

Guidelines

GRI Sustainability Reporting Guidelines Version 4.0 (G4)	343
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Sustainability Report Guidelines



■ GRI Sustainability Reporting Guidelines Version 4.0 (G4)

This page contains information on the standard disclosure items of the GRI Sustainability Reporting Guidelines.

Until fiscal 2015, the Daikin Group stipulated and took action on four key CSR themes —the environment, quality and customer satisfaction, human resources, and social contribution—on which it based its medium- and long-term CSR targets and plans. The table below shows the relationship between these CSR targets and plans and aspects of the standard disclosure items designated in the G4 guidelines.

CSR targets and plans for fiscal 2016 onwards are currently being formulated.

> [For details on materiality identification in the Daikin Group, see CSR Management.](#) (Page 32)

■ Relationship Between Key Daikin Group CSR Themes and Aspects of Standard Disclosure Items of Version 4.0 of GRI Guidelines

Key CSR Themes	Medium-term CSR Goals and Plans (by Fiscal 2015)	Boundaries (of impact)	G4 Aspects	Why the Aspect is Material
Environment				
Providing the World with Products That Help Customers Reduce CO2 Emissions				
<ul style="list-style-type: none"> Disseminating inverter products Disseminating heat-pump type heating systems Offering energy-saving solutions Developing future refrigerants 	<ul style="list-style-type: none"> Through expansion in the widespread use of energy-saving products such as those using inverters, aim to help curtail CO2 emissions by 30 million* tons for emerging countries. Disseminate of air conditioners using the low global warming potential refrigerant HFC-32. 	<ul style="list-style-type: none"> Daikin Group Consumers 	Emissions Products and Services	Focusing on air conditioners, which have an environmental impact through the large amounts of electricity they consume, and fluorocarbon refrigerants, which have an impact on climate change, Daikin is developing and releasing products and services that reduce these impacts.

Key CSR Themes	Medium-term CSR Goals and Plans (by Fiscal 2015)	Boundaries (of impact)	G4 Aspects	Why the Aspect is Material
Minimize environmental impact from production and other activities				
· Greenhouse gases	Reduce fiscal 2015 levels to 1/3 (67%) of the level compared with fiscal 2005.	· Daikin Group · Suppliers	Emissions	As a manufacturer, we are obligated to reduce the environmental impact of our production activities. We therefore strive to reduce greenhouse gas emissions throughout the supply chain.
· Waste	Reduce overall amount of waste.		Effluents and Waste	
· Water	Reduce amount of water used.		Water	
· Chemicals	· Reduce PRTR substances · Reduce VOCs		Emissions	
			Effluents and Waste	
· Green Heart Factories	· Have major production sites certified as Super Green Heart Factories. · Have all production sites certified as Green Heart Factories.		-	
· Green Heart Offices	Have major bases in Japan certified as Green Heart Offices.	-		
Expand the Green Heart circle to Daikin worldwide				
Environmental and social contribution activities	Join local governments, citizens, and NPOs to make environmental and social contributions at each global base according to regional characteristics.	· Daikin Group · Local communities and society	Biodiversity Local Communities Emissions	To prevent forest depletion, a cause of climate change, we focus on working closely with communities to protect forests.
Quality and Customer Satisfaction				
Giving Customers the Ultimate Satisfaction				
· Safety & Quality · Customer Satisfaction	· Daikin's quality standard gives superior, optimal products that earn customer trust. · We have a system for developing products that meet the needs of customers, wherever they live.	· Daikin Group · Customers · Suppliers	Customer Health and Safety Product and Service Labeling	As we accelerate expansion of overseas business, we prioritize products and customer satisfaction that match local needs.
Human Resources				
Through People-Centered Management, Creating a Workplace Where Employees Can Demonstrate Their Abilities				
· Human Resource Development · Diversity of Employees · Balancing the Responsibilities of Work and Family · Occupational Safety & Health	· Become a corporate group with global values by working autonomously and freely in line with Our Group Philosophy and shared policies and strategies. · Communicate between head office and local bases. · Maximizing the talents of women and experienced employees.	· Daikin Group	Training and Education Diversity and Equal Opportunity Employment Occupational Health and Safety	As overseas employees make up an increasing portion of the Daikin Group's human resources, we focus on creating a work environment conducive to employees' personal growth, based on the belief that "the cumulative growth of all group members serves the foundation for the group's development."

