

# ISO 26000 Comparison Table

Kubota initiatives that correspond to each of the 7 core subjects of ISO 26000, and each theme

7 Core Subjects of ISO 26000	Issue	Relevant ESG REPORT 2023 section	Page No.
Organizational governance		The Founding Spirit of Kubota's Founder, Gonshiro Kubota	3
		Corporate Principles	4
		K-ESG Management to Achieve the Long-Term Vision "GMB2030"	7
		Materiality Objectives and Indicators	9
		<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Corporate Governance System</li> <li>Internal Control/Risk Management</li> <li>Internal Control/Risk Management</li> </ul>	153 166
Human Rights	1: Due diligence 2: Human rights risk situations 3: Avoidance of complicity 4: Resolving grievances 5: Discrimination and vulnerable groups 6: Civil and political rights 7: Economic, social, and cultural rights 8: Fundamental principles and rights at work	<ul style="list-style-type: none"> <li>Relationships with Employees</li> <li>Respecting Human Rights</li> </ul>	119
Labour practices	1: Employment and employment relationships 2: Conditions of work and social protection 3: Social dialogue 4: Health and safety at work 5: Human development and training in the workplace	<ul style="list-style-type: none"> <li>Relationships with Our Customers</li> <li>Ensuring Skills to Maintain Customer Satisfaction</li> </ul>	103
		<ul style="list-style-type: none"> <li>Relationships with Employees</li> <li>Creating a Safe Workplace for All Employees</li> <li>Promoting Diversity</li> <li>Vision for Health &amp; Productivity Management</li> <li>Key Issues and KPIs</li> <li>Personnel Measures in Tune with Globalization</li> <li>Personnel Policies and HR System (Kubota)</li> <li>Fostering a CSR-based Mindset</li> </ul>	112 123 132 133 134 135 136
		<ul style="list-style-type: none"> <li>Environmental Management Basic Policy</li> <li>Environmental Charter / Action Guidelines</li> <li>Environmental Management Approach</li> </ul>	17 18
		<ul style="list-style-type: none"> <li>Environmental Vision</li> <li>Environmental Vision</li> <li>Toward the Realization of the Environmental Vision</li> <li>Kubota's Initiatives</li> <li>Background in establishing the Environmental Vision</li> </ul>	22 22 24 26
		<ul style="list-style-type: none"> <li>Medium- and Long-Term Environmental Conservation Targets and Results</li> <li>Long-Term Environmental Conservation Targets 2030 and Results</li> <li>Medium-Term Environmental Conservation Targets and Results</li> <li>As an "Eco-First Company"</li> </ul>	28 30 33
The environment	1: Prevention of pollution 2: Sustainable resource use 3: Climate change mitigation and adaptation 4: Protection of the environment, biodiversity and restoration of natural habitats	<ul style="list-style-type: none"> <li>Environmental Management Promotion System</li> <li>Organization Structure</li> <li>ESG Management Strategy Meeting</li> <li>Environmental Manager Conferences</li> </ul>	34 34 34 35
		<ul style="list-style-type: none"> <li>Mitigating and Adapting to Climate Change</li> <li>Non-financial Highlights (CO<sub>2</sub> Emissions)</li> <li>Mitigation of Climate Change</li> <li>Adaptation to Climate Change</li> <li>Disclosure in Accordance with the TCFD Recommendations</li> </ul>	13 36 40 41
		<ul style="list-style-type: none"> <li>Working towards a Recycling-based Society</li> <li>Non-financial Highlights (Waste Discharge)</li> <li>Waste, etc. from Business Sites</li> <li>Improvement of Resource Efficiency</li> <li>Handling and Storage of Equipment Containing PCB (in Japan)</li> </ul>	13 51 54 54
		<ul style="list-style-type: none"> <li>Conserving Water Resources</li> <li>Non-financial Highlights (Water Withdrawal)</li> <li>Water Withdrawal</li> <li>Controlling Water Discharge</li> <li>Survey on Regional Water Stress</li> </ul>	13 55 56 57
		<ul style="list-style-type: none"> <li>Controlling Chemical Substances</li> <li>Non-financial Highlights (VOC (Volatile Organic Compound) Emissions)</li> <li>VOC Emissions</li> <li>Release and Transfer of PRTR-designated Substances</li> <li>Control of Ozone-depleting Substances</li> <li>Control of Air Pollutants</li> <li>Monitoring Groundwater</li> <li>Reduction of Chemical Substances Contained in Products</li> </ul>	13 58 59 60 60 60 60

