

ITOCHU Corporation CSR Report 2009

Reporting Principles Test Table for GRI Sustainability Reporting Guideline 2006

The GRI Guidelines were revised in 2006. We believe that the main topic of the 2006 edition is whether the reporting organization studies the core of CSR together with each of its stakeholders, and reflects the results in its reports, with a focus on the state of the company's sustainability, and the materiality of the company with regard to sustainability. We used the "Comparative Table with GRI Sustainability Reporting Guideline 2006" when referring this third edition of the GRI Guidelines, with special emphasis on the Reporting Principles, which form the core of the comparative table. Using the Test Sheet in the Reporting Principles, we then checked each of the issues listed on the Test Sheet. Here, we publish a table of our results.

		Status of implementation and reporting of factors			Page No.
		Implemented and reported	Implemented but not reported	Not implemented	
1 Materiality					
External Factors					
1-1	Main sustainability interests/topics and Indicators raised by stakeholders.	○			3-4, 7-8, 11-18, 19-22, 25-40
1-2	The main topics and future challenges for the sector reported by peers and competitors.	○			16-18, 23-24, 25-40
1-3	Relevant laws, regulations, international agreements, or voluntary agreements with strategic significance to the organization and its stakeholders.	○			7, 25-40, 42, 53
1-4	Reasonably estimable sustainability impacts, risks, or opportunities (e.g., global warming, HIV-AIDS, poverty) identified through sound investigation by people with recognized expertise, or by expert bodies with recognized credentials in the field.	○			19-22, 25-40, 49-53
Internal Factors					
1-5	Key organizational values, policies, strategies, operational management systems, goals, and targets.	○			9-10, 25-40
1-6	The interests/expectations of stakeholders specifically invested in the success of the organization (e.g., employees, shareholders, and suppliers).	○			11-18, 43-46
1-7	Significant risks to the organization.	○			17-18
1-8	Critical factors for enabling organizational success.	○			25-40
1-9	The core competencies of the organization and the manner in which they can or could contribute to sustainable development.	○			25-40
Prioritizing					
1-10	The report prioritizes material topics and Indicators.	○			All pages
2 Stakeholder Inclusiveness					
2-1	The organization can describe the stakeholders to whom it considers itself accountable.	○			8
2-2	The report content draws upon the outcomes of stakeholder engagement processes used by the organization in its ongoing activities, and as required by the legal and institutional framework in which it operates.			○	
2-3	The report content draws upon the outcomes of any stakeholder engagement processes undertaken specifically for the report.	○			17-18, 19-22, 54
2-4	The stakeholder engagement processes that inform decisions about the report are consistent with the scope and boundary of the report.	○			17-18
3 Sustainability Context					
3-1	The organization presents its understanding of sustainable development and draws on objective and available information as well as measures of sustainable development for the topics covered in the report.	○			2, 3-4, 7, 19-22
3-2	The organization presents its performance with reference to broader sustainable development conditions and goals, as reflected in recognized sectoral, local, regional, and/or global publications.			○	
3-3	The organization presents its performance in a manner that attempts to communicate the magnitude of its impact and contribution in appropriate geographical contexts.	○			39-40, 48
3-4	The report describes how sustainability topics relate to long-term organizational strategy, risks, and opportunities, including supply-chain topics.	○			16-18
4 Completeness					
4-1	The report was developed taking into account the entire chain of entities upstream and downstream, and covers and prioritizes all information that should reasonably be considered material on the basis of the principles of materiality, sustainability context, and stakeholder inclusiveness.	○			16-18, 19-22, 25-40
4-2	The report includes all entities that meet the criteria of being subject to control or significant influence of the reporting organization unless otherwise declared.	○			2, 9, 24

		Status of implementation and reporting of factors			Page No.
		Implemented and reported	Implemented but not reported	Not implemented	
4-3	The information in the report includes all significant actions or events in the reporting period, and reasonable estimates of significant future impacts of past events when those impacts are reasonably foreseeable and may become unavoidable or irreversible.	N/A			
4-4	The report does not omit relevant information that would influence or inform stakeholder assessments or decisions, or that would reflect significant economic, environmental, and social impacts.	○			All pages
5 Balance					
5-1	The report discloses both favorable and unfavorable results and topics.	○			19-22, 25-40, 42, 54
5-2	The information in the report is presented in a format that allows users to see positive and negative trends in performance on a year-to-year basis.	○			1, 25-40, 43-45
5-3	The emphasis on the various topics in the report is proportionate to their relative materiality.	○			All pages
6 Comparability					
6-1	The report and the information contained within it can be compared on a year-to-year basis.	○			All pages
6-2	The organization's performance can be compared with appropriate benchmarks.	○			1, 43-46 Environmental Web
6-3	Any significant variation between reporting periods in the boundary, scope, length of reporting period, or information covered in the report can be identified and explained.	○			2
6-4	Where they are available, the report utilizes generally accepted protocols for compiling, measuring, and presenting information, including the GRI Technical Protocols for Indicators contained in the Guidelines.	○			2
6-5	The report uses GRI Sector Supplements, where available.			○	
7 Accuracy					
7-1	The report indicates the data that has been measured.		○		
7-2	The data measurement techniques and bases for calculations are adequately described, and can be replicated with similar results.		○		
7-3	The margin of error for quantitative data is not sufficient to substantially influence the ability of stakeholders to reach appropriate and informed conclusions on performance.		○		
7-4	The report indicates which data has been estimated and the underlying assumptions and techniques used to produce the estimates, or where that information can be found.		○		
7-5	The qualitative statements in the report are valid on the basis of other reported information and other available evidence.	○			25-40
8 Timeliness					
8-1	Information in the report has been disclosed while it is recent relative to the reporting period.	○			All pages
8-2	The collection and publication of key performance information is aligned with the sustainability reporting schedule.	○			
8-3	The information in the report (including web-based reports) clearly indicates the time period to which it relates, when it will be updated, and when the last updates were made.	○			2
9 Clarity					
9-1	The report contains the level of information required by stakeholders, but avoids excessive and unnecessary detail.	○			All pages
9-2	Stakeholders can find the specific information they want without unreasonable effort through tables of contents, maps, links, or other aids.	○			2
9-3	The report avoids technical terms, acronyms, jargon, or other content likely to be unfamiliar to stakeholders, and should include explanations (where necessary) in the relevant section or in a glossary.	○			All pages
9-4	The data and information in the report is available to stakeholders, including those with particular accessibility needs (e.g., differing abilities, language, or technology).	○			All pages
10 Reliability					
10-1	The scope and extent of external assurance is identified.	N/A			
10-2	The original source of the information in the report can be identified by the organization.	○			All pages
10-3	Reliable evidence to support assumptions or complex calculations can be identified by the organization.	N/A			
10-4	Representation is available from the original data or information owners, attesting to its accuracy within acceptable margins of error.	○			All pages

*The above test was conducted based on the reporting principle test table created (translated into Japanese and tabulated) by Cre-en Inc., using the GRI Guideline translated into Japanese by Sustainability Forum Japan.