

G4 Sustainability Reporting Guidelines Comparison Table

Red frame: Core Disclosures		Corresponding Page
Items	Indicators	
GENERAL STANDARD DISCLOSURES		
Strategy and Analysis		
G4-1	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.	3-4
G4-2	Provide a description of key impacts, risks, and opportunities.	Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
Organizational Profile		
G4-3	Report the name of the organization.	8
G4-4	Report the primary brands, products, and services.	5-8
G4-5	Report the location of the organization's headquarters.	8, Back cover
G4-6	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.	8 Shin-Etsu Chemical website > Corporate Information > Major Bases of Operation / Worldwide Network
G4-7	Report the nature of ownership and legal form.	8 Shin-Etsu Chemical website > Corporate Information > Company Profile
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	8 Shin-Etsu Chemical website > Corporate Information > Company Profile
G4-9	Report the scale of the organization, including: -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	8 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
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).	8
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	-
G4-12	Describe the organization's supply chain.	36
G4-13	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	-

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Commitments to External Initiatives		
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	23-33
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	1, 4, 46
G4-16	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	46
Identified Material Aspects and Boundaries		
G4-17	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.	8 Shin-Etsu Chemical website > Corporate Information > Company Profile
G4-18	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.	4, 15-16
G4-19	List all the material Aspects identified in the process for defining report content.	4, 15-18, 19-45
G4-20	For each material Aspect, report the Aspect Boundary within the organization, as follows: -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: -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	4, 15-18, 19-45
G4-21	For each material Aspect, report the Aspect Boundary outside the organization, as follows: -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	-
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	-
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	-
Stakeholder Engagement		
G4-24	Provide a list of stakeholder groups engaged by the organization.	15-18
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	15-18

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G4-26	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.	15-18
G4-27	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.	15-18

Report Profile		
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	2
G4-29	Date of most recent previous report (if any).	Back cover
G4-30	Reporting cycle (such as annual, biennial).	Back cover
G4-31	Provide the contact point for questions regarding the report or its contents.	Back cover

GRI Content Index		
G4-32	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option (see tables below). 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.	46 G4 Sustainability Reporting Guidelines Comparison Table

Assurance		
G4-33	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.	46

Governance		
G4-34	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.	9-12
G4-35	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	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.	Shin-Etsu Chemical website > Corporate Information > Organization
G4-37	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.	9, 41, 45

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Items	Indicators	
G4-38	Report the composition of the highest governance body and its committees by: -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	9-12
G4-39	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).	9-12
G4-40	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.	9-12
G4-41	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.	9-12, 45 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
G4-42	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.	1, 3-4
G4-43	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.	11
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.	15-18 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	-
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	-
G4-48	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	-
G4-49	Report the process for communicating critical concerns to the highest governance body.	9-12, 19
G4-50	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.	-

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Items	Indicators	
G4-51	a. Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration. b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	11 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available) Shin-Etsu Chemical website > CSR > CSR Management > Governance
G4-52	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.	11 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available) Shin-Etsu Chemical website > CSR > CSR Management > Governance
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Shin-Etsu Chemical website > CSR > CSR Management > Governance
G4-54	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.	-
G4-55	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	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	1
G4-57	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.	19
G4-58	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.	19

SPECIFIC STANDARD DISCLOSURES		
Generic Disclosures on Management Approach		
G4-DMA	a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach, including: -The mechanisms for evaluating the effectiveness of the management approach -The results of the evaluation of the management approach -Any related adjustments to the management approach	3-4, 15-18

CATEGORY: ECONOMIC		
Aspect: Economic Performance		
G4-EC1	Direct economic value generated and distributed	8 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	5-6, 25-26, 33 Shin-Etsu Chemical website > Financial & IR Information > Annual Securities Report FY2015 (only Japanese available)
G4-EC3	Coverage of the organization's defined benefit plan obligations	NA
G4-EC4	Financial assistance received from government	-
Aspect: Market Presence		

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Items	Indicators	
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	-
G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	-
Aspect: Indirect Economic Impacts		
G4-EC7	Development and impact of infrastructure investments and services supported	-
G4-EC8	Significant indirect economic impacts, including the extent of impacts	-
Aspect: Procurement Practices		
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	-
CATEGORY: ENVIRONMENTAL		
Aspect: Materials		
G4-EN1	Materials used by weight or volume	-
G4-EN2	Percentage of materials used that are recycled input materials	-
Aspect: Energy		
G4-EN3	Energy consumption within the organization	25 Environmental Data
G4-EN4	Energy consumption outside of the organization	-
G4-EN5	Energy intensity	25 Environmental Data
G4-EN6	Reduction of energy consumption	25 Environmental Data
G4-EN7	Reductions in energy requirements of products and services	-
Aspect: Water		
G4-EN8	Total water withdrawal by source	23, 28 Environmental Data
G4-EN9	Water sources significantly affected by withdrawal of water	-
G4-EN10	Percentage and total volume of water recycled and reused	28 Environmental Data
Aspect: Biodiversity		
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-
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	31-32
G4-EN13	Habitats protected or restored	-
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	-
Aspect: Emissions		
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	23, 25 Environmental Data
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	23, 25 Environmental Data
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	25 Environmental Data
G4-EN18	Greenhouse gas (GHG) emissions intensity	25 Environmental Data

