

Global Reporting Initiative (GRI) Content Index for the *Toppan CSR Report 2009*

Level of Compliance with GRI Sustainability Reporting Guidelines 2006

Global Reporting Initiative (GRI) is a non-profit organization established to formulate international guidelines for sustainability reporting. Entities of every type can use these guidelines in their work to create their own sustainability reports. GRI prepares Sustainability Reporting Guidelines in collaboration with various stakeholders. The first edition of the guidelines was issued in 2000; the third (G3 Guidelines), in 2006.

Toppan understands that intensive stakeholder engagement was required to produce the guidelines. For this reason, the Company treats the guidelines as an important reference for understanding the types of information readers want to know.

The G3 Guidelines require reporting organizations to declare the levels to which they have applied the guidelines. This

ensures that the reporting organizations will identify their current levels of improvement, and helps readers easily understand the extent to which a report complies with the guidelines.

This report is rated B+ among the levels defined in the G3 Guidelines.



Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	G3 Profile Disclosures	Report on: 1.1 2.1-2.10 3.1-3.8, 3.10-3.12 4.1-4.4, 4.14-4.15	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5-4.13, 4.16-4.17	Same as requirement for Level B			
	G3 Management Approach Disclosures	Not Required	Management Approach Disclosures for each Indicator Category	Management Approach disclosed for each Indicator Category			
	G3 Performance Indicators & Sector Supplement Performance Indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.	Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.	Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.			
		Report Externally Assured	Report Externally Assured	Report Externally Assured	Report Externally Assured	Report Externally Assured	Report Externally Assured

*Sector supplement in final version

Items	Indicators	Corresponding Pages in the CSR Report
1. Strategy and Analysis		
1.1	Statement from the most senior decision-maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.	PP. 2-3
1.2	Description of key impacts, risks, and opportunities.	PP. 2-3, 16-23, 53-55
2. Organizational Profile		
2.1	Name of the organization.	P. 4
2.2	Primary brands, products, and/or services.	P. 4
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	P. 5
2.4	Location of organization's headquarters.	P. 4
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.	P. 5
2.6	Nature of ownership and legal form.	PP. 5, 50
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	PP. 4, 7
2.8	Scale of the reporting organization, including: •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.	PP. 6-7, 50
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: •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).	P. 5
2.10	Awards received in the reporting period.	P. 13
3. Report Parameters		
REPORT PROFILE		
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	Inside front cover
3.2	Date of most recent previous report (if any).	Inside front cover
3.3	Reporting cycle (annual, biennial, etc.)	Inside front cover
3.4	Contact point for questions regarding the report or its contents.	Inside front cover

Items	Indicators	Corresponding Pages in the CSR Report
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. 	Inside front cover
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	Inside front cover, PP. 5, 52
3.7	State any specific limitations on the scope or boundary of the report.	Inside front cover, PP. 5, 52
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.	P. 5
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.	PP. 43, 44, 46, 49, 53, 54, 64-66, 72, 75, 76
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).	PP. 42, 66
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	PP. 54-55, 65
GRI CONTENT INDEX		
3.12	Table identifying the location of the Standard Disclosures in the report.	This 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).	P. 79
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.	P. 24
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).	Corporate governance reports (Related URL shown inside the front cover)
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.	Corporate governance reports (Related URL shown inside the front cover)
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	PP. 24, 45, 50
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).	P. 25
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	PP. 24-25
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.	Financial statements (Related URL shown inside the front cover)
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.	PP. 16-17
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.	PP. 19, 24-25
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	PP. 24-25
COMMITMENTS TO EXTERNAL INITIATIVES		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	PP. 33, 37, 66
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	P. 19
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. 	P. 71
STAKEHOLDER ENGAGEMENT		
4.14	List of stakeholder groups engaged by the organization.	PP. 18, 22-23, 77
4.15	Basis for identification and selection of stakeholders with whom to engage.	PP. 18, 22-23
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	PP. 18, 22-23, 77
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.	PP. 20-23

Items	Indicators		Corresponding Pages in the CSR Report
5. Management Approach and Performance Indicators			
Economic			
	Management Approach		PP. 6–7, 16–19
ASPECT: ECONOMIC PERFORMANCE			
EC.1	CORE	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.	—
EC.2	CORE	Financial implications and other risks and opportunities for the organization's activities due to climate change.	—
EC.3	CORE	Coverage of the organization's defined benefit plan obligations.	—
EC.4	CORE	Significant financial assistance received from government.	—
ASPECT: MARKET PRESENCE			
EC.5	ADD	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	—
EC.6	CORE	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	—
EC.7	CORE	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	—
ASPECT: INDIRECT ECONOMIC IMPACTS			
EC.8	CORE	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	PP. 40–41
EC.9	ADD	Understanding and describing significant indirect economic impacts, including the extent of impacts.	—
Environmental			
	Management Approach		PP. 52–56, 58–61
ASPECT: MATERIALS			
EN.1	CORE	Materials used by weight or volume.	PP. 53, 72
EN.2	CORE	Percentage of materials used that are recycled input materials.	—
ASPECT: ENERGY			
EN.3	CORE	Direct energy consumption by primary energy source.	PP. 53, 64, 72, 75
EN.4	CORE	Indirect energy consumption by primary source.	PP. 53, 64, 72, 75
EN.5	ADD	Energy saved due to conservation and efficiency improvements.	—
EN.6	ADD	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	—
EN.7	ADD	Initiatives to reduce indirect energy consumption and reductions achieved.	—
ASPECT: WATER			
EN.8	CORE	Total water withdrawal by source.	PP. 53, 72
EN.9	ADD	Water sources significantly affected by withdrawal of water.	—
EN.10	ADD	Percentage and total volume of water recycled and reused.	P. 72
ASPECT: BIODIVERSITY			
EN.11	CORE	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	—
EN.12	CORE	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	—
EN.13	ADD	Habitats protected or restored.	—
EN.14	ADD	Strategies, current actions, and future plans for managing impacts on biodiversity.	—
EN.15	ADD	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	—
ASPECT: EMISSIONS, EFFLUENTS, AND WASTE			
EN.16	CORE	Total direct and indirect greenhouse gas emissions by weight.	PP. 53, 64, 72, 76
EN.17	CORE	Other relevant indirect greenhouse gas emissions by weight.	—
EN.18	ADD	Initiatives to reduce greenhouse gas emissions and reductions achieved.	—
EN.19	CORE	Emissions of ozone-depleting substances by weight.	P. 72
EN.20	CORE	NOx, SOx, and other significant air emissions by type and weight.	PP. 66, 72, 76
EN.21	CORE	Total water discharge by quality and destination.	P. 72
EN.22	CORE	Total weight of waste by type and disposal method.	PP. 53, 65, 72, 76
EN.23	CORE	Total number and volume of significant spills.	P. 61
EN.24	ADD	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.	—
EN.25	ADD	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.	—

