

Guidelines Content Index

GRI Sustainability Reporting Guidelines 2002 Content Index

Item	Page		
1. Vision and Strategy	P7-8		
2. Profile			
Organizational profile	P2-3, P5-6		
Report scope	P1, Table 2		
Report profile	P1, P4		
3. Governance Structure and Management Systems			
Structure and governance	P9-10, P19, Web		
Stakeholder engagement	P31, P32, P34, P37		
Overarching policies and management systems	P19, P26, P29, P30, P35, P37		
4. GRI Content Index	P40		
5. Performance Indicators			
Economic Performance Indicators			
Customers	Core	EC1. Net sales	P2-3
		EC2. Geographic breakdown of markets.	P2-3
Suppliers	Core	EC3. Cost of all goods, materials, and services purchased.	P2-3
		EC4. Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements.	P37
Employees	Core	EC5. Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region.	—
Investors	Core	EC6. Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends to be disclosed.	P32
		EC7. Increase/decrease in retained earnings at end of period.	—
Public Sector	Core	EC8. Total sum of taxes of all types paid broken down by country.	P2-3
		EC9. Subsidies received broken down by country or region.	—
		EC10. Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	P38
Environmental Performance Indicators			
Materials	Core	EN1. Total materials use other than water, by type.	P21
		EN2. Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organization.	P22
Energy	Core	EN3. Direct energy use segmented by primary source.	P21, P23
	Additional	EN4. Indirect energy use.	—
		EN17. Initiatives use renewable energy sources and to increase energy efficiency.	P23
Water	Core	EN5. Total water use.	P21
Biodiversity	Core	EN6. Location and size of land owned, leased, or managed in biodiversity-rich habitats.	—
		EN7. Description of the major impacts on biodiversity associated with activities and / or products and services in terrestrial, freshwater, and marine environments.	—
Emissions, Effluents, and Waste	Core	EN8. Greenhouse gas emissions (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆)	P23
		EN9. Use and emissions of ozone-depleting substances.	Web
		EN10. NO _x , SO _x , and other significant air emissions by type.	Web
		EN11. Total amount of waste by type and destination.	P21, P22
		EN12. Significant discharges to water by type.	P21
		EN13. Significant spills of chemicals, oils, and fuels in terms of total number and total volume.	—
Supplier	Additional	EN33. Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and Management Systems section	P26
Products and Services	Core	EN14. Significant environmental burden of principal products and services.	P29
		EN15. Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.	P22
Compliance	Core	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.	—
Transport	Additional	EN34. Significant environmental burden of transportation used for logistical purposes.	P26
Overall	Additional	EN35. Total environmental expenditures by type.	P27-28

