

# 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 2022 section	Page No.	
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		-Internal Control	161	
Human Rights	1: Due diligence	-Relationships with Employees	118	
	2: Human rights risk situations	-Respecting Human Rights		
	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			
Labour practices	1: Employment and employment relationships	-Relationships with Our Customers	103	
	2: Conditions of work and social protection	-Ensuring Skills to Maintain Customer Satisfaction		
	3: Social dialogue	-Relationships with Employees		
	4: Health and safety at work	-Creating a Safe Workplace for All Employees		
	5: Human development and training in the workplace	-Promoting Diversity		
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	2: Sustainable resource use	-Environmental Charter / Action Guidelines		
	3: Climate change mitigation and adaptation	-Environmental Management Approach		
	4: Protection of the environment, biodiversity and restoration of natural habitats	-Environmental Vision		26
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	2: Sustainable resource use	-Approach to Conserving Biodiversity		
	3: Climate change mitigation and adaptation	-Relationship with Biodiversity		
	4: Protection of the environment, biodiversity and restoration of natural habitats	-Conservation of Biodiversity around Business Sites		62
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	2: Responsible political involvement	-Procurement		
	3: Fair competition	-Corporate Governance		
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	4: Consumer service, support, and complaint and dispute resolution	-Environmental Considerations in the Product Life Cycle		
	5: Consumer data protection and privacy	-Internal Certification System for Eco-Products		
	6: Access to essential services	-Relationships with Our Customers		
	7: Education and awareness	-R&D		
		-Production / Quality Control		
		-Maintaining and Improving Quality		
		-Customer Service		
		-Relationships with Business Partners		
		-Procurement		
		-Involvement with Local Communities		
		-Disaster Recovery		
	-Corporate Governance			
	-Internal Control			
Community involvement and development	1: Community involvement	The Founding Spirit of Kubota's Founder, Gonshiro Kubota	3	
	2: Education and culture	Corporate Principles		
	3: Employment creation and skills development	-Relationships with Our Customers		
	4: Technology development and access	-R&D		
	5: Wealth and income creation	-Relationships with Our Shareholders and Investors		
	6: Health	-Constructive Dialogue with Shareholders		
	7: Social investment	-Relationships with Employees		
		-Personnel Measures in Tune with Globalization		
		-Involvement with Local Communities		
		-The Kubota e-Project		
		-Solving Social Issues		
		-Educating the Next Generation		
		-Community Activities		
	-Social Contribution Activities through Corporate Sporting Events			
	-Disaster Recovery			