

GRI Standards Index

GENERAL DISCLOSURES		
DISCLOSURE	TITLE	EXPLANATION OR LOCATION
102-01	Name of the organization	The Timken Company
102-02	Activities, brands, products, and services	timken.com: About (Product Brand Portfolio) Timken 2019 Form 10-K: Item 1
102-03	Location of headquarters	North Canton, Ohio, United States
102-04	Location of operations	Timken 2019 Form 10-K: Item 2
102-05	Ownership and legal form	The Timken Company is publicly traded on the New York Stock Exchange (NYSE: TKR).
102-06	Markets served	Timken 2019 Form 10-K: Item 1
102-07	Scale of the organization	Timken 2019 Form 10-K: Item 1 and Item 6
102-08	Information on employees and other workers	See pages 14 through 15.
102-09	Supply chain	Timken 2019 Form 10-K: Item 1
102-10	Significant changes to the organization and its supply chain	Timken 2019 Form 10-K: Item 1 and Item 7
102-11	Precautionary Principle or approach	Timken is committed to being a good steward of the environment. We embrace energy efficiency, pollution prevention, waste management and recycling, and we have structures in place to ensure success, including our Global EHS Policy and EHS Management System governing the actions of Timken leadership and associates alike. We recognize that we must remain focused on reducing risks, improving safe behaviors and strengthening our health and safety management systems. Our plant managers are required to report all significant incidents to our CEO, and all associates are instructed to report concerns to the leadership team or by calling the Timken HelpLine.
102-12	External initiatives	Timken continues to make progress to meet its corporate goal to have in place or implement an environmental management system (EMS) based on the principles of the ISO 14001 standard at each of our major manufacturing facilities* worldwide. Twenty-one facilities are currently certified to ISO 14001. Timken also has two U.S. Green Building Council® (USGBC) Leadership in Energy & Environmental Design™ (LEED) certifications for its world headquarters in North Canton, Ohio, U.S., and its plant in Xiangtan, China. Both locations are certified as LEED Gold by USGBC. *Defined as manufacturing facilities where we employ more than 100 people.

