

GRI Standards table 102-55

This data book has been compiled with reference to the GRI Sustainability Reporting Standards. Click on Relevant Sections in Data Book to display the relevant page.

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	P177 P197
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: Emergency response drills to prepare for large-scale disasters ★Process safety and disaster prevention: Strengthening process safety and disaster prevention	P219 P222 P223 ★ ★ ★ ★
102-12	External initiatives	●Kirei Lifestyle Plan—Kao's ESG Strategy: Contributions to the SDGs ●"Contributions to the SDGs" in each section ●Responsibly sourced raw materials: Kao vendor summits ●Decarbonization: Collaboration and engagement with stakeholders ●Decarbonization: Efforts in raw materials procurement ●Decarbonization: Examples of major collaboration projects with stakeholders ●Water conservation: Efforts in raw materials procurement ●Water conservation: Participation in China's Nationwide Cleanliness and Water-saving Initiatives—a water conservation campaign—for nine consecutive years ●Inclusive & diverse workplaces: Examples of collaboration with stakeholders ★Biodiversity: Kao's creating value to address social issues	P32 P86 P90 P95 P102 P127 P129 P195 ★
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: Collaboration and engagement with stakeholders (SUSTAIN and JaSPON) ●Responsibly sourced raw materials: Initiatives toward sustainable procurement of palm oil and palm kernel oil (RSPO) ●Responsible chemicals management: Communication about chemicals with stakeholders (JIPS and LRI) ★Tax strategies: Collaboration with the Japan Chemical Industry Association (JCIA) ★Biodiversity: Compliance with international agreements	P59 P80 P83 P226 ★ ★

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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 P5
	102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> ●COVID-19 Response ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Business growth through the realization of the Kirei Lifestyle ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Kao Group Mid-term Plan 2025 (K25) ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Performance in 2020 ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Changing business environment and Kao’s response measures ●“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 	P7 P12 P15 P29 P30 P103 P222 ★ ★ ★ ★ ★
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 	P10 P11 P37 P144
	102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> ●Effective corporate governance: Compliance hotlines 	P154
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: Directors and Board of Directors / Audit & Supervisory Board Members and Audit & Supervisory Board 	P18 ★ ★
	102-19	Delegating authority	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao’s ESG Strategy: ESG promotion structure 	P18
	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 	P18 P81 P91 P109 P124 P146 P167 P177 P220 ★ ★ ★ ★ ★ ★ ★ ★
	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 	P18

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100: Universal Standards			
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	★Corporate governance: Corporate governance structure ★Corporate governance: Attending members for meetings of the Board of Directors, the Audit & Supervisory Board and other committees ★Corporate governance: Initiatives relating to auditing ★
	102-23	Chair of the highest governance body	★Corporate governance: Corporate governance structure ★
	102-24	Nominating and selecting the highest governance body	★Corporate governance: Corporate governance structure ★
	102-25	Conflicts of interest	★Corporate governance: Board of Directors and Audit & Supervisory Board ★
	102-26	Role of highest governance body in setting purpose, values, and strategy	●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ★Corporate governance: Corporate governance structure ★Corporate governance: Initiatives relating to auditing P18 ★
	102-27	Collective knowledge of highest governance body	●Kirei Lifestyle Plan—Kao's ESG Strategy: Roles, structure and frequency of meeting of each organization P19
	102-28	Evaluating the highest governance body's performance	★Corporate governance: Evaluation of the effectiveness of the Board of Directors ★
	102-29	Identifying and managing economic, environmental, and social impacts	●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure ★Risk and crisis management: Framework P18 ★
	102-30	Effectiveness of risk management processes	★Risk and crisis management: Policies ★Risk and crisis management: Framework ★Risk and crisis management: Performance in 2020 ★
	102-31	Review of economic, environmental, and social topics	●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure P18
	102-32	Highest governance body's role in sustainability reporting	—
	102-33	Communicating critical concerns	★Risk and crisis management: Framework ★
	102-34	Nature and total number of critical concerns	—
	102-35	Remuneration policies	★Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers ★
	102-36	Process for determining remuneration	★Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers ★
	102-37	Stakeholders' involvement in remuneration	★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 ●Improved quality of life: Support for women’s empowerment through the Pink Ribbon Campaign ●Habits for cleanliness, beauty & health: Educational program to cultivate habits for cleanliness, beauty & health ●Universal product design: Initiatives to prevent ingestion accidents among the elderly ●Safer healthier products: Industry association activities / communication ●Sustainable lifestyle promotion: Disseminating information related to sustainable living ●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: Efforts in raw materials procurement ●Decarbonization: Examples of major collaboration projects with stakeholders ●Zero waste: Our initiatives ●Water conservation: Our initiatives ●Air & water pollution prevention: Initiatives to prevent water pollution ●Effective corporate governance: Evaluation activities / Sharing our insights on compliance with outside groups ●Human capital development: Implementation of the employee engagement survey, and drafting of action plans ●Inclusive & diverse workplaces: Examples of collaboration with stakeholders ●Employee wellbeing & safety: Examples of collaboration with stakeholders ●Responsible chemicals management: Communication about chemicals with stakeholders ★Biodiversity: Collaboration with other organizations ★Communication with consumers: Our initiatives ★Corporate citizenship activities: Support for cancer education through the Pink Ribbon Campaign 	<ul style="list-style-type: none"> P25 P35 P46 P50 P56 P59 P66 P68 P83 P86 P86 P95 P102 P114 P127 P137 P155 P184 P195 P210 P225 ★ ★ ★
102-44	Key topics and concerns raised	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Message from the ESG External Advisory Board ●Decarbonization: Stakeholder engagement ●Zero waste: Stakeholder engagement ●Water conservation: Stakeholder engagement ●Air & water pollution prevention: Stakeholder engagement ●Effective corporate governance: Stakeholder engagement ●Respecting human rights: Stakeholder engagement ●Human capital development: Dialogue with employees ●Responsible chemicals management: Stakeholder engagement 	<ul style="list-style-type: none"> P20 P104 P121 P130 P139 P156 P173 P180 P231

