

GRI Content Index

Sojitz Corporation Integrated Report 2019 GRI Standards Content Index

Disclosure	Description	Reference page	WEB
Foundation			
Organizational Profile			
102-1	Name of the organization a. Name of the organization.	p.102	Corporate Profile
102-2	Activities, brands, products, and services a. A description of the organization's activities. b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	p.64-85	Business Activities
102-3	Location of headquarters a. Location of the organization's headquarters.	p.102	Corporate Profile
102-4	Location of operations a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	p.64-85 p.97-99	Business Activities Operating Bases
102-5	Ownership and legal form a. Nature of ownership and legal form.	p.102	Corporate Profile
102-6	Markets served a. Markets served, including: i. geographic locations where products and services are offered; ii. sectors served; iii. types of customers and beneficiaries.	p.29-35 p.64-85	Business Activities
102-7	Scale of the organization a. Scale of the organization, including: i. total number of employees; ii. total number of operations; iii. net sales (for private sector organizations) or net revenues (for public sector organizations); iv. total capitalization (for private sector organizations) broken down in terms of debt and equity; v. quantity of products or services provided.	p.14 p.64-85 p.86-87 p.102	Financial Trends Business Activities Corporate Profile
102-8	Information on employees and other workers a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries). f. An explanation of how the data have been compiled, including any assumptions made.	p.15	Related Data
102-9	Supply chain a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	p.41	Supply Chain Management
102-10	Significant changes to the organization and its supply chain a. Significant changes to the organization's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations); iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.		
102-11	Precautionary Principle or approach a. Whether and how the organization applies the Precautionary Principle or approach.	p.2 p.62-63 p.36 p.46-60 p.61	Corporate Statement Risk Management Key sustainability Issues (Materiality) Corporate Governance Compliance

102-12	External initiatives a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	p.36 C2 P.1	Key sustainability Issues (Materiality) Measures Addressing International Norms Respect for Human Rights
102-13	Membership of associations a. A list of the main memberships of industry or other associations, and national or international advocacy organizations.	p40-41	Measures Addressing International Norms
Strategy			
102-14	Statement from senior decision-maker a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	p.1 p.18-23	Sustainability > Message from the President Integrated Report > Message from the President
102-15	Key impacts, risks, and opportunities a. A description of key impacts, risks, and opportunities.	p.18-23 P36-41 p.62-63 p.64-85 p.94-97	Sustainability > Message from the President Integrated Report > Message from the President Key sustainability Issues (Materiality) Risk Management Risk Information Business Activities
Ethics and Integrity			
102-16	Values, principles, standards, and norms of behavior a. A description of the organization's values, principles, standards, and norms of behavior.	p.2 P36-41 p42-45 p.61	Corporate Statement Principles and Policies Key sustainability Issues (Materiality) Human Resource Strategy Diversity Management Work-Style Reforms Compliance
102-17	Mechanisms for advice and concerns about ethics a. A description of internal and external mechanisms for: i. seeking advice about ethical and lawful behavior, and organizational integrity; ii. reporting concerns about unethical or unlawful behavior, and organizational integrity.	p.61	Compliance
Governance			
102-18	Governance structure a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	p.46-60	Corporate Governance Systems for Enacting Corporate Sustainability Corporate Officers
102-19	Delegating authority a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.	p.46-60	Corporate Governance Systems for Enacting Corporate Sustainability
102-20	Executive-level responsibility for economic, environmental, and social topics a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics. b. Whether post holders report directly to the highest governance body.	p.46-60	Corporate Governance Systems for Enacting Corporate Sustainability
102-21	Consulting stakeholders on economic, environmental, and social topics a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics. b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body.	p.46-60	Corporate Governance
102-22	Composition of the highest governance body and its committees a. Composition of the highest governance body and its committees by: i. executive or non-executive; ii. independence; iii. tenure on the governance body; iv. number of each individual's other significant positions and commitments, and the nature of the commitments; v. gender; vi. membership of under-represented social groups; vii. competencies relating to economic, environmental, and social topics; viii. stakeholder representation.	p.46-60	Corporate Governance Corporate Officers
102-23	Chair of the highest governance body a. Whether the chair of the highest governance body is also an executive officer in the organization. b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement.	p.46-60	Corporate Governance Corporate Officers Corporate Governance Report