Key CSR Themes	Medium-term CSR Goals and Plans (by Fiscal 2015)	Boundaries (of impact)	G4 Aspects	Why the Aspect is Material
Social Contribution				
Employees Taking the Initiative In Local Grassroots Action				
<ul style="list-style-type: none"> By working to protect the environment, support education, and live in harmony with communities, Daikin employees take the lead in community service aimed at providing each region with the support it needs. 	<ul style="list-style-type: none"> Contribute to society as a respected and trusted company with roots in communities around the world. 	<ul style="list-style-type: none"> Daikin Group Local communities and society 	Local Communities Biodiversity	We believe that collaborating with residents of the regions where we do business to make their communities better will in turn contribute to the growth of Daikin.

■ G4 Content Index

General Standard Disclosures

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Strategy and Analysis					
◎	G4-1	a. Provide 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 the organization's strategy for addressing sustainability.		▶ Top Message	
	G4-2	a. Provide a description of key impacts, risks, and opportunities.			
Organizational Profile					
◎	G4-3	a. Report the name of the organization.		▶ Daikin Group Business Overview	
◎	G4-4	a. Report the primary brands, products, and services.			
◎	G4-5	a. Report the location of the organization's headquarters.			
◎	G4-6	a. Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.			
◎	G4-7	a. Report the nature of ownership and legal form.	6.3.10 6.4.3 6.4.4 6.4.5 6.8.5		
◎	G4-8	a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).			
◎	G4-9	a. Report the scale of the organization, including: <ul style="list-style-type: none"> · Total number of employees · Total number of operations · Net sales (for private sector organizations) or net revenues (for public sector organizations) · Total capitalization broken down in terms of debt and equity (for private sector organizations) · Quantity of products or services provided 			

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
◎	G4-10	a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries).	GC principle 6	6.3.10 6.4.3 6.4.4 6.4.5 6.8.5	▶ Workplace Diversity, Equal Opportunity
◎	G4-11	a. Report the percentage of total employees covered by collective bargaining agreements.	GC principle 3	6.4.4 6.4.5 6.8.5	▶ Labor Management Relations
◎	G4-12	a. Describe the organization's supply chain.			▶ Value Chain
◎	G4-13	a. Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: · Changes in the location of, or changes in, operations, including facility openings, closings, and expansions · Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) · Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination			-
COMMITMENTS TO EXTERNAL INITIATIVES					
◎	G4-14	a. Report whether and how the precautionary approach or principle is addressed by the organization.			▶ Risk Management
◎	G4-15	a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.			▶ Participation in the Global Compact

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
◎	G4-16	<ul style="list-style-type: none"> a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: · Holds a position on the governance body · Participates in projects or committees · Provides substantive funding beyond routine membership dues · Views membership as strategic 		-	
Identified Material Aspects and Boundaries					
◎	G4-17	<ul style="list-style-type: none"> a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. 		▶ Editorial Policy	
◎	G4-18	<ul style="list-style-type: none"> a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content. 		▶ Editorial Policy	
◎	G4-19	<ul style="list-style-type: none"> a. List all the material Aspects identified in the process for defining report content. 		▶ CSR Management	
◎	G4-20	<ul style="list-style-type: none"> a. For each material Aspect, report the Aspect Boundary within the organization, as follows: <ul style="list-style-type: none"> · Report whether the Aspect is material within the organization · If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> —The list of entities or groups of entities included in G4-17 for which the Aspect is not material or —The list of entities or groups of entities included in G4-17 for which the Aspects is material · Report any specific limitation regarding the Aspect Boundary within the organization 		▶ CSR Targets and Achievements	

