

GRI Standards table 102-55

This data book has been compiled with reference to the GRI Sustainability Reporting Standards.

General disclosures

100: Universal Standards			
GRI 102: General Disclosures 2016			
1. Organizational profile		Relevant Sections in Data Book (★ denotes an appendix)	
102-1	Name of the organization	●Kao Group Overview (external link)	—
102-2	Activities, brands, products, and services	●Kao Group Fields of Business (external link)	—
102-3	Location of headquarters	●Kao Group Overview (external link)	—
102-4	Location of operations	●Kao Group Overview (external link)	—
102-5	Ownership and legal form	●Kao Group Overview (external link)	—
102-6	Markets served	●Global Locations (external link)	—
102-7	Scale of the organization	●Kao Group Overview (external link)	—
102-8	Information on employees and other workers	● Human capital development: Framework ● Inclusive & diverse workplaces: Human capital data	P154 P173
102-9	Supply chain	—	—
102-10	Significant changes to the organization and its supply chain	—	—
102-11	Precautionary Principle or approach	● Responsible chemicals management: Kao's creating value to address social issues ● Responsible chemicals management: Comprehensive Management System for Chemical Substances ● Responsible chemicals management: Mid- to long-term targets and performance ★ Information security: Kao's creating value to address social issues ★ Process Safety and Disaster Prevention: Policies ★ Process Safety and Disaster Prevention: Framework/Mid- to long-term targets and performance ★ Process safety and disaster prevention: Emergency response drills to prepare for large-scale disasters ★ Process safety and disaster prevention: Disaster prevention audits/Strengthening process safety and disaster prevention	P192 P195 P196 ★ ★ ★ ★ ★
102-12	External initiatives	● Kirei Lifestyle Plan—Kao's ESG Strategy ● "Contributions to the SDGs" in each section ● Responsibly sourced raw materials: Kao vendor summits ● Decarbonization: Efforts in raw materials procurement ● Decarbonization: Examples of major collaboration projects with stakeholders ● Water conservation: Efforts in raw materials procurement ● Water conservation: Implementing education and activities based on "eco together" ● Inclusive & diverse workplaces: Collaboration with stakeholders ★ Information security: Fourth Quarter: Improvement activities ★ Biodiversity: Kao's creating value to address social issues ★ Biodiversity: Compliance with international agreements	P24 P79 P90 P96 P122 P124 P170 ★ ★ ★
102-13	Membership of associations	● Safer healthier products: Industry association activities/communication (the Japan Cosmetic Industry Association, the Japan Soap and Detergent Association and the Japan Chemical Industry Association) ● Responsibly sourced raw materials: Initiatives toward sustainable procurement of palm oil and palm kernel oil (RSPO, SUSTAIN, JaSPON) ● Responsible chemicals management: Communication about chemicals with stakeholders (JIPS, LRI) ★ Tax strategies: Collaboration with the Japan Chemical Industry Association (JCIA) ★ Biodiversity: Compliance with international agreements (JaSPON)	P58 P76 P198 ★ ★

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100: Universal Standards				
GRI 102: General Disclosures 2016				
2. Strategy		Relevant Sections in Data Book (★ denotes an appendix)		
	102-14	Statement from senior decision-maker	<ul style="list-style-type: none"> ● CEO Message ● Message by Dave Muenz 	P4 P6
	102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Business growth through the realization of the Kirei Lifestyle ● Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's vision for society and what Kao aims to be by 2030 ● Kirei Lifestyle Plan—Kao's ESG Strategy: Performance in 2019 ● Kirei Lifestyle Plan—Kao's ESG Strategy: Focus on global mega-trends ● Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments ● "Kao's creating value to address social issues" in each section ● Decarbonization: Scenario Analysis ● Responsible chemicals management: Comprehensive Management System for Chemical Substances ★ Risk and crisis management: Kao's creating value to address social issues ★ Risk and crisis management: Framework ★ Risk and crisis management: Mid- to long-term targets and performance ★ Intellectual property: Our initiatives ★ Process safety and disaster prevention: Emergency response drills to prepare for large-scale disasters ★ Process safety and disaster prevention: Disaster prevention audits/Strengthening process safety and disaster prevention 	P10 P11 P22 P23 P26 P97 P195 ★ ★ ★ ★ ★ ★
3. Ethics and integrity				
	102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> ● Kao's Corporate Philosophy ● Kirei Lifestyle Plan—Kao's ESG Strategy ● Realization of the Kao Corporate Philosophy ● Effective corporate governance: Kao's creating value to address social issues/Policies 	P5 P7 P36 P134
	102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> ● Effective corporate governance: Compliance Hotlines 	P142
4. Governance				
	102-18	Governance structure	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ★ Corporate governance: Corporate governance structure ★ Corporate governance: Board of Directors and Audit & Supervisory Board 	P14 ★ ★
	102-19	Delegating authority	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure 	P14
	102-20	Executive-level responsibility for economic, environmental, and social topics	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ● Responsibly sourced raw materials: Framework ● Decarbonization: Framework ● Zero waste: Framework ● Water conservation: Framework ● Effective corporate governance: Framework ● Respecting human rights: Framework ● Human capital development: Framework ● Responsible chemicals management: Framework ★ Risk and crisis management: Framework ★ Responsible care activities: Framework ★ Product quality management: Framework ★ Information security: Framework ★ Advanced Digital Technology Strategy: Framework ★ Intellectual property: Framework ★ Process Safety and Disaster Prevention: Framework 	P14 P73 P86 P107 P120 P135 P147 P154 P193 ★ ★ ★ ★ ★ ★ ★
	102-21	Consulting stakeholders on economic, environmental, and social topics	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure 	P14

