: Anti-corruption			
G4-SO3	Total number and percentage and of operations assessed for risks related to corruption and the significant risks identified	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption	-
G4-SO4	Communication and training on anti-corruption policies and procedures	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
G4-SO5	Confirmed incidents of corruption and actions taken	6.6.1-6.6.2 Fair operating practices 6.6.3 Anti-corruption	> Anti-corruption Initiatives
Aspect: Public Policy			
G4-SO6	Total value of political contributions by country and recipient/beneficiary	6.6.1-6.6.2 Fair operating practices 6.6.4 Responsible political involvement	-

Aspect: Anti-competitive Behavior			
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	6.6.1-6.6.2 Fair operating practices 6.6.5 Fair competition 6.6.7 Respect for property rights	-
Aspect: Compliance			
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	4.6 Respect for the rule of law	-
Aspect: Supplier Assessment for Impacts on Society			
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	6.3.5 Avoidance of complicity 6.6.1-6.6.2 Fair operating practices 6.6.6 Promoting social responsibility in the value chain 6.8.1-6.8.2 Community involvement and development 7.3.1 Due diligence	> CSR Guidelines for Suppliers
G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken	6.3.5 Avoidance of complicity 6.6.1-6.6.2 Fair operating practices 6.6.6 Promoting social responsibility in the value chain 6.8.1-6.8.2 Community involvement and development 7.3.1 Due diligence	-
Aspect: Grievance Mechanisms for Impacts on Society			
G4-SO11	Number of grievances about impacts on society files, addressed, and resolved through formal grievance mechanisms	6.3.6 Resolving grievances 6.6.1-6.6.2 Fair operating practices 6.8.1-6.8.2 Community involvement and development	> Compliance Hotline

Sub-category: Product Responsibility

Aspect: Customer Health and Safety

G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health	> Operation of Quality Management Cycle
G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	4.6 Respect for the rule of law 6.7.1-6.7.2 Consumer issues 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.8.8 Health	> Response to Recalls

Aspect: Product and Service Labeling

G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	6.7.1-6.7.2 Consumer issues 6.7.3 Fair marketing, factual and unbiased information and fair contractual practices 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-
G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	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 6.7.4 Protecting consumers' health and safety 6.7.5 Sustainable consumption 6.7.9 Education and awareness	-

G4-PR5	Results of surveys measuring customer satisfaction	6.7.1-6.7.2 Consumer issues 6.7.6 Consumer service, support, and complaint and dispute resolution	> Customer Satisfaction Survey
Aspect: Marketing Communications			
G4-PR6	Sale of banned or disputed products	-	-
G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes	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	-
Aspect: Customer Privacy			
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	6.7.1-6.7.2 Consumer issues 6.7.7 Consumer data protection and privacy	> Personal Information Protection Initiatives
Aspect: Compliance			
G4-PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services	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