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
102-13	Membership of associations	<p>Timken President and CEO Richard Kyle has served as a board member of the National Association of Manufacturers (NAM) since 2017. The NAM board comprises more than 200 of the nation's top manufacturing executives, representing large and small companies alike, across all industrial sectors. Board members provide national and global perspectives on the impact of federal government action on their companies' ability to grow and prosper. In addition, board members contribute their leadership and expertise to the NAM's policy-development process.</p> <p>Timken supports NAM's position on a number of issues important to manufacturers, including taxes, free trade, energy, infrastructure and workforce development.</p> <p>Timken is a member of the following trade associations, which we view as strategic to our business:</p> <p>National Association of Manufacturers (USA); American Bearing Manufacturers Association (USA); North Carolina Chamber of Commerce (USA); North Carolina Manufacturers Alliance (USA); South Carolina Manufacturers Alliance (USA); Canton Regional Chamber of Commerce (USA); Bearing Specialists Association (USA); The Ordre des ingénieurs du Québec (Canada); Ohio Chamber of Commerce (USA); American Chamber (China); US-China Business Council (USA/China); Foreign Investors Council (Romania); American Chamber of Commerce (Romania); Prahova Chamber of Commerce (Romania); Metal Employer Federation (France); American Chamber of Commerce (Russia); Rail Machinery Association (Russia); Black Country Chamber of Commerce (UK); Northamptonshire Chamber of Commerce (UK); Associazione Italiana Costruttori Organi di Trasmissione e Ingranaggi (Italy); Associazione Industriale Bresciana (Italy); American Chamber of Commerce (India); Confederation of Indian Industry (India); Engineering Export Promotion Council (India); NASSCOM (India); Heavy Duty Manufacturers Association (India).</p> <p>The above non-exhaustive list represents our most material trade association memberships and excludes memberships entered into by recent acquisitions.</p>
102-14	Statement from senior decision-maker	CEO Letter, Page 1
102-15	Key impacts, risks, and opportunities	Timken 2019 Form 10-K: Item 1A
102-16	Values, principles, standards, and norms of behavior	<p>Four core values guide our approach to business – Ethics & Integrity, Quality, Teamwork and Excellence. At Timken, everyone is responsible for turning ethics into action. Our Standards of Business Ethics Policy, our code of conduct, provides the foundation for our commitment, outlining how each associate, officer and Director of the company and its subsidiaries should conduct Timken business activities. Our code of conduct is available in all languages in which we conduct business.</p> <p>timken.com: Ethics and Integrity</p>
102-17	Mechanisms for advice and concerns about ethics	<p>To help protect our company's values and reputation, all associates are asked to speak up if something doesn't seem right or when they have a question. Customers, suppliers and other third parties may contact Timken's ethics reporting resources, which include:</p> <ul style="list-style-type: none"> • Any company leader • Our ethics and compliance office • The Timken HelpLine <p>The Timken HelpLine is answered by an external third party, and reports are not traced or recorded. All reports are kept confidential to the maximum extent possible under local law. This allows our associates to report freely any concerns they may have if they are uncomfortable directly approaching management. These reports are investigated by specified individuals trained to deal with sensitive situations. Our policy prohibits retaliation following any good faith report.</p> <p>timken.com: Ethics and Integrity</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
102-18	Governance structure	<p>timken.com: Board of Directors</p> <p>timken.com: Committee Composition</p> <p>timken.com: Governance Documents (Committee Charters, Board Policies and Procedures, Amended Regulations)</p> <p>Timken 2020 Proxy Statement, Page 23 (Corporate Governance Highlights)</p>
102-19	Delegating authority	At the direction of our CEO and the Nominating and Corporate Governance Committee of the Timken Board of Directors, Timken created a cross-functional CSR Steering Committee.
102-20	Executive-level responsibility for economic, environmental, and social topics	Comprising senior leaders and subject matter experts, the CSR Steering Committee, which is led by an executive officer (the Vice President, General Counsel & Secretary), is charged with monitoring and evaluating current CSR activities, developing a cohesive CSR program, recommending strategies and reporting on our progress. The CSR Steering Committee reports its activities to the Executive Strategy Team (consisting of our executive officers and head of strategy and business development) and the Board of Directors, specifically the Nominating and Corporate Governance Committee.
102-21	Consulting stakeholders on economic, environmental, and social topics	The CSR Steering Committee communicates and consults with stakeholders regarding CSR issues through one-on-one contacts with customers, suppliers and shareholders, related conferences and events, third-party reports, and ongoing dialogue with political and community leaders where Timken operates around the globe.
102-22	Composition of the highest governance body and its committees	Timken 2020 Proxy Statement, Page 3 (Board Composition Overview), Page 11 (Nominees), Page 20 (Board Committees)
102-23	Chair of the highest governance body	<p>Since 2014, the Chair of the Board has been independent.</p> <p>timken.com: Board of Directors</p>
102-24	Nominating and selecting the highest governance body	<p>Timken 2020 Proxy Statement</p> <p>Page 22 (Nominating and Corporate Governance Committee)</p> <p>Page 17 (Board and Committee Meetings, Board Leadership Structure)</p> <p>Page 18 (Director Compensation)</p> <p>Page 20 (Board Committees)</p>
102-25	Conflicts of interest	<p>timken.com: Ethics and Integrity</p> <p>Standards of Business Ethics: Our Code of Conduct, Page 30 (Conflicts of Interest)</p>
102-26	Role of highest governance body in setting purpose, values, and strategy	<p>Timken 2020 Proxy Statement, Page 20 (Board Committees)</p> <p>timken.com: Governance Documents</p>
102-27	Collective knowledge of highest governance body	<p>See Disclosures 102-19 through 102-21.</p> <p>timken.com: Board of Directors General Policies and Procedures</p>
102-28	Evaluating the highest governance body's performance	<p>Timken 2020 Proxy Statement, Page 22 (Nominating and Corporate Governance Committee)</p> <p>timken.com: Board of Directors General Policies and Procedures</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
102-29	Identifying and managing economic, environmental, and social impacts	See Disclosures 102-19 through 102-21.
102-30	Effectiveness of risk management processes	Timken 2020 Proxy Statement , Page 24 (Risk Oversight)
102-31	Review of economic, environmental, and social topics	See Disclosures 102-19 through 102-21.
102-32	Highest governance body's role in sustainability reporting	CEO Rich Kyle formally reviews and approves Timken's CSR report. The Nominating and Corporate Governance Committee, the Board Committee responsible for CSR, reviews and provides feedback on Timken's CSR report and initiatives.
102-33	Communicating critical concerns	See Disclosure 102-17.
102-35	Remuneration policies	Timken 2020 Proxy Statement Page 18 (Director Compensation) Page 29 (Compensation Discussion and Analysis)
102-36	Process for determining remuneration	Timken 2020 Proxy Statement Page 18 (Director Compensation) Page 29 (Compensation Discussion and Analysis)
102-37	Stakeholders' involvement in remuneration	Timken 2020 Proxy Statement , Page 33 (2019 Compensation Decisions and Actions)
102-38	Annual total compensation ratio	(Partially reported) Timken 2020 Proxy Statement , Page 66 (CEO Pay Ratio)
102-40	List of stakeholder groups	See Table "GRI 102-40, 102-42, 102-43, 102-44" on Page 17 of this 2019 CSR Report – Indices, Approach, and Engagement (Stakeholder Engagement).
102-41	Collective bargaining agreements	Approximately 25% of the total employee population were covered by a collective bargaining agreement or agreements with works councils during the reporting year.
102-42	Identifying and selecting stakeholders	See Table "GRI 102-40, 102-42, 102-43, 102-44" on Page 17 of this 2019 CSR Report – Indices, Approach, and Engagement (Stakeholder Engagement).
102-43	Approach to stakeholder engagement	See Table "GRI 102-40, 102-42, 102-43, 102-44" on Page 17 of this 2019 CSR Report – Indices, Approach, and Engagement (Stakeholder Engagement). In 2019, Timken reached shareholders through eight investor conferences, three non-deal roadshows, 10 investor meetings and one investor day. Timken had approximately 425 investor contacts in 2019, up 15% from 2018. Each year, Timken prepares a presentation on our corporate governance practices, which is then shared with our top shareholders along with an invitation to discuss at their convenience. In 2019, we sent the presentation to shareholders who collectively held approximately 40% of our outstanding shares at that time.
102-44	Key topics and concerns raised	See Table "GRI 102-40, 102-42, 102-43, 102-44" on Page 17 of this 2019 CSR Report – Indices, Approach, and Engagement (Stakeholder Engagement).

