

The Kirin Group CSR Report 2006

Comparative Table with GRI Guideline 2002

Section	Indicator	Page in this Report*1
1. Vision and strategy		
1.1	Statement of the organisation's vision and strategy regarding its contribution to sustainable development	4-5
1.2	Statement from the CEO (or equivalent senior manager) describing key elements of the report	4-5
2. Profile		
Organisational Profile		
2.1	Name of reporting organisation	2
2.2	Major products and/or services including brands if appropriate	2
2.3	Operational structure of the organisation	21
2.4	Description of major divisions, operating companies, subsidiaries, and joint ventures	2
2.5	Countries in which the organisation's operations are located	2
2.6	Nature of ownership; legal form	2
2.7	Nature of markets served	20
2.8	Scale of the reporting organisation	2
2.9	List of stakeholders, key attributes of each, and relationship to the reporting organisation	7
Report Scope		
2.10	Contact persons for the report including e-mail and web addresses	Back Cover
2.11	Reporting period (e.g. fiscal/ calendar year) for information provided	3
2.12	Date of most recent report (if any)	Back Cover
2.13	Boundaries of report (Countries / regions, products / services, divisions / facilities / joint ventures / subsidiaries) and any specific limitations on the scope	3
2.14	Significant changes in size, structure, ownership, or products/services that have occurred since the previous report	NA
2.15	Basis for reporting on joint ventures, partially owned subsidiaries, leased facilities, outsourced operations, and other situations that can significantly affect comparability from period to period and/or between reporting organisations	NA
2.16	Explanation of the nature and effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g. mergers / acquisitions, changes of base years / periods, nature of business, measurement methods)	NA
Report Profile		
2.17	Decisions not to apply GRI principles or protocols in the preparation of the report	3
2.18	Criteria / definitions used in any accounting for economic, environmental, and social costs and benefits	59
2.19	Significant changes from previous years in the measurement methods applied to key economic, environmental, and social information	20
2.20	Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be placed on the sustainability report	17
2.21	Policy and current practice with regard to providing independent assurance for the full report	3,58
2.22	Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisation's activities, including facility-specific information (if available)	28,35,50
3. Governance structure and management systems		
Structure and Governance		
3.1	Governance structure of the organisation, including major committees under the board of directors that are responsible for setting strategy and for oversight of the organisation	14
3.2	Percentage of the board of directors that are independent, non-executive directors	14
3.3	Process for determining the expertise board members need to guide the strategic direction of the organisation, including issues related to environmental and social risks and opportunities	
3.4	Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities	16,18,24
3.5	Links between executive compensation and achievement of the organisation's financial and non-financial goals (e.g. Environmental performance, labour practices)	
3.6	Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies	15,16,18,42
3.7	Mission and value statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental and social performance and the status of implementation	6,17,28,29,37
3.8	Mechanisms for shareholders to provide recommendations or direction to the board of directors	
Stakeholder engagement		
3.9	Basis for identification and selection of major stakeholders	13
3.10	Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group	18,22,27
3.11	Type of information generated by stakeholder consultations	8-11
3.12	Use of information resulting from stakeholder engagements	23
Overarching policies and management systems		
3.13	Explanation of whether and how the precautionary approach or principle is addressed by the organisation	25
3.14	Externally developed, voluntary economic, environmental and social charters, sets of principles, or other initiatives to which the organisation subscribes or which it endorses	7
3.15	Principal memberships in industry and business associations, and/or national/international advocacy organisations	50
3.16	Policies and/or systems for managing upstream and downstream impacts	27
3.17	Reporting organisation's approach to managing indirect economic, environmental and social impacts resulting from its activities	28,50
3.18	Major decisions during the reporting period regarding the location of, or changes in, operations	NA
3.19	Programmes and procedures pertaining to economic, environmental and social performance. Include discussion of: priority and target setting; major programmes to improve performance; internal communication and training; performance monitoring; internal and external auditing; and senior management review	22-32,36-57
3.20	Status of certification pertaining to economic, environmental and social management systems	24,42