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GRI 102: General Disclosures 2016			
4. Governance		Relevant Sections in Data Book (★ denotes an appendix)	
102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> ★Corporate governance: Corporate governance reform ★Corporate governance: Corporate governance structure ★Corporate governance: Board of Directors and Audit & Supervisory Board ★Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee 	★ ★ ★ ★
102-23	Chair of the highest governance body	<ul style="list-style-type: none"> ★Corporate governance: Corporate governance reform ★Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee 	★ ★
102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> ★Corporate governance: Corporate governance structure ★Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee 	★ ★
102-25	Conflicts of interest	<ul style="list-style-type: none"> ★Corporate governance: Board of Directors and Audit & Supervisory Board 	★
102-26	Role of highest governance body in setting purpose, values, and strategy	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ★Corporate governance: Basic Approach to Corporate Governance ★Corporate governance: Corporate governance structure ★Corporate governance: Board of Directors and Audit & Supervisory Board 	P14 ★ ★ ★
102-27	Collective knowledge of highest governance body	—	—
102-28	Evaluating the highest governance body's performance	<ul style="list-style-type: none"> ★Corporate governance: Evaluation of the effectiveness of the Board of Directors 	★
102-29	Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ★Risk and crisis management: Policies ★Risk and crisis management: Framework 	P14 ★ ★
102-30	Effectiveness of risk management processes	<ul style="list-style-type: none"> ★Risk and crisis management: Policies ★Risk and crisis management: Framework ★Risk and crisis management: Performance in 2019 	★ ★ ★
102-31	Review of economic, environmental, and social topics	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure 	P14
102-32	Highest governance body's role in sustainability reporting	—	—
102-33	Communicating critical concerns	<ul style="list-style-type: none"> ★Risk and crisis management: Framework 	★
102-34	Nature and total number of critical concerns	<ul style="list-style-type: none"> ★Process safety and disaster prevention: Disaster prevention audits 	★
102-35	Remuneration policies	<ul style="list-style-type: none"> ★Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers 	★
102-36	Process for determining remuneration	<ul style="list-style-type: none"> ★Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers 	★
102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> ★Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers 	★
102-38	Annual total compensation ratio	—	—
102-39	Percentage increase in annual total compensation ratio	—	—

