

Editorial Policy

The IBIDEN 2017 Corporate Social Responsibility Report, covering mainly the environmental and social aspects of the IBIDEN Group's policy and performance, is published to inform stakeholders about the IBIDEN Group's CSR activities in an easy-to-understand format. In recognition of the fact that CSR is closely linked to our corporate management, this report focuses on the key themes based on matters of interest to our stakeholders and our four themes—internal control, human resource management, environmental management, and social contribution—including in “Develop and promote CSR management globally” which is one of the pillars of our medium-term management plan.

Period covered

This report focuses primarily on activities during fiscal year 2016 (April 1, 2016 to March 31, 2017), but also includes details of selected ongoing initiatives and more recent activities.

Date of publication

August 2017 (previous report: August 2016, next report: August 2018)

Guidelines used as reference

ISO26000:2010 Guidance on social responsibility
G4 Sustainability Reporting Guidelines, Global Reporting Initiative (GRI)
Environmental Reporting Guidelines (fiscal year 2012 version), Ministry of the Environment
Environmental Accounting Guidelines (fiscal year 2005 version), Ministry of the Environment
Note: GRI guideline comparison table can be found at the end of the report.

Supplementary information regarding the contents

As for the basic unit data presented in the environmental management, the criteria for calculation of production volume conversion for the basis of the basic unit data has been changed in accordance with the current product configuration since fiscal year 2015. In case any revision was made to the data, reasons for such revision have been stated individually.

Disclosure of CSR Information

The IBIDEN Group's CSR report is published on our website. We will update social and environmental information in an appropriate manner.

Furthermore, our website serves as a venue to disclose in a timely manner a wide range of information such as financial information including the Group's business report and its consolidated financial statements as well as nonfinancial information such as various policies and management indicators concerning CSR.

Website

IBIDEN Group's web site <http://www.ibiden.com/>
IBIDEN Group's CSR web site <http://www.ibiden.com/csr/>



Process of Determining Reporting Items

(1) List of Reporting Themes

Based on the IBIDEN Group Charter of Behavior, the issues that the IBIDEN Group should tackle, including the items of the IBIDEN SR Management Standards, are identified. Furthermore, themes in which our stakeholders might be interested are identified including industry-wide items such as the EICC Code of Conduct, requests received from customers, evaluations and feedback received from external agencies such as social responsibility investment (SRI), feedback on our CSR report, themes involving labor/management relationship, and direct communication with other stakeholders such as the member of the local community. A reference table listing these themes alongside the GRI Sustainability Reporting Guideline 4th Edition (hereafter the “G4 Guideline”) was then prepared. Themes that do not fall under any G4 Guideline categories are added to the list as new items.

(2) Evaluation of Materiality

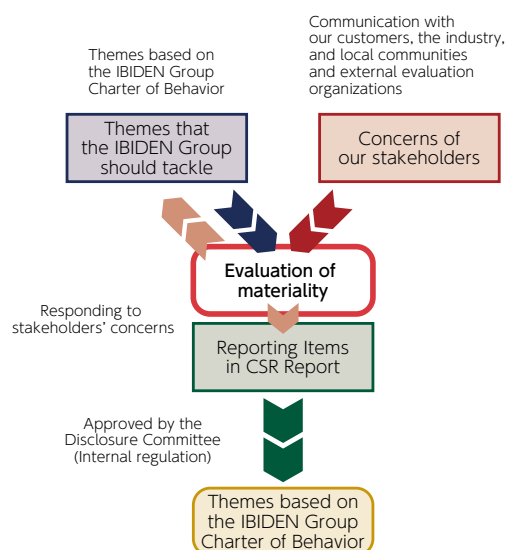
A degree of materiality of each issue is then calculated based on its effect on the IBIDEN Group and the materiality of the issue for our stakeholders. Items at the top of the list are then identified as priorities.

As a result, we have selected 20 reporting themes, including our own identified four items, with a high level of materiality out of the list in (1).

Materiality reporting themes are identified clearly at the end of this document in the G4 GRI Index table.

(3) Reporting Items in the Report

Centered on these issues with a high level of materiality, the report explains why the items are material to the IBIDEN Group and describes the management structure as well as the indexes. Each reporting theme is divided into groups based on three viewpoints, of our “Implementation of CSR Management,” which is one of the pillars of our Consolidated Medi



Flow chart of Determining Reporting Items

um-Term Management Plan.

This report is intended for the stakeholders who are highly interested in CSR. The report includes not only the reporting themes of high materiality but also items in which many of our stakeholders expressed a strong interest and wanted us to tackle. We also include the issues that the Company has been working hard to address, so that our stakeholders can gain a deeper understanding of our plan of action as well as our point of view.