Item	Page		
Social Performance Indicators			
Labour Practices and Decent Work			
Employment	Core	LA1. Breakdown of workforce	P2-3
		LA2. Net employment creation and average turnover segmented by region/country.	P33
	Additional	LA12. Employee benefits beyond those legally mandated	P34
Labor/ Management Relations	Core	LA3. Percentage of employees represented by independent trade union organizations or other bona fide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/country.	P34
		LA4. Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organization's operations (e.g., restructuring).	—
	Core	LA5. Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.	P35
		LA6. Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.	P35
		LA7. Standard injury, lost days, and absentee rates and number of work-related fatalities (including subcontracted workers).	P35
		LA8. Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.	—
	Additional	LA14. Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.	P35
		LA15. Description of formal agreements with trade unions or other bona fide employee representatives covering health and safety at work and proportion of the workforce covered by any such agreements.	P34
Training and Education	Core	LA9. Average hours of training per year per employee by category of employee.	P34
	Additional	LA16. Description of programs to support the continued employability of employees and to manage career endings.	P34
		LA17. Specific policies and programs for skills management or for life long learning.	P34
Diversity and Opportunity	Core	LA10. Description of equal opportunity policies or programs, as well as monitoring systems to ensure compliance and results of monitoring.	P33
		LA11. Composition of senior management and corporate governance bodies (including the board of directors)	—
Human Rights			
Strategy and Management	Core	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.	P33
		HR2. Evidence of consideration of human rights impact as part of investment and procurement decisions, including selection of suppliers/contractors.	—
		HR3. Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.	P37
	Additional	HR8. Employee training on policies and practices concerning all aspects of human rights relevant to operations.	P33
Non-discrimination	Core	HR4. Description of global policy and procedures/programs preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	P33
Freedom of Association and Collective Bargaining	Core	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/programs to address this issue.	P34
Child Labor	Core	HR6. Description of policy excluding child labor as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/programs to address this issue, including monitoring systems and results of monitoring.	—
Forced and Compulsory Labor	Core	HR7. Description of policy to prevent forced and compulsory labor and extent to which this policy is visibly stated and applied as well as description of procedures/programs to address this issue, including monitoring systems and results of monitoring.	—
Disciplinary Practices	Additional	HR10. Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	P10
Society			
Community	Core	SO1. Description of policies to manage impact on communities in areas affected by activities, as well as description of procedures/programs to address this issue, including monitoring systems and results of monitoring.	—
	Additional	SO4. Awards received relevant to social, ethical, and environmental performance.	P38
Bribery and Corruption	Core	SO2. Description of the policy, procedures/management systems, and compliance mechanisms for organizations and employees addressing bribery and corruption.	—
Political Contributions	Core	SO3. Description of policy, procedures/management systems, and compliance mechanisms for managing political lobbying and contributions.	—
Product Responsibility			
Customer Health and Safety	Core	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/programs to address this issue, including monitoring systems and results of monitoring.	P30
	Additional	PR5. Number of complaints upheld by regulatory or similar official bodies to oversee or regulate the health of products and services.	P30
Products and Services	Core	PR2. Description of policy, procedures/management systems, and compliance mechanisms related to product information and labeling.	P30
	Additional	PR8. Description of policy, procedures/management systems, and compliance mechanisms related to customer satisfaction, including results of surveys measuring customer satisfaction. Identify geographic areas covered by policy.	P30-31
Respect for Privacy	Core	PR3. Description of policy, procedures/management systems, and compliance mechanisms for consumer privacy.	P10

Ministry of the Environment "Environmental Reporting Guidelines (Fiscal Year 2003 Version)" Content Index

Item	Page
1. Basic Headings	
(1) CEO's statement (Including oversight and commitment)	P7-8
(2) Foundation of reporting (Reporting organization, time period and fields)	P1, Table 2
(3) Summary of the nature of the business	P2-3, P5-6
2. Summary of Policies, Targets and Achievements in Environmental Consciousness	
(4) Business policies and stance regarding environmental consciousness	Web
(5) Summary of policies, targets and achievements in environmental consciousness	P20
(6) Material balance in business activities	P21
(7) Summary of environmental accounting	P27-28
3. State of Environmental Management	
(8) State of environmental management system	P19
(9) State of environmental consciousness in supply chain management, etc.	P26
(10) State of research and development of technologies for environment-conscious products and services	P29
(11) State of disclosure of environmental information and environmental communication	P38
(12) State of compliance with environmental regulations	Web
(13) State of social contributions related to the environment	P38
4. State of Activities for Reduction of Environmental Burden and Mitigation Measures	
(14) Energy input and mitigation measures	P21, P23
(15) Material input and mitigation measures	P21, P22

Item	Page
(16) Water input and mitigation measures	P21
(17) Emissions of greenhouse gases and mitigation measures	P21, 23
(18) Amount of discharge and transport of chemical substances and state of management thereof	P25
(19) Total product turnout and total product sales	P21
(20) Total waste discharge and final disposal waste, and mitigation measures	P21, 22
(21) Total wastewater discharge and mitigation measures	P21
(22) State of environmental burden in shipping and mitigation measures	P26
(23) State of green purchasing and promotional measures	P26
(24) State of environmental burden across product/service life and mitigation measures	P29
5. State of Community Service Activities	
Information on labor safety and health	P35-36
Information on human rights and employment	P33-34
Information on respect and protection of local cultures	P38-39
State of disclosure of non-environmental information and communication thereof with local communities	P38-39
Information on broad consumer protection and product safety	P30-31
Information on politics and ethics	P9-10
Information on the protection of personal information	P10