102-24	Nominating and selecting the highest governance body a. Nomination and selection processes for the highest governance body and its committees. b. Criteria used for nominating and selecting highest governance body members, including whether and how: i. stakeholders (including shareholders) are involved; ii. diversity is considered; iii. independence is considered; iv. expertise and experience relating to economic, environmental, and social topics are considered.	p.46-60	Corporate Governance Corporate Governance Report
102-25	Conflicts of interest a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed. b. Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership; ii. Cross-shareholding with suppliers and other stakeholders; iii. Existence of controlling shareholder; iv. Related party disclosures.	p.46-60	Corporate Governance Corporate Governance Report
102-26	Role of highest governance body in setting purpose, values, and strategy a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics.	p.2 p.2 p.18-23 p.64-85	Corporate Statement Principles and Policies Message from the President Integrated Report > Message from the President Business Activities
102-27	The reporting organization shall report the following information: a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.	p.62-63 p.42-45 p.46-60 p.61	Risk Management The Mission of a Sojitz Person Corporate Governance Compliance Corporate Governance Report
102-28	Evaluating the highest governance body's performance a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics. b. Whether such evaluation is independent or not, and its frequency. c. Whether such evaluation is a self-assessment. d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.	P58	Corporate Governance Corporate Governance Report
102-29	Identifying and managing economic, environmental, and social impacts a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities—including its role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities.	p.62-63 P36-39 p.46-60	Risk Management Key sustainability Issues (Materiality) Corporate Governance
102-30	Effectiveness of risk management processes a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.	p.62-63 p.46-60 p.61	Risk Management Corporate Governance Compliance
102-31	Review of economic, environmental, and social topics a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities.	p.62-63 p.46-60	Risk Management Corporate Governance
102-32	Highest governance body's role in sustainability reporting a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered.	P36-39 p.46-60	Key sustainability Issues (Materiality) Corporate Governance
102-33	Communicating critical concerns a. Process for communicating critical concerns to the highest governance body	p.62-63 p.46-60 p.61	Risk Management Corporate Governance Compliance
102-34	Nature and total number of critical concerns a. Total number and nature of critical concerns that were communicated to the highest governance body. b. Mechanism(s) used to address and resolve critical concerns.	P.60	Internal Control System
102-35	Remuneration policies a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration: i. Fixed pay and variable pay, including performance-based pay, equitybased pay, bonuses, and deferred or vested shares; ii. Sign-on bonuses or recruitment incentive payments; iii. Termination payments; iv. Clawbacks; v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.	p.46-60	Corporate Governance Corporate Governance Report

	b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.		
102-36	Process for determining remuneration a. Process for determining remuneration. b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. c. Any other relationships that the remuneration consultants have with the organization.	p.46-60	Corporate Governance Corporate Governance Report
102-37	Stakeholders' involvement in remuneration a. How stakeholders' views are sought and taken into account regarding remuneration. b. If applicable, the results of votes on remuneration policies and proposals.	-	Corporate Governance Report
102-38	Annual total compensation ratio a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	-	
102-39	Percentage increase in annual total compensation ratio a. Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	-	
Stakeholder Engagement			
102-40	List of stakeholder groups a. A list of stakeholder groups engaged by the organization.	p. 41	With our stakeholders
102-41	Collective bargaining agreements a. Percentage of total employees covered by collective bargaining agreements	p.15	Related Data
102-42	Identifying and selecting stakeholders a. The basis for identifying and selecting stakeholders with whom to engage.	p. 41	With our stakeholders
102-43	Approach to stakeholder engagement a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	p.46-60 p103	Corporate Governance Our Major Activity Lists
102-44	Key topics and concerns raised a. Key topics and concerns that have been raised through stakeholder engagement, including: i. how the organization has responded to those key topics and concerns, including through its reporting; ii. the stakeholder groups that raised each of the key topics and concerns	p.46-60	Corporate Governance Honoring the "Supply Chain CSR Action Guidelines" in our Lumber Business Social Contributions
Reporting Practice			
102-45	Entities included in the consolidated financial statements a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	p.64-85 p.97-99 p.100-101	Business Activities Operating Bases Major Group Companies
102-46	Defining report content and topic Boundaries a. An explanation of the process for defining the report content and the topic Boundaries b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	C2	
102-47	List of material topics a. A list of the material topics identified in the process for defining report content.	C2 P.36-39	Key sustainability Issues (Materiality)
102-48	Restatements of information a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.		
102-49	Changes in reporting a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	-	
102-50	Reporting period a. Reporting period for the information provided.	-	Integrated Report / Annual Report / CSR Reports
102-51	Date of most recent report a. If applicable, the date of the most recent previous report.	-	Integrated Report / Annual Report / CSR Reports
102-52	Reporting cycle a. Reporting cycle.	-	Integrated Report / Annual Report / CSR Reports
102-53	Contact point for questions regarding the report a. The contact point for questions regarding the report or its contents.	-	Contact Us

