Comparative Table: GRI Guidelines*1 and ITOCHU Corporation CSR Report 2006 SUTAINABILITY REPORTING GUIDELINES 2002

.1			
		Statement of the organisation's vision and strategy regarding its contribution to sustainable development.	3–8
.2		Statement from the CEO (or equivalent senior manager) describing key elements of the report.	3–4
PROFILE			
Organisational Profile			
2.1		Name of reporting organization.	1
2.2		Major products and/or services, including brands if appropriate.	9–22
2.3		Operational structure of the organisation.	1
2.4		Description of major divisions, operating companies, subsidiaries and joint ventures.	1, 9–22
2.5		Countries in which the organisation's operations are located.	1
2.6		Nature of ownership; legal form (corporation/limited company, etc.)	1
2.7		Nature of markets served.	9-22
2.8		Scale of the reporting organization.	1
2.9		List of stakeholders, key attributes of each, and relationship to the reporting organization.	6
Report Scope			0 Deele e
2.10 2.11		Contact person(s) for the report, including e-mail and web addresses.	2, Back co 2
		Reporting period (e.g., fiscal/calendar year) for information provided.	Z
		Boundaries of report (countries/regions, products/services, divisions/facilities/joint ventures/subsidiaries)	2
Report Profile		and any specific limitations on the scope.	2
.20		Policing and internal arrations to aphanese and arraids accurates about the assurance constatement and reliability that say he also an the sustainability report	2
.22		Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be place on the sustainability report.	2
.22		Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisation's activities, including facility specific information (if available)	41
		and social aspects of the organisation's activities, including facility-specific information (if available). MANAGEMENT SYSTEMS	41
Structure and Governance			
aructure and Governanc	C	Governance structure of the organisation, including major committees under the board of directors that are responsible for setting strategy and for oversight of the organisation.	27
.1		bovernance structure of the organisation, including major committees under the loard of directors that are responsible for setting strategy and for oversight of the organisation. Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.	27
.6		board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities. Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social and related policies.	27
. <u>0</u> .7		organisational structure and key individuals responsible for oversight, implementation, and audit or economic, environmental, social and related policies. Mission and values statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental,	21
		mission and values statements, internally developed codes of conduct of principles, and policies relevant to economic, environmental, and social performance and the status of implementation.	5-22, 37, 4
Stakeholder Engagement		and social performance and the status of implementation.	J-22, 37, -
.9		Basis for identification and selection of major stakeholders.	6
.10		Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group.	23-26, 35-
.11		Type of information generated by stakeholder consultations.	23-26, 35-
.12		Use of information resulting from stakeholder engagements.	35-36
Overarching Policies and	Manage		00 00
.16	manage	Policies and/or systems for managing upstream and downstream impacts.	9–22
.17		Reporting organisation's approach to managing indirect economic, environmental, and social impacts resulting from its activities.	
8.19		Programmes and procedures pertaining to economic, environmental, and social performance.	33-35, 39,
3.20		Status of certification pertaining to economic, environmental, and social management systems.	41
		oratao or continuation portaining to occurrent of antinonical, and occurrent agoint of occurrent	
			41
GRI CONTENT INDEX		A table identifying location of each element of the GRI Report Content, by section and indicator.	