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GRI 102: General Disclosures 2016			
5. Stakeholder engagement		Relevant Sections in Data Book (★ denotes an appendix)	
102-40	List of stakeholder groups	● Stakeholder Engagement	P34
102-41	Collective bargaining agreements	—	—
102-42	Identifying and selecting stakeholders	—	—
102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao’s ESG Strategy: Employee engagement ● Stakeholder Engagement ● “Collaboration and engagement with stakeholders” in each section ● Habits for cleanliness, beauty & health: Educational program to cultivate habits for cleanliness, beauty & health ● Universal product design: Principal collaboration with government in 2019 ● Safer healthier products: Industry association activities/communication ● Sustainable lifestyle promotion: Disseminating information related to sustainable living ● Sustainable lifestyle promotion: Offering opportunities for hands-on learning ● Sustainable lifestyle promotion: Awareness-raising activities carried out with society, organizations and public institutions ● Responsibly sourced raw materials: Initiatives toward sustainable procurement of palm oil and palm kernel oil ● Responsibly sourced raw materials: Kao vendor summits ● Responsibly sourced raw materials: Surveying supplier satisfaction ● Decarbonization: Education and promotion ● Decarbonization: Efforts in raw materials procurement ● Decarbonization: Examples of major collaboration projects with stakeholders ● Zero waste: Our initiatives ● Water conservation: Education and promotion ● Water conservation: Our initiatives ● Air & water pollution prevention: Measures relating to wastewater after product use ● Effective corporate governance: Evaluation activities/Sharing our insights on compliance with outside groups ● Human capital development: Implementation of the employee survey <i>Find</i>, and drafting of action plans ● Inclusive & diverse workplaces: Collaboration with stakeholders ● Employee wellbeing & safety: Collaboration with stakeholders ● Employee wellbeing & safety: Implementation of the Children’s Road Safety Class as a local contribution activity ● Responsible chemicals management: Communication about chemicals with stakeholders ★ Responsible care activities: Publishing a PR magazine to deepen communication with society (Wakayama Plant) ★ Information security: Collaboration with stakeholders ★ Biodiversity: Collaboration with other organization ★ Communication with consumers: Our initiatives ★ Corporate citizenship activities: Support for cancer education through the Pink Ribbon Campaign ★ Process Safety and Disaster Prevention: National Forum for Disaster Cooperation Ideas 	<ul style="list-style-type: none"> P19 P34 P49 P55 P58 P63 P64 P64 P76 P79 P80 P85 P90 P96 P111 P119 P122 P129 P143 P160 P170 P183 P191 P198 ★ ★ ★ ★ ★ ★

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GRI 102: General Disclosures 2016			
102-44	Key topics and concerns raised	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Main deliberated items (2019) ● Kirei Lifestyle Plan—Kao's ESG Strategy: Message from the ESG External Advisory Board ● Universal product design: Message from External Expert ● Responsibly sourced raw materials: Message from External Expert ● Zero waste: Message from External Expert ● Human capital development: Dialogue with employees 	P15 P16 P56 P81 P116 P157
6. Reporting practice		Relevant Sections in Data Book (★ denotes an appendix)	
102-45	Entities included in the consolidated financial statements	—	—
102-46	Defining report content and topic Boundaries	—	—
102-47	List of material topics	● Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments and Actions	P9
102-48	Restatements of information	<ul style="list-style-type: none"> ● Decarbonization: Performance in 2019: Energy consumption (all sites) ● Decarbonization: Performance in 2019: GHG emissions (all sites) ● Decarbonization: Performance in 2019: Scope 2 CO₂ emissions ● Zero waste: Performance in 2019: Usage and reduction volume of plastic in refill and replacement categories 	P88 P88 P89 P110
102-49	Changes in reporting	—	—
102-50	Reporting period	● Editorial Policy	P3
102-51	Date of most recent report	● Editorial Policy	P3
102-52	Reporting cycle	● Editorial Policy	P3
102-53	Contact point for questions regarding the report	—	Back cover
102-54	Claims of reporting in accordance with the GRI Standards	— (This data book has been compiled with reference to the GRI Standards 2016, GRI 207: 2019 taxes, GRI 303: Water and Effluents 2018 and GRI 403: Occupational Health and Safety 2018)	—
102-55	GRI content index	● GRI standards table	P210
102-56	External assurance	<ul style="list-style-type: none"> ● Editorial Policy ● Independent assurance report 	P3 P209
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Mid- to long-term targets ● Kirei Lifestyle Plan—Kao's ESG Strategy: Impacts on society through the value chain ● Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments and Actions ● The Management part in each section ● Kirei Lifestyle Plan KPI definitions 	P20 P25 P9 P202
103-2	The management approach and its components	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Selection process for the Kao Actions as material themes ● Kirei Lifestyle Plan—Kao's ESG Strategy: Mid- to long-term targets ● Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments and Actions ● Kirei Lifestyle Plan KPI definitions ● The Management part in each section ★ Major sustainability indicators 	P12 P20 P9 P202 ★
103-3	Evaluation of the management approach	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Selection process for the Kao Actions as material themes ● Kirei Lifestyle Plan—Kao's ESG Strategy: Mid- to long-term targets ● Kirei Lifestyle Plan KPI definitions ● The Management part in each section ★ Major sustainability indicators 	P12 P20 P202 ★