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
102-45	Entities included in the consolidated financial statements	Timken 2019 Form 10-K: Exhibit 21 (Subsidiaries of the Registrant)
102-46	Defining report content and topic Boundaries	About this Report, Page 32; 2019 CSR Report – Indices, Approach, and Engagement, Page 15 (Management Approach)
102-47	List of material topics	About this Report, Page 32; 2019 CSR Report – Indices, Approach, and Engagement, Page 15 (Management Approach)
102-48	Restatements of information	Select environmental data as set forth in Timken’s 2018 Corporate Social Responsibility Report has been restated to reflect improvements in data collection and analysis following Timken’s internal review processes.
102-49	Changes in reporting	None
102-50	Reporting period	Calendar year 2019
102-51	Date of most recent report	November 2019
102-52	Reporting cycle	The Timken 2019 Corporate Social Responsibility Report includes information focused primarily on data collected and activities that occurred during calendar year 2019, except where indicated. We currently expect to update this report annually.
102-53	Contact point for questions regarding the report	CSR@timken.com
102-54	Claims of reporting in accordance with the GRI Standards	We believe this report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2018, Core option. See also: About this Report on page 32.
102-55	GRI content index	This 2019 CSR Report – Indices, Approach, and Engagement, Pages 1 through 17.
102-56	External assurance	Other than content that references our 2019 Form 10-K, this report has not been externally assured. Timken may consider seeking external assurance for some report data in the future.

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
ECONOMIC PERFORMANCE		
201-1	Direct economic value generated and distributed	Timken 2019 Form 10-K: Item 8
201-2	Financial implications and other risks and opportunities due to climate change	<p>Mitigating climate change presents significant opportunities for Timken due to increasing demand for renewable energy and energy efficiency. Many of our products support the burgeoning wind and solar power industries, two of our fastest-growing market sectors. We not only design products that use less energy and reduce greenhouse gas emissions, we develop solutions to help increase the efficiency and affordability of renewable-energy options. Our innovative products are helping to advance solar and wind energy; increase fuel efficiency in farm equipment, trains and other vehicles; and support the rising demand for electric vehicles.</p> <p>Risks to our business relative to climate change are primarily regulatory. Tighter emissions controls could potentially increase our operational costs, and waning government subsidies for renewable power in the United States could negatively impact wind and solar installations. Severe weather associated with a changing climate could potentially impact our operations as well.</p>
201-3	Defined benefit plan obligations and other retirement plans	<p>Timken maintains a competitive defined contribution retirement program for its associates in the United States. The program has a very high participation rate with over 90% of the eligible population participating in the plan. In order to keep participation high, we provide training and education sessions and make updates to the program to maintain it as one of the most competitive plans in the industry.</p> <p>In the United States, Timken offers four defined benefit plans. All four plans have been closed to new members for some time and are sufficiently funded to meet obligations. Internationally, Timken offers retirement programs consistent with the requirements outlined by national law in our respective locations.</p>
MARKET PRESENCE		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We are committed to providing equal pay for equal work. Globally, our associates are paid according to their abilities, responsibilities, qualifications and experience rather than their gender. And while Timken operates in multiple locales and jurisdictions that have varying minimum-wage requirements, associates' starting salaries are typically well above applicable minimum-wage requirements. In addition, Timken regularly utilizes third-party analysis to validate pay equity in the U.S. regardless of gender or ethnic background.
202-2	Proportion of senior management hired from the local community	<p>We seek to hire from the local community. All (100%) of the individuals who hold the most senior positions in each of our significant countries of operations are from the country in which they work.</p> <p>We define "senior management" as the highest grade (most senior) level in a country as long as it has significant management and leadership oversight. We define "local" to refer to the target country. We define "significant countries of operations" as a country that employs 100 or more full-time Timken employees.</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
INDIRECT ECONOMIC IMPACTS		
203-1	Infrastructure investments and services supported	Timken's corporate giving focus areas include associate giving, basic needs, education, and reputation and community building. In 2019, 18% of our total corporate giving went toward community building efforts.
203-2	Significant indirect economic impacts	<p>Our associates donate thousands of volunteer hours supporting personal charities and company-sponsored events, as well as fulfilling community leadership roles and sitting on the boards of various charitable organizations. Our matching gift program provides a dollar-for-dollar match (up to certain limits) to 501(c)(3) organizations championed by our associates.</p> <p>The Timken Grant Program contributes to nonprofit charitable organizations in our local communities. Our corporate giving focus areas include education, community building and basic needs.</p> <p>Timken Charitable and Educational Fund U.S.* Giving in 2019:</p> <p style="padding-left: 40px;">Basic Needs: \$774,644 Education: \$571,219 Community Building: \$291,491</p> <p>*Around the world our locations manage and fund their own philanthropic programs to ensure alignment with local needs, and we encourage flexible work schedules to allow for time spent volunteering.</p>
PROCUREMENT PRACTICES		
204-1	Proportion of spending on local suppliers	<p>Of the approximately 400,000 tons of steel that Timken purchases annually, about 320,000 tons, or 80%, are purchased regionally/locally, which is defined as the ability to be shipped without crossing open seas.</p> <p>Approximately 85% of our overall materials used are sourced regionally/locally.</p> <p>Significant locations of operations is defined as locations employing 100 or more people.</p>
ANTI-CORRUPTION		
205-1	Operations assessed for risks related to corruption	The risk assessment for corruption is conducted on an enterprise-wide basis. While the Audit Committee of the Board of Directors is ultimately responsible for the oversight of Timken's anti-corruption program, our Vice President, General Counsel & Secretary provides the highest level of executive oversight for that program.
205-2	Communication and training about anti-corruption policies and procedures	<p>Timken's anti-corruption policies and procedures have been communicated to all Board members, and all Board members have received training on anti-corruption.</p> <p>Timken's anti-corruption policies and procedures have been communicated to all salaried associates, and all salaried associates are assigned mandatory training on anti-corruption.</p> <p>Timken has a Supplier Code of Conduct, which is available on our website and communicated to suppliers. The Supplier Code of Conduct addresses anti-corruption.</p>
205-3	Confirmed incidents of corruption and actions taken	During the reporting period, Timken did not experience any incidents of corruption that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed therein.

