

Independent Assurance

Over several years *Toppan CSR Reports* presented results and future targets & measures of the Group's corporate social responsibility (CSR) activities in line with the core subjects set under ISO 26000. The *CSR Report 2017* stretches the envelope to cover the link between the activities implemented by the Group and the individual goals encompassed in the United Nations Sustainable Development Goals (SDGs).

This expanded coverage clearly demonstrates the connections between the initiatives Toppan has been developing and the social issues the international community is called upon to address by achieving the SDGs. Toppan is expected to go further in reviewing the material issues to be addressed in the Group's CSR activities vis-à-vis the SDGs and identifying the business fields where the Group can create shared value from

SDG standpoints. We believe that information on the results of these endeavors in future reports will effectively show Toppan's contributions to achieving specific SDGs on which the Group focuses.

Since fiscal 2011 the Toppan Group has been pursuing three medium-and-long-term environmental targets to be achieved by fiscal 2020. The Group achieved two of the three goals well in advance of their deadline and readjusted those targets into more ambitious values in fiscal 2016. We commend Toppan for its determination to keep up the progress in setting targets.

Tomonori Yoshida
KPMG AZSA Sustainability Co., Ltd.

Indicators in this Report Assured by an Independent Assurance Provider

Pages	Indicators Assured by an Independent Assurance Provider	
Human Rights	22	Number of retired employees; number of reemployed employees
	23	Number of female managerial and supervisory staff
		Number of employees with disabilities; percentage of employees with disabilities
Labor Practices	25	Number of Recruits
		Number of Personnel
		Reasons for Leaving
		Average Annual Salary
		Annual Paid Leave Used
	26	Employees Taking Maternity or Childcare Leave
		Number of employees who participated in the Toppan Business School
		Number of employees who learned in basic, Group-wide education programs via the e-learning system
	27	Number of employees deployed overseas under the trainee system to acquire practical training in overseas businesses
		Number of employees who participated in selective training on global business
Fair Operating Practices	28	Occupational Health and Safety
		Number of Conduct Guidelines Promotion Leaders; ratio of female Leaders
		Number of employees who participated in training sessions for Conduct Guidelines Promotion Leaders
	30	Number of employees who participated in training sessions on compliance with the Subcontract Law of Japan
Consumer Issues	32	Number of employees who participated in training in group sessions or via the e-learning system on export controls under the Foreign Exchange and Foreign Trade Act of Japan
		Number of business partners surveyed to verify the legality of lumber used for paper production
The Environment	38	Number of employees who participated in training sessions for internal auditors
		Number of operational sites audited for their packaging operations using the quality audit checklist
	39	Number of systems that received management system audits; number of operational sites that received internal environmental audits
		Environmental target values and results for fiscal 2016
	40	Scope 1-3 Greenhouse Gas Emissions
		Energy consumption per unit of transport volume; CO ₂ emissions from transport
	41	Major Types of Environmental Burden by Business Field in Japan (INPUT/OUTPUT data)
		CO ₂ Emissions
	42	Number of production sites that recorded levels exceeding applicable regulatory standards
		Number of complaints from communities around Toppan sites
	43	Total Waste Discharge and Final Landfill Waste Disposal
Recycling Rate and Material Recycling Rate		
VOC and Toluene Emissions into the Atmosphere		
Chemical Substances Designated under the PRTR Law		
44	Purification of Soil and Groundwater Pollution	
	Number of approved and registered environmentally friendly products	
		Total sales of environment-related businesses

Some data in the *Toppan CSR Report 2017: Detailed Data* posted on the Toppan website are also assured by the assurance provider.



Toppan is authorized to attach the mark on the left as a testament to the reliability of the sustainability information presented in this report. Any report bearing this mark meets the Sustainability Reporting Assurance and Registration Criteria established by The Japanese Association of Assurance Organizations for Sustainability Information.

Independent Assurance Report



Independent Assurance Report

To the President and Representative Director of Toppan Printing Co., Ltd.

We were engaged by Toppan Printing Co., Ltd. (the “Company”) to undertake a limited assurance engagement of the environmental and social performance indicators and environmental accounting indicators listed in the table on page 46 for the period from April 1, 2016 to March 31, 2017 (the “Indicators”) included in its CSR Report 2017 and CSR Report 2017: Detailed Data disclosed on the Company’s website (collectively, the “Report”) for the fiscal year ended March 31, 2017, and the completeness of material sustainability information in the Report.

The Company’s Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the “Company’s reporting criteria”), as described in the Report, and for including the material sustainability information defined in the ‘Sustainability Reporting Assurance and Registration Criteria’ of the Japanese Association of Assurance Organizations for Sustainability Information (“J-SUS”) in the Report.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with ‘International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information’, ‘ISAE 3410, Assurance Engagements on Greenhouse Gas Statements’, issued by the International Auditing and Assurance Standards Board, and the ‘Practical Guidelines for the Assurance of Sustainability Information’ of J-SUS. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature from, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviewing with the Company’s responsible personnel to obtain an understanding of its policy for the preparation of the Report and reviewing the Company’s reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical reviews of the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company’s reporting criteria, and also recalculating the Indicators.
- Visiting to the Gunma Central Plant of Toppan Package Products Co., Ltd. selected on the basis of a risk analysis.
- Assessing whether or not all the material sustainability information defined by J-SUS is included in the Report.
- Evaluating the overall statement in which the Indicators are expressed.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Report are not prepared, in all material respects, in accordance with the Company’s reporting criteria as described in the Report, and all the material sustainability information defined by J-SUS is not included in the Report.

Our Independence and Quality Control

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Control 1, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

KPMG Azsa Sustainability Co., Ltd.

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Tokyo, Japan

November 10, 2017