

IBIDEN ESG Website GRI content index (Topic-specific Standards)

Based on the GRI standards(2016), material issues are selected.

Page numbers in which the material issues are described on this website are shown below. Exceptional material issues for the Company are in blue .

Material issues that are not required for the GRI standards are also described in the index table below.

| Topic-specific Standards | | | IBIDEN ESG Website | |
|--|-------|---|--|--|
| | | | Page | Title |
| Management Approach | | | | |
| Explanation of the material topic and its Boundary | 103-1 | a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary. | | Mid-Term Management Plan |
| The management approach and its components | 103-2 | a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives | About IBIDEN | IBIDEN Group Charter of Behavior |
| | | | ESG | Corporate Governance Our Approach to ESG Environmental Initiatives |
| Evaluation of the management approach | 103-3 | a. An explanation of how the organization evaluates the management approach, including: i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach. | | |
| Category : Economic | | | | |
| Economic Performance | 201-1 | Direct economic value generated and distributed | About IBIDEN Investor Relations | Corporate Governance Financial Highlights (As described on page 46, "Financial Statements," in the 166th Annual Security Report) |
| | 201-2 | Financial implications and other risks and opportunities due to climate change | About IBIDEN ESG | Risk Management Harmony with Nature |
| | 201-3 | Defined benefit plan obligations and other retirement plans | Investor Relations | (As described on page 72, "Retirement Benefits," in the 166th Annual Security Report.) |
| | 201-4 | Financial assistance received from government | | |
| Market Presence | 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage | | |
| | 202-2 | Proportion of senior management hired from the local community | | |
| Indirect Economic Impacts | | 1.2.1 describe work undertaken to understand indirect economic impacts at the national, regional, or local level; 1.2.2 explain whether it conducted a community needs assessment to determine the need for infrastructure and other services, and describe the results of the assessment. | | |
| | 203-1 | Infrastructure investments and services supported | | |
| | 202-2 | Significant indirect economic impacts | | |
| Procurement Practices | 204-1 | Proportion of spending on local suppliers | | |
| Anti-corruption | 205-1 | Operations assessed for risks related to corruption | About IBIDEN | Risk Management |
| | 205-2 | Communication and training about anti-corruption policies and procedures | About IBIDEN | Compliance |
| | 205-3 | Confirmed incidents of corruption and actions taken | About IBIDEN | Compliance |
| Anti-competitive Behavior | 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | About IBIDEN | Compliance |
| Emergency countermeasures | | Preparation for an emergency disaster | About IBIDEN | Risk Management |

| Category : Environmental | | | | |
|-----------------------------------|---------------------------------|--|-------------------------------------|---|
| Materials | 301-1 | Materials used by weight or volume | ESG | Environmental Data |
| | 301-2 | Recycled input materials used | ESG | Environmental Data |
| | 301-3 | Reclaimed products and their packaging materials | | |
| Energy | 302-1 | Energy consumption within the organization | ESG | Environmental Data |
| | 302-2 | Energy consumption outside of the organization | | |
| | 302-3 | Energy intensity | ESG | Environmental Initiatives |
| | 302-4 | Reduction of energy consumption | ESG | Environmental Initiatives |
| | 302-5 | Reductions in energy requirements of products and services | | |
| Water and Effluents | 303-1 | Water withdrawal by source | ESG | Environmental Initiatives Environmental Data |
| | 303-2 | Water sources significantly affected by withdrawal of water | ESG | Environmental Initiatives |
| | 303-3 | Water recycled and reused | ESG | Environmental Initiatives Environmental Data |
| Biodiversity | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | ESG | Environmental Initiatives |
| | 304-2 | Significant impacts of activities, products, and services on biodiversity | | |
| | 304-3 | Habitats protected or restored | ESG | Environmental Initiatives |
| | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | | |
| Emissions | Management approach disclosures | When reporting on GHG emissions targets, the reporting organization shall explain whether offsets were used to meet the targets, including the type, amount, criteria or scheme of which the offsets are part. | | |
| | 305-1 | Direct (Scope 1) GHG emissions | ESG | Environmental Initiatives Environmental Data |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | ESG | Environmental Initiatives Environmental Data |
| | 305-3 | Other indirect (Scope 3) GHG emissions | ESG | Environmental Data |
| | 305-4 | GHG emissions intensity | ESG | Environmental Initiatives |
| | 305-5 | Reduction of GHG emissions | ESG | Environmental Initiatives |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | | |
| | 305-7 | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions | ESG | Environmental Data |
| Effluents and Waste | 306-1 | Water discharge by quality and destination | ESG | Environmental Data |
| | 306-2 | Waste by type and disposal method | ESG | Environmental Data |
| | 306-3 | Significant spills | ESG | Environmental management |
| | 306-4 | Transport of hazardous waste | | |
| | 306-5 | Water bodies affected by water discharges and/or runoff | | |
| Environmental Compliance | 307-1 | Non-compliance with environmental laws and regulations | ESG | Environmental management |
| Supplier Environmental Assessment | 308-1 | New suppliers that were screened using environmental criteria | About IBIDEN ESG | Compliance Harmony with Nature |
| | 308-2 | Negative environmental impacts in the supply chain and actions taken | About IBIDEN ESG | Compliance Environmental management Harmony with Nature |