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
ANTI-COMPETITIVE BEHAVIOR		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During the reporting period, Timken was not identified as a participant in any legal actions alleging anticompetitive behavior or violations of anti-trust and monopoly legislation that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.
ENERGY		
302-1	Energy consumption within the organization	See pages 22 through 23.
302-3	Energy intensity	See pages 22 through 23.
303-3	Water withdrawal	See pages 22 through 23.
303-5	Water consumption	See pages 22 through 23.
305-1	Direct (Scope 1) GHG emissions	See pages 22 through 23.
305-2	Energy indirect (Scope 2) GHG emissions	See pages 22 through 23.
305-4	GHG emissions intensity	See pages 22 through 23.
306-2	Waste by type and disposal method	See pages 22 through 23.
306-3	Significant spills	During the reporting period, Timken experienced no spills that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.
306-4	Transport of hazardous waste	See pages 22 through 23.
307-1	Noncompliance with environmental laws and regulations	During the reporting period, Timken identified no noncompliance with environmental laws and/or regulations that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.
308-1	New suppliers that were screened using environmental criteria	<p>All new direct material suppliers are subject to a stringent onboarding process that is compliant with International Automotive Task Force (IATF) standards. This includes on-site visits ensuring systems and processes are in place covering areas such as quality, capacity, risk management and corporate social responsibility topics.</p> <p>The IATF certification also outlines continual compliance audits required based on risk assessments of the supplier. Environmental and social expectations are also outlined in Timken's Supplier Code of Conduct including violation reporting procedures and expectations up to and including termination of the business relationship.</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
EMPLOYMENT		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Less than 5% of associates are considered part-time and do not receive the same level of benefits as full-time associates.</p> <p>We conduct market studies around the world to ensure full-time associates receive competitive benefits relative to the markets where they work. While benefits vary to best suit each local market, Timken provides full-time associates at significant locations of operations a variety of medical plans, as well as a vast pool of supplemental benefits, from additional life insurance to paid maternal and paternal leave. Full-time associates are also eligible for 401(k) retirement plans and some are rewarded with stock ownership as part of our long-term incentive plan.</p> <p>timken.com: Benefits</p>
LABOR/MANAGEMENT RELATIONS		
402-1	Minimum notice periods regarding operational changes	<p>Timken complies with the local legal and regulatory requirements in the locations where we operate. This includes providing proper notice to employees who are impacted by business and operational changes.</p> <p>Notice periods relating to significant operational changes are agreed on at a local level by management, human resources and when applicable, employee representatives or unions. We do not track this information centrally, but all of our operations are required to abide by the legal and regulatory requirements of their jurisdiction as part of our Standards of Business Ethics.</p>
OCCUPATIONAL HEALTH AND SAFETY		
403-1	Occupational health and safety management system	<p>See Employee Health, Safety, and Benefits</p> <p>All of Timken manufacturing facilities must implement an effective EHS management system in accordance with our corporate EHS standards and procedures, which are regularly reviewed and updated to conform with ISO Standard 45001 (occupational health and safety). All plant associates and temporary workers are covered by our EHS management systems. In 2019, Timken Global EHS standards were revised and communicated to our global EHS coordinators and to the Timken leadership team.</p> <p>Facility-level management systems consider regulatory requirements, customer specifications, facility performance, hazards and risks, and integration of new acquisitions. Third-party certification must be obtained when required by customers or regulatory agencies, or if approved by Corporate EHS.</p>
403-2	Hazard identification, risk assessment, and incident investigation	<p>See Global Environmental Health and Safety (EHS) Policy and Processes</p> <p>Timken assesses health and safety risks and opportunities by using established methodologies and criteria defined with respect to their scope, nature and timing to ensure they are proactive rather than reactive and are used in a systemic way to improve the health and safety management system.</p> <p>Triggers for risk assessment include: new designs and redesigns; change management; routine tasks; infrequent, one-time or first time tasks; high risk tasks; hazardous processes and equipment; incidents/mishaps; serious near misses; abnormal or upset conditions; emergencies; chemical exposures; worker concerns; physical agents and at-risk observations.</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
403-3	Occupational health services	<p>See Employee Health, Safety, and Benefits</p> <p>Timken takes great care to protect the health of both associates and temporary employees at work. Around the world, all of our manufacturing plants have a designated occupational health clinic to handle on-the-job injuries and designated first responders on-site. Many of our larger facilities feature nurses on-site. We also take preventative measures by requiring preemployment medical screenings to be performed for associates, and we have provisions for addressing health concerns when they arise for existing associates.</p>
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>See Employee Health, Safety, and Benefits</p> <p>See also Global Environmental Health and Safety (EHS) Policy and Processes</p> <p>Timken associates influence safety directly through interactions with plant leadership or through joint management-worker safety committees. Workers' union representatives, where they exist, are typically included as well. We also actively engage associates as safety observers through our Precaution Based Safety (PBS) program. In 2019, over 42,000 associate observations were completed by PBS teams, with more than 9,000 opportunities identified to coach associates on safe behaviors.</p>
403-5	Worker training on occupational health and safety	<p>See Employee Health, Safety, and Benefits</p> <p>See also Global Environmental Health and Safety (EHS) Policy and Processes</p> <p>Anyone working for or on behalf of Timken (including associates, temporary employees and, as applicable, contractors and suppliers) must be made aware of the Global EHS Policy, as well as EHS risks and considerations relevant to their occupation and the location where they will be working. All compliance training is completed according to national, regional, state and local regulations. We also have an extensive suite of function-specific EHS training requirements.</p>
403-6	Promotion of worker health	<p>See pages 13 and 21.</p> <p>See Employee Health, Safety, and Benefits</p> <p>Timken encourages associate health by providing monthly health education sessions on topics ranging from healthy eating habits to mental health. We offer biometric screenings and access to dietitians and registered nurses at no cost at our world headquarters. Associates also have access to our new fully equipped Fitness Center at our headquarters, which offers group classes, personal training and more. Additional wellness programs are offered at Timken locations around the world and we are continuously working to expand these programs.</p> <p>Associates and qualifying spouses on Timken medical insurance plans earn an annual insurance discount for taking a biometric screening and meeting other simple criteria. Similarly, Timken associates who smoke face a monthly surcharge on our medical insurance plans, which is waived if they quit or join a company-sponsored cessation plan. Smoking, vaping and the use of tobacco or nicotine products are prohibited in all company facilities unless approved for smoking cessation.</p> <p>Timken utilizes state of the art technology to ensure all protected information is secure and safe, as well as requiring associates to take an annual security training course.</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>Associates are instructed to report safety concerns to the leadership team or by calling the Timken HelpLine.</p> <p>Suppliers are expected to adhere fully to all applicable governmental laws and regulations to protect the health and safety of their workers. All materials used in product manufacture shall satisfy current government and safety constraints on restricted, toxic and hazardous materials.</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
403-8	Workers covered by an occupational health and safety management system	All plant associates and temporary workers are covered by our EHS management systems.
403-9	Work-related injuries	Partially reported – See page 21. NOTE: Regarding this indicator, Timken does not distinguish between injuries and ill health. Injury and accident rates are calculated based on 200,000 hours worked.
403-10	Work-related ill health	Partially reported – See page 21. NOTE: Regarding this indicator, Timken does not distinguish between injuries and ill health. Injury and accident rates are calculated based on 200,000 hours worked.
TRAINING AND EDUCATION		
404-2	Programs for upgrading employee skills and transition assistance programs	Timken University, Timken's online training platform contains approximately 12,000 courses in a diverse range of subjects, providing associates with access to instructor led learning activities, as well as a broad range of on-demand courses and other learning opportunities. Timken also offers position-specific training ranging from 20-week to two-year programs. To support associates in developing skills and competencies to grow their career, Timken also offers an Educational Reimbursement Program that pays full tuition for many degree programs. At Timken, many associates who involuntarily leave the company due to workforce reductions or who are retiring have access to third-party assistance to help them plan and learn new skills for the next phase of their careers or personal lives.
404-3	Percentage of employees receiving regular performance and career development reviews	All salaried associates, including both managers and non-managers, received annual performance reviews to guide their career paths and provide important feedback for personal growth. During such sessions, associates work with their managers to align on role expectations and metrics for the upcoming performance year, and to create development goals to foster associate growth for current and future positions.
DIVERSITY AND EQUAL OPPORTUNITY		
405-1	Diversity of governance bodies and employees	See pages 14 through 15 and page 30. Timken 2020 Proxy Statement, Page 2 (Director Nominees), Page 3 (Board Composition Overview)
405-2	Ratio of basic salary and remuneration of women to men	Partially reported – We are committed to providing equal pay for equal work. Globally, our associates are paid according to their abilities, responsibilities, qualifications and experience rather than their gender. In addition, Timken regularly utilizes third-party analysis to validate pay equity in the U.S. regardless of gender or ethnic background. Significant locations of operations is defined as locations employing 100 or more people.
NON-DISCRIMINATION		
406-1	Incidents of discrimination and corrective actions taken	We do not report on the total number of alleged incidents of discrimination and any corrective actions taken as this is Timken confidential information. Timken does not tolerate any form of discrimination and embraces diversity and inclusion.