7 Core Subjects of ISO 26000	Issue	Relevant ESG REPORT 2023 section	Page No.
The environment	1: Prevention of pollution 2: Sustainable resource use 3: Climate change mitigation and adaptation 4: Protection of the environment, biodiversity and restoration of natural habitats	<ul style="list-style-type: none"> <li>Conserving Biodiversity</li> <li>Approach to Conserving Biodiversity</li> <li>Evaluating our Relationship with Biodiversity</li> <li>LEAP Approach Assessment Results</li> <li>Conservation of Biodiversity around Business Sites</li> <li>Promoting Social Contribution Activities</li> <li>Promoting Continuous Conservation Activities</li> </ul>	61 62 63 64 65 65
		<ul style="list-style-type: none"> <li>Expanding Environment-friendly Products and Services</li> <li>Environmental Considerations in the Product Life Cycle</li> <li>Internal Certification System for Eco-Products</li> <li>Managing Used Products</li> </ul>	66 67 73
		<ul style="list-style-type: none"> <li>Environmental Management</li> <li>Compliance with Environmental Laws and Regulations</li> <li>The Kubota Group's Environmental Management System</li> <li>Green Procurement</li> <li>Supplier Management</li> <li>Environmental Education and Enlightenment</li> </ul>	74 74 76 77 77
		<ul style="list-style-type: none"> <li>Environmental Communication</li> <li>Environmental Communication Activities</li> <li>Cooperation with Environment-related Industry Groups and Governments</li> <li>Receiving Environmental Awards</li> </ul>	79 80 81
		<ul style="list-style-type: none"> <li>Environmental Data</li> <li>Overview of the Environmental Load on the Value Chain</li> <li>Trends in Major Environmental Indicators</li> <li>Calculation Results of PRTR-designated Substances</li> <li>Environmental Accounting</li> <li>Status of Environmental Management System Certification Acquisition</li> <li>Calculation Standards of Environmental Performance Indicators</li> </ul>	82 83 86 87 88 88
		<ul style="list-style-type: none"> <li>Relationships with Business Partners</li> <li>Procurement</li> </ul>	107
		<ul style="list-style-type: none"> <li>Internal Control/Risk Management</li> <li>Internal Control/Risk Management</li> </ul>	166
		<ul style="list-style-type: none"> <li>Mitigating and Adapting to Climate Change</li> <li>Adaptation to Climate Change</li> </ul>	40
		<ul style="list-style-type: none"> <li>Expanding Environment-friendly Products and Services</li> <li>Environmental Considerations in the Product Life Cycle</li> <li>Internal Certification System for Eco-Products</li> </ul>	66 67
		<ul style="list-style-type: none"> <li>Relationships with Our Customers</li> <li>R&amp;D</li> <li>Production / Quality Control</li> <li>Maintaining and Improving Quality</li> <li>Customer Service</li> </ul>	97 99 101 105
Community involvement and development	1: Community involvement 2: Education and culture 3: Employment creation and skills development 4: Technology development and access 5: Wealth and income creation 6: Health 7: Social investment	<ul style="list-style-type: none"> <li>Relationships with Business Partners</li> <li>Procurement</li> </ul>	107
		<ul style="list-style-type: none"> <li>Involvement with Local Communities</li> <li>Emergency and Humanitarian Support</li> </ul>	141
		<ul style="list-style-type: none"> <li>Internal Control/Risk Management</li> <li>Internal Control/Risk Management</li> </ul>	166
		<ul style="list-style-type: none"> <li>The Founding Spirit of Kubota's Founder, Gonshiro Kubota</li> <li>Corporate Principles</li> </ul>	3 4
		<ul style="list-style-type: none"> <li>Relationships with Our Customers</li> <li>R&amp;D</li> </ul>	97
		<ul style="list-style-type: none"> <li>Relationships with Our Shareholders and Investors</li> <li>Constructive Dialogue with Shareholders</li> </ul>	110
		<ul style="list-style-type: none"> <li>Relationships with Employees</li> <li>Personnel Measures in Tune with Globalization</li> </ul>	134
		<ul style="list-style-type: none"> <li>Involvement with Local Communities</li> <li>The Kubota e-Project</li> <li>Emergency and Humanitarian Support</li> <li>Resolving Issues (Food)</li> <li>Resolving Issues (Water and Environment)</li> <li>Resolving Issues (Other Areas)</li> <li>Educating the Next Generation</li> <li>Social Contribution Activities through Corporate Sporting Events</li> </ul>	140 141 142 143 145 145 148