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Materials

200: Economic topics					
Economic Performance			Relevant Sections in Data Book (★ denotes an appendix)		Indicators on which third-party assurance is provided (✓)
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	—	—	
	201-2	Financial implications and other risks and opportunities due to climate change	● Decarbonization: Scenario Analysis	P97	
	201-3	Defined benefit plan obligations and other retirement plans	—	—	
	201-4	Financial assistance received from government	—	—	
Market Presence					
GRI 202: Market Presence 2016	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					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	★ Corporate citizenship activities: Mid- to long-term targets and performance ★ Corporate citizenship activities: Making my everyday more beautiful ★ Corporate citizenship activities: The China water conservation campaign	★ ★ ★	
	203-2	Significant indirect economic impacts	—	—	
Procurement Practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	—	—	
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	—	—	
	205-2	Communication and training about anti-corruption policies and procedures	● Effective corporate governance: Education and promotion ● Effective corporate governance: Activities to reduce compliance risks/ Amending the Kao Business Conduct Guidelines (BCG) ● Effective corporate governance: Deployment of the BCG Casebook and other compliance-related rules/Compliance education/Compliance Awareness Month	P135 P140 P141	
			— (P142 Response to compliance violations, and legal violations in 2019: No applicable incidents)	—	
205-3	Confirmed incidents of corruption and actions taken	— (P142 Response to compliance violations, and legal violations in 2019: No applicable incidents)	—		
Anti-competitive Behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	— (P142 Response to compliance violations, and legal violations in 2019: No applicable incidents)	—	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	—	—	
	207-2	Tax governance, control, and risk management	—	—	
	207-3	Stakeholder engagement and management of concerns related to tax	—	—	
	207-4	Country-by-country reporting	● Tax strategies: Performance report and tax payment record	★	
300: Environmental topics					
Materials			Relevant Sections in Data Book (★ denotes an appendix)		Indicators on which third-party assurance is provided (✓)
GRI 301: Materials 2016	301-1	Materials used by weight or volume	● Product lifecycle and environmental impact	P130	
	301-2	Recycled input materials used	● Zero waste: Performance in 2019 ● Zero waste: Measures taken in relation to our products ● Zero waste: Initiatives targeting and packaging	P109 P111 P111	
			● Zero waste: Measures taken in relation to our products/Initiatives targeting and packaging	P111	
301-3	Reclaimed products and their packaging materials	● Zero waste: Measures taken in relation to our products/Initiatives targeting and packaging	P111		

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300: Environmental topics					
Energy			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 ● Product lifecycle and environmental impact 	P87 P88 P130	
	302-2	Energy consumption outside of the organization	—	—	
	302-3	Energy intensity	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 	P87 P88	
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 ● Decarbonization: Efforts in manufacturing (plants, offices, logistics centers) 	P87 P88 P92	
	302-5	Reductions in energy requirements of products and services	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 	P87 P88	
Water					
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> ● Water conservation: Kao's creating value to address social issues ● Water conservation: Policies ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 	P117 P119 P120 P121	
	303-2	Management of water discharge-related impacts	<ul style="list-style-type: none"> ● Water conservation: Policies ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 ● Air & water pollution prevention: Policies ● Air & water pollution prevention: Performance in 2019 ● Air & water pollution prevention: Our initiatives 	P119 P120 P121 P126 P127 P128	
	303-3	Water withdrawal	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 ● Product lifecycle and environmental impact 	P120 P121 P130	✓
	303-4	Water discharge	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 ● Air & water pollution prevention: Performance in 2019 ● Product lifecycle and environmental impact 	P120 P121 P127 P130	✓
	303-5	Water consumption	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 ● Product lifecycle and environmental impact 	P120 P121 P130	✓
Biodiversity					
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	★ Biodiversity: Business activities with consideration for the local ecosystem	★	
	304-2	Significant impacts of activities, products, and services on biodiversity	<ul style="list-style-type: none"> ★ Biodiversity: Understanding relationships between business and biodiversity ★ Biodiversity: Business activities with consideration for the local ecosystem 	★ ★	
	304-3	Habitats protected or restored	<ul style="list-style-type: none"> ★ Biodiversity: Business activities with consideration for the local ecosystem ★ Corporate citizenship activities: FURUSATO Environment Conservation Project in Northern Thailand ★ Corporate citizenship activities: Kao Creating Forests for Everyone program 	★ ★ ★	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—	

