Giti Tire

SUSTAINABLE FINANCING FRAMEWORK

SEPTEMBER 2025

1. Introduction

1.1 Giti's Business Overview

Giti Tire ("Giti", "we", "us" or "our") is a leading global tire manufacturer dedicated to producing high-quality, innovative tires for a wide range of vehicles, including passenger cars, trucks, buses, and specialty vehicles. With a strong focus on research and development, we combine advanced technology and sustainable practices to deliver reliable, high-performance tires that meet demands of diverse driving conditions. Giti operates state-of-the-art production facilities and services customers in around 130 countries, earning a reputation for durability, safety, and value.

Committed to excellence, Giti continuously invests in cutting-edge tire technology, including environmental-friendly and fuel-efficient designs, to reduce environmental impact while enhancing performance. Whether for everyday commuting, commercial use, or high-speed racing, we offer a comprehensive portfolio of products tailored to meet the needs of drivers worldwide. With a customer-centric approach and a passion for innovation, Giti remains a trusted name in the automotive industry, striving to enhance mobility and safety on the road.

1.2 Giti's Commitment

Top Quality Production and Innovation

Reliable Products
Delivering value, reliable performance, and top quality

Innovation
Bringing insights, innovation, and creativity to the continuous process of building and improving our trusted brands

Quality Services
Listening to our customers and striving to meet or exceed their needs and expectations in a service-focused approach.

Partnership
Engaging with our customers and building long-term relationships with superior value in our partnerships, built on a foundation of integrity

Being a Responsible Corporate Partner

Shareholder Value
Maximising shareholders' value through continuous growth and upholding our market position in the industry, while being supported by responsible management practices

Sustainability
Achieving sustainable growth while being mindful of our responsibility to the environment and the people who live in it

Corporate Governance
Embracing full responsibility to our stakeholders, we are committed to uphold the highest levels of integrity, business ethic, and transparency

Facilitating Employee Innovation and Growth

Leadership
Embracing a winning spirit, sharing skills, demanding integrity, focusing on priorities, and becoming a workplace of choice

Growth
Encouraging personal growth through skills training, development, and career advancement opportunities

Empowerment
Building on a culture of continuous improvement, we encourage our people to share knowledge and experiences in an environment that is built on trust, creating an open communication channels that transcend boundaries

1.3 Giti's Sustainability Philosophy and Model

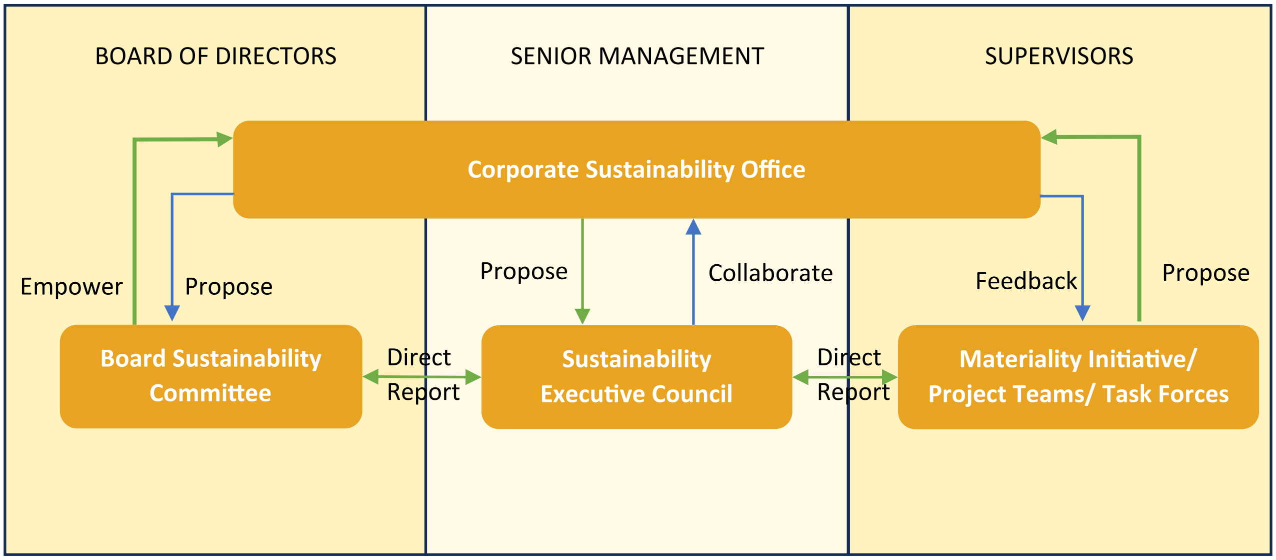
Giti adheres to a comprehensive sustainability philosophy centred around three foundational pillars: Profit, Planet and People. This philosophy guides our strategic decisions and operational practices, ensuring a balanced approach that fosters economic success, environmental stewardship, and social responsibility. By aligning our actions with these principles, we strive to create long-term value for stakeholders while contributing positively to sustainable development.

