

# Comparison with GRI Guidelines

To create a sustainability report meeting the international standard, Fuji Heavy Industries, Ltd. uses core subjects of the ISO26000 and the GRI G3.1 Sustainability Reporting Guidelines as references.

Visit [www.iso.org](http://www.iso.org) for details of the ISO26000 standard, and [www.globalreporting.org](http://www.globalreporting.org) for details of the GRI Guidelines.

Extent of reporting ○: Full, △: Limited, ×: Not reported

▶ CP: Corporate Profile ▶ CSR: CSR/Environment

\* Core indicator

(As of August 2013)

Section	Indicator	Extent of Reporting	Articles on the website
1. Strategy and Analysis			
1.1	Statement from the most senior decision maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	○	<ul style="list-style-type: none"> <li>▶ CP: <a href="#">Message from President</a></li> <li>▶ CSR: <a href="#">Message from the President</a></li> </ul>
1.2	Description of key impacts, risks, and opportunities.	○	<ul style="list-style-type: none"> <li>▶ CP: <a href="#">CSR</a></li> <li>▶ CSR: <a href="#">Message from the President</a></li> <li>▶ CSR: <a href="#">The Fuji Heavy Industries Group's CSR</a></li> <li>▶ CSR: <a href="#">Environmental Vision</a></li> </ul>

Section	Indicator	Extent of Reporting	Articles on the website
2. Organizational Profile			
2.1	Name of the organization.	○	▶ <a href="#">CP: Overview</a>
2.2	Primary brands, products, and/or services.	○	▶ <a href="#">CP: Philosophy</a> ▶ <a href="#">CP: Guide to FHI</a>
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	○	▶ <a href="#">CP: Facilities</a>
2.4	Location of organization's headquarters.	○	▶ <a href="#">CP: Overview</a>
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	○	▶ <a href="#">CP: Facilities</a> ▶ <a href="#">CSR: Global Initiatives</a>
2.6	Nature of ownership and legal form.	○	▶ <a href="#">CP: Overview</a>
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	×	
2.8	Scale of the reporting organization, including: <ul style="list-style-type: none"> <li>• Number of employees;</li> <li>• Number of operations;</li> <li>• Net sales (for private sector organizations) or net revenues (for public sector organizations);</li> <li>• Total capitalization broken down in terms of debt and equity (for private sector organizations); and</li> <li>• Quantity of products or services provided.</li> </ul>	○	▶ <a href="#">CP: Overview</a> ▶ <a href="#">CP: Facilities</a>
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> <li>• The location of, or changes in operations, including facility openings, closings, and expansions; and</li> <li>• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).</li> </ul>	×	
2.10	Awards received in the reporting period.	○	▶ <a href="#">CSR: Customers and Products</a> ▶ <a href="#">CSR: Global Initiatives</a>

Section	Indicator	Extent of Reporting	Articles on the website
3. Report Parameters			
Report Profile			
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	○	▶ <a href="#">CSR: Editorial Policy</a>
3.2	Date of most recent previous report (if any).	○	▶ <a href="#">CSR: Editorial Policy</a>
3.3	Reporting cycle (annual, biennial, etc.).	○	▶ <a href="#">CSR: Editorial Policy</a>
3.4	Contact point for questions regarding the report or its contents.	○	▶ <a href="#">CSR: Editorial Policy</a>
Report Scope and Boundary			
3.5	Process for defining report content, including: <ul style="list-style-type: none"> <li>• Determining materiality</li> <li>• Prioritizing topics within the report</li> <li>• Identifying stakeholders the organization expects to use the report.</li> </ul>	○	▶ <a href="#">CSR: Editorial Policy</a>
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	○	▶ <a href="#">CSR: Editorial Policy</a>
3.7	State any specific limitations on the scope or boundary of the report.	○	▶ <a href="#">CSR: Editorial Policy</a>
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	×	
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.	○	▶ <a href="#">CSR: Environmental Management</a>
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	×	
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	×	
GRI Content Index			
3.12	Table identifying the location of the Standard Disclosures in the report.	○	▶ <a href="#">CSR: Comparison with Guidelines</a>
Assurance			
3.13	Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).	×	

