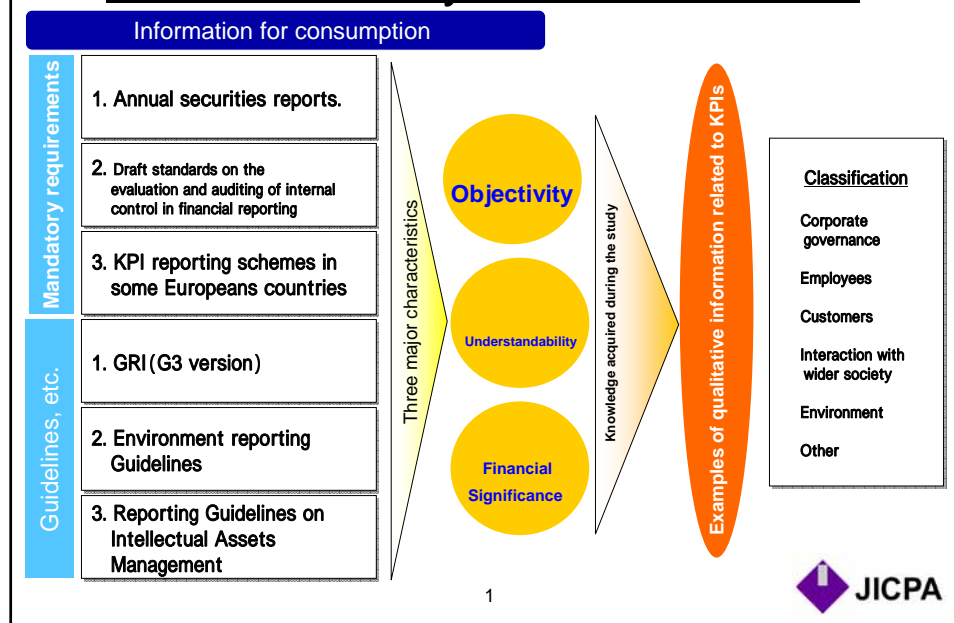


Annex 1: Study Process Outline



Annex 2: Major areas, by classification, for identifying KPIs for non-financial CSR disclosures

Classification	Major areas	
Corporate governance	1. Management of business philosophy, policies, etc. 2. Risk management outline	3. Creation of corporate values and their dissemination
Employees	1. Degree of employee satisfaction 2. Employment 3. Labor health and safety	4. Education, training 5. Labor/management relationship 6. Human rights
Customers	1. Degree of customer satisfaction	2. Quality and safety for customers
Interaction with wider society	1. Human rights of people outside of the company 2. Activities for the local community	3. Activities to contribute to society generally
Environment	1. State of environmental management 2. Improvement of environment 3. Emission of greenhouse gases 4. Release of chemical substances 5. Release of waste	6. Soil contamination 7. Consumption of resources 8. Ozone-depleting substances 9. Biodiversity 10. Total number of incidents/ total amount of significant leakage

Annex 3: Outline of an annexed table “Examples of qualitative information

for KPIs pertaining to CSR disclosures” (1 of 2)

Format of the annexed table

No.	Major area		Example of KPI			
	Name	Meaning of major area	No.	Name	Measurement/ calculation method	Related qualitative information

Sample of annexed table

Corporate governance

1	Management of business philosophy, policies, etc.	Business philosophy, policies, etc., which show the management attitude of executives, influence performance of companies. Internally, business philosophy, policies, etc., which are the base of employees' actions, affect work performance in accordance with the intention of executives, e.g. through compliance and productivity increase; externally, they have significant meaning for executives' commitment.	(1)	Degree of infiltration of business philosophy, policies, etc., in the company	Investigation by own company or another company	1. Business philosophy. Outline of business policies, etc., systems for such. 2. CSR of the systems. 3. Corporate governance system and its role. 4. Outline of internal control over financial reporting. 5.
			(2)	Degree of publicizing business philosophy, policies, etc., outside of the company by executives	Activities of executives by stakeholder (no. of times and hours)	
			(3)	

3



Annex 3: Outline of an annexed table “Examples of qualitative information

for KPIs pertaining to CSR disclosures” (2 of 2)

Format of the annexed table

No.	Major area		Example of KPI			
	Name	Meaning of major area	No.	Name	Measurement/ calculation method	Related qualitative information

Sample of annexed table

Employees

6	Human rights	Matters concerning human rights, such as discrimination, child labor and forced labor, are important issues which affect compliance and recruitment.	(1)	Proportion of employees by gender (including managers)	no. of female employees / total no. of employees no. of female managers / total no. of managers	1. Policies concerning human rights. 2. Outline of personnel evaluation system free of gender discrimination. 3. Outline of other management systems concerning human rights. 4. 5.
			(2)	
			(3)	

4



Annex 4: Problems and directions to take

