

# Casio Corporate Report 2009

## G3 Content Index (GRI Sustainability Reporting Guidelines 2006)

	Indicator	Location
<b>1. Strategy and Analysis</b>		
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.	p1
1.2	Description of key impacts, risks, and opportunities.	p1, p43
<b>2. Organizational Profile</b>		
2.1	Name of the organization.	p3
2.2	Primary brands, products, and/or services.	pp10-11
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	pp10-11
2.4	Location of organization's headquarters.	p3
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.	p21, pp26-27
2.6	Nature of ownership and legal form.	p3
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	pp26-27
2.8	Scale of the reporting organization, including: <ul style="list-style-type: none"> <li>• Number of employees;</li> <li>• Net sales (for private sector organizations) or net revenues (for public sector organizations);</li> <li>• Total capitalization broken down in terms of debt and equity (for private sector organizations); and</li> <li>• Quantity of products or services provided.</li> </ul>	p3, pp10-11
2.9	Significant changes during the reporting period regarding size, structure, or ownership including: <ul style="list-style-type: none"> <li>• The location of, or changes in operations, including facility openings, closings, and expansions; and</li> <li>• Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).</li> </ul>	pp26-27, pp43-47
2.10	Awards received in the reporting period.	p21, p38, p58, p59
<b>3. Report Parameters</b>		
<b>REPORT PROFILE</b>		
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	p3
3.2	Date of most recent previous report (if any).	p3
3.3	Reporting cycle (annual, biennial, etc.)	p3
3.4	Contact point for questions regarding the report or its contents.	Back cover
<b>REPORT SCOPE AND BOUNDARY</b>		
3.5	Process for defining report content, including: <ul style="list-style-type: none"> <li>• Determining materiality;</li> <li>• Prioritizing topics within the report; and</li> <li>• Identifying stakeholders the organization expects to use the report.</li> </ul>	—
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	p3
3.7	State any specific limitations on the scope or boundary of the report.	p3
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.	—
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.	—
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).	—
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	—
<b>GRI CONTENT INDEX</b>		
3.12	Table identifying the location of the Standard Disclosures in the report.	GRI Content Index
<b>ASSURANCE</b>		
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).	p61
<b>4. Governance, Commitments, and Engagement</b>		
<b>GOVERNANCE</b>		
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.	p32
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).	p32
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.	p32
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	p32

	Indicator	Location
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).	—
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	—
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.	—
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.	p12, p33, p36
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.	p32, p37
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	—
<b>COMMITMENTS TO EXTERNAL INITIATIVES</b>		
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	pp33-35
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	—
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"> <li>• Has positions in governance bodies;</li> <li>• Participates in projects or committees;</li> <li>• Provides substantive funding beyond routine membership dues; or</li> <li>• Views membership as strategic.</li> </ul>	—
<b>STAKEHOLDER ENGAGEMENT</b>		
4.14	List of stakeholder groups engaged by the organization.	—
4.15	Basis for identification and selection of stakeholders with whom to engage.	—
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	pp6-9, p19, pp24-25, pp27-29, p50, p52, p56
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.	p19
<b>5. Management Approach and Performance Indicators</b>		
<b>Economic</b>		
	Disclosure on Management Approach	Investor Relations on the Web
<b>Economic Performance Indicators</b>		
<b>ASPECT: ECONOMIC PERFORMANCE</b>		
Core EC1	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.	—
Core EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	—
Core EC3	Coverage of the organization's defined benefit plan obligations.	—
Core EC4	Significant financial assistance received from government.	—
<b>ASPECT: MARKET PRESENCE</b>		
Add EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	—
Core EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	—
Core EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.	—
<b>ASPECT: INDIRECT ECONOMIC IMPACTS</b>		
Core EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	—
Add EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	—
<b>Environmental</b>		
	Disclosure on Management Approach	pp36-37, p50
<b>Environmental Performance Indicators</b>		
<b>ASPECT: MATERIALS</b>		
Core EN1	Materials used by weight or volume.	p44
Core EN2	Percentage of materials used that are recycled input materials.	p44
<b>ASPECT: ENERGY</b>		
Core EN3	Direct energy consumption by primary energy source.	p44