Profit	Economic sustainability is vital for the continued success of Giti. We aim to achieve actual profit through various channels, including:	• Price: Implementing competitive and fair pricing strategies that ensure value for customers while maintaining profitability. This includes optimising manufacturing costs through LEAN Six Sigma, automation and efficient use of resources. • Product: Developing high-quality, innovative [and sustainable] products that meet market needs to optimize tire mileage for lower fuel usage, monitoring tire conditions and lower rolling resistance. • Positive Brand: Building and maintaining a positive brand reputation through ethical practices and becoming the first choice for tires, thereby satisfying customers, investors and employees.
Planet	Our commitment to the environment is demonstrated through initiatives aimed at minimising our ecological footprint and each element will strive to embrace price, product and positive brand image:	• Sustainable Materials: Utilising environmental-friendly materials in our products with a promise of continuous improvement and strategic partnerships to achieve 100% sustainable materials in our tires. • Net Zero: Striving towards net-zero carbon emissions in our operations and supply chain, including water and energy usage, while enhancing greenery within our boundary and beyond. • Zero Waste and Defects: Implementing LEAN practices to reduce waste and eliminate defects, with a mission to recycle all internal waste to lower cost, reduce resource consumption and thus decrease carbon emissions. • Responsible Supply Chain: Ensuring that our [supply chain adheres / business partners within our supply chain] to sustainable and ethical standards, complying with legal regulations, and fostering close partnership with local governments,

		employees, suppliers, customers and communities to strive for win-win solutions.
People	We value the well-being of our employees, customers and communities:	• Social Uplifts: Engaging in initiatives that uplift and support social causes, including quality education, uplifting the poor, training employees and raising customer awareness about sustainability. • Empowering Workers: Promoting employee well-being through engagement and support, leading to increased job satisfaction, productivity, and innovation.

1.4 Giti's Sustainability Governance

Giti's sustainability governance framework is structured to drive impactful and cohesive sustainability strategies across the organisation.



Board Sustainability Committee: the governing body responsible for overseeing the organisation's environmental, social, and economic sustainability strategy (3Ps: Profit, Planet, People). Its key role is to guide risk management, ensure accountability, and integrate sustainability into business practices and long-term strategy.

Key responsibilities:

- Set, review and update sustainability strategy
- Monitor performance and progress on KPIs

- Identify and manage sustainability risks and opportunities
- Ensure ESG compliance and reporting
- Promote innovation and sustainable supply chain practices
- Advocate for responsible policy and governance
- Cultivate a sustainability culture across the organisation

Corporate Sustainability Office: Key driver at all levels to ensure alignment of direction, execution, and skillset training for the purpose of achieving targets for the organisation.

Sustainability Executive Council: responsible for advancing and embedding sustainability across all business functions at each global location (China, Indonesia, USA). It operates under the oversight of the Sustainability Board Committee.

Key responsibilities:

- Strategy & Planning: Define sustainability strategy, materiality and KPIs; track trends and risks.
- Policy & Governance: Recommend and update sustainability policies and procedures.
- Performance Monitoring: Track KPIs and recommend improvements.
- Reporting & Communication: Produce sustainability reports; ensure transparent internal and external updates.
- Stakeholder Engagement: Engage key internal/ external stakeholders for feedback and collaboration.
- Compliance & Risk: Ensure adherence to ESG standards; identify and manage related risks and opportunities.