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Items	Indicators	
G4-EN19	Reduction of greenhouse gas (GHG) emissions	25 Environmental Data
G4-EN20	Emissions of ozone-depleting substances (ODS)	Environmental Data
G4-EN21	NOx, SOx, and other significant air emissions	23, 32 Environmental Data
Aspect: Effluents and Waste		
G4-EN22	Total water discharge by quality and destination	23, 28 Environmental Data
G4-EN23	Total weight of waste by type and disposal method	29 Environmental Data
G4-EN24	Total number and volume of significant spills	32
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	-
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	-
Aspect: Products and Services		
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	-
G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	-
Aspect: Compliance		
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	-
Aspect: 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	-
Aspect: Overall		
G4-EN31	Total environmental protection expenditures and investments by type	33
Aspect: Supplier Environmental Assessment		
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	-
G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	36
Aspect: Environmental Grievance Mechanisms		
G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms	NA
CATEGORY: SOCIAL		
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK		
Aspect: Employment		
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	Shin-Etsu Chemical website > Recruit-Employment Opportunities > FAQ (only Japanese available)
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or parttime employees, by significant locations of operation	40-41
G4-LA3	Return to work and retention rates after parental leave, by gender	40
Aspect: Labor/Management Relations		
G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	-

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Aspect: 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	-
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	-
G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	-
G4-LA8	Health and safety topics covered in formal agreements with trade unions	-
Aspect: Training and Education		
G4-LA9	Average hours of training per year per employee by gender, and by employee category	-
G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	37-39
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	-
Aspect: 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	-
Aspect: 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	-
Aspect: Supplier Assessment for Labor Practices		
G4-LA14	Percentage of new suppliers that were screened using labor practices criteria	-
G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken	36
Aspect: Labor Practices Grievance Mechanisms		
G4-LA16	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms	-
SUB-CATEGORY: HUMAN RIGHTS		
Aspect: Investment		
G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	-
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	37
Aspect: Non-discrimination		
G4-HR3	Total number of incidents of discrimination and corrective actions taken	-
Aspect: 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	-
Aspect: 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	36-37
Aspect: Forced or Compulsory Labor		

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Items	Indicators	
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	36-37
Aspect: Security Practices		
G4-HR7	Percentage of security personnel trained in the organization's human rights Policies or procedures that are relevant to operations	-
Aspect: Indigenous Rights		
G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	-
Aspect: Assessment		
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	-
Aspect: Supplier Human Rights Assessment		
G4-HR10	Percentage of new suppliers that were screened using human rights criteria	-
G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	36
Aspect: Human Rights Grievance Mechanisms		
G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	-
SUB-CATEGORY: SOCIETY		
Aspect: Local Communities		
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	-
G4-SO2	Operations with significant actual and potential negative impacts on local communities	-
Aspect: Anti-corruption		
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	-
G4-SO4	Communication and training on anti-corruption policies and procedures	19
G4-SO5	Confirmed incidents of corruption and actions taken	NA
Aspect: Public Policy		
G4-SO6	Total value of political contributions by country and recipient/beneficiary	-
Aspect: Anti-competitive Behavior		
G4-SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes	NA
Aspect: Compliance		
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	NA
Aspect: Supplier Assessment for Impacts on Society		
G4-SO9	Percentage of new suppliers that were screened using criteria for impacts on society	-
G4-SO10	Significant actual and potential negative impacts on society in the supply Chain and actions taken	36
Aspect: Grievance Mechanisms for Impacts on Society See references		
G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	-
SUB-CATEGORY: PRODUCT RESPONSIBILITY		
Aspect: Customer Health and Safety		
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	-

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Items	Indicators	
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	NA
Aspect: 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	35
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	NA
G4-PR5	Results of surveys measuring customer satisfaction	-
Aspect: Marketing Communications		
G4-PR6	Sale of banned or disputed products	NA
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	NA
Aspect: Customer Privacy		
G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	NA
Aspect: Compliance		
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	NA