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300: Environmental topics					
Emissions			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 ● Product lifecycle and environmental impact 	P87 P88 P130	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 ● Product lifecycle and environmental impact 	P87 P88 P130	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 ● Decarbonization: Efforts in distribution ● Decarbonization: Efforts during use ● Decarbonization: Efforts in disposal and recycling ● Product lifecycle and environmental impact 	P87 P88 P94 P95 P96 P130	<input checked="" type="checkbox"/> (1, 4, 11, 12) <input checked="" type="checkbox"/>
	305-4	GHG emissions intensity	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 	P87 P88	
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2019 	P87 P88	<input checked="" type="checkbox"/>
	305-6	Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> ● Decarbonization: 3. Reducing the volume of leaked refrigerants and other greenhouse gases 	P93	
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<ul style="list-style-type: none"> ● Air & water pollution prevention: Performance in 2019 ● Product lifecycle and environmental impact 	P127 P130	<input checked="" type="checkbox"/>
Effluents and Waste					
GRI 306: Effluents and Waste 2016	306-1	Water discharge by quality and destination	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2019 	P120 P121	<input checked="" type="checkbox"/>
	306-2	Waste by type and disposal method	<ul style="list-style-type: none"> ● Zero waste: Performance in 2019 Waste ● Product lifecycle and environmental impact 	P109 P130	<input checked="" type="checkbox"/>
	306-3	Significant spills	— (P127 Compliance with environmental legislation: No applicable incidents)	—	
	306-4	Transport of hazardous waste	—	—	
	306-5	Water bodies affected by water discharges and/or runoff	—	—	
Environmental Compliance					
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	— (P127 Compliance with environmental legislation: No applicable incidents)	—	
Supplier Environmental Assessment					
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	—	—	
	308-2	Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> ● Responsibly sourced raw materials: Initiatives toward sustainable procurement of palm oil and palm kernel oil ● Responsibly sourced raw materials: Using Sedex in supplier monitoring ● Decarbonization: Efforts in raw materials procurement ● Zero waste: Assessment of environmental impact on society ● Water conservation: Efforts in raw materials procurement 	P76 P78 P90 P114 P122	

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400: Social topics					
Employment			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	● Inclusive & diverse workplaces: Human capital data	P173	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—	
	401-3	Parental leave	● Inclusive & diverse workplaces: Human capital data	P173	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	—	—	
Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	● Employee wellbeing & safety: Framework ★ Responsible care activities: Utilization of environmental and safety database ★ Responsible care activities: Status of international management system certification ★ Process Safety and Disaster Prevention: Framework	P186 ★ ★ ★	
	403-2	Hazard identification, risk assessment, and incident investigation	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Status of occupational accident occurrences/Risk assessments of chemical substances ● Employee wellbeing & safety: Creating a pleasant working environment for employees ★ Responsible care activities: Implementation status of the RC Promotion Committee Secretariat Audit ★ Responsible care activities: Implementation of Safety Awareness Survey ★ Process Safety and Disaster Prevention: Disaster prevention audits/ Strengthening process safety and disaster prevention ★ Process Safety and Disaster Prevention: High-pressure gas safety inspection, auditing, and verification	P186 P190 P191 ★ ★ ★ ★	
	403-3	Occupational health services	—	—	
	403-4	Worker participation, consultation, and communication on occupational health and safety	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Expansion of the “no accidents with lost work days award system” improving safety awareness ● Employee wellbeing & safety: Sharing safety messages globally ★ Responsible care activities: Implementation of Safety Awareness Survey	P186 P190 P191 ★	
	403-5	Worker training on occupational health and safety	● Employee wellbeing & safety: Education and promotion ★ Responsible care activities: Education and promotion ★ Responsible care activities: Standardization of RC activities ★ Process Safety and Disaster Prevention: Education and promotion ★ Process Safety and Disaster Prevention: Emergency response drills to prepare for large-scale disasters	P185 ★ ★ ★ ★	
	403-6	Promotion of worker health	● Employee wellbeing & safety: Employee wellbeing	P175	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—	—	
	403-8	Workers covered by an occupational health and safety management system	—	—	
	403-9	Work-related injuries	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Performance in 2019 ★ Process safety and disaster prevention: Performance in 2019	P186 P187 ★	✓ (Partial data)
	403-10	Work-related ill health	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Performance in 2019	P186 P187	✓ (Partial data)