| Category : Social | | | | |
|--|-------|---|---------------------|--|
| Employment | 401-1 | New employee hires and employee turnover | ESG | Social Data |
| | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | | |
| | 401-3 | Parental leave | About IBIDEN ESG | Human Resource Management Social Data |
| Labor/Management Relations | 402-1 | Minimum notice periods regarding operational changes | | |
| Occupational Health and Safety | 403-1 | Workers representation in formal joint management-worker health and safety committees | About IBIDEN | Human Resource Management |
| | 403-2 | Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities | About IBIDEN ESG | Human Resource Management Social Data |
| | 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 | About IBIDEN | Human Resource Management |
| Training and Education | 404-1 | Average hours of training per year per employee | ESG | Social Data |
| | 404-2 | Programs for upgrading employee skills and transition assistance programs | About IBIDEN | Human Resource Management |
| | 404-3 | Percentage of employees receiving regular performance and career development reviews | About IBIDEN | Human Resource Management |
| Diversity and Equal Opportunity | 405-1 | Diversity of governance bodies and employees | About IBIDEN ESG | Human Resource Management Social Data |
| | 405-2 | Ratio of basic salary and remuneration of women to men | | |
| Non-discrimination | 406-1 | Incidents of discrimination and corrective actions taken | About IBIDEN | Compliance Human Resource Management |
| Freedom of Association and Collective Bargaining | | Management approach disclosures (Reporting recommendations) The reporting organization should describe any policy or policies considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities. | | |
| | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | |
| Child Labor | 408-1 | Operations and suppliers at significant risk for incidents of child labor | About IBIDEN | Compliance Human Resource Management |
| Forced or Compulsory Labor | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | About IBIDEN | Compliance Human Resource Management |
| Security Practices | 410-1 | Security personnel trained in human rights policies or procedures | | |
| Rights of Indigenous Peoples | 411-1 | Incidents of violations involving rights of indigenous peoples | | |
| Human Rights Assessment | 412-1 | Operations that have been subject to human rights reviews or impact assessments | | |
| | 412-2 | Employee training on human rights policies or procedures | About IBIDEN | Human Resource Management |
| | 412-3 | Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening | | |
| Local Communities | 413-1 | Operations with local community engagement, impact assessments, and development programs | ESG | Social Contribution Activities |
| | 413-2 | Operations with significant actual and potential negative impacts on local communities | ESG | Environmental management |
| Supplier Social Assessment | 414-1 | New suppliers that were screened using social criteria | About IBIDEN | Compliance |
| | 414-2 | Negative social impacts in the supply chain and actions taken | About IBIDEN | Compliance |
| Public Policy | | Management approach disclosures (Reporting recommendations) 1.2.1 the significant issues that are the focus of its participation in public policy development and lobbying; 1.2.2 its stance on these issues, and any differences between its lobbying positions and any stated policies, goals, or other public positions. | | |
| | 415-1 | Political contributions | ESG | Social Data |
| Customer Health and Safety | 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 | | |
| Marketing and Labeling | 417-1 | Requirements for product and service information and labeling | | |
| | 417-2 | Incidents of non-compliance concerning product and service information and labeling | | |
| | 417-3 | Incidents of non-compliance concerning marketing communications | | |
| Customer Privacy | 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | About IBIDEN | Compliance Risk Management |
| Socioeconomic Compliance | 419-1 | Non-compliance with laws and regulations in the social and economic area | About IBIDEN | Compliance |
| Conflict Minerals | | Responding to conflict minerals | About IBIDEN | Compliance |
| Working Hour | | Working hour management | About IBIDEN | Human Resource Management |