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GRI 102: General Disclosures 2016			
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	P14
102-48	Restatements of information	●Zero waste: Usage and reduction volume of plastic in refill and replacement categories	P113
102-49	Changes in reporting	—	—
102-50	Reporting period	●Editorial Policy ★Editorial Policy	P3 ★
102-51	Date of most recent report	●Editorial Policy ★Editorial Policy	P3 ★
102-52	Reporting cycle	●Editorial Policy ★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, GRI 306: Waste 2020 and GRI 403: Occupational Health and Safety 2018)	—
102-55	GRI content index	●GRI Standards table	P243
102-56	External assurance	●Editorial Policy ●Independent assurance report	P3 P242
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	●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 ●The Management part in each section ●Kirei Lifestyle Plan KPI definitions	P27 P33 P232
103-2	The management approach and its components	●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 ●The Management part in each section ●Kirei Lifestyle Plan KPI definitions ★Results and issues regarding the Kao Sustainability Statement	P16 P27 P232 ★
103-3	Evaluation of the management approach	●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 ●The Management part in each section ●Kirei Lifestyle Plan KPI definitions ★Results and issues regarding the Kao Sustainability Statement	P16 P27 P232 ★

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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	P103	
	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: Performance in 2020 ★ Corporate citizenship activities: Our initiatives	★ ★ ★	
	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 / Revision of the BCG Casebook and utilization of compliance-related rules	P145 P152	
	205-3	Confirmed incidents of corruption and actions taken	—(P154 Response to compliance violations, and legal violations in 2020: 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	—(P154 Response to compliance violations, and legal violations in 2020: No applicable incidents)	—	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	★ Tax strategies: The Management part	★	
	207-2	Tax governance, control, and risk management	★ Tax strategies: The Management part	★	
	207-3	Stakeholder engagement and management of concerns related to tax	★ Tax strategies: Collaboration and engagement with stakeholders	★	
	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	P140	
	301-2	Recycled input materials used	● Sustainable lifestyle promotion: Use of recycled PET in PET bottles ● Zero waste: Performance in 2020 ● Zero waste: Measures taken in relation to our products / Initiatives targeting packaging	P65 P112 P114	
	301-3	Reclaimed products and their packaging materials	● Zero waste: Measures taken in relation to our products / Initiatives targeting packaging	P114	

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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 2020 ● Product lifecycle and environmental impact 	P92 P93 P140	
	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 2020 	P92 P93	
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2020 ● Decarbonization: Efforts in manufacturing (plants, offices, logistics centers) 	P92 P93 P97	
	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 2020 	P92 P93	
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 2020 	P122 P123 P125 P126	
	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 2020 ● Air & water pollution prevention: Policies ● Air & water pollution prevention: Performance in 2020 ● Air & water pollution prevention: Initiatives to prevent water pollution 	P123 P125 P126 P132 P135 P137	
	303-3	Water withdrawal	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2020 ● Product lifecycle and environmental impact 	P125 P126 P140	✓
	303-4	Water discharge	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2020 ● Air & water pollution prevention: Performance in 2020 ● Product lifecycle and environmental impact 	P125 P126 P135 P140	✓
	303-5	Water consumption	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2020 ● Product lifecycle and environmental impact 	P125 P126 P140	✓
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	—	—	
Emissions					
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 2020 ● Product lifecycle and environmental impact 	P92 P93 P140	✓ ✓

