



GRI Guideline

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|---------------------------------|------|---|-------------|-----------------------------------|
| 1 Strategy and Analysis | | | | |
| | 1.1 | Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy. | 3-4, 15-18 | TOP COMMITMENT |
| | 1.2 | Description of key impacts, risks, and opportunities. | 1,3-6,15-18 | |
| 2 Organizational Profile | | | | |
| | 2.1 | Name of the organization. | 1 | Corporate Profile |
| | 2.2 | Primary brands, products, and/or services. | 19-35 | |
| | 2.3 | Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures. | 19-34, 50 | |
| | 2.4 | Location of organization's headquarters. | 1 | Corporate Profile |
| | 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. | 1, 35, 44 | |
| | 2.6 | Nature of ownership and legal form. | 1 | Corporate Profile |
| | 2.7 | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries). | 1, 19-34 | |
| | 2.8 | Scale of the reporting organization, including: <ul style="list-style-type: none"> ▪ Number of employees; ▪ Net sales (for private sector organizations) or net revenues (for public sector organizations); ▪ Total capitalization broken down in terms of debt and equity (for private sector organizations); and ▪ Quantity of products or services provided. | 1, 50 | |
| | 2.9 | Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> ▪ The location of, or changes in operations, including facility openings, closings, and | N/A | |

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| | | <p>expansions; and</p> <ul style="list-style-type: none"> ▪ Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). | | |
| | 2.10 | Awards received in the reporting period. | 6 | United Nations Global Compact "Notable COP" |
| 3 Report Parameters | | | | |
| Report Profile | | | | |
| | 3.1 | Reporting period (e.g., fiscal/calendar year) for information provided. | 2 | |
| | 3.2 | Date of most recent previous report (if any). | 2 | |
| | 3.3 | Reporting cycle (annual, biennial, etc.) | 2 | |
| | 3.4 | Contact point for questions regarding the report or its contents. | 2 | |
| Report Scope and Boundary | | | | |
| | 3.5 | <p>Process for defining report content, including:</p> <ul style="list-style-type: none"> ▪ Determining materiality; ▪ Prioritizing topics within the report; and ▪ Identifying stakeholders the organization expects to use the report. | 2, 5-8 | |
| | 3.6 | Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). | 2 | |
| | 3.7 | State any specific limitations on the scope or boundary of the report. | N/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. | N/A | |
| | 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. | 50 | |
| | 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). | N/A | |
| | 3.11 | Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. | N/A | |

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| GRI content index | | | | |
| | 3.12 | Table identifying the location of the Standard Disclosures in the report. | 2, WEB | GRI Comparative Table |
| 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). | 49 | |
| 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. | 36 | Corporate Governance |
| | 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). | 36 | Corporate Governance |
| | 4.3 | For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members. | 36 | Corporate Governance |
| | 4.4 | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. | 36 | Corporate Governance |
| | 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). | - | |
| | 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided. | 36 | Corporate Governance |
| | 4.7 | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics. | - | |
| | 4.8 | Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and | 5-8 | ITOCHU Mission |

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| | | social performance and the status of their implementation. | | |
| | 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. | 5-8, 36, 46 | Corporate Governance The United Nations Global Compact |
| | 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. | 6, 36, 46 | The United Nations Global Compact |
| | 4.12 | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. | 6 | The United Nations Global Compact |
| | 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"> ▪ Has positions in governance bodies; ▪ Participates in projects or committees; ▪ Provides substantive funding beyond routine membership dues; or ▪ Views membership as strategic. | 6, 43, 46 | The United Nations Global Compact |
| Stakeholder Engagement | | | | |
| | 4.14 | List of stakeholder groups engaged by the organization. | 6 | |
| | 4.15 | Basis for identification and selection of stakeholders with whom to engage. | 6 | |
| | 4.16 | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. | 6, 7-8, 15-18, 19-34 | Stakeholder Engagement |
| | 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. | 7-8, 11-12, 15-18, 19-34 | Stakeholder Engagement |
| 5 Management Approach and Performance Indicators | | | | |
| Economic | | | | |
| | | Disclosure on Management Approach | - | |