Section	Indicator	Extent of Reporting	Articles on the website
4. Governance, Commitments, and Engagement			
Governance			
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	○	<ul style="list-style-type: none"> <li>▶ CP: Corporate Governance</li> <li>▶ CSR: Corporate Governance</li> </ul>
4.2	Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).	○	<ul style="list-style-type: none"> <li>▶ CP: Board of Directors/Executive Officers</li> <li>▶ CP: Corporate Governance</li> <li>▶ CSR: Corporate Governance</li> </ul>
4.3	For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.	○	<ul style="list-style-type: none"> <li>▶ CP: Corporate Governance</li> <li>▶ CSR: Corporate Governance</li> </ul>
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	○	<ul style="list-style-type: none"> <li>▶ CP: Corporate Governance</li> <li>▶ CSR: Corporate Governance</li> </ul>
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).	△	<ul style="list-style-type: none"> <li>▶ AR: Corporate Governance</li> </ul>
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	×	
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity.	△	<ul style="list-style-type: none"> <li>▶ AR: Corporate Governance</li> </ul>
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	○	<ul style="list-style-type: none"> <li>▶ CP: Philosophy</li> <li>▶ CSR: The Fuji Heavy Industries Group's CSR</li> </ul>
4.9	Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	○	<ul style="list-style-type: none"> <li>▶ CSR: The Fuji Heavy Industries Group's CSR</li> </ul>
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	×	
Commitments to External Initiatives			
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	○	<ul style="list-style-type: none"> <li>▶ CP: Corporate Governance</li> <li>▶ CSR: Making Safe Vehicles</li> <li>▶ CSR: Environmental Vision</li> </ul>
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	×	<ul style="list-style-type: none"> <li>▶ CP: Corporate Governance</li> </ul>
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: <ul style="list-style-type: none"> <li>• Has positions in governance bodies;</li> <li>• Participates in projects or committees; or</li> <li>• Provides substantive funding beyond routine membership dues.</li> </ul>	×	

Stakeholder Engagement			
4.14	List of stakeholder groups engaged by the organization.	○	<ul style="list-style-type: none"> <li>▶ CP: CSR</li> <li>▶ CSR: The Fuji Heavy Industries Group's CSR</li> </ul>
4.15	Basis for identification and selection of stakeholders with whom to engage.	○	<ul style="list-style-type: none"> <li>▶ CP: CSR</li> <li>▶ CSR: The Fuji Heavy Industries Group's CSR</li> </ul>
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	○	<ul style="list-style-type: none"> <li>▶ CSR: Efforts to Raise Customer Satisfaction Levels</li> <li>▶ CSR: Communication with Labor Union</li> <li>▶ CSR: Information Disclosure</li> </ul>
4.17	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.	○	<ul style="list-style-type: none"> <li>▶ CSR: Efforts to Raise Customer Satisfaction Levels</li> </ul>

Section	Indicator	Extent of Reporting	Articles on the website
5. Performance index			
Economic			
Management Approach			
	Goals and Performance	×	
	Policy	×	
	Additional Contextual Information	×	
Economic Performance			
EC1*	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	×	
EC2*	Financial implications and other risks and opportunities for the organization's activities due to climate change.	○	<ul style="list-style-type: none"> <li>▶ CSR: Environment</li> <li>▶ CSR: Environmental Vision</li> <li>▶ CSR: Environmental Management</li> </ul>
EC3*	Coverage of the organization's defined benefit plan obligations.	×	
EC4*	Significant financial assistance received from government.	×	

Market Presence			
EC5*	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	x	
EC6*	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	o	▶ <a href="#">CSR: Procurement</a>
EC7*	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	x	
Indirect Economic Impacts			
EC8*	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	o	▶ <a href="#">CSR: Social Contribution</a>
EC9*	Understanding and describing significant indirect economic impacts, including the extent of impacts.	x	
Environment			
Management approach			
	Management approach	o	▶ <a href="#">CSR: Environment</a> ▶ <a href="#">CSR: Environmental Vision</a> ▶ <a href="#">CSR: Environmental Communication</a>
	Goals and Performance		
	Policy		
	Organizational Responsibility		
	Training and Awareness		
	Monitoring and Follow-Up		
	Additional Contextual Information		
Materials			
EN1*	Materials used by weight or volume.	o	▶ <a href="#">CSR: Plant and Office Initiatives</a>
EN2*	Percentage of materials used that are recycled input materials.	o	▶ <a href="#">CSR: Plant and Office Initiatives</a>