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
◎	G4-21	a. For each material Aspect, report the Aspect Boundary outside the organization, as follows: <ul style="list-style-type: none"> Report whether the Aspect is material outside of the organization If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified Report any specific limitation regarding the Aspect Boundary outside the organization 		▶ CSR Targets and Achievements	
◎	G4-22	a. Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.		-	
◎	G4-23	a. Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.		-	
Stakeholder Engagement					
◎	G4-24	a. Provide a list of stakeholder groups engaged by the organization.		▶ Stakeholder Engagement	
◎	G4-25	a. Report the basis for identification and selection of stakeholders with whom to engage.		▶ Stakeholder Engagement	
◎	G4-26	a. Report 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.		▶ Stakeholder Engagement	
◎	G4-27	a. Report 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. Report the stakeholder groups that raised each of the key topics and concerns.		▶ Stakeholder Engagement	
Report Profile					
◎	G4-28	a. Reporting period (such as fiscal or calendar year) for information provided.		▶ Editorial Policy	
◎	G4-29	a. Date of most recent previous report (if any).		▶ Editorial Policy	
◎	G4-30	a. Reporting cycle (such as annual, biennial).		▶ Editorial Policy	
◎	G4-31	a. Provide the contact point for questions regarding the report or its contents.		▶ Inquiries (on CSR and Environment)	

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
GRI CONTENT INDEX					
©	G4-32	<ul style="list-style-type: none"> a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines. 		▶ Guidelines	
ASSURANCE					
©	G4-33	<ul style="list-style-type: none"> a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. 		▶ Third-Party Verification	
Governance					
GOVERNANCE STRUCTURE AND COMPOSITION					
©	G4-34	a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.		▶ Corporate Governance	
	G4-35	a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.		-	
	G4-36	a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	6.2	▶ CSR Management	
	G4-37	a. Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.		-	

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
	G4-38	a. Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • Executive or non-executive • Independence • Tenure on the governance body • Number of each individual's other significant positions and commitments, and the nature of the commitments • Gender • Membership of under-represented social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 		▶ Board of Directors Biographies	
	G4-39	a. Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).		▶ Corporate Governance	
	G4-40	a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved 	6.2	▶ Corporate Governance	
	G4-41	a. Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum: <ul style="list-style-type: none"> • Cross-board membership • Cross-shareholding with suppliers and other stakeholders • Existence of controlling shareholder • Related party disclosures 		-	
HIGHEST GOVERNANCE BODY'S ROLE IN SETTING PURPOSE, VALUES, AND STRATEGY					
	G4-42	a. Report the 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 impacts.	6.2	▶ CSR Philosophy	

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
HIGHEST GOVERNANCE BODY'S COMPETENCIES AND PERFORMANCE EVALUATION					
	G4-43	a. Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.		-	
	G4-44	a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report 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.	6.2	-	
HIGHEST GOVERNANCE BODY'S ROLE IN RISK MANAGEMENT					
	G4-45	a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	6.2	▶ Risk Management	
	G4-46	a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.		▶ Risk Management	
	G4-47	a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.		▶ Risk Management	
HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING					
	G4-48	a. Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	6.2	-	

Core	Indicator	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE					
	G4-49	a. Report the process for communicating critical concerns to the highest governance body.		-	
	G4-50	a. Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	6.2	-	
REMUNERATION AND INCENTIVES					
	G4-51	<p>a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> · Fixed pay and variable pay: <ul style="list-style-type: none"> —Performance-based pay —Equity-based pay —Bonuses —Deferred or vested shares · Sign-on bonuses or recruitment incentive payments · Termination payments · Clawbacks · Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees <p>b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>		6.2	▶ Corporate Governance
	G4-52	a. Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.		6.2	▶ Corporate Governance
	G4-53	a. Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.		-	

Core	Indicator		GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
	G4-54	a. Report the 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.		6.2	▶ Corporate Governance	
	G4-55	a. Report the ratio of 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.			-	
Ethics and Integrity						
©	G4-56	a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	GC principle 10	6.6.3	▶ CSR Philosophy	
	G4-57	a. Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	GC principle 10		▶ Compliance	
	G4-58	a. Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	GC principle 10		▶ Compliance	