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Emissions			Relevant Sections in Data Book (★ denotes an appendix)	Indicators on which third-party assurance is provided (✓)	
	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 2020 ● Product lifecycle and environmental impact 	P92 P93 P140	<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 2020 ● Decarbonization: Efforts in distribution ● Decarbonization: Efforts during use ● Decarbonization: Efforts in disposal and recycling ● Product lifecycle and environmental impact 	P92 P94 P100 P101 P102 P140	<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 2020 	P92 P93	
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2020 	P92 P93	<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 	P98	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> ● Air & water pollution prevention: Performance in 2020 ● Product lifecycle and environmental impact 	P135 P140	<input checked="" type="checkbox"/>
Effluents and Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> ● Sustainable lifestyle promotion: Kao's creating value to address social issues ● Zero waste: Kao's creating value to address social issues ● Zero waste: Policies ● Zero waste: Performance in 2020 	P61 P105 P106 P112	
	306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> ● Sustainable lifestyle promotion: Policies ● Sustainable lifestyle promotion: Mid- to long-term targets and performance ● Sustainable lifestyle promotion: Solving problems through <i>Yoki-Monozukuri</i> manufacturing and through products ● Purpose driven brands: Brands launched in 2020 that epitomize the Kirei Lifestyle ● Zero waste: Policies ● Zero waste: Framework ● Zero waste: Mid- to long-term targets and performance ● Zero waste: Performance in 2020 ● Zero waste: Our initiatives 	P62 P63 P64 P72 P106 P109 P111 P112 P114	
	306-3	Waste generated	<ul style="list-style-type: none"> ● Zero waste: Performance in 2020 	P112	
	306-4	Waste diverted from disposal	<ul style="list-style-type: none"> ● Zero waste: Performance in 2020 	P112	
	306-5	Waste directed to disposal	—	—	
Environmental Compliance					
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	—(P135 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: Collaboration with stakeholders based on "eco together" ● Water conservation: Efforts in raw materials procurement 	P83 P85 P95 P120 P127	

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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	P197
	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: Main systems for supporting diversified workstyles (Kao Corporation) ● Inclusive & diverse workplaces: Employment system utilization status (Kao Corporation)	P196 P198
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	P213 ★ ★ ★
	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 assessment 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: Status of international management system certification ★ Process safety and disaster prevention: Strengthening process safety and disaster prevention / Formulating the Kao Grand Design for Process Safety / High-pressure gas safety	P213 P217 P218 ★ ★ ★
	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: Education about RC activities	P213 P217 P218 ★
	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 ★ Responsible care activities: Education about RC activities ★ Process safety and disaster prevention: Education and promotion ★ Process safety and disaster prevention: Emergency response drills to prepare for large-scale disasters ★ Process safety and disaster prevention: Process safety and disaster prevention educational programs	P213 ★ ★ ★ ★ ★ ★
	403-6	Promotion of worker health	● Employee wellbeing & safety: The Employee wellbeing part	P199
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	● Decarbonization: Efforts in manufacturing (plants, offices, logistics centers) / Adaptation	P99
	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 2020 ★ Process safety and disaster prevention: Performance in 2020	P213 P214 ★ ✓ (Partial data)
	403-10	Work-related ill health	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Performance in 2020	P213 P215 ✓ (Partial data)

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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 2020	P180	
	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: Toward achieving our objectives ● 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 2020 ● Effective corporate governance: Compliance education ● Human capital development ● Inclusive & diverse workplaces ● Responsible chemicals management: Internal education on chemicals ★ Product quality management: Strengthening of quality management education programs ★ Information security: Holding of the 27th TS & Personal Information Protection Promotion Meeting 	P25 P41 P56 P86 P119 P150 P153 P174 P186 P225 ★ ★	
	404-3	Percentage of employees receiving regular performance and career development reviews	● Human capital development: Human capital development programs	P182	
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 	P191 P192 P197	
	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	—	—	