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GRI Standards table 102-55

400: Social topics				
Training and Education			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	● Human capital development: Performance in 2019	P157
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao’s ESG Strategy: Employee engagement ● “Education and promotion” in each section ● Realization of the Kao Corporate Philosophy: Education and promotion ● Universal product design: Promoting employee UD understanding ● Responsibly sourced raw materials: Examples of education and promotion ● Zero waste: Spreading internal awareness of zero waste ● Effective corporate governance: Performance in 2019 ● Effective corporate governance: Compliance education ● Human capital development ● Inclusive & diverse workplaces: LGBT training ● Inclusive & diverse workplaces: Support for self-directed career development ● Inclusive & diverse workplaces: Seminars for employees returning from childcare leave/F&M (Fathers & Mothers) Meetings ● Inclusive & diverse workplaces: Main support for balancing work and childcare responsibilities ● Responsible chemicals management: Internal education on chemicals ★ Product quality management: Strengthening of Quality Management Education Programs ★ Information security: Holding of the 26th TS & Personal Information Protection Promotion Meeting ★ Communication with consumers: Internal education for deeper understanding of consumers 	P19 P37 P55 P80 P114 P138 P141 P151 P165 P167 P169 P170 P198 ★ ★ ★
	404-3	Percentage of employees receiving regular performance and career development reviews	—	—
Diversity and Equal Opportunity				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> ● Inclusive & diverse workplaces: Promoting better understanding of disability and promoting the employment of persons with disabilities ● Inclusive & diverse workplaces: Fostering active participation by senior human capital ● Inclusive & diverse workplaces: Human capital data 	P166 P167 P173
	405-2	Ratio of basic salary and remuneration of women to men	—	—
Non-discrimination				
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	—	—
Freedom of Association and Collective Bargaining				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—	—
Child Labor				
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	—	—
Forced or Compulsory Labor				
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	—	—
Security Practices				
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	—	—
Rights of Indigenous Peoples				
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	—	—

GRI Standards table 102-55

400: Social topics				
Human Rights Assessment			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	<ul style="list-style-type: none"> ● Respecting human rights: Mid- to long-term targets and performance ● Respecting human rights: Performance in 2019 ● Respecting human rights: Human rights due diligence process 	P148 P149 P150
	412-2	Employee training on human rights policies or procedures	<ul style="list-style-type: none"> ● Respecting human rights: Mid- to long-term targets and performance ● Respecting human rights: Performance in 2019 ● Respecting human rights: Human rights due diligence process and Internal human rights education 	P148 P149 P150
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<ul style="list-style-type: none"> ● Respecting human rights: Mid- to long-term targets and performance ● Respecting human rights: Performance in 2019 ● Respecting human rights: Human rights due diligence process 	P148 P149 P150
Local Communities				
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> ● Responsible chemicals management: Communication about chemicals with stakeholders ★ Corporate citizenship activities: Education for the next-generation through providing education in the classroom and educational materials ★ Corporate citizenship activities: Support for school education through plant and museum tours ★ Corporate citizenship activities: Environmental education and awareness-raising activities through direct communication ★ Corporate citizenship activities: The China water conservation campaign 	P198 ★ ★ ★ ★
	413-2	Operations with significant actual and potential negative impacts on local communities	—	—
Supplier Social Assessment				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	<ul style="list-style-type: none"> ● Respecting human rights: Human rights due diligence process 	P150
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> ● Responsibly sourced raw materials: Initiatives toward sustainable procurement of palm oil and palm kernel oil ● Responsibly sourced raw materials: Using Sedex in supplier monitoring ● Respecting human rights: Human rights due diligence process 	P76 P78 P150
Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions	— (P142 Response to compliance violations, and legal violations in 2019: Report confirming that no political donations have been made)	—
Customer Health and Safety				
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> ● Universal product design: Mid- to long-term targets and performance ● Universal product design: Performance in 2019 ● Safer healthier products: Safe and reliable ingredient use and information disclosure ● Sustainable lifestyle promotion: Solving problems through manufacturing and products themselves ● Purpose driven brands: Recently developed products and technology ★ Product quality management: Company-wide consumer- and customer-driven quality management activities ★ Product quality management: Verifying quality management activities through audits and self-checks ★ Product quality management: Safety management across the product lifecycle 	P52 P53 P58 P62 P67 ★ ★ ★
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	— (“Product recall over the last 4 years” section of the Product quality management appendix: Report noting that no product recalls have been made within the past four years)	★

GRI Standards table 102-55

400: Social topics					
Marketing and Labeling			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> ● Universal product design: Mid- to long-term targets and performance ● Universal product design: Performance in 2019 ● Universal product design: Our products launched in 2019 incorporated UD considerations ● Universal product design: Initiatives to prevent ingestion accidents among the elderly ● Safer healthier products: Safe and reliable ingredient use and information disclosure ● Product lifecycle and environmental impact: Expansion of the range of products that display the “eco together” logo ● Full transparency: Considerations in the product catalog website and individual product websites ★ Communication with consumers: Framework ★ Communication with consumers: Mid- to long-term targets and performance ★ Communication with consumers: Performance in 2019 ★ Communication with consumers: The Kao Plaza community site for loyal Kao users ★ Communication with consumers: Support for raising children by expanding diaper vending machines in the Welcome Baby Project ★ Corporate citizenship activities: Barrier-free access to information 	P52 P53 P54 P55 P58 P131 P145 ★ ★ ★ ★ ★ ★	
	417-2	Incidents of non-compliance concerning product and service information and labeling	—	—	
	417-3	Incidents of non-compliance concerning marketing communications	—	—	
Customer Privacy					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	—	
Socioeconomic Compliance					
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	● Effective corporate governance: Response to compliance violations, and legal violations in 2019	P142	