Section	Indicator	Page in this Report*1
4. GRI Content Index		
4.1	A table identifying location of each element of the GRI Report Content, by section and indicator.	Web version of the report*2
5. Performance Indicators		
Integrated Indicators		
Systematic indicators	Systematic indicators relate the activity of an organization to the larger economic, environmental, and social systems of which it is a part.	43
Cross-cutting indicators	Cross-Cutting indicators directly relate two or more dimensions of economic, environmental, and social performance as a ratio.	45,50
Economic Performance Indicators		
Direct Impacts		
Core Indicators		
Customers		
EC1	Net sales.	2
EC2	Geographic breakdown of markets.	21
Suppliers		
EC3	Cost of all goods, materials and services purchased.	21
EC4	Percentage of contracts that were paid in accordance with agreed terms, excluding agreed penalty arrangements.	
Employees		
EC5	Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region.	31
Providers of Capital		
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.	21
EC7	Increase/decrease in retained earnings at end of period.	21
Public Sector		
EC8	Total sum of taxes of all types paid broken down by country.	21
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.	21
Additional Indicators		
Suppliers		
EC11	Supplier breakdown by organisation and country	
Public Sector		
EC12	Total spent on non-core business infrastructure development.	
Indirect Economic Impacts		
Public Sector		
EC13	The organisation's indirect economic impacts.	
Environmental Performance Indicators		
Core Indicators		
Materials		
EN1	Total materials use other than water, by type.	38
EN2	Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation.	
Energy		
EN3	Direct energy use segmented by primary source.	38,51
EN4	Indirect energy use.	39
Water		
EN5	Total water use.	38,45
Biodiversity		
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		
EN8	Greenhouse gas emissions (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆).	38
EN9	Use and emissions of ozone-depleting substances.	
EN10	NO _x , SO _x and other significant air emission by type.	38-39
EN11	Total amount of waste by type and destination.	55-57
EN12	Significant discharges to water by type.	
EN13	Significant spills of chemicals, oil and fuels in terms of total number and total volume.	NA
Products and Services		
EN14	Significant environmental impacts of principal products and services.	48
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.	48
Compliance		
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.	7
Additional Indicators		
Energy		
EN17	Initiatives to use renewable energy sources and to increase energy efficiency.	52
EN18	Energy consumption footprint (ie, annualised lifetime energy requirements) of major products.	
EN19	Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials.	49

Section	Indicator	Page in this Report*1
Water		
EN20	Water sources and related ecosystems / habitats significantly affected by use of water.	
EN21	Annual withdrawals of ground and surface water as a percent of annual renewable quantity of water available from the sources.	
EN22	Total recycling and reuse of water.	
Biodiversity		
EN23	Total amount of land owned, leased or managed for production activities or extractive use.	
EN24	Amount of impermeable surface as a percentage of land purchased or leased.	
EN25	Impacts of activities and operations on protected and sensitive areas.	
EN26	Changes to natural habitats resulting from activities and operations and percentage of habitats protected or restored.	
EN27	Objectives, programmes, and targets for protecting and restoring native ecosystems and species in degraded areas.	46
EN28	Number of IUCN Red List species with habitats in areas affected by operations.	
EN29	Business units currently operating or planning operations in or around protected or sensitive areas.	
Emission, Effluents and Waste		
EN30	Other relevant indirect greenhouse gas emissions.	
EN31	All production, transport, import, or export of any waste deemed "hazardous" under the terms of the Basel Convention Annex I, II, III and VIII.	
EN32	Water sources and related ecosystems/ habitats significantly affected by discharges of waster and runoff.	
Suppliers		
EN33	Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and Management Systems (Section 3.16).	
Transport		
EN34	Significant environmental impacts of transportation used for logistical purposes.	54
Overall		
EN35	Total environmental expenditures by type.	43
Social Performance Indicators: Labor Practices and Decent Work		
Core Indicators		
Employment		
LA1	Breakdown of workforce, where possible, by region/country, status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers in co-employment relationships), segmented by region/country.	
LA2	Net employment creation and average turnover segmented by region/country.	
LA3	Percentage of employees represented by independent trade union organisations or other bonafide employee representatives broken down geographically OR percentage of employees covered by collective bargaining agreements broken down by region/country.	
LA4	Policy and procedures involving information, consultation, and negotiation with employees over changes in the reporting organisation's operations (eg. restructuring).	
Health and Safety		
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.	32
LA6	Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.	
LA7	Standard injury, lost day, and absentee rates and number of work-related fatalities (including subcontracted workers).	
LA8	Description of policies or programmes (for the workplace and beyond) on HIV/AIDS.	
Training and Education		
LA9	Average hours of training per year per employee by category of employee.	
Diversity and Opportunity		
LA10	Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	30
LA11	Composition of senior magement and corporate governance bodies (including the board of directors), including male/female ratio and other indicators of diversity as culturally appropriate.	31
Additional Indicators		
Employment		
LA12	Employee benefits beyond those legally mandated.	30
Labor/Management Relations		
LA13	Provisions for formal worker representation in decision-making or management, including corporate governance.	
Health and Safety		
LA14	Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.	32
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.	
Training and Education		
LA16	Description of programmes to support the continued employability of employees and to manage career endings.	32
LA17	Specific policies and programmes for skills management or for lifelong learning.	32
Social Performance Indicators: Human Rights		
Core Indicators		
Strategy and Management		
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.	7
HR2	Evidence of consideration of human rights impacts 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.	
Non-discrimination		
HR4	Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	7