GRI CONTENT INDEX	ORS	A table identifying location of each element of the GRI Report Content, by section and indicator.	41
GRI CONTENT INDEX .1 PERFORMANCE INDICAT			
GRI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance II		3	
GRI CONTENT INDEX	ndicators	s Monetary flow indicator: Net sales.	42
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Economic Performance In Sustamers	ndicators EC1 EC2	s Monetary flow indicator: Net sales. Geographic breakdown of markets.	42 1
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Economic Performance In Justomers Environmental Performar	EC1 EC2 EC2 ICC2 Indic	s Monetary flow indicator: Net sales. Geographic breakdown of markets. ators	42 1
GRI CONTENT INDEX 1 PERFORMANCE INDICAT Economic Performance II	ndicators EC1 EC2	s Monetary flow indicator: Net sales. Geographic breakdown of markets.	42 1 1
GRI CONTENT INDEX 1 2 CONTROLOGICATION Control Cont	EC1 EC2 EC2 EN3 EN5	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use.	42 1 1 WEB*2 WEB*2
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Economic Performance In Sustamers Environmental Performar inergy Vater	EC1 EC2 EC2 ICC2 ICC2 ICC2 ICC2 ICC2 ICC2 I	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6).	42 1 1 WEB*2
CONTENT INDEX CONTENT INDEX CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICATION CONTRACT INTO INTO INTO INTO INTO INTO INTO INT	EC1 EC2 EC2 EN3 EN5 EN8 EN11	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination.	42 1 1 WEB*2 WEB*2 WEB*2
CONTENT INDEX CONTENT INDEX CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICAT CONTRACT INDICATION CONTRACT INTO INTO INTO INTO INTO INTO INTO INT	EC1 EC2 EC2 EN3 EN5 EN8	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national,	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In ustomers Environmental Performar nergy Vater missions, Effluents, and Waste compliance	EC1 EC2 EC2 EN3 EN5 EN8 EN11	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41
ARI CONTENT INDEX .1 ERFORMANCE INDICAT ECONOMIC Performance In ustomers Environmental Performar nergy Vater missions, Effluents, and Waste compliance Vater	EC1 EC2 EC2 EN3 EN5 EN8 EN11 EN16 EN22	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national,	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2
ARI CONTENT INDEX .1 ERFORMANCE INDICAT Conomic Performance In ustomers Environmental Performar nergy Vater missions, Effluents, and Waste compliance Vater Social Performance Indic	Image: Constraint of the second sec	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41
ARI CONTENT INDEX .1 ERFORMANCE INDICAT iconomic Performance In iustomers invironmental Performar nergy Vater imissions, Effluents, and Waste icompliance Vater Social Performance Indic abour Practices and Dec	Indicators EC1 EC2 Ince Indic EN3 EN5 EN8 EN11 EN16 EN22 ators Cent Wor	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2
ARI CONTENT INDEX .1 ERFORMANCE INDICAT iconomic Performance In iustomers invironmental Performar nergy Vater imissions, Effluents, and Waste icompliance Vater Social Performance Indic abour Practices and Dec	Indicators EC1 EC2 Ince Indic EN3 EN5 EN8 EN11 EN16 EN22 ators cent Wor LA2	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33
ARI CONTENT INDEX .1 PERFORMANCE INDICAT iconomic Performance In ustomers invironmental Performan nergy Vater missions, Effluents, and Waste icompliance Vater icocial Performance Indic abour Practices and Dec mployment	Image: Non-State	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring).	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35
ARI CONTENT INDEX 1 PERFORMANCE INDICAT Conomic Performance In Ustomers Converted States Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Complia	Indicators EC1 EC2 Ince Indic EN3 EN5 EN8 EN11 EN16 EN22 ators cent Wor LA2 LA4	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (C02, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33
ARI CONTENT INDEX .1 ERFORMANCE INDICAT Commic Performance In Ustomers Environmental Performar nergy Vater Tompliance Vater Social Performance Indic Compliance Vater Social Performance Indic Complement Second Practices and Decomployment Second Practices and Decomployment Second Practices Second	EC1 EC2 ICC EN2 EN11 EN16 EN22 ators cent Wor LA2 LA4 LA10 LA12	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35
ARI CONTENT INDEX .1 ERFORMANCE INDICAT Conomic Performance In ustomers Environmental Performar nergy Vater missions, Effluents, and Waste compliance Vater Social Performance Indic abour Practices and Dec mployment iversity and Opportunity mployment abour / Management Relations	Image: Non-State State Non-State No-State Non-State No-State	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Sustomers Environmental Performar inergy Vater missions, Effluents, and Waste Compliance Vater Social Performance Indic abour Practices and Dec imployment Diversity and Opportunity imployment abour / Management Relations	EC1 EC2 ICE Indic EN3 EN5 EN8 EN11 EN16 EN22 ators Cent Wor LA2 LA4 LA10 LA13 LA16	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 35 33 34–35 36 34