(4) Disclosure of Reporting Content

This CSR report is published after undergoing the above-mentioned process to select reporting items and is based on the Company's disclosure rules. It was also approved by the Disclosure Committee.

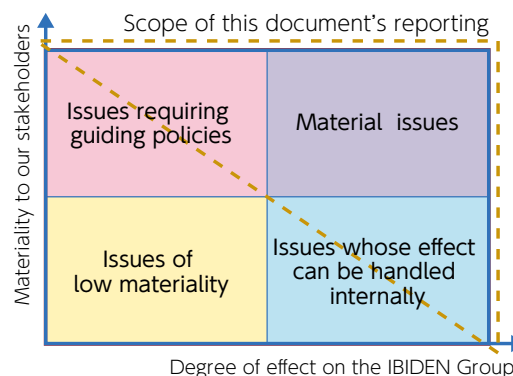


Figure: Issue Placement and Scope of Reporting

Coverage

As a rule, the contents of this report relate to IBIDEN Co., Ltd. ("we" / "IBIDEN" / "the Company") and domestic and overseas companies belonging to the IBIDEN Group. Parts of this report that do not relate to the IBIDEN Group ("the Group") are specified on an individual basis. Selected environment data are only applicable to IBIDEN's domestic plants. Such data are marked as "IBIDEN domestic plants" and include IBIDEN Co., Ltd. and selected domestic Group companies.

The details of the scope (significant subsidiaries) of this report are as follows:

Domestic	Internal Control	Human Resource Management	Environmental Management	Environmental Data	Social Contribution	Remark
IBIDEN Greentec Co., Ltd.	○	○	○	◎	○	
IBIDEN Chemicals Co., Ltd.	○	○	○	◎	○	
IBIKEN Co., Ltd.	○	○	○	○	○	Except for manufacturing
IBIDEN Graphite Co., Ltd.*	○	○	○	◎	○	
IBIDEN Industries Co., Ltd.	○	○	○	◎	○	
TAK Co., Ltd.	○	○	○	○	○	Except for manufacturing
IBIDEN Jushi Co., Ltd.	○	○	○	◎	○	
IBIDEN Bussan Co., Ltd.	○	○	○	◎	○	
IBIDEN Engineering Co., Ltd.* ¹	○	○	○	◎	○	
IBIDEN CAREER TECHNO Corp	○	○	○	○	○	Except for manufacturing

*¹ This is the domestic Group company included in "IBIDEN domestic plants." The Interior Construction division of IBIKEN Co., Ltd. and the Water Treatment division of IBIDEN Engineering Co., Ltd. are also included in "IBIDEN domestic plants."

Global	Internal Control	Human Resource Management	Environmental Management	Environmental Data	Social Contribution	Remark
IBIDEN U.S.A. Corp.	○	○	○	-	○	Except for manufacturing
Micro Mech, Inc.	○	○	○	○	○	
IBIDEN México, S.A. de C.V.	○	○	○	◎	○	
IBIDEN Europe B.V.	○	○	○	-	○	Except for manufacturing
IBIDEN Hungary Kft.	○	○	○	◎	○	
IBIDEN DPF France S.A.S.	○	○	○	◎	○	
IBIDEN Porzellanfabrik Frauenthal GmbH.	○	○	○	◎	○	
IBIDEN Asia Holdings Pte., Ltd.	○	○	○	-	○	Except for manufacturing
IBIDEN Electronics Malaysia Sdn. Bhd.	○	○	○	◎	○	
IBIDEN Electronics (Beijing) Co., Ltd.	○	○	○	◎	○	
IBIDEN Graphite Korea Co., Ltd.	○	○	○	◎	○	
IBIDEN Philippines, Inc.	○	○	○	◎	○	
IBIDEN Electronics (Shanghai) Co., Ltd.	○	○	○	○	○	
IBIDEN Singapore Pte. Ltd.	○	○	○	-	○	Except for manufacturing
IBIDEN Korea Co., Ltd.	○	○	○	-	○	Except for manufacturing
IBIDEN Taiwan Co., Ltd.	○	○	○	-	○	Except for manufacturing

*² ◎ denotes bases as shown in the graphs including a basic unit ratio. Since fiscal year 2015, the environmental data has included those of IBIDEN Mexico, S.A. de C.V.

Please note that each report is completed by specifying the scope in the graphs and the text in the report. Furthermore, the effects on entities outside the Company such as its supply chain are described individually within the report.