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| Aspect: 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. | 43,50 | |
| Principle 7 | EC2 | Financial implications and other risks and opportunities for the organization's activities due to climate change. | - | |
| | EC3 | Coverage of the organization's defined benefit plan obligations. | - | |
| | EC4 | Significant financial assistance received from government. | N/A | |
| Aspect: Market Presence | | | | |
| Principle 1 | EC5 | Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. | - | |
| | EC6 | Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. | 37 | ITOCHU Corporation's CSR Action Guidelines for Supply Chains |
| Principle 6 | EC7 | Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation. | 39 | |
| Aspect: Indirect Economic Impacts | | | | |
| | EC8 | Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, inkind, or pro bono engagement. | 43-44 | Social Contribution Activities |
| | EC9 | Understanding and describing significant indirect economic impacts, including the extent of impacts. | - | |
| Environmental | | | | |
| | | Disclosure on Management Approach | 45 | The ITOCHU Group Environmental Policy |
| Aspect: Materials | | | | |
| Principle 8 | EN1 | Materials used by weight or volume. | - | |
| Principle 8, 9 | EN2 | Percentage of materials used that are recycled input materials. | - | |
| Aspect: Energy | | | | |

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| Principle 8 | EN3 | Direct energy consumption by primary energy source. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN4 | Indirect energy consumption by primary energy source. | N/A | |
| Principle 8, 9 | EN5 | Energy saved due to conservation and efficiency improvements. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8, 9 | EN6 | Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. | 9-10, 19-35 | Highlight Highlight |
| Principle 8, 9 | EN7 | Initiatives to reduce indirect energy consumption and reductions achieved. | - | |
| Aspect: Water | | | | |
| Principle 8 | EN8 | Total water withdrawal by source. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN9 | Water sources significantly affected by withdrawal of water. | - | |
| Principle 8, 9 | EN10 | Percentage and total volume of water recycled and reused. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Aspect: Biodiversity | | | | |
| Principle 8 | EN11 | Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. | 13-14 | Activities to Restore the Tropical Rainforests and Conserve Borneo's Ecosystem |
| Principle 8 | EN12 | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. | 13-14 | Activities to Restore the Tropical Rainforests and Conserve Borneo's Ecosystem |
| Principle 8 | EN13 | Habitats protected or restored. | 13-14 | Activities to Restore the Tropical Rainforests and Conserve Borneo's Ecosystem |
| Principle 8 | EN14 | Strategies, current actions, and future plans for managing impacts on biodiversity. | 45 | |

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| Principle 8 | EN15 | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. | - | |
| Aspect: Emissions, Effluents, and Waste | | | | |
| Principle 8 | EN16 | Total direct and indirect greenhouse gas emissions by weight. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN17 | Other relevant indirect greenhouse gas emissions by weight. | - | |
| Principle 7, 8, 9 | EN18 | Initiatives to reduce greenhouse gas emissions and reductions achieved. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN19 | Emissions of ozone-depleting substances by weight. | - | |
| Principle 8 | EN20 | NOx, SOx, and other significant air emissions by type and weight. | - | |
| Principle 8 | EN21 | Total water discharge by quality and destination. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN22 | Total weight of waste by type and disposal method. | WEB | Office Activities (Applicable to Tokyo headquarters) |
| Principle 8 | EN23 | Total number and volume of significant spills. | - | |
| Principle 8 | EN24 | Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally. | - | |
| Principle 8 | 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. | - | |
| Aspect: Products and Services | | | | |
| Principle 7, 8, 9 | EN26 | Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. | 9-10, 19-34 | |
| Principle 8, 9 | EN27 | Percentage of products sold and their packaging materials that are reclaimed by category. | 23-26, 30 | |
| Aspect: Compliance | | | | |

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| Principle 8 | EN28 | Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations. | - | |
| Aspect: Transport | | | | |
| Principle 8 | EN29 | Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce. | 31-32 | |
| Aspect: Overall | | | | |
| Principle 7, 8, 9 | EN30 | Total environmental protection expenditures and investments by type. | - | |
| Labor Practices and Decent Work | | | | |
| | | Disclosure on Management Approach | 39 | Employee Relations |
| Aspect: Employment | | | | |
| | LA1 | Total workforce by employment type, employment contract, and region. | 39 | Employee Relations |
| Principle 6 | LA2 | Total number and rate of employee turnover by age group, gender, and region. | - | |
| | LA3 | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | 41 | Employee Relations |
| Aspect: Labor/Management Relations | | | | |
| Principle 1, 3 | LA4 | Percentage of employees covered by collective bargaining agreements. | 42 | Employee Relations |
| Principle 3 | LA5 | Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements. | - | |
| Aspect: Occupational Health and Safety | | | | |
| Principle 1 | 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. | - | |
| Principle 1 | LA7 | Rates of injury, occupational diseases, lost days, and absenteeism, and number of workrelated fatalities by region. | - | |
| Principle 1 | LA8 | Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. | 41 | Employee Relations |