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>Timken respects the right of employees to join unions and be represented by these unions in accordance with the applicable national or local laws and practices. Timken does not have any known issues at operations in sectors or geographical areas that constitute a risk to the right to exercise freedom of association.</p> <p>See also, Forced Labor and Human Trafficking Statement</p>
CHILD LABOR		
408-1	Operations and suppliers at significant risk for incidents of child labor	<p>Timken Supplier Code of Conduct, Section A, Paragraph 3</p> <p>The Timken Supplier Code of Conduct addresses issues of particular importance in our global supply chain. It outlines the workplace standards and business practices that are consistent with our core values of ethics and integrity and our own employee code of conduct. We expect our suppliers around the world to adhere to this code as we work together for mutual success.</p> <p>The issue of child labor is included in the Timken Supplier Code of Conduct in Section A, paragraph 3, which is referenced on every Timken purchase order via the terms and conditions as well as published on the internet. In 2019, no violations of child labor were identified in Timken or its suppliers' operations.</p> <p>See also, Forced Labor and Human Trafficking Statement</p>
FORCED OR COMPULSORY LABOR		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>The Timken Supplier Code of Conduct addresses issues of particular importance in our global supply chain. It outlines the workplace standards and business practices that are consistent with our core values of ethics and integrity and our own employee code of conduct. We expect our suppliers around the world to adhere to this code as we work together for mutual success.</p> <p>The issue of forced labor is included in the Timken Supplier Code of Conduct in Section A, paragraph 4, which is referenced on every Timken Purchase Order via the terms and conditions and is published on the internet. In 2019, no violations of forced labor were identified in Timken or suppliers' operations.</p> <p>See also, Forced Labor and Human Trafficking Statement; Timken Supplier Code of Conduct, Section A, Paragraph 4</p>
SECURITY PRACTICES		
410-1	Security personnel trained in human rights policies or procedures	<p>All Timken employed security personnel follow the company Standards of Business Ethics and complete all company mandated training on such topics. In addition, Timken security personnel cover topics such as human rights, search and seizure rules, and illegal detainment laws in their annual training. For third-party security services, Timken contracts with reputable, certified security providers whose personnel are trained in accordance with local laws. These services providers are managed by local Timken leadership and are required to follow the legal, regulatory and Timken Global Security Standards in the locations in which they serve.</p> <p>Complaints or potential violations can be reported through the standard company process or corporate HelpLine and are investigated accordingly.</p> <p>See also, Forced Labor and Human Trafficking Statement</p>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
RIGHTS OF INDIGENOUS PEOPLES		
411-1	Incidents of violations involving rights of indigenous peoples	Timken is not aware of any incidents involving indigenous rights violations.
HUMAN RIGHTS ASSESSMENT		
412-1	Operations that have been subject to human rights reviews or impact assessments	All our operations are subject to reviews or assessments that deal with human rights, as well as broader reviews addressed by our Standards of Business Ethics. Furthermore, we have established a global HelpLine, which all violations against our <u>Standards of Business Ethics</u> can be reported, including violations of human rights. <u>See also, Forced Labor and Human Trafficking Statement.</u>
412-2	Employee training on human rights policies or procedures	Partially reported – Timken is committed to ensuring all of our associates understand our stance on human rights. This is a key component of our <u>Standards of Business Ethics</u> , which has been translated in multiple languages and distributed to all offices, plants and locations around the world. As part of this, we recognize the importance of promoting individual health and welfare and watch for indicators of exploitations of children, physical punishment or abuse and involuntary servitude of any person. We do not condone or permit human trafficking, the use of child, forced, indentured or involuntary labor in any of our operations. We expect our suppliers and other third parties to uphold these same standards (as set forth in our Supplier Code of Conduct). In addition, we provide various training and awareness opportunities worldwide. To further combat violations of human rights, such as discrimination and harassment, we provide a companywide HelpLine that associates can call (anonymously if they choose) and voice concerns relating to human rights without fear of retaliation. <u>See also, Forced Labor and Human Trafficking Statement</u>
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Our standard terms and conditions of purchase references The Timken Supplier Code of Conduct. The Timken Supplier Code of Conduct addresses issues of particular importance in our global supply chain. It outlines the workplace standards and business practices that are consistent with our core values of ethics and integrity and our own employee code of conduct. We expect our suppliers around the world to adhere to this code as we work together for mutual success. Human rights issues are included in the <u>Timken Supplier Code of Conduct</u> in Section A, paragraph 4, which is referenced on every Timken Purchase Order via the terms and conditions and is published on the internet. In 2019, no violations of human rights were identified in Timken or suppliers' operations. <u>See also, Forced Labor and Human Trafficking Statement; Timken Supplier Code of Conduct, Section A, Paragraph 4</u>