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	Indicator	Location
Core EN4	Indirect energy consumption by primary source.	p44
Add EN5	Energy saved due to conservation and efficiency improvements.	p38, p45
Add EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	pp38-40, p45
Add EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	p31, pp38-40
ASPECT: WATER		
Core EN8	Total water withdrawal by source.	p44
Add EN9	Water sources significantly affected by withdrawal of water.	—
Add EN10	Percentage and total volume of water recycled and reused.	p46
ASPECT: BIODIVERSITY		
Core EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	—
Core EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	p42
Add EN13	Habitats protected or restored.	—
Add EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	p42
Add EN15	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		
Core EN16	Total direct and indirect greenhouse gas emissions by weight.	p40, p44, p45
Core EN17	Other relevant indirect greenhouse gas emissions by weight.	p47
Add EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	p39
Core EN19	Emissions of ozone-depleting substances by weight.	—
Core EN20	NO, SO, and other significant air emissions by type and weight.	p47
Core EN21	Total water discharge by quality and destination.	p44, p46
Core EN22	Total weight of waste by type and disposal method.	p44, p46
Core EN23	Total number and volume of significant spills.	—
Add EN24	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.	—
Add EN25	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.	—
ASPECT: PRODUCTS AND SERVICES		
Core EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	p41
Core EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	—
ASPECT: COMPLIANCE		
Core EN28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.	—
ASPECT: TRANSPORT		
Add EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	—
ASPECT: OVERALL		
Add EN30	Total environmental protection expenditures and investments by type.	pp48-49
Social		
Labor Practices and Decent Work		
	Disclosure on Management Approach	p12, p33, p52, p55, p60
Labor Practices and Decent Work Performance Indicators		
ASPECT: EMPLOYMENT		
Core LA1	Total workforce by employment type, employment contract, and region.	p52
Core LA2	Total number and rate of employee turnover by age group, gender, and region.	—
Add LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	—

	Indicator	Location
ASPECT: LABOR/MANAGEMENT RELATIONS		
Core LA4	Percentage of employees covered by collective bargaining agreements.	—
Core LA5	Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.	—
ASPECT: OCCUPATIONAL HEALTH AND SAFETY		
Add LA6	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.	—
Core LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	p55
Core LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	p55
Add LA9	Health and safety topics covered in formal agreements with trade unions.	p55
ASPECT: TRAINING AND EDUCATION		
Core LA10	Average hours of training per year per employee by employee category.	—
Add LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	p54
Add LA12	Percentage of employees receiving regular performance and career development reviews.	—
ASPECT: DIVERSITY AND EQUAL OPPORTUNITY		
Core LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	—
Core LA14	Ratio of basic salary of men to women by employee category.	—
Human Rights		
	Disclosure on Management Approach	pp24-25, p33, p52
Human Rights Performance Indicators		
ASPECT: INVESTMENT AND PROCUREMENT PRACTICES		
Core HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	—
Core HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	pp24-25
Add HR3	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		
Core HR4	Total number of incidents of discrimination and actions taken.	—
ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
Core HR5	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		
Core HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	pp24-25
ASPECT: FORCED AND COMPULSORY LABOR		
Core HR7	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.	pp24-25
ASPECT: SECURITY PRACTICES		
Add HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	—
ASPECT: INDIGENOUS RIGHTS		
Add HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	—
Society		
	Disclosure on Management Approach	p33, p56, p60
Society Performance Indicators		
ASPECT: COMMUNITY		
Core SO1	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		
Core SO2	Percentage and total number of business units analyzed for risks related to corruption.	p33, p35
Core SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	p33
Core SO4	Actions taken in response to incidents of corruption.	Casio Group Code of Conduct on the Web

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	Indicator	Location
<b>ASPECT: PUBLIC POLICY</b>		
Add SO5	Public policy positions and participation in public policy development and lobbying.	p58, p59
Add SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	—
<b>ASPECT: ANTI-COMPETITIVE BEHAVIOR</b>		
Add SO7	Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes.	—
<b>ASPECT: COMPLIANCE</b>		
Core SO8	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.	—
<b>Product Responsibility</b>		
	Disclosure on Management Approach	pp18-19, p33, p60
<b>Product Responsibility Performance Indicators</b>		
<b>ASPECT: CUSTOMER HEALTH AND SAFETY</b>		
Core PR1	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.	pp18-19
Add PR2	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.	—
<b>ASPECT: PRODUCT AND SERVICE LABELING</b>		
Core PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	p37, p41
Add PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	—
Add PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	p19, p29
<b>ASPECT: MARKETING COMMUNICATIONS</b>		
Core PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	p28
Add PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	—
<b>ASPECT: CUSTOMER PRIVACY</b>		
Add PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	—
<b>ASPECT: COMPLIANCE</b>		
Core PR9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.	—