Energy			
EN3*	Direct energy consumption by primary energy source.	○	▶ CSR: Plant and Office Initiatives
EN4*	Indirect energy consumption by primary source.	○	▶ CSR: Environmentally Friendly Automobiles
EN5	Energy saved due to conservation and efficiency improvements.	○	▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Plant and Office Initiatives ▶ CSR: Initiatives for Distribution ▶ CSR: Initiatives for Sales ▶ CSR: Global Initiatives
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	○	▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Plant and Office Initiatives
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	○	▶ CSR: Environmentally Friendly Automobiles
Water			
EN8*	Total water withdrawal by source.	○	▶ CSR: Environmental Data
EN9	Water sources significantly affected by withdrawal of water.	×	
EN10	Percentage and total volume of water recycled and reused.	×	
Biodiversity			
EN11*	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	△	▶ CSR: Environmental Management
EN12*	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	△	▶ CSR: Environmental Management
EN13	Habitats protected or restored.	△	▶ CSR: Environmental Management
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	○	▶ CSR: Environmental Management
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	×	
Emissions, Effluents, and Waste			
EN16*	Total direct and indirect greenhouse gas emissions by weight.	○	▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Initiatives for Distribution ▶ CSR: Global Initiatives ▶ CSR: Environmental Data

EN17*	Other relevant indirect greenhouse gas emissions by weight.	○	▶ CSR: Environmental Data
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	○	▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Plant and Office Initiatives ▶ CSR: Initiatives for Distribution ▶ CSR: Global Initiatives ▶ CSR: Environmental Data
EN19*	Emissions of ozone-depleting substances by weight.	○	▶ Product Information: Automobile Recycling Law (available only in Japanese)
EN20*	NOx, SOx, and other significant air emissions by type and weight.	○	▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Environmental Data
EN21*	Total water discharge by quality and destination.	×	
EN22*	Total weight of waste by type and disposal method.	○	▶ CSR: Plant and Office Initiatives ▶ CSR: Environmental Data
EN23*	Total number and volume of significant spills.	△	▶ CSR: Environmental Management
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I , I , III, and VIII, and percentage of transported waste shipped internationally.	×	
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	×	
Products and Services			
EN26*	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	○	▶ CSR: Environment ▶ CSR: Environmental Vision ▶ CSR: Environmentally Friendly Automobiles ▶ CSR: Automobile Recycling
EN27*	Percentage of products sold and their packaging materials that are reclaimed by category.	○	▶ CSR: Initiatives for Distribution
Compliance			
EN28*	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	○	▶ CSR: Environmental Management
Transport			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	○	▶ CSR: Initiatives for Distribution



Overall			
EN30	Total environmental protection expenditures and investments by type.	○	▶ CSR: Environmental Management
Social			
Labor Practices and Decent Work			
Management Approach			
	Goals and Performance	×	
	Policy	○	▶ CSR: Human Resource Development ▶ CSR: Work-life Balance Initiatives ▶ CSR: Diversity Initiatives ▶ CSR: Occupational Health and Safety ▶ CSR: Healthcare ▶ CSR: Communication with Labor Union
	Organizational Responsibility	○	▶ CSR: Human Resource Development ▶ CSR: Work-life Balance Initiatives ▶ CSR: Diversity Initiatives ▶ CSR: Occupational Health and Safety ▶ CSR: Healthcare ▶ CSR: Communication with Labor Union
	Training and Awareness	○	▶ CSR: Human Resource Development
	Monitoring and Follow-Up	○	▶ CSR: Occupational Health and Safety
	Additional Contextual Information	×	
Employment			
LA1*	Total workforce by employment type, employment contract, and region, broken down by gender.	△	▶ CSR: Diversity Initiatives
LA2*	Total number and rate of new employee hires and employee turnover by age group, gender, and region.	△	▶ CSR: Diversity Initiatives
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	×	
LA15*	Return to work and retention rates after parental leave, by gender.	×	
Occupational Health and Safety			
LA4*	Percentage of employees covered by collective bargaining agreements.	×	
LA5*	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	×	

Occupational Health and Safety			
LA6	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.	×	
LA7*	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities, by region and by gender.	×	
LA8*	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	○	▸ <a href="#">CSR: Healthcare</a>
LA9	Health and safety topics covered in formal agreements with trade unions.	×	
Training and Education			
LA10*	Average hours of training per year per employee by gender, and by employee category.	×	
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	○	▸ <a href="#">CSR: Human Resource Development</a> ▸ <a href="#">CSR: Diversity Initiatives</a>
LA12	Percentage of employees receiving regular performance and career development reviews, by gender.	×	
Diversity and Equal Opportunity			
LA13*	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	○	▸ <a href="#">CSR: Diversity Initiatives</a>
Equal Remuneration for Women and Men			
LA14*	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	×	
Human Rights			
Management Approach			
	Goals and Performance	○	▸ <a href="#">CSR: Procurement</a>
	Policy	×	
	Organizational Responsibility	×	
	Training and Awareness	×	
	Monitoring, Follow-Up and Remediation	×	
	Additional Contextual Information	×	
Investment and Procurement Practices			
HR1*	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	×	
HR2*	Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.	×	
HR3*	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.	×	

