


The Comparative Table with GRI Guidelines and UN Global Compact Principles

The following is the comparative table of our CSR initiatives with Sustainability Reporting Guidelines 2006 issued by Global Reporting Initiative (GRI) and with the ten principles of the United Nations Global Compact.

GC Principles	Item	Indicator	Full Report	WEB
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	President's Commitment
	1.2	Description of key impacts, risks, and opportunities.	3-4 21-26 27-46	President's Commitment CSR Material Issues (Materiality) CSR and Our Business
2 Organizational Profile				
	2.1	Name of the organization.	124	Corporate Profile
	2.2	Primary brands, products, and/or services.	27-46	CSR and Our Business
	2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	27-46	CSR and Our Business
	2.4	Location of organization's headquarters.	124	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.	124	Corporate Profile
	2.6	Nature of ownership and legal form.	124	Corporate Profile
	2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	27-46 124	CSR and Our Business Corporate Profile
	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. 	27-46 124	CSR and Our Business Corporate Profile Financial Statements
	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 expansions; and ▪ Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). 	-	N/A
	2.10	Awards received in the reporting period.	112	Evaluation by Society

3 Report Parameters				
Report Profile				
	3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	1	-
	3.2	Date of most recent previous report (if any).	1	-
	3.3	Reporting cycle (annual, biennial, etc.)	1	-
	3.4	Contact point for questions regarding the report or its contents.	1	-
Report Scope and Boundary				
	3.5	Process for defining report content, including: <ul style="list-style-type: none"> ▪ Determining materiality; ▪ Prioritizing topics within the report; and ▪ Identifying stakeholders the organization expects to use the report. 	1 8-11	Basic Policy on CSR and Promotion System
	3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	1	-
	3.7	State any specific limitations on the scope or boundary of the report.	1	-
	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.	105-109 110	Environmental Performance Data Environmental Accounting
	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).	-	-
	3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	-	N/A
GRI content index				
	3.12	Table identifying the location of the Standard Disclosures in the report.	114-122	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).	69 72-73 105-109 111 123	Employee Relations (Introduction of Morning-Focused Working System, Basic Data) Environmental Performance Data Initiatives toward Environmental Distribution Independent Assurance Report

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.	47-50	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).	47-50	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.	47-50	Corporate Governance
	4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	47-50 70-71	Corporate Governance Communications with Employees
	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).	-	Corporate Governance Report  (238KB)
	4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	47-50	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.	47-50	Corporate Governance
	4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	5	ITOCHU Mission and Values
	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.	3-4 18	President's Commitment 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.	8-11 97	Basic Policy on CSR and Promotion System Precautionary Approach to Environmental Risks
	4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	18 15-17	The United Nations Global Compact Respect for Human Rights

	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. 	18	The United Nations Global Compact
Stakeholder Engagement				
	4.14	List of stakeholder groups engaged by the organization.	12	Stakeholder Relations
	4.15	Basis for identification and selection of stakeholders with whom to engage.	12	Stakeholder Relations
	4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	54-57 27-46 58-73 74-91	CSR in Our Supply Chain and Business Investment CSR and Our Business Employee Relations Social Contribution Investor Relations
	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.	54-56 27-46 58-73 74-91	CSR in Our Supply Chain and Business Investment CSR and Our Business Employee Relations Social Contribution Investor Relations
5 Management Approach and Performance Indicators				
Economic				
		Disclosure on Management Approach		Annual Report PDF (691KB)
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.	72-73 79-80	Employee Relations(Basic Data) Social Contribution(Action on Global Humanitarian Issues) Financial Report P2-3, 15, 46, 49 (Japanese only) PDF (1,245KB)
Principle 7	EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	98-100	Promotion of Environment Conserving Businesses Financial Report P28 (Japanese only) PDF (1,245KB)
	EC3	Coverage of the organization's defined benefit plan obligations.	-	Financial Report P120-123 (Japanese only) PDF (1,245KB)
	EC4	Significant financial assistance received from government.	-	-
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.	54-57	CSR in Our Supply Chain and Business Investment
Principle 6	EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	58-73	Employee Relations