Sustainability Working Group: This group was intentionally designed to connect the day-to-day expertise of engineers, production teams, sales, supply chain, procurement and other frontline departments with the wider sustainability agenda. The working group operates as an engine room for ideas, execution and feedback. It ensures that sustainability is not a top-down directive, but a shared responsibility that reflects operational realities and unlocks practical innovation.

Finance Working Group: Embedded in Board Sustainability and Executive Council to track the expenses of ESG initiatives based on each category as stated in Sections 2.1.1 and 2.1.2.

1.5 Giti's Net Zero Roadmap

Giti is committed to achieving net zero Scope 1 and 2 carbon emissions by 2050, in alignment with global climate objectives and stakeholder expectations

Our Net Zero Transition Plan outlines a comprehensive decarbonisation roadmap that spans the entire product lifecycle — from raw material sourcing to end-of-life tire disposal.

Giti's Net Zero Transition Plan is guided by a phased approach with clear milestones aligned to our 2050 net zero target. The plan focuses on eliminating coal usage, increasing renewable energy sourcing, and upgrading manufacturing capabilities. Key efforts include:

- ✓ Implementation of carbon management systems across all facilities.
- ✓ Investment in R&D to develop environmental-friendly tires and low-carbon technologies.
- ✓ Expansion of solar energy installations, notably at the Indonesia and China plants.
- ✓ Engagement with upstream suppliers to shift towards sustainable raw materials.
- ✓ Participation in carbon markets and tracking of emission credits.

1.5.1 Green Manufacturing and Resource Efficiency

Giti Tire is committed to achieving net zero Scope 1 and 2 carbon emissions by 2050, aligning with international climate goals and meeting stakeholder expectations. This ambitious pledge is a central part of our comprehensive Net Zero Transition Plan, which aims to meticulously decarbonize our entire product lifecycle while reducing costs.

The plan begins with the sourcing of raw materials, where Giti Tire is dedicated to selecting sustainable and environmentally friendly options, focusing on cost-effective solutions. This commitment extends through the manufacturing process, where energy-efficient technologies and practices are employed to minimize carbon emissions and operational costs.

Furthermore, Giti Tire is investing in innovative design and production methods to reduce energy consumption and waste without compromising cost efficiency. The lifecycle approach continues with the distribution and use of our products, ensuring that the tires contribute to lower emissions and operational costs during their lifecycle.

Finally, Giti Tire emphasizes responsible end-of-life management, focusing on recycling and sustainable disposal methods to minimize environmental impact while controlling associated costs. By integrating these strategies into our operations, Giti Tire not only supports global climate initiatives but also strengthens our brand reputation as a leader in sustainable practices.

This holistic approach underscores our dedication to a sustainable future, demonstrating our commitment to environmental stewardship and our proactive role in combating climate change. Through this roadmap, Giti Tire is set to make a significant impact on reducing our carbon footprint and costs, paving the way towards a more sustainable industry and inspiring others to follow suit.

1.5.2 Sustainable Sourcing and Supply Chain Traceability

Giti Tire demonstrates resilience through its proactive and multi-layered supply chain sustainability approach. By working with suppliers to align with sustainability goals, implementing traceability measures, and participating in collective industry efforts, Giti has enhanced its ability to adapt to emerging risks and regulatory pressures.

As part of our climate risk response, we have developed and launched a robust supplier due diligence framework to ensure that our supply chain is aligned with ethical and environmental standards, and to manage risks in our upstream supply chain.

Supplier Screening	We apply a sustainability screening process grounded in the UN Global Compact's 10 Principles, covering human rights, labour, environment, and anti-

	corruption. Suppliers must align with our Procurement Policy and international platforms such as the Global Platform for Sustainable Natural Rubber (GPSNR). Non-compliant suppliers are excluded from our approved list.
Prioritisation of High-Risk Suppliers	Suppliers are categorised using a risk-based model that considers: • Country of origin • Procurement value • Type of goods/services • Climate-related risks (e.g., deforestation) • Social risks (e.g., human rights violations) Suppliers with higher sustainability risks are prioritized for detailed audits to assess their environmental and social practices. This prioritisation informs the frequency and depth of supplier engagement and evaluation.
Supplier Assessment	We conduct regular assessments to identify opportunities for improvement and help suppliers enhance their sustainability performance. These include technical and sustainability-focused audits across 14 risk categories, including: • Biodiversity loss and land-use change • Labour practices and legal compliance • Health and safety • Water and pollution management • Chain of custody and deforestation indicators
Supplier Engagement	We collaborate with suppliers to improve sustainability performance through: • Risk Management: Mitigating environmental and social risks in operations. • Performance Monitoring: Tracking key sustainability indicators and audit results. • Capacity Building: Delivering training and support for long-term improvement. Suppliers demonstrating sustained progress may shift to a biennial audit cycle, incentivising continuous improvement and alignment with Giti Tire's environmental standards.