DISCLOSURE	TITLE	EXPLANATION OR LOCATION
LOCAL COMMUNITIES		
413-1	Operations with local community engagement, impact assessments, and development programs	<p>With 125 manufacturing facilities and service centers in 42 countries, Timken is an active member of many communities around the world. We engage with our neighbors in various ways and empower our individual facility leaders to develop relationships that enable them to understand and best meet the needs of the local communities.</p> <p>In and around Northeast Ohio, home to our global headquarters, we financially support several local groups dedicated to expanding economic development in the region.</p> <p>When Timken is developing a new manufacturing facility or other significant presence in a community, we work with local officials and community leaders to assess potential impacts on local infrastructure, the environment, the economy and more.</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<p>With 125 manufacturing facilities and service centers in 42 countries, Timken's operations have the potential to impact the local community both positively and negatively.</p> <p>Positive impacts include providing jobs, enhancing local economies, paying local taxes as applicable and, in many cases, supporting community education and other philanthropic efforts. Potential negative impacts include wear and tear on roadways, traffic congestion, noise, emissions and other safety impacts. Timken employs a variety of measures to keep employees, visitors and communities safe including safety management, pollution prevention, community awareness and emergency response planning.</p>
SUPPLIER SOCIAL ASSESSMENT		
414-1	New suppliers that were screened using social criteria	<p>All new direct material suppliers are subject to a stringent onboarding process that is compliant with International Automotive Task Force (IATF) standards. This includes on-site visits ensuring systems and processes are in place covering areas such as quality, capacity, risk management and corporate social responsibility topics.</p> <p>The IATF certification also outlines continual compliance audits required based on risk assessments of the supplier. Environmental and social expectations are also outlined in Timken's Supplier Code of Conduct including violation reporting procedures and expectations up to and including termination of the business relationship.</p> <p>See also, Forced Labor and Human Trafficking Statement</p>
414-2	Negative social impacts in the supply chain and actions taken	We are not aware of any negative social impacts in the supply chain or actions taken in the last year.
416-1	Assessment of the health and safety impacts of product and service categories	We aim to prevent and address identified health and safety issues in all our product categories.
416-2	Incidents of noncompliance concerning the health and safety impacts of products and services	During the reporting period, Timken identified no new incidents of noncompliance with regulations and/or voluntary codes concerning the health and safety impacts of Timken products and services that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.
417-2	Incidents of noncompliance concerning product and service information and labeling	During the reporting period, Timken identified no new incidents of noncompliance with regulations and/or voluntary codes concerning the health and safety impacts of Timken products and services that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.
419-1	Noncompliance with laws and regulations in the social and economic area	During the reporting period, Timken identified no noncompliance with laws and/or regulations in the social and economic area that rose to the level of materiality that would have required disclosure in our periodic reports filed with the SEC other than as disclosed in such reports.