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Economic Performance In Usatomers Environmental Performar inergy Vater missions, Effluents, and Waste Compliance Vater Social Performance Indic .abour Practices and Dec imployment Diversity and Opportunity imployment abour / Management Relations raining and Education	Image: Non-State State Non-State No-State Non-State No-State	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Economic Performance In Commental Performance In Compliance Complianc	EC1 EC2 CC2 EN3 EN5 EN11 EN16 EN22 ators cent Wor LA2 LA4 LA10 LA12 LA16 LA17	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/Country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or for lifelong learning.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34 34
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Ustomers Contemporate Performance In Ustomers Contemporate Performance Contemporate Performance Indic Contemporate Performance Performance Indic Contemporate Performance	Indicators EC1 EC2 Indicators EN3 EN5 EN11 EN16 EN22 ators cent Wors LA2 LA4 LA10 LA12 LA16 HR1	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies, guidelines, corporate structure, and procedures to deal with all aspects of huma nights relevant to operations, including mechanisms and results.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34 34 34 33–35
CONTENT INDEX Co	Image: Constraint of the second sec	S Monetary flow indicator: Net sales. Geographic breakdown of markets. Geographic breakdown of markets. Total water use. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies, guidelines, corporate structure, and procedures to deal with all aspets of human rights relevant to operations, including monitoring mechanisms and results. Description of global policy and procedures programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34 34
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Sustomers Environmental Performance Inergy Vater missions, Effluents, and Waste Compliance Vater Social Performance Indic abour Practices and Dec imployment Diversity and Opportunity imployment abour / Management Relations raining and Education Human Rights Itrategy and management Ion-discrimination reedom of Association	Indicators EC1 EC2 Indicators EN3 EN5 EN11 EN16 EN22 ators cent Wors LA2 LA4 LA10 LA12 LA16 HR1	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or for lifelong learning. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring. Description of freedom of association policy and extent to which this policy is universally applied independent of local laws,	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 41 WEB*2 33 35 33 34–35 36 34 34 33–35 33–35
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Ustomers Environmental Performar inergy Vater Compliance Vater Compliance Vater Cocolal Performance Indic Cabour Practices and Dec imployment Diversity and Opportunity imployment abour/Management Relations raining and Education Auman Rights Vaterey and management Ion-discrimination Teredom of Association und Collective Bargaining	Indicators EC1 EC2 ICE Indic EN3 EN4 EN11 EN16 EN22 ators Cent Wor LA2 LA4 LA10 LA12 LA13 LA16 LA17 HR1 HR4 HR5	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or for lifelong learning. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of freedure of policies and programmes for skills management or for lifelong learning. Description of freedure of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue.	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 41 WEB*2 33 35 33 34–35 34 34–35 33–35 35
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Customers Environmental Performar inergy Vater Compliance Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Compliance Compliance Compliance Vater Compliance	Image: Constraint of the second sec	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisma and results. Description of	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34–35 34 34 34 34 34 34 35 37 36 37 37 37 37 37 37 37 37 37 37
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Compliance Complianc	Indicators EC1 EC2 ICE Indic EN3 EN4 EN11 EN16 EN22 ators cent Wor LA2 LA4 LA10 LA13 LA16 LA17 HR1 HR8	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (C02, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of ploicies, guidelines, corporate structure, and procedures to additers this issue.<	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34 33–35 34 34–35 36 34 34 35 37 37 36 37 37 37 37 37 37 37 37 37 37
CONTENT INDEX Co	Indicators EC1 EC2 ICE Indic EN3 EN4 EN11 EN16 EN22 ators Cent Wor LA2 LA4 LA10 LA12 LA13 LA16 LA17 HR1 HR4 HR5	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N20, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisma and results. Description of	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34–35 34 34 34 34 34 34 35 37 36 37 37 37 37 37 37 37 37 37 37