1.6 Sustainability Awards & Accreditations

Giti recognizes the importance of ongoing technical exchange and collaboration within the tire industry to support sustainable innovation. These accolades and certifications reflect Giti's dedication to environmental excellence, energy efficiency, corporate social responsibility and labour protection, solidifying its position as a leader in the tire manufacturing industry.

2. Giti Tire Sustainable Financing Framework

To support our commitment towards sustainability, we have established this Sustainable Financing Framework (the "**Framework**"**).** Sustainable Financing Transactions ("**SFT**"s) will include bonds, loans and other forms of debt financing with structures tailored to contribute to sustainable development by application of the net proceeds (or an equivalent amount thereto) to Eligible Green Projects and/or Eligible Social Projects as defined in this Framework.

With respect to bonds, bonds issued under this Framework will be aligned with the 2025 Green Bond Principles ("**GBP**"), 2025 Social Bond Principles ("**SBP**") and the 2021 Sustainability Bond Guidelines ("**SBG**") as promulgated by the International Capital Markets Association[1] ("**ICMA**"), including related guidance.

With respect to loans, loans issued under this Framework will be aligned with the 2025 Green Loan Principles ("**GLP**") and 2025 Social Loan Principles ("**SLP**") as promulgated by the Loan Market Association[2] ("**LMA**"), the Asia Pacific Loan Market Association[3] ("**APLMA**") and the Loan Syndications and Trading Association[4] ("**LSTA**"), including related guidance Green Bond Standards, Social Bond Standards and Sustainability Bond Standards of the ASEAN Capital Markets Forum[5] ("**ACMF**").

Other SFTs may conform to other sustainable finance principles as may have been established at the time of such a financing transaction being undertaken.

SFTs do not place restrictions on the tenor and currency, and can include other terms and conditions including covenants, to reflect the financing strategy and plans of Giti as well as the outcome of the commercial discussions between the Issuer/Borrower and Manager/Arranger/Lender.

SFTs may be issued in any jurisdiction and market as per Giti's current and future business needs.

Each SFT will adopt the following core components of the GBP, SBP, SBG and GLP, SLP:

1. Use of Proceeds;
2. Process for Project Evaluation and Selection;
3. Management of Proceeds; and

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[1] https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/
[2] https://www.lma.eu.com/
[3] https://www.aplma.com/
[4] https://www.lsta.org/
[5] https://www.theacmf.org/

4. Reporting

The Framework also covers External Review.

Giti may update this Framework and commits that any new version will keep or improve the current level of transparency and reporting and intends to obtain an independent third-party verification as to compliance with the principles set out under section 2 (*Giti Tire Sustainable Financing Framework*). Giti commits to communicate changes with investors via Giti's official website: https://www.giti.com/

2.1 Use of Proceeds

The net proceeds (or an equivalent amount thereto) of the SFTs will be used to finance and/or refinance, in whole or in part, new or existing Eligible Green Projects and/or Eligible Social Projects (collectively, "**Eligible Projects**") or Eligible Project under construction in Giti's portfolio, which follow the criteria set out in the section 2.1.1 and 2.1.2 below ("**Eligibility Criteria**").

- The proceeds of a Green Bond/Loan issued under this Framework will be applied to projects that fall under the Eligible Green Project Categories set out in Section 2.1.1 below.
- The proceeds of a Social Bond/Loan issued under this Framework will be applied to projects that fall under the Eligible Social Project Categories set out in Section 2.1.2 below.
- The proceeds of a Sustainability Bond issued under this Framework will be applied to both Eligible Expenditures with Green focus set out in Section 2.1.1, and Eligible Expenditures with Social focus set out in Section 2.1.2.