Items		Indicators	Corresponding Pages in the CSR Report
ASPECT: PRODUCTS AND SERVICES			
EN.26	CORE	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	PP. 68–69
EN.27	CORE	Percentage of products sold and their packaging materials that are reclaimed by category.	—
ASPECT: COMPLIANCE			
EN.28	CORE	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	—
ASPECT: TRANSPORT			
EN.29	ADD	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	P. 67
ASPECT: OVERALL			
EN.30	ADD	Total environmental protection expenditures and investments by type.	P. 57
Labor Practices and Decent Work			
		Management Approach	PP. 42–49
ASPECT: EMPLOYMENT			
LA.1	CORE	Total workforce by employment type, employment contract, and region.	P. 42
LA.2	CORE	Total number and rate of employee turnover by age group, gender, and region.	PP. 42, 49
LA.3	ADD	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	—
ASPECT: LABOR/MANAGEMENT RELATIONS			
LA.4	CORE	Percentage of employees covered by collective bargaining agreements.	P. 45
LA.5	CORE	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	—
ASPECT: OCCUPATIONAL HEALTH AND SAFETY			
LA.6	ADD	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.	P. 45
LA.7	CORE	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	P. 43
LA.8	CORE	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	PP. 43–44
LA.9	ADD	Health and safety topics covered in formal agreements with trade unions.	P. 43
ASPECT: TRAINING AND EDUCATION			
LA.10	CORE	Average hours of training per year per employee by employee category.	—
LA.11	ADD	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	PP. 48–49
LA.12	ADD	Percentage of employees receiving regular performance and career development reviews.	—
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY			
LA.13	CORE	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	P. 42
LA.14	CORE	Ratio of basic salary of men to women by employee category.	—
Human Rights			
		Management Approach	PP. 26–27, 30, 36–37, 43
ASPECT: INVESTMENT AND PROCUREMENT PRACTICES			
HR.1	CORE	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	—
HR.2	CORE	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	P. 36
HR.3	ADD	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.	—
ASPECT: NON-DISCRIMINATION			
HR.4	CORE	Total number of incidents of discrimination and actions taken.	—
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING			
HR.5	CORE	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.	—
ASPECT: CHILD LABOR			
HR.6	CORE	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	—
ASPECT: FORCED AND COMPULSORY LABOR			
HR.7	CORE	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.	—
ASPECT: SECURITY PRACTICES			
HR.8	ADD	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	—

Items	Indicators		Corresponding Pages in the CSR Report
ASPECT: INDIGENOUS RIGHTS			
HR.9	ADD	Total number of incidents of violations involving rights of indigenous people and actions taken.	—
Society			
		Management Approach	PP. 26–27, 30, 38–41
ASPECT: COMMUNITY			
SO.1	CORE	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	—
ASPECT: CORRUPTION			
SO.2	CORE	Percentage and total number of business units analyzed for risks related to corruption.	—
SO.3	CORE	Percentage of employees trained in organization's anti-corruption policies and procedures.	P. 27
SO.4	CORE	Actions taken in response to incidents of corruption.	—
ASPECT: PUBLIC POLICY			
SO.5	CORE	Public policy positions and participation in public policy development and lobbying.	—
SO.6	ADD	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	—
ASPECT: ANTI-COMPETITIVE BEHAVIOR			
SO.7	ADD	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	—
ASPECT: COMPLIANCE			
SO.8	CORE	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	—
Product Responsibility			
		Management Approach	PP. 28–29, 32
ASPECT: CUSTOMER HEALTH AND SAFETY			
PR.1	CORE	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.	PP. 32–33
PR.2	ADD	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.	—
ASPECT: PRODUCT AND SERVICE LABELING			
PR.3	CORE	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	—
PR.4	ADD	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	—
PR.5	ADD	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	—
ASPECT: MARKETING COMMUNICATIONS			
PR.6	CORE	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	—
PR.7	ADD	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	—
ASPECT: CUSTOMER PRIVACY			
PR.8	ADD	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	—
ASPECT: COMPLIANCE			
PR.9	CORE	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	—