102-54	Claims of reporting in accordance with the GRI Standards a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards, either: i. 'This report has been prepared in accordance with the GRI Standards: Core option'; ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.	This table	GRI Standards comparison table
102-55	GRI content index a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: i. the number of the disclosure (for disclosures covered by the GRI Standards); ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	This table	GRI Standards comparison table
102-56	External assurance a. A description of the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; ii. The relationship between the organization and the assurance provider; iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	p.15	Environmental Data Social Data
Management Approach			
103-1	Explanation of the material topic and its Boundary a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: i. where the impacts occur; ii. the organization's involvement with the impacts. For example, whether the organization has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary.	p.18-23 p.36-41	Message from the President Integrated Report > Message from the President Key sustainability Issues (Materiality) Sustainability Goals under the Medium-term Management Plan 2020 Sustainability Challenge
103-2	The management approach and its components For each material topic, the reporting organization shall report the following information: a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives	P.36-41	Systems for Enacting Corporate Sustainability Key sustainability Issues (Materiality) Sustainability Goals under the Medium-term Management Plan 2020 Sustainability Challenge
103-3	Evaluation of the management approach a. An explanation of how the organization evaluates the management approach, including: i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach; iii. any related adjustments to the management approach.	P.36-41	Systems for Enacting Corporate Sustainability Sustainability Goals under the Medium-term Management Plan 2020

Economic			
Economic Performance			
201-1	Direct economic value generated and distributed	-	Support for Reconstruction after the East Japan Earthquake Social Contribution Activities Donations and other expenditures (political contributions, lobbying) in JPY Donations and other expenditures (political contributions, lobbying) < Breakdown > Major donations which aim to contribute to society
201-2	Financial implications and other risks and opportunities due to climate change	p40	Key sustainability Issues (Materiality)
201-3	Defined benefit plan obligations and other retirement plans	p.146-149	
201-4	Financial assistance received from government Reference: Annual	-	
Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	
202-2	Proportion of senior management hired from the local community	-	
Indirect Economic Impacts			
203-1	Infrastructure investments and services supported	-	Key sustainability Issues (Materiality)
203-2	Significant indirect economic impacts	-	
Procurement Practices			
204-1	Proportion of spending on local suppliers	-	Supply Chain Management
Anti-corruption			
205-1	Operations assessed for risks related to corruption	-	Compliance
205-2	Communication and training about anti-corruption policies and procedures	-	Compliance
205-3	Confirmed incidents of corruption and actions taken	-	Compliance
Anti-competitive Behavior			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	Compliance
Environmental			
Materials			
301-1	Materials used by weight or volume	-	
301-2	Recycled input materials used	-	
301-3	Reclaimed products and their packaging materials	-	
Energy			
302-1	Energy consumption within the organization	p.15	Environmental Data Changes in Sojitz Group's Energy Usage
302-2	Energy consumption outside of the organization	-	
302-3	Energy intensity	-	
302-4	Reduction of energy consumption	p.15	
302-5	Reduction in energy requirements of products and services		Environmental Data
Water			
303-1	Water withdrawal by source		Environmental Data
303-2	Water sources significantly affected by withdrawal of water	-	
303-3	Water recycled and reused	-	Recycle Rate for Water Used by Sojitz Group
Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	Environmental Management
304-2	Significant impacts of activities, products, and services on biodiversity	-	Honoring the "Supply Chain CSR Action Guidelines" in our Lumber Business
304-3	Habitats protected or restored	-	Environmental Management
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	Environment
Emissions			
305-1	Direct (Scope 1) GHG emissions	p.15	Environmental Data Breakdown of Sojitz's GHG Emissions Scope 1 CDP Climate Change 2019 Response Past CDP Climate Change Responses
305-2	Energy indirect (Scope 2) GHG emissions	p.15	Environmental Data CDP Climate Change 2019 Response Past CDP Climate Change Responses
305-3	Other indirect (Scope 3) GHG emissions	p.15	Environmental Data Sojitz's Scope 3 CO2 Emissions by Category CDP Climate Change 2019 Response Past CDP Climate Change Responses