Section	Indicator	Page in this Report*1
Freedom of Association and collective bargaining		
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/ programmes to address this issue.	
Child Labour		
HR6	Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.	
Forced and Compulsory Labor		
HR7	Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.	7
Additional Indicators		
Strategy and Management		
HR8	Employee training on policies and practices concerning all aspects of human rights relevant to operations.	31
Disciplinary Practices		
HR9	Description of appeal practices, including, but not limited to, human rights issues.	18
HR10	Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	18
Security Practices		
HR11	Human rights training for security personnel.	
Indigenous Rights		
HR12	Description of policies, guidelines, and procedures to address the needs of indigenous people.	
HR13	Description of jointly managed community grievance mechanisms/authority.	
HR14	Share of operating revenues from the area of operations that are redistributed to local communities.	21
Social Performance Indicators: Society		
Core Indicators		
Community		
SO1	Description of policies to manage impacts on communities in areas affected by activities, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.	
Bribery and Corruption		
SO2	Description of the policy, procedures / management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.	7
Political Contributions		
SO3	Description of policy, procedures / management systems, and compliance mechanisms for managing political lobbying and contributions.	
Additional Indicators		
Community		
SO4	Awards received relevant to social, ethical, and environmental performance.	32
Political Contributions		
SO5	Amount of money paid to political parties and institutions whose prime function is to fund political parties or their candidates.	
Competition and Pricing		
SO6	Court decisions regarding cases pertaining to anti-trust and monopoly regulations.	NA
SO7	Description of policy, procedures / management systems, and compliance mechanisms for preventing anti-competitive behaviour.	
Social Performance Indicators: Product Responsibility		
Core Indicators		
Customer Health and Safety		
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 / programmes to address this issue, including monitoring systems and results of monitoring.	26
Products and Services		
PR2	Description of policy, procedures / management systems, and compliance mechanisms related to product information and labelling.	26
Respect for Privacy		
PR3	Description of policy, procedures / management systems, and compliance mechanisms for consumer privacy.	
Additional Indicators		
Customer Health and Safety		
PR4	Number and type of instances of non-compliance with regulations concerning customer health and safety, including the penalties and fines assessed for these breaches.	19
PR5	Number of complaints upheld by regulatory or similar official bodies to oversee or regulate the health and safety of products and services.	
PR6	Voluntary code of compliance, product labels or awards with respect to social and/or environmental responsibility that the reporter is qualified to use or has received.	
Products and Services		
PR7	Number and type of instances of non-compliance with regulations concerning product information and labelling, including any penalties or fines assessed for these breaches.	19
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.	22
Advertising		
PR9	Description of policy, procedures / management systems, and compliance mechanisms for adherence to standards and voluntary codes related to advertising.	29
PR10	Number and type of breaches of advertising and marketing regulations.	
Respect for Privacy		
PR11	Number of substantiated complaints regarding breaches of consumer privacy.	

*1 The source material is indicated when the data are not in the Kirin Group CSR report.

*2 <http://www.kirin.co.jp/company/csr/index.html>