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Core subjects and issues	Relevant Sections in Data Book (★ denotes an appendix)
6.2 Organizational governance	● Kirei Lifestyle Plan—Kao's ESG Strategy ★ Corporate governance P7 ★
6.3 Human rights	● Respecting human rights ● Kao Business Conduct Guidelines (external link) P146 —
6.3.3 Due diligence	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Responsibly sourced raw materials ● Effective corporate governance ● Respecting human rights ● Employee wellbeing & safety P7 P72 P134 P146 P175
6.3.4 Human rights risk situations	● Respecting human rights ● Inclusive & diverse workplaces P146 P162
6.3.5 Avoidance of complicity	● Responsibly sourced raw materials ● Respecting human rights ● Employee wellbeing & safety P72 P146 P175
6.3.6 Resolving grievances	● Effective corporate governance ★ Communication with consumers P134 ★
6.3.7 Discrimination and vulnerable group	● Employee wellbeing & safety ★ Corporate citizenship activities P175 ★
6.3.8 Civil and political rights	● Effective corporate governance ● Human capital development P134 P151
6.3.9 Economic, social, and cultural rights	● Effective corporate governance ● Employee wellbeing & safety ★ Corporate citizenship activities P134 P175 ★
6.3.10 Fundamental principles and rights at work	● Effective corporate governance ● Human capital development P134 P151
6.4 Labour practices	
6.4.3 Employment and employment relationships	● Effective corporate governance ● Human capital development ● Inclusive & diverse workplaces ● Employee wellbeing & safety P134 P151 P162 P175

Core subjects and issues	Relevant Sections in Data Book (★ denotes an appendix)
6.4.4 Conditions of work and social protection	● Human capital development P151
6.4.5 Social dialogue	● Human capital development P151
6.4.6 Health and safety at work	● Employee wellbeing & safety ★ Responsible care activities ★ Process Safety and Disaster Prevention P175 ★ ★
6.4.7 Human development and training in the workplaces	● Human capital development P151
6.5 The environment	
6.5.3 Prevention of pollution	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Making the world healthier & cleaner ● Responsible chemicals management P7 P82 P192
6.5.4 Sustainable resource use	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Responsibly sourced raw materials ● Making the world healthier & cleaner P7 P72 P82
6.5.5 Climate change mitigation and adaptation	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Making the world healthier & cleaner P7 P82
6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Responsibly sourced raw materials ● Making the world healthier & cleaner ★ Biodiversity P7 P72 P82 ★
6.6 Fair operating practices	
6.6.3 Anti-corruption	● Effective corporate governance ★ Corporate governance P134 ★
6.6.4 Responsible political involvement	● Effective corporate governance P134

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Core subjects and issues	Relevant Sections in Data Book (★ denotes an appendix)
6.6.5 Fair competition	● Effective corporate governance ★ Corporate governance P134 ★
6.6.6 Promoting social responsibility in the value chain	● Kirei Lifestyle Plan—Kao’s ESG Strategy ● Responsibly sourced raw materials ● Effective corporate governance ★ Corporate governance ★ Communication with consumers P7 P72 P134 ★ ★
6.6.7 Respect for property rights	● Effective corporate governance ★ Intellectual property P134 ★
6.7 Consumer issues	
6.7.3 Fair marketing, factual and unbiased information and fair contractual practices	● Responsibly sourced raw materials ★ Communication with consumers P72 ★
6.7.4 Protecting consumers’ health and safety	★ Product quality management ★ Communication with consumers ★ ★
6.7.5 Sustainable consumption	● Making the world healthier & cleaner ● Zero waste ★ Communication with consumers P82 P103 ★
6.7.6 Consumer service, support, and complaint and dispute resolution	★ Product quality management ★ Communication with consumers ★ ★
6.7.7 Consumer data protection and privacy	● Effective corporate governance ★ Information security P134 ★
6.7.8 Access to essential services	★ Communication with consumers ★
6.7.9 Education and awareness	● Universal product design ● Making the world healthier & cleaner ★ Product quality management ★ Communication with consumers ★ Corporate citizenship activities P50 P82 ★ ★ ★