Management Approach

Disclosure 103-1 & 103-2					
MATERIAL TOPIC	DEFINITION	2019 LOCATION/RESPONSE	BOUNDARY	SASB*	U.N. SUSTAINABLE DEVELOPMENT GOALS (SDGs)*
Diversity and Equal Opportunity	Promoting equal employment opportunities, non-discrimination policies and practice in the workplace, and the value of diversity in the workforce	See pages 7 through 15. See also Disclosure 406-1.	Internal/External		X
Financial Performance	Promoting responsible economic growth	Timken 2019 Form 10-K: Item 6	Primarily Internal		X
Health and Safety	Offering workplace conditions, support systems, and policies to promote the well-being, health, and safety of our associates	Global EHS Policy See also Disclosures 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7 and 403-8	Primarily Internal/ Partially External	X	X
Regulatory Compliance	Ensuring that all associates, officers, and directors practice sound ethics, that we establish sound governance standards, and that we comply with law and applicable regulations	Standards of Business Ethics Governance Documents Global EHS Policy See also Disclosures 205-1 and 205-2	Internal/External		X
Emissions	Working to track and reduce greenhouse gas emissions associated with our footprint	See page 22. Global Environmental Health and Safety (EHS) Policy and Processes Global EHS Policy	Internal/External	X	X
Energy	Working to reduce our energy use and continuing to produce more energy efficient products	See page 22. Global Environmental Health and Safety (EHS) Policy and Processes Global EHS Policy	Internal/External	X	X

* The SASB and UN SDGs references are to indicate the material topics to which they relate. We are not claiming that this report fulfills any specific SASB indicator or that it demonstrates progress against specific UN SDG targets or indicators.

MATERIAL TOPIC	DEFINITION	2019 LOCATION/RESPONSE	BOUNDARY	SASB*	U.N. SUSTAINABLE DEVELOPMENT GOALS (SDGs)*
Human Rights	Prohibiting the use of child, forced, or compulsory labor and promoting general human rights	Timken Supplier Code of Conduct Forced Labor and Human Trafficking Statement See also Disclosures 408-1, 409-1, 412-1 and 412-2	Primarily External		X
Retention, Compensation and Benefits	Offering benefit and compensation packages to our associates that help ensure their well-being and to help attract and retain talented individuals and maintain healthy labor relations	See pages 12 through 13. See also Disclosures 402-1 and 407-1	Primarily Internal		X
Training and Education	Supporting ongoing training and education for associates	See pages 7 through 12. See also Disclosure 404-2	Primarily Internal		X
Waste	Sustainably managing waste at our facilities, including through waste reduction efforts, reuse, and recycling	See pages 17 through 20 and page 23. Global Environmental Health and Safety (EHS) Policy and Processes Global EHS Policy	Internal/External		

Stakeholder Engagement

We engage with a variety of stakeholders based on their interest in Timken and their potential to impact our business, our employees and the communities where we live and work. Stakeholder interaction takes many forms, with the intent being to better understand stakeholder priorities and how they factor into our operational decisions.