Operating expenditures of Eligible Projects may be included where the expenditure has occurred 36 months prior to the issuance or signing date of the respective SFTs and during the life of the SFTs.

2.1.1 Eligible Green Project Categories

The net proceeds (or an equivalent amount thereto) of Green Bonds/Loans will be used finance and/or refinance, in whole or in part, projects that meet one or more of the following categories of eligibility as recognized in the GBP and GLP ("**Eligible Green Projects**"):

Eligible Categories	Eligibility Criteria
Renewable Energy Environmental Objective: Climate Change Mitigation 7 AFFORDABLE AND CLEAN ENERGY	Construction, development, installation, maintenance, management, and operation of projects generating power from renewable energy sources, comprising any of the following: • On-site installation • Sourcing pursuant to long-term/ bundled power purchase agreements[6] Renewable resources may come from the following technologies:

[6] To allow up to 10% International Renewable Energy Certificates ("iREC") purchases of scope 1 and scope 2

	• Solar photovoltaics power • Wind power • Biogenic energy sources[7] with lifecycle greenhouse gas (GHG) emissions intensity below 100gCO2e/kWh
Energy Efficiency Environmental Objective: Climate Change Mitigation	Construction, development, installation, maintenance, management, operation and upgrades of energy efficient technologies, products or equipment which yield an energy efficiency improvement of minimum 15% compared to pre-investment level, such as: • Building management systems and sensor • Energy efficient production and warehousing equipment and facilities • Energy Storage Facilities • Off-Grid and Smart Grid Facilities • Gen AI and other Industrial 4.0 innovations
Clean and Low Carbon Transportation Environmental Objective: Climate Change Mitigation	Development, manufacture and R&D of efficient tyres for the sole purpose of use on zero direct emission vehicles, such as: • New energy vehicle (NEV) original equipment (OE) • Tire Technology that improves fuel efficiency including improving rolling resistance[8]
Green Buildings and Green Factories Environmental Objective: Climate Change Mitigation	Construction, development, investment, maintenance, management, and operation in buildings which meet the following national, regional or internationally recognised green building standards or certifications, and have in place a valid Green Building Certificate, such as but not limited to: • Singapore BCA Green Mark – Gold plus and above • China Green Building Evaluation Label – Three Star and above • Leadership in Energy Design (LEED) – Gold and above • Any other green building certification that is equivalent of the above as determined by Giti in good faith

[7] The conversion to bio-diesel, bio-ethanal or other gaseous or liquid fuels from biodegradable waste that are non-food source
[8] Giti will aim to achieve at least Grade B or above for fuel efficiency under European Product Registry for Energy Labelling (EPREL)

	• National Standards Green Factory certification or equivalent
Resource Efficiency and Circular Economy Environmental Objective: Climate Change Mitigation and Pollution Prevention and Control 6 CLEAN WATER AND SANITATION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Expenditures, investments and R&D to minimise waste, support recycling programmes and procurement of recycled/ waste/ resource-efficient materials, examples include: • Waste recycling from manufacturing of tires • Repurposing, recycling, and upcycling of waste into new tires and/or other products • Collaboration with local authorities or waste treatment companies, leveraging waste-to-energy recovery plants to repurpose the heat-to-steam generated to tire production • R&D and Investment in sustainable materials tire • Technology and/or facilities that improves air emission and waste water pollution • Technology that reduces tire material consumption • Certification that is related to Resource Efficiency and/or Circular such as International Sustainability and Carbon Certification (ISCC) plus • Recovery of End-Of-Line tire
Environmentally Sustainable Management of Living Resources and Land Use Environmental Objective: Protection and Restoration of Biodiversity and Ecosystems 14 LIFE BELOW WATER 15 LIFE ON LAND	Expenditures and projects related to environmentally sustainable management of living resources and land use projects, such as: • Including reforestation that use tree species that are well-adapted to the site conditions, and preservation or restoration of natural landscapes and resources • Ocean conservation such as coral reef and seaweed Expenditures and projects related to the procurement of natural rubber from verified deforestation free sources[9]

2.1.2 Eligible Social Project Categories

The net proceeds (or an equivalent amount thereto) of Social Bonds/Loans will be used to finance and/or or refinance, in whole or in part, projects that meet one or more of the following categories of eligibility ("**Eligible Social Projects**"):

[9] For example, Global Platform for Sustainable Natural Rubber (GPSNR), EU Deforestation Regulation (EUDR), Forest Stewardship Council Certification (FSC).