Core subjects and issues	Relevant Sections in Data Book (★ denotes an appendix)
6.8 Community involvement and development	
6.8.3 Community involvement	● Kirei Lifestyle Plan—Kao’s ESG Strategy ● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner ★ Biodiversity P7 P41 P59 P82 ★
6.8.4 Education and culture	● Making my everyday more beautiful ● Habits for cleanliness, beauty & health ● Sustainable lifestyle promotion ★ Biodiversity ★ Corporate citizenship activities P41 P47 P60 ★ ★
6.8.5 Employment creation and skills development	★ Corporate citizenship activities ★
6.8.6 Technology development and access	● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner P41 P59 P82
6.8.7 Wealth and income creation	● Making my everyday more beautiful ● Making thoughtful choices for society ● Walking the right path P41 P59 P133
6.8.8 Health	● Employee wellbeing & safety ★ Corporate citizenship activities P175 ★
6.8.9 Social investment	● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner ● Walking the right path P41 P59 P82 P133

TCFD Index

This report has been compiled with reference to the recommendations for disclosure given by the Task Force on Climate-related Financial Disclosures (TCFD).

Governance

Disclose the organization's governance pertaining to climate-related risks and opportunities.		
Recommended disclosure content	Relevant Sections in Data Book (★ denotes an appendix)	
a) Framework of the Board of Directors' oversight of climate-related risks and opportunities	<ul style="list-style-type: none"> ●Decarbonization: Framework ●Water conservation: Framework ★Risk and crisis management: Framework 	P86 P120 ★
b) The role of management in assessing and managing climate-related risks and opportunities	<ul style="list-style-type: none"> ●Decarbonization: Framework ●Water conservation: Framework ★Risk and crisis management: Framework 	P86 P120 ★

Strategy

Recommendation: Disclose the actual or latent impact on the business, strategy, and financial planning of climate-related risks and opportunities if such information is important.		
Recommended disclosure content	Relevant Sections in Data Book (★ denotes an appendix)	
a) Climate-related risks and opportunities the organization has identified over the short-, mid- and long-term	<ul style="list-style-type: none"> ●Decarbonization: Risks and opportunities related to realization of our vision by 2030 ●Water conservation: Risks and opportunities related to realization of our vision by 2030 ★Risk and crisis management: Performance in 2019 	P84 P118 ★
b) Impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<ul style="list-style-type: none"> ●Decarbonization: Risks and opportunities related to realization of our vision by 2030 ●Decarbonization: Mid- to long-term targets and performance ●Water conservation: Risks and opportunities related to realization of our vision by 2030 ●Water conservation: Mid- to long-term targets and performance ★Risk and crisis management: Performance in 2019 	P84 P87 P118 P120 ★
c) Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	<ul style="list-style-type: none"> ●Decarbonization: Risks and opportunities related to realization of our vision by 2030 ●Decarbonization: Scenario Analysis ●Water conservation: Risks and opportunities related to realization of our vision by 2030 	P84 P97 P118

Risk management

Recommendation: Disclose how the organization is identifying, evaluating, and controlling climate-related risks.		
Recommended disclosure content	Relevant Sections in Data Book (★ denotes an appendix)	
a) Organization's processes for identifying and assessing climate-related risks	<ul style="list-style-type: none"> ●Decarbonization: Framework ●Decarbonization: Scenario Analysis ●Water conservation: Framework ★Risk and crisis management: Policy ★Risk and crisis management: Framework ★Risk and crisis management: Performance in 2019 	P86 P97 P120 ★ ★ ★
b) Organization's processes for managing climate-related risks	<ul style="list-style-type: none"> ●Decarbonization: Framework ●Water conservation: Framework ★Risk and crisis management: Policy ★Risk and crisis management: Framework ★Risk and crisis management: Performance in 2019 	P86 P120 ★ ★ ★
c) How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	<ul style="list-style-type: none"> ●Decarbonization: Framework ●Water conservation: Framework ★Risk and crisis management: Policy ★Risk and crisis management: Framework 	P86 P120 ★ ★

Metrics and targets

Recommendation: Disclose indicators and targets used in the evaluation and control of climate-related risks and opportunities if such information is important.		
Recommended disclosure content	Relevant Sections in Data Book (★ denotes an appendix)	
a) Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG strategy: Mid- to long-term targets-Making the world healthier & cleaner ●Decarbonization: Mid- to long-term targets and performance ●Water conservation: Mid- to long-term targets and performance 	P21 P87 P120
b) Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG strategy: Mid- to long-term targets-Making the world healthier & cleaner ●Decarbonization: Performance in 2019—Scope 1, 2, and 3 CO₂ emissions 	P21 P89
c) Targets used by the organization to manage climate-related risks and opportunities and performance against targets	<ul style="list-style-type: none"> ●Decarbonization: Mid- to long-term targets and performance ●Water conservation: Mid- to long-term targets and performance 	P87 P120