Specific Standard Disclosures

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Economic					
Disclosures on management approach				▶ CSR and Strategy	
Economic Performance					
G4-EC1	Direct economic value generated and distributed.		6.8 6.8.3 6.8.7 6.8.9	▶ Charitable Activities	
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	GC principle 7	6.5.5	▶ Environmental Accounting	
G4-EC3	Coverage of the organization's defined benefit plan obligations.		6.8.7	-	
G4-EC4	Financial assistance received from government.			-	
Market Presence					
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	GC principle 6	6.3.7 6.3.10 6.4.3 6.4.4 6.8	-	
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation.	GC principle 6	6.4.3 6.8 6.8.5 6.8.7	▶ CSR Targets and Achievements	
Indirect Economic Impacts					
G4-EC7	Development and impact of infrastructure investments and services supported.		6.3.9 6.8 6.8.7 6.8.9	▶ Key Activities: Environment	
G4-EC8	Significant indirect economic impacts, including the extent of impacts.		6.3.9 6.6.6 6.6.7 6.7.8 6.8 6.8.5 6.8.7 6.8.9	-	
Procurement Practices					
G4-EC9	Proportion of spending on local suppliers at significant locations of operation.		6.4.3 6.6.6 6.8 6.8.7	-	

Material Aspects	DMA and Indicators		GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
ENVIRONMENTAL						
Disclosures on management approach					► Environment	
Materials						
G4-EN1	Materials used by weight or volume.		GC principle 7, 8	6.5.4	► Overview of Environmental Impact	
G4-EN2	Percentage of materials used that are recycled input materials.		GC principle 8	6.5.4	-	
Energy						
G4-EN3	Energy consumption within the organization.		GC principle 7, 8	6.5.4	► Overview of Environmental Impact	
G4-EN4	Energy consumption outside of the organization.		GC principle 8	6.5.4	► Overview of Environmental Impact	
G4-EN5	Energy intensity.		GC principle 8	6.5.4	-	
G4-EN6	Reduction of energy consumption.		GC principle 8, 9	6.5.4 6.5.5	► Reducing Greenhouse Gases during Production and Transportation	
G4-EN7	Reductions in energy requirements of products and services.		GC principle 8, 9	6.5.4 6.5.5	► Overview of Environmental Impact	
Water						
○	G4-EN8	Total water withdrawal by source.	GC principle 7, 8	6.5.4	► Water Resource Reduction	
	G4-EN9	Water sources significantly affected by withdrawal of water.	GC principle 8	6.5.4		
	G4-EN10	Percentage and total volume of water recycled and reused.	GC principle 8	6.5.4		
Biodiversity						
○	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	GC principle 8	6.5.6	-	
	G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	GC principle 8	6.5.6	► Protecting Biodiversity	

Material Aspects	DMA and Indicators		GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
○	G4-EN13	Habitats protected or restored.	GC principle 8	6.5.6	▶ Protecting Biodiversity	
	G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	GC principle 8	6.5.6	-	
Emissions						
○	G4-EN15	Direct greenhouse gas (GHG) emissions (Scope1).	GC principle 7, 8	6.5.5	▶ Overview of Environmental Impact ▶ Reducing Greenhouse Gases during Production and Transportation	◎
	G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope2).	GC principle 7, 8	6.5.5	▶ Overview of Environmental Impact ▶ Reducing Greenhouse Gases during Production and Transportation	◎
	G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope3).	GC principle 7, 8	6.5.5	▶ Overview of Environmental Impact ▶ Reducing Greenhouse Gases during Production and Transportation	◎
	G4-EN18	Greenhouse gas (GHG) emissions intensity.	GC principle 8	6.5.5	▶ Reducing Greenhouse Gases during Production and Transportation	
	G4-EN19	Reduction of greenhouse gas (GHG) emissions.	GC principle 8, 9	6.5.5	▶ Reducing Greenhouse Gases during Production and Transportation	
	G4-EN20	Emissions of ozone-depleting substances (ODS).	GC principle 7, 8	6.5.3 6.5.5	▶ Low Environmental Impact Refrigerants ▶ Recovery and Destruction of Fluorocarbons	
	G4-EN21	Nox, Sox, and other significant air emissions.	GC principle 7, 8	6.5.3	▶ Overview of Environmental Impact	