Timken currently does not have a centralized mechanism for tracking the full range of feedback we receive from our stakeholders, but Timken personnel are available to address stakeholder feedback on specific topics related to their functional areas.

GRI 102-40, 102-42, 102-43, 102-44			
STAKEHOLDER GROUP	TYPE OF ENGAGEMENT		TOPICS RAISED/COMPANY RESPONSE
Communities	<ul style="list-style-type: none"> Memberships in and/or support of community organizations 	<ul style="list-style-type: none"> Site visits/tours Local governments 	<ul style="list-style-type: none"> Community development Economic development Employment opportunities
Customers	<ul style="list-style-type: none"> timken.com Satisfaction surveys 	<ul style="list-style-type: none"> In-person meetings Plant tours 	<ul style="list-style-type: none"> Advancing sustainable solutions Product safety and sustainability Supply chain management Training Industry conference and trade shows Social media E-stores
Suppliers	<ul style="list-style-type: none"> Supplier surveys Industry initiatives Supplier days 	<ul style="list-style-type: none"> Bilateral talks Training sessions 	<ul style="list-style-type: none"> Supplier surveys Industry initiatives Supplier days Bilateral talks Training sessions
Employees	<ul style="list-style-type: none"> Intranet site Periodic satisfaction and engagement surveys Training and development 	<ul style="list-style-type: none"> Social media Union representatives Employee calls/webcasts Town hall meetings 	<ul style="list-style-type: none"> Benefits Diversity and inclusion Development opportunities Engagement Satisfaction Safety, health and wellness
Investors	<ul style="list-style-type: none"> SEC filings Quarterly earnings communications Annual shareholders' meeting 	<ul style="list-style-type: none"> investors.timken.com Perception studies Conference presentations, roadshow investor meetings and proactive investor calls 	<ul style="list-style-type: none"> Business results Company strategy Governance practices Board composition Environment/Sustainability Risk management
Regulators/ National and Regional Governments	<ul style="list-style-type: none"> Lobbying Proposals for funded research 	<ul style="list-style-type: none"> Participation on standards councils and committees 	<ul style="list-style-type: none"> Taxes and other revenue sources Job creation Human rights Infrastructure investments National security Ethics Environment Health Education and workforce development International trade Energy supply, security and affordability New technology development projects Standardization
Universities	<ul style="list-style-type: none"> In person engagement Conference presentations 	<ul style="list-style-type: none"> Networking Publications 	<ul style="list-style-type: none"> Partnerships, collaboration, sharing and cross training to advance our industry R&D and new product development Student recruitment

Sustainability Accounting Standards Board

Consistent with our ongoing approach to engagement with our shareholders, we have been monitoring the Sustainability Accounting Standards Board (SASB) framework as a means to assess the financial materiality of environmental, social and governance risks to our company. In 2019, we utilized the SASB Materiality Map[®] and the risks identified by SASB for companies in the Industrial Machinery and Goods industry under SASB's Sustainable Industry Classification System[®] as part of Timken's materiality assessment. The SASB Materiality Map informed, in part, Timken's assessment of what certain third-party stakeholders viewed as material topics for Timken. That said, Timken conducted its materiality assessment within the context of producing a report that was prepared in accordance with the Global Reporting Initiative (GRI) Standards 2018, Core option and not using SASB methodology.

While we utilized the SASB Materiality Map as part of our materiality assessment, this report has not been prepared in accordance with the SASB framework. However, we understand that certain of our stakeholders utilize the SASB framework and find it helpful for identifying certain information that they may determine to be particularly relevant about a company from a sustainability perspective.

In order to try to make our report easier to navigate for SASB users, Timken developed a chart showing the risks that SASB has identified as likely material for companies in the Industrial Machinery and Goods industry alongside the relevant SASB standards. We then identified initial responses to those standards with references to where similar information (where available) is provided in our public disclosures. The responses and references provided in the chart below are for information purposes only and their inclusion is not an indication that the underlying topics are material to Timken. By providing the information below, Timken in no way represents that the responses below have been prepared in accordance with SASB standards or that the underlying data has been gathered in accordance with SASB methodology. In addition, certain disclosures below are only partially responsive to the applicable standards.

SASB		
SASB METRIC	DESCRIPTION	RESPONSES/REFERENCES
RT-IG-000.A	Number of units produced by product category	(Partially Responsive) Sales and revenue information broken out by segment is provided in Timken's reports to shareholders on Forms 10-K and 10-Q and is regularly communicated to investors on our quarterly earnings calls. See Timken 2019 Form 10-K: Item 7
RT-IG-000.B	Number of employees	See page 14.
RT-IG-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	(Partially Responsive) See page 22.
RT-IG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	(Partially Responsive) See page 21.
RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium- and heavy-duty vehicles	Given the diverse variety of applications in which our various products are used, Timken does not calculate sales-weighted fuel efficiency or emissions in this manner.
RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	
RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	
RT-IG-410a.4	Sales-weighted emissions of: (1) nitrogen oxides (Nox) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines	
RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	(Partially Responsive) Form SD and Conflict Minerals Report
RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Timken does not currently collect or report revenue information in accordance with this standard.