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Commental Performance In Compliance	Image: Name of the system EC1 EC2 ICE Indic EN3 EN4 EN5 EN8 EN11 EN16 EN22 ators Cent Wor LA2 LA4 LA10 LA12 LA13 LA16 LA17 HR1 HR4 HR5 HR8 HR10	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or for lifelong learning. Description of polices, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring systems and results. Description of freedom of association policy and procedures to address this issue. Employee trading on policies and procedures/programmes to address this issue. Employee trading on policies and practices concerning all aspects of human rights relevant to operations. Include type of training, number of employees trained, and average training duration. Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34 33–35 34 34–35 36 34 34 35 37 37 36 37 37 37 37 37 37 37 37 37 37
ARI CONTENT INDEX ALL ALL ALL ALL ALL ALL ALL ALL ALL AL	Indicators EC1 EC2 ICE Indic EN3 EN4 EN11 EN16 EN22 ators cent Wor LA2 LA4 LA10 LA13 LA16 LA17 HR1 HR8	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or lifelong learning. Description of programmes for skills management or lifelong learning. Description of procedure structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue. Employees trained, and average training duration. Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights). Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights). Description of policy	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34 34 33–35 35 35 35 35 35 35 35 35 35
ARI CONTENT INDEX .1 PERFORMANCE INDICAT Conomic Performance In Ustomers Environmental Performar inergy Vater Compliance Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Vater Compliance Com	Indicators EC1 EC2 ICE Indic EN3 EN4 EN11 EN16 EN22 ators cent Wor LA2 LA4 LA10 LA12 LA13 HR1 HR4 HR5 HR10 PR1	S Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Inricients of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. k Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or for lifelong learning. Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 33 35 33 34–35 36 34–35 36 34–35 34 34–35 35 35 35 35 35 35 35 35 35
ARI CONTENT INDEX 1 PERFORMANCE INDICAT Economic Performance In Sustomers Environmental Performar inergy	Image: Name of the system EC1 EC2 ICE Indic EN3 EN4 EN5 EN8 EN11 EN16 EN22 ators Cent Wor LA2 LA4 LA10 LA12 LA13 LA16 LA17 HR1 HR4 HR5 HR8 HR10	Monetary flow indicator: Net sales. Geographic breakdown of markets. ators Direct energy use segmented by primary source. Total water use. Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6). Total amount of waste by type and destination. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Total recycling and reuse of water. K Net employment creation and average turnover segmented by region/country. Policy and procedures involving information, consultation, and negotation with employees over changes in the reporting organisation's operations (e.g., restructuring). Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring. Employee benefits beyond those legally mandated. Provision for formal worker representation in decision-making or management, including corporate governance. Description of programmes to support the continued employability of employees and to manage career endings. Specific policies and programmes for skills management or lifelong learning. Description of programmes for skills management or lifelong learning. Description of procedure structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results. Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue. Employees trained, and average training duration. Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights). Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights). Description of policy	42 1 1 WEB*2 WEB*2 WEB*2 WEB*2 41 WEB*2 41 WEB*2 33 35 33 34 35 33 34 35 33 34 35 33 34 35 33 35 33 35 33 35 33 35 33 35 35

Editing Task Force

Textile Company Kazuhiko Koyama	Finance, Realty, Insurance & Logistics Services Company	International Operations Division Takao Suzuki	
Machinery Company Yoshihiro Nishizawa	Tsutomu Arakawa	Human Resources Division Tomohiro Sano	
Aerospace, Electronics & Multimedia Company Tetsuo Hayashi	Corporate Planning and Administration Division Akira Saito	CSR & Compliance Division Yasujiro Motegi	
Energy, Metals & Minerals Company Masanori Mitsuhashi	Affiliate Administration & Risk Management Division	Shinichiro Ono	
Chemicals, Forest Products & General Merchandise Company	Masakazu Nomura	Masaki Nakamura	
Michichika Suzuki	Corporate Communications Division Masahide Kitagawa	Akemi Sakuramoto	
Food Company Juichi Takeuchi	Investor Relations Department Chikayoshi Hori	Hiroko Nakayama	