Eligible Categories	Eligibility Criteria
Access to Essential Services – Education	Education programmes/ scholarships that aim to increase employability and/or upskilling of target population Target population: • Unskilled and/or unemployed as defined by local authorities and government
Socioeconomic Advancement and Empowerment	Expenditures and investments that aim to promote well-being and quality of life of the target population, for example: • On-Site improvement to employees' living conditions/dormitory Target population: • Employees with limited access to affordable housing

2.1.3 Exclusion Criteria

- Fossil fuel, fossil fuel electric power generation projects, and energy efficiency improvement projects for fossil fuel-based electric power generation
- Non-certified sustainable palm oil
- Nuclear energy
- Lethal defence goods
- Weaponry
- Gambling
- Online gaming and equivalent enterprises
- Adult entertainment and related facilities
- High interest rate lending, including payday loans, pawn shops
- Capturing, trading, using and/or consumption of endangered or critically endangered animals, fungi and plant species
- Alcoholic beverages
- Tobacco products
- Conflict minerals
- Activities or projects associated with child labour or forced labour

Furthermore, it is intended that eligible assets/projects shall adhere to internationally recognised principles and guidelines, namely the UN Guiding Principles on Business and Human Rights, as well as applicable national laws and regulations in their respective jurisdictions.

2.2 Process for Project Evaluation and Selection

Giti has established the Sustainability Finance Working Group ("**SFWG**") with the responsibility for governing the selection and monitoring of the Eligible Green and Social Projects. The SFWG will consist of the below personnel/ teams:

- Board Sustainability Committee
- Sustainability Executive Council in each locality
- Corporate Sustainability Office
- Ad-hoc support teams

The SFWG will meet at least once every 12 months to review and select eligible projects according to the criteria outlined in Sections 2.1 mentioned above.

The SFWG will ensure that the selected Eligible Projects comply not only with the Use of Proceeds but also the environmental and social guidelines under the Green Bond/Loan Principles and Social Bond/Loan Principles which are applicable to Giti, as well as with Giti's Environmental Policy, which offers risk management tools to identify and mitigate related ESG risks. Projects will be selected with the United Nations Sustainable Development Goals in mind and guided by Giti's risk management and internal control systems and policies.

In addition, the SFWG will also be responsible for managing any future updates of the Framework, including any expansion of requirements of use of proceeds.

2.3 Management of Proceeds

Giti's SFWG will ensure the net proceeds (or an equivalent amount thereto) from each SFT are utilised in accordance with the Eligible Projects as described in Section 2.1. An amount equalling the net proceeds from each SFT will be earmarked for allocation to Eligible Projects.

Giti will maintain a register to keep track of the use of proceeds for each SFT, and will adjust the balance of the tracked net proceeds at least annually to match any outstanding SFT(s). To prevent double counting, Giti is committed to track the Use of Proceeds by project and by category in the register. The register will contain the following information including:

2.3.1 Type of Funding Transaction

Key information includes issuer/borrower entity, transaction date, number of transactions, principal amount of proceeds, repayment or amortization profile, maturity date, interest or coupon, and the ISIN number in the case of a bond transaction.

2.3.2 Allocation of Proceeds

- Name and description of Eligible Projects to which the proceeds of the SFTs have been allocated in accordance with the Framework

- Allocation of the proceeds of SFTs to Eligible Projects
- The balance of unallocated proceeds
- Information regarding temporary investments for unallocated proceeds

Giti is committed to allocating all net proceeds (or an equivalent amount thereto) from the SFTs to Eligible Projects on a best effort basis within two years of the SFT issuance in accordance with the evaluation and selection process set out above.

Giti will monitor the allocation to Eligible Projects and track the net proceeds through its internal accounting system.

Proceeds yet to be allocated towards Eligible Projects may be managed in line with Giti's liquidity management policy, including investing the yet unallocated proceeds in cash or cash equivalents, as well as short term deposits and money market funds.