Indirect Economic Impacts				
	EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	27-46 74-91	CSR and Our Business Social Contribution
	EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	-	-
Environmental				
		Disclosure on Management Approach	92-111	Our Initiatives for the Environment
Materials				
Principle 8	EN1	Materials used by weight or volume.	-	-
Principle 8, 9	EN2	Percentage of materials used that are recycled input materials.	-	-
Energy				
Principle 8	EN3	Direct energy consumption by primary energy source.	-	-
Principle 8	EN4	Indirect energy consumption by primary energy source.	105-109	Environmental Performance Data
Principle 8, 9	EN5	Energy saved due to conservation and efficiency improvements.	105-109	Environmental Performance Data
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.	98-100	Promotion of Environment Conserving Businesses
Principle 8, 9	EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	98-100	Promotion of Environment Conserving Businesses
Water				
Principle 8	EN8	Total water withdrawal by source.	105-109	Environmental Performance Data
Principle 8	EN9	Water sources significantly affected by withdrawal of water.	-	-
Principle 8, 9	EN10	Percentage and total volume of water recycled and reused.	105-109	Environmental Performance Data
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.	101-102	Approaches to Conservation of Biodiversity
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.	101-102	Approaches to Conservation of Biodiversity
Principle 8	EN13	Habitats protected or restored.	101-102	Approaches to Conservation of Biodiversity
Principle 8	EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	101-102	Approaches to Conservation of Biodiversity
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.	-	-

Emissions, Effluents, and Waste				
Principle 8	EN16	Total direct and indirect greenhouse gas emissions by weight.	105-109	Environmental Performance Data
Principle 8	EN17	Other relevant indirect greenhouse gas emissions by weight.	105-109	Environmental Performance Data
Principle 7, 8, 9	EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	105-109	Environmental Performance Data
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.	105-109	Environmental Performance Data
Principle 8	EN22	Total weight of waste by type and disposal method.	105-109	Environmental Performance Data
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.	-	-
Products and Services				
Principle 7, 8, 9	EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	27-46 98-100	CSR and Our Business Promotion of Environment Conserving Businesses
Principle 8, 9	EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	-	-
Compliance				
Principle 8	EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	-	-
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.	111	Initiatives toward Environmental Distribution
Overall				
Principle 7, 8, 9	EN30	Total environmental protection expenditures and investments by type.	110	Environmental Accounting
Labor Practices and Decent Work				
		Disclosure on Management Approach	58-73	Employee Relations
Employment				
	LA1	Total workforce by employment type, employment contract, and region.	72-73	Employee Relations (Basic Data)
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.	65-67	Creating Environments That Bring Out the Best in Employees
Labor/Management Relations				
Principle 1, 3	LA4	Percentage of employees covered by collective bargaining agreements.	70-71	Communications with Employees
Principle 3	LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	-	-
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.	65-67 68	Creating Environments That Bring Out the Best in Employees Initiatives Aimed at Occupational Health and Safety
Principle 1	LA9	Health and safety topics covered in formal agreements with trade unions.	-	-
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.	58-61 63-64	Human Resource Development Supporting the "Seeking of New Opportunities" Support for Activity by Diverse Human Resources
	LA12	Percentage of employees receiving regular performance and career development reviews.	-	-
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.	63-64 72-73	Support for Activity by Diverse Human Resources Basic Data
Principle 1, 6	LA14	Ratio of basic salary of men to women by employee category.	-	-
Human Rights				
		Disclosure on Management Approach	15-17	Respect for Human Rights
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.	54-57	CSR in Our Supply Chain and Business Investment

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.	15-17	Respect for Human Rights
Non-Discrimination				
Principle 1, 2, 6	HR4	Total number of incidents of discrimination and actions taken.	-	-
Freedom of Association and Collective Bargaining				
Principle 1, 2, 3	HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	54-57	CSR in Our Supply Chain and Business Investment
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.	54-57	CSR in Our Supply Chain and Business Investment
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.	54-57	CSR in Our Supply Chain and Business Investment
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.	15-17	Respect for Human Rights
Indigenous Rights				
Principle 1, 2	HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	15-17	Respect for Human Rights
Society				
		Disclosure on Management Approach	5-20 51-53 74-91	CSR for ITOCHU Corporation Compliance Social Contribution
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.	-	-
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.	51-53	Compliance
Principle 10	SO4	Actions taken in response to incidents of corruption.	-	-
Public Policy				
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.	-	-
Anti-Competitive Behavior				
	SO7	Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes.	-	-
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	51-53	Compliance
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.	42	Ensuring food safety through regular auditing of overseas suppliers
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.	51-53	Compliance
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.	-	-
Marketing Communications				
	PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	-	-
	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.	-	-
Customer Privacy				
Principle 1	PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	-	-
Compliance				
	PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	-	-