Non-Discrimination			
HR4*	Total number of incidents of discrimination and actions taken.	×	
Freedom of Association and Collective Bargaining			
HR5*	Operations and significant 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.	×	
Child Labor			
HR6*	Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	×	
Forced and Compulsory Labor			
HR7*	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	×	
Security Practices			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	×	
Indigenous Rights			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	×	
Assessment			
HR10*	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.	×	
Remediation			
HR11*	Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.	×	
Society			
Management Approach			
	Goals and Performance	○	<ul style="list-style-type: none"> <li>▶ <a href="#">CSR: The Fuji Heavy Industries Group's CSR</a></li> <li>▶ <a href="#">CSR: Social Contribution</a></li> </ul>
	Policy	○	<ul style="list-style-type: none"> <li>▶ <a href="#">CSR: The Fuji Heavy Industries Group's CSR</a></li> <li>▶ <a href="#">CSR: Social Contribution</a></li> </ul>
	Organizational Responsibility	○	<ul style="list-style-type: none"> <li>▶ <a href="#">CSR: The Fuji Heavy Industries Group's CSR</a></li> </ul>
	Training and Awareness	×	
	Monitoring and Follow-Up	×	
	Additional Contextual Information	×	

Local Communities			
SO1*	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	x	
SO9*	Operations with significant potential or actual negative impacts on local communities.	x	
SO10*	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.	x	
Corruption			
SO2*	Percentage and total number of business units analyzed for risks related to corruption.	x	
SO3*	Percentage of employees trained in organization's anti-corruption policies and procedures.	x	
SO4*	Actions taken in response to incidents of corruption.	x	
Public Policy			
SO5*	Public policy positions and participation in public policy development and lobbying.	x	
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	x	
Anti-Competitive Behavior			
SO7	Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes.	x	
Compliance			
SO8*	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	x	
Product Responsibility			
Management Approach			
	Goals and Performance	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: The Fuji Heavy Industries Group's CSR</a></li> <li>▸ <a href="#">CSR: Quality Management</a></li> </ul>
	Policy	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: The Fuji Heavy Industries Group's CSR</a></li> <li>▸ <a href="#">CSR: Quality Management</a></li> </ul>
	Organizational Responsibility	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: Quality Management</a></li> <li>▸ <a href="#">CSR: Making Safe Vehicles</a></li> </ul>
	Training and Awareness	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: Efforts to Raise Customer Satisfaction Levels</a></li> </ul>
	Monitoring and Follow-Up	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: Efforts to Raise Customer Satisfaction Levels</a></li> </ul>
	Additional Contextual Information	o	<ul style="list-style-type: none"> <li>▸ <a href="#">CSR: Approaches to Welfare Vehicles</a></li> </ul>

Customer Health and Safety			
PR1*	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	○	<ul style="list-style-type: none"> <li>▶ CSR:Efforts to Raise Customer Satisfaction Levels</li> <li>▶ CSR: Quality Management</li> <li>▶ CSR: Making Safe Vehicles</li> </ul>
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	○	<ul style="list-style-type: none"> <li>▶ CSR:Quality Management</li> <li>▶ CP:Response to Recalls(In Japanese Only)</li> </ul>
Product and Service Labeling			
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	○	<ul style="list-style-type: none"> <li>▶ CSR:Efforts to Raise Customer Satisfaction Levels</li> <li>▶ CSR: Quality Management</li> <li>▶ CSR: Making Safe Vehicles</li> </ul>
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	×	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	○	<ul style="list-style-type: none"> <li>▶ CSR:Efforts to Raise Customer Satisfaction Levels</li> </ul>
Marketing Communications			
PR6*	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	×	
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.	×	
Customer Privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	×	
Compliance			
PR9*	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	×	

# Comparison with ISO26000

To meet the international standard, Fuji Heavy Industries, Ltd. uses core subjects of the ISO26000 Guideline and the GRI G3.1 Sustainability Reporting Guidelines as references.