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance	
Effluents and Waste						
○	G4-EN22	Total water discharge by quality and destination.	GC principle 8	6.5.3 6.5.4	▶ Overview of Environmental Impact	
	G4-EN23	Total weight of waste by type and disposal method.	GC principle 8	6.5.3	▶ Overview of Environmental Impact ▶ Waste Reduction	
	G4-EN24	Total number and volume of significant spills.	GC principle 8	6.5.3	▶ Environmental Risk Management	
	G4-EN25	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.	GC principle 8	6.5.3	▶ Waste Reduction	
	G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.	GC principle 8	6.5.3 6.5.4 6.5.6	▶ Water Resource Reduction	
Products and Services						
○	G4-EN27	Extent of impact mitigation of environmental impacts of products and services.	GC principle 7, 8, 9	6.5.3 6.5.4 6.5.5 6.7.5	▶ Value Chain ▶ Environmentally Conscious Design	
	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category.	GC principle 8	6.5.3 6.5.4 6.7.5	▶ Effective Use of Resources in Products	
Compliance						
	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	GC principle 8		▶ Major Legal Violations in the Daikin Group in Fiscal 2015	
Transport						
	G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce.	GC principle 8	6.5.4 6.6.6	▶ Overview of Environmental Impact ▶ Reducing CO2 Emissions during Transportation	
Overall						
	G4-EN31	Total environmental protection expenditures and investments by type.	GC principle 7, 8, 9	6.5	▶ Environmental Accounting	

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Supplier Environmental Assessment					
	G4-EN32	Percentage of new suppliers that were screened using environmental criteria.	GC principle 8	6.3.5 6.6.6	▶ Supply Chain Management
	G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken.	GC principle 8	6.3.5 6.6.6	
Environmental Grievance Mechanisms					
	G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	GC principle 8	6.3.6	No violation
SOCIAL					
LABOR PRACTICES AND DECENT WORK					
	Disclosures on management approach			▶ Human Resources	
Employment					
○	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	GC principle 6	6.4.3	▶ Workplace Diversity, Equal Opportunity ▶ Work-Life Balance
	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or parttime employees, by significant locations of operation.		6.4.4 6.8.7	-
	G4-LA3	Return to work and retention rates after parental leave, by gender.	GC principle 6	6.4.4	-
Labor/Management Relations					
	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.	GC principle 3	6.4.3	-
Occupational Health and Safety					
○	G4-LA5	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.		6.4.6	-
	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.		6.4.6 6.8.8	▶ Occupational Safety and Health
	G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.		6.4.6 6.8.8	-
	G4-LA8	Health and safety topics covered in formal agreements with trade unions.		6.4.6	▶ Occupational Safety and Health

Material Aspects	DMA and Indicators		GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Training and Education						
○	G4-LA9	Average hours of training per year per employee by gender, and by employee category.	GC principle 6	6.4.7	▶ Fostering Human Resources	
	G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.		6.4.7 6.8.5	▶ Fostering Human Resources	
	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	GC principle 6	6.4.7	▶ Employee Evaluation and Treatment	
Diversity and Equal Opportunity						
○	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	GC principle 6	6.2 6.3.7 6.3.10 6.4.3	▶ Corporate Governance ▶ Workplace Diversity, Equal Opportunity	
Equal Remuneration for Women and Men						
	G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	GC principle 6	6.3.7 6.3.10 6.4.3 6.4.4	-	
Supplier Assessment for Labor Practices						
	G4-LA14	Percentage of new suppliers that were screened using labor practices criteria.		6.3.5 6.4.3 6.6.6	▶ Supply Chain Management	
	G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken.		6.3.5 6.4.3 6.6.6		
Labor Practices Grievance Mechanisms						
	G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms.		6.3.6	No violation	
HUMAN RIGHTS						
	Disclosures on management approach				▶ Respect for Human Rights	
Investment						
	G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	GC principle 2	6.3.3 6.3.5 6.6.6	-	
	G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	GC principle 1	6.3.5	▶ Respect for Human Rights	