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| Principle 1 | LA9 | Health and safety topics covered in formal agreements with trade unions. | - | |
| Aspect: Training and Education | | | | |
| | LA10 | Average hours of training per year per employee 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. | 40 | Employee Relations |
| | LA12 | Percentage of employees receiving regular performance and career development reviews. | 40 | Employee Relations |
| Aspect: Diversity and Equal Opportunity | | | | |
| Principle 1, 6 | LA13 | Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. | 39 | Employee Relations |
| Principle 1, 6 | LA14 | Ratio of basic salary of men to women by employee category. | - | |
| Human Rights | | | | |
| | | Disclosure on Management Approach | 37, 39 | ITOCHU Corporation's CSR Action Guidelines for Supply Chains Employee Relations |
| Aspect: Investment and Procurement Practice | | | | |
| Principle 1, 2, 3, 4, 5, 6 | HR1 | Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. | - | |
| Principle 1, 2, 3, 4, 5, 6 | HR2 | Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. | 37-38 | Checking suppliers in relation to CSR |
| Principle 1, 2, 3, 4, 5, 6 | 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. | - | |
| Aspect: Non-Discrimination | | | | |
| Principle 1, 2, 6 | HR4 | Total number of incidents of discrimination and actions taken. | - | |
| Aspect: Freedom of Association and Collective Bargaining | | | | |
| Principle 1, 2, 3 | HR5 | Operations identified in which the right to exercise freedom of association and collective | - | |

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| | | bargaining may be at significant risk, and actions taken to support these rights. | | |
| Aspect: Child Labor | | | | |
| Principle 1, 2, 5 | HR6 | Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor. | 37-38 | CSR in Our Supply Chain |
| Aspect: Forced and Compulsory Labor | | | | |
| Principle 1, 2, 4 | 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. | 37-38 | CSR in Our Supply Chain |
| Aspect: Security Practices | | | | |
| Principle 1, 2 | HR8 | Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. | - | |
| Aspect: Indigenous Rights | | | | |
| Principle 1, 2 | HR9 | Total number of incidents of violations involving rights of indigenous people and actions taken. | - | |
| Society | | | | |
| | | Disclosure on Management Approach | 5-6, 43 | ITOCHU Corporation's Perspectives on CSR Basic Activity Guidelines on Social Contribution |
| Aspect: Community | | | | |
| | SO1 | Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. | - | |
| Aspect: Corruption | | | | |
| Principle 10 | SO2 | Percentage and total number of business units analyzed for risks related to corruption. | - | |
| Principle 10 | SO3 | Percentage of employees trained in organization's anti-corruption policies and procedures. | - | |
| Principle 10 | SO4 | Actions taken in response to incidents of corruption. | - | |
| Aspect: Public Policy | | | | |

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| Principle 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 | SO5 | Public policy positions and participation in public policy development and lobbying. | - | |
| Principle 10 | SO6 | Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. | - | |
| Aspect: Anti-Competitive Behavior | | | | |
| | SO7 | Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes. | - | |
| Aspect: Compliance | | | | |
| | SO8 | Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations. | - | |
| Product Responsibility | | | | |
| | | Disclosure on Management Approach | - | |
| Aspect: Customer Health and Safety | | | | |
| Principle 1 | 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. | - | |
| Principle 1 | 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. | - | |
| Aspect: Product and Service Labeling | | | | |
| Principle 8 | PR3 | Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements. | - | |
| Principle 8 | 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. | - | |
| Aspect: Marketing Communications | | | | |
| | PR6 | Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. | - | |

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| | 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. | - | |
| Aspect: Customer Privacy | | | | |
| Principle 1 | PR8 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. | - | |
| Aspect: Compliance | | | | |
| | PR9 | Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services. | - | |