305-4	GHG emissions intensity	-	Soiitz Group's CO2 Emissions – Changes in Output
305-5	Reduction of GHG emissions P048	p.15	Changes in Soiitz Group's Total CO2 Emissions
305-6	Emissions of ozone-depleting substances (ODS)	-	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Soiitz Group's NOx and SOx Emissions
Effluents and Waste			
306-1	Water discharge by quality and destination	-	
306-2	Waste by type and disposal method	p.15	Environmental Data
306-3	Significant spills	-	
306-4	Transport of hazardous waste	-	
306-5	Water bodies affected by water discharges and/or runoff	-	
Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	-	Environmental Fines
Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	-	Honoring the “Supply Chain CSR Action Guidelines” in our Lumber Business
308-2	Negative environmental impacts in the supply chain and actions taken	-	
Social			
Employment			
401-1	New employee hires and employee turnover	p.15	Social Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	-	
401-3	Parental leave	p.15	Social Data
Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	-	
Occupational Health and Safety			
403-1	Workers representation in formal joint management-worker health and safety committees	-	Health Management
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	-	Social Data
403-3	Workers with high incidence or high risk of diseases related to their occupation	-	
403-4	Health and safety topics covered in formal agreements with trade unions	-	Health Management
Training and Education			
404-1	Average hours of training per year per employee	p.15	Social Data
404-2	Programs for upgrading employee skills and transition assistance programs	-	Human Resource Strategy
404-3	Percentage of employees receiving regular performance and career development reviews	-	Human Resource Strategy
Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	p.15	Social Data Diversity Management
405-2	Ratio of basic salary and remuneration of women to men	-	
Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	-	
Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	-	Supply Chain Management Respect for Human Rights
Child Labor			
408-1	Operations and suppliers at significant risk for incidents of child labor	-	Supply Chain Management
Forced or Compulsory Labor			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	Supply Chain Management
Security Practices			
410-1	Security personnel trained in human rights policies or procedures	-	
Rights of Indigenous Peoples			
411-1	Incidents of violations involving rights of indigenous peoples	-	
Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments	-	Supply Chain Management
412-2	Employee training on human rights policies or procedures	-	Supply Chain Management Respect for Human Rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-	
Local Communities			
413-1	Operations with local community engagement, impact assessments, and development programs	-	Honoring the “Supply Chain CSR Action Guidelines” in our Lumber Business
413-2	Operations with significant actual and potential negative impacts on local communities	-	

Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	-	
414-2	Negative social impacts in the supply chain and actions taken	-	Supply Chain Management
Public Policy			
415-1	Political contributions	-	Total political contributions (JPY)
Customer Health and Safety			
416-1	Assessment of the health and safety impacts of product and service categories	-	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and service	-	
Marketing and Labeling			
417-1	Requirements for product and service information and labeling	-	Responsibility to Our Clients
417-2	Incidents of non-compliance concerning product and service information and labeling	-	
417-3	Incidents of non-compliance concerning marketing communications	-	
Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	
Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	-	Compliance