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Non-discrimination					
G4-HR3	Total number of incidents of discrimination and corrective actions taken.	GC principle 6	6.3.6	No violation	
Freedom of Association and Collective Bargaining					
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.	GC principle 3	6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.5 6.6.6	-	
Child Labor					
G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	GC principle 5	6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6 6.8.4	► Respect for Human Rights	
Forced or Compulsory Labor					
G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.	GC principle 4	6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6	► Respect for Human Rights	
Security Practices					
G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.	GC principle 1	6.3.4 6.3.5 6.6.6	-	
Indigenous Rights					
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken.	GC principle 1	6.3.4 6.3.6 6.3.7 6.3.8 6.6.7 6.8.3	-	
Assessment					
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	GC principle 1	6.3.3 6.3.4 6.3.5	-	

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Supplier Human Rights Assessment					
	G4-HR10	Percentage of new suppliers that were screened using human rights criteria.	GC principle 2	6.3.3 6.3.4 6.3.5 6.6.6	-
	G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken.	GC principle 2	6.3.3 6.3.4 6.3.5 6.6.6	-
Human Rights Grievance Mechanisms					
	G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms.	GC principle 1	6.3.6	No violation
SOCIETY					
	Disclosures on management approach			▶ Compliance ▶ Communities	
Local Communities					
○	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	GC principle 1	6.3.9 6.5 6.5.3 6.8	-
	G4-SO2	Operations with significant actual and potential negative impacts on local communities.	GC principle 1	6.3.9 6.5.3 6.8	-
Anti-corruption					
	G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	GC principle 10	6.6 6.6.3	▶ Compliance
	G4-SO4	Communication and training on anti-corruption policies and procedures.	GC principle 10	6.6.3 6.6.6	▶ Compliance ▶ Prohibiting Bribes
	G4-SO5	Confirmed incidents of corruption and actions taken.	GC principle 10	6.6.3	No violation
Public Policy					
	G4-SO6	Total value of political contributions by country and recipient/beneficiary.	GC principle 10	6.6 6.6.4	-
Anti-competitive Behavior					
	G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.		6.6 6.6.5 6.6.7	▶ Compliance ▶ Free Competition and Fair Business Dealings

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Compliance					
	G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.			▶ Major Legal Violations in the Daikin Group in Fiscal 2015
Supplier Assessment for Impacts on Society					
	G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society.		6.3.5 6.6 6.6.6 6.8	▶ Supply Chain Management
	G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken.		6.3.5 6.6 6.6.6 6.8	
Grievance Mechanisms for Impacts on Society					
	G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.		6.3.6 6.6 6.8	No violation
PRODUCT RESPONSIBILITY					
	Disclosures on management approach				▶ Customer Satisfaction
Customer Health and Safety					
○	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.		6.7 6.7.4 6.7.5 6.8.8	▶ Product Quality and Safety
	G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes.		6.7 6.7.4 6.7.5 6.8.8	▶ Handling Product Accidents
Product and Service Labeling					
○	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements.		6.7 6.7.3 6.7.4 6.7.5 6.7.9	▶ Disclosing Product Information
	G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.		6.7 6.7.3 6.7.4 6.7.5 6.7.9	No violation
	G4-PR5	Results of surveys measuring customer satisfaction.		6.7 6.7.6	▶ Customer Satisfaction

Material Aspects	DMA and Indicators	GC Principle	ISO 26000 Core Subjects / Issue	WEB	External Assurance
Marketing Communications					
G4-PR6	Sale of banned or disputed products.			No violation	
G4-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.		6.7 6.7.3	No violation	
Customer Privacy					
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.		6.7 6.7.7	No violation	
Compliance					
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.		6.7 6.7.6	No violation	