Visit [www.iso.org](http://www.iso.org) for details of the ISO26000 standard, and [www.globalreporting.org](http://www.globalreporting.org) for details of the GRI guideline.

Core Subjects	Issues	Related Items
Organizational governance	<ol style="list-style-type: none"> <li>1. Outline of organizational governance</li> <li>2. Organizational governance and social responsibility</li> <li>3. Decision making process and structure</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">The Fuji Heavy Industries Group's CSR</a></li> <li>▸ <a href="#">Compliance</a></li> <li>▸ <a href="#">Corporate Governance</a></li> </ul>
Human rights	<ol style="list-style-type: none"> <li>1. Due diligence</li> <li>2. Human rights risk situations</li> <li>3. Avoidance of complicity</li> <li>4. Resolving grievances</li> <li>5. Discrimination and vulnerable groups</li> <li>6. Civil and political rights</li> <li>7. Economic, social and cultural rights</li> <li>8. Fundamental principles and rights at work</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">Diversity Initiatives</a></li> <li>▸ <a href="#">Procurement</a></li> <li>▸ <a href="#">Approaches to Welfare Vehicles</a></li> <li>▸ <a href="#">Work-Life Balance Initiatives</a></li> </ul>
Labor practices	<ol style="list-style-type: none"> <li>1. Employment and employment relationships</li> <li>2. Conditions of work and social protection</li> <li>3. Social dialogue</li> <li>4. Health and safety at work</li> <li>5. Human development and training in the workplace</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">Human Resource Development</a></li> <li>▸ <a href="#">Work-life Balance Initiatives</a></li> <li>▸ <a href="#">Diversity Initiatives</a></li> <li>▸ <a href="#">Occupational Health and Safety</a></li> <li>▸ <a href="#">Communication with Labor Union</a></li> </ul>
The environment	<ol style="list-style-type: none"> <li>1. Prevention of pollution</li> <li>2. Sustainable resource use</li> <li>3. Climate change mitigation and adaptation</li> <li>4. Protection of the environment, biodiversity and restoration of natural habitats</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">Environment</a></li> <li>▸ <a href="#">Environmental Vision</a></li> <li>▸ <a href="#">Environmental Management</a></li> <li>▸ <a href="#">Environmentally Friendly Automobiles</a></li> <li>▸ <a href="#">Plant and Office Initiatives</a></li> <li>▸ <a href="#">Initiatives for Distribution</a></li> <li>▸ <a href="#">Initiatives for Sales</a></li> <li>▸ <a href="#">Automobile Recycling</a></li> <li>▸ <a href="#">Environmental Communication</a></li> <li>▸ <a href="#">Global Initiatives</a></li> <li>▸ <a href="#">Environmental Data</a></li> </ul>
Fair operating practices	<ol style="list-style-type: none"> <li>1. Anti-corruption</li> <li>2. Responsible political involvement</li> <li>3. Fair competition</li> <li>4. Promoting social responsibility in the value chain</li> <li>5. Respect for property rights</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">Compliance</a></li> <li>▸ <a href="#">Procurement</a></li> </ul>
Consumer issues	<ol style="list-style-type: none"> <li>1. Fair marketing, factual and unbiased information and fair contractual practices</li> <li>2. Protecting consumers' health and safety</li> <li>3. Sustainable consumption</li> <li>4. Consumer service, support, and complaint and dispute resolution</li> <li>5. Consumer data protection and privacy</li> <li>6. Access to essential services</li> <li>7. Education and awareness</li> </ol>	<ul style="list-style-type: none"> <li>▸ <a href="#">Efforts to Raise Customer Satisfaction Levels</a></li> <li>▸ <a href="#">Quality Management</a></li> <li>▸ <a href="#">Making Safe Vehicles</a></li> <li>▸ <a href="#">Information Disclosure</a></li> <li>▸ <a href="#">Environmentally Friendly Automobiles</a></li> <li>▸ <a href="#">Approaches to Welfare Vehicles</a></li> </ul>

Community involvement and development	<ol style="list-style-type: none"><li>1. Community involvement</li><li>2. Education and culture</li><li>3. Employment creation and skills development</li><li>4. Technology development and access</li><li>5. Wealth and income creation</li><li>6. Health</li><li>7. Social investment</li></ol>	<ul style="list-style-type: none"><li>▸ <a href="#">Social Contribution</a></li><li>▸ <a href="#">Environmental Communication</a></li></ul>
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