During the life of the SFT issued, if the designated Projects cease to fulfil the Eligibility Criteria as defined in Section 2.1, the net proceeds will be re-allocated to replacement Projects that comply with the Eligibility Criteria as defined in Section 2.1, as soon as reasonably practicable.

2.4 Reporting

Giti will provide information on the allocation of the net proceeds of its SFTs in Giti's Sustainability Report , website or any publication medium deemed suitable. Such information will be provided on an annual basis throughout the life of outstanding SFTs until full allocation or in case of any material developments.

The published reports will contain at least the following details:

2.4.1 Allocation Reporting

Giti will provide the following information for the net proceeds of all outstanding SFTs:

- Aggregate amount of proceeds that has been allocated to Eligible Category
- Amount of unallocated proceeds and type of temporary investment
- Share of proceeds use for financing vs. refinancing purposes, and
- Illustrative examples describing Eligible Projects to which SFT net proceeds have been allocated (subject to confidentiality disclosures)

2.4.2 Impact Reporting

Giti intends to report on the environmental and social impacts associated with the Eligible Projects funded with the net proceeds of the SFT(s).

Giti intends to reference the core principles and recommendation as outlined in the Harmonised Framework for Impact Reporting for Green Bonds (2024)[10] and Social Bonds (2025)[11] as published by the International Capital Markets Association.

Subject to data availability and where feasible, the impact reporting may include, but is not limited to, the impact metrics as outlined in the table below. We might take assumptions on units in use as well as the relevant benchmark emissions and will clearly state these in the reporting:

Eligible Sustainable Project Categories	Impact Reporting Metrics
Renewable Energy	• Annual renewable energy generated or purchase (electricity in MWh/GWh) • Installed generation capacity (MW) • Annual GHG emissions reduced or avoided (tCO_2e) • Annual energy storage capacity (MW/GW)
Energy Efficiency	• Annual energy savings (MWh/GWh) • Annual GHG emissions reduced or avoided (tCO_2e) • Annual energy intensity per ton of tire produced (ton CO2e/ton tire)
Clean Transportation	• % of green energy savings • Annual GHG emissions reduced or avoided (tCO_2e) • % of tire model that produced for NEV vehicles • Rolling Resistance Improvement (N)
Green Buildings and Green Factories	• Type of scheme/award and certification level • Operational emissions intensity of buildings ($kgCO_2e/m^2$) • Absolute (gross) water use of the building (m^3) • Quantity of water recycled (m3/%) • Reduction of air pollutants (%)
Resource Efficiency and Circular Economy	• Waste being recycled/ reused (tonnes/ %) • Estimated annual GHG emissions avoided or reduced (tCO2e) and/or energy savings (MWh per year) • % of sustainable materials in tire • End-Of-Line tire recovered (% or number recovered)
Environmentally Sustainable Management of Living Resources and Land Use	• Carbon emissions sequestered (tCO_2e) • Increase in area under sustainable forest management (ha)

[10] https://www.icmagroup.org/sustainable-finance/impact-reporting/green-projects
[11] https://www.icmagroup.org/sustainable-finance/impact-reporting/social-projects

	• Number of suppliers/species that are engaged and aligned with international standards or regulations
Access to Essential Services – Education	• Number of beneficiary in the education programme
Socioeconomic Advancement and Empowerment	• New facilities build for employees (m2/number of facilities). • Number of beneficiary living in the dormitory

Giti may adopt other impact reporting metrics in addition to those stated in the table as it may, in good faith, deem more appropriate.

3. External Review

Pre-issuance: Giti has engaged with Moody's to provide a Second Party Opinion ("SPO") on the alignment of its Sustainable Financing Framework with the principles set out under section 2 (*Giti Tire Sustainable Financing Framework*). The SPO, as well as this Sustainable Financing Framework will be available on Giti's website.

Amendment of the Framework: The Framework will be in force as long as there are outstanding SFT(s). Giti will review this Framework on a regular basis. Such review may result in this Framework being updated and amended, in which case Giti intends to obtain an independent third-party verification as to compliance with the principles set out under section 2 (*Giti Tire Sustainable Financing Framework*). Giti commits to communicating changes with investors via Giti's official website. Future updates to this Framework, if any, will be published on Giti's website and will replace this Framework.