

Comparative Table: GRI Guidelines*1 and ITOCHU Corporation CSR Report 2006

SUTAINABILITY REPORTING GUIDELINES 2002

Section	Element and Indicator	Page No.
1 VISION AND STRATEGY		
1.1	Statement of the organisation's vision and strategy regarding its contribution to sustainable development.	3-8
1.2	Statement from the CEO (or equivalent senior manager) describing key elements of the report.	3-4
2 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		
2.10	Contact person(s) for the report, including e-mail and web addresses.	2, Back cover
2.11	Reporting period (e.g., fiscal/calendar year) for information provided.	2
2.13	Boundaries of report (countries/regions, products/services, divisions/facilities/joint ventures/subsidiaries) and any specific limitations on the scope.	2
Report Profile		
2.20	Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be placed on the sustainability report.	2
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
3 GOVERNANCE STRUCTURE AND MANAGEMENT SYSTEMS		
Structure and Governance		
3.1	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
3.4	Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.	27
3.6	Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social and related policies.	27
3.7	Mission and values statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental, and social performance and the status of implementation.	5-22, 37, 41
Stakeholder Engagement		
3.9	Basis for identification and selection of major stakeholders.	6
3.10	Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group.	23-26, 35-36
3.11	Type of information generated by stakeholder consultations.	23-26, 35-36
3.12	Use of information resulting from stakeholder engagements.	35-36
Overarching Policies and Management Systems		
3.16	Policies and/or systems for managing upstream and downstream impacts.	9-22
3.17	Reporting organisation's approach to managing indirect economic, environmental, and social impacts resulting from its activities.	39
3.19	Programmes and procedures pertaining to economic, environmental, and social performance.	33-35, 39, 41
3.20	Status of certification pertaining to economic, environmental, and social management systems.	41
4 GRI CONTENT INDEX		
4.1	A table identifying location of each element of the GRI Report Content, by section and indicator.	42
5 PERFORMANCE INDICATORS		
Economic Performance Indicators		
Customers	EC1 Monetary flow indicator: Net sales.	1
	EC2 Geographic breakdown of markets.	1
Environmental Performance Indicators		
Energy	EN3 Direct energy use segmented by primary source.	WEB*2
Water	EN5 Total water use.	WEB*2
Emissions, Effluents, and Waste	EN8 Green house gas emissions. (CO2, CH4, N2O, HFCs, PFCs, SF6).	WEB*2
	EN11 Total amount of waste by type and destination.	WEB*2
Compliance	EN16 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.	41
Water	EN22 Total recycling and reuse of water.	WEB*2
Social Performance Indicators		
Labour Practices and Decent Work		
Employment	LA2 Net employment creation and average turnover segmented by region/country.	33
	LA4 Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (e.g., restructuring).	35
Diversity and Opportunity	LA10 Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	33
Employment	LA12 Employee benefits beyond those legally mandated.	34-35
Labour / Management Relations	LA13 Provision for formal worker representation in decision-making or management, including corporate governance.	36
Training and Education	LA16 Description of programmes to support the continued employability of employees and to manage career endings.	34
	LA17 Specific policies and programmes for skills management or for lifelong learning.	34
Human Rights		
Strategy and management	HR1 Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.	33-35
Non-discrimination	HR4 Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	33-35
Freedom of Association and Collective Bargaining	HR5 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.	35
Strategy and Management	HR8 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.	35
Disciplinary practices	HR10 Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	35
Product Responsibility		
Customer Health and Safety	PR1 Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.	7, 9-22
Products and Services	PR2 Description of policy, procedures/management systems, and compliance mechanisms related to product information and labelling.	19-22
Respect for Privacy	PR3 Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy.	10, 14, 22

*1 GRI Guidelines is a framework issued by non-profit organization GRI (Global Reporting Initiative) to report economic, environmental, and social performances.

*2 WEB: Please see our website (http://www.itochu.co.jp/main/csr/env/index_e.html) for more information.

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