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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 2020 ● Respecting human rights: Human rights due diligence process 	P168 P169 P171
	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 2020 ● Respecting human rights: Human rights due diligence process ● Respecting human rights: Internal human rights education 	P168 P169 P171 P172
	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 2020 ● Respecting human rights: Human rights due diligence process 	P168 P169 P171
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: Support for school education through the provision of educational materials ★ Corporate citizenship activities: Support for school education through plant and museum tours ★ Corporate citizenship activities: The China water conservation campaign “Youth Initiatives for Cleanliness and Beauty” 	P225 ★ ★ ★
	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 	P171
	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 	P83 P85 P171
Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions	—(P152 Revision of the BCG Casebook and utilization of compliance-related rules: Report confirming that political donations have not 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 2020 ● Safer healthier products: Mid- to long-term targets and performance ● Safer healthier products: Safe and reliable ingredient use and information disclosure ● Purpose driven brands: Brands launched in 2020 that epitomize the Kirei Lifestyle ● Transformative innovation: Mid- to long-term targets and performance ★ Product quality management: Safety management across the product lifecycle ★ Product quality management: Company-wide consumer- and customer-driven quality management activities ★ Product quality management: Verifying quality management activities through audits and self-checks 	P53 P54 P58 P59 P72 P76 ★ ★ ★
	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 P53 ● Universal product design: Performance in 2020 P54 ● Universal product design: UD considerations in relation to our products launched in 2020 P55 ● Universal product design: Initiatives to prevent ingestion accidents among the elderly P56 ● Safer healthier products: Safe and reliable ingredient use and information disclosure P59 ● Product lifecycle and environmental impact: Expansion of the range of products that display the “eco together” logo P141 ● Full transparency: Performance in 2020 P160 ● Full transparency: Considerations in the product catalog website and individual product websites P161 ● Full transparency: Disclosure of Fragrance Policy and names of fragrance ingredients / Disclosure of policies relating to ingredients regarded as important by society / Supply chain transparency / Disclosure of the benefits and safety of chemical substances P162 ★ Communication with consumers: Framework ★ ★ Communication with consumers: Mid- to long-term targets and performance ★ ★ Communication with consumers: Performance in 2020 ★ ★ Communication with consumers: The Kao Plaza community site for loyal Kao users ★ ★ Corporate citizenship activities: Barrier-free access to information ★ 	
	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 2020	P154

ISO 26000 table

Click on Relevant Sections in Data Book to display the relevant page.

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 P11 ★
6.3 Human rights	● Respecting human rights ● Kao Business Conduct Guidelines (external link) P164 —
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 P11 P79 P144 P164 P199
6.3.4 Human rights risk situations	● Respecting human rights ● Inclusive & diverse workplaces P164 P186
6.3.5 Avoidance of complicity	● Responsibly sourced raw materials ● Respecting human rights ● Employee wellbeing & safety P79 P164 P199
6.3.6 Resolving grievances	● Effective corporate governance ★ Communication with consumers P144 ★
6.3.7 Discrimination and vulnerable group	● Employee wellbeing & safety ● Corporate citizenship activities P199 ★
6.3.8 Civil and political rights	● Effective corporate governance ● Human capital development P144 P174
6.3.9 Economic, social, and cultural rights	● Effective corporate governance ● Employee wellbeing & safety ★ Corporate citizenship activities P144 P199 ★
6.3.10 Fundamental principles and rights at work	● Effective corporate governance ● Human capital development P144 P174
6.4 Labour practices	
6.4.3 Employment and employment relationships	● Effective corporate governance ● Human capital development ● Inclusive & diverse workplaces ● Employee wellbeing & safety P144 P174 P186 P199

Core subjects and issues	Relevant Sections in Data Book (★ denotes an appendix)
6.4.4 Conditions of work and social protection	● Human capital development P174
6.4.5 Social dialogue	● Human capital development P174
6.4.6 Health and safety at work	● Employee wellbeing & safety ★ Responsible care activities ★ Process safety and disaster prevention P199 ★ ★
6.4.7 Human development and training in the workplaces	● Human capital development P174
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 P11 P87 P219
6.5.4 Sustainable resource use	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Responsibly sourced raw materials ● Making the world healthier & cleaner P11 P79 P87
6.5.5 Climate change mitigation and adaptation	● Kirei Lifestyle Plan—Kao's ESG Strategy ● Making the world healthier & cleaner P11 P87
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 P11 P79 P87 ★
6.6 Fair operating practices	
6.6.3 Anti-corruption	● Effective corporate governance ★ Corporate governance P144 ★
6.6.4 Responsible political involvement	● Effective corporate governance P144

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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 P144 ★
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 P11 P79 P144 ★ ★
6.6.7 Respect for property rights	● Effective corporate governance ★ Intellectual property P144 ★
6.7 Consumer issues	
6.7.3 Fair marketing, factual and unbiased information and fair contractual practices	● Responsibly sourced raw materials ★ Communication with consumers P79 ★
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 P87 P105 ★
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 P144 ★
6.7.8 Access to essential services	★ Communication with consumers ★
6.7.9 Education and awareness	● Making the world healthier & cleaner ● Universal product design ★ Product quality management ★ Communication with consumers ★ Corporate citizenship activities P87 P51 ★ ★ ★

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 P11 P42 P60 P87 ★
6.8.4 Education and culture	● Making my everyday more beautiful ● Habits for cleanliness, beauty & health ● Sustainable lifestyle promotion ★ Biodiversity ★ Corporate citizenship activities P42 P48 P61 ★ ★
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 P42 P60 P87
6.8.7 Wealth and income creation	● Making my everyday more beautiful ● Making thoughtful choices for society ● Walking the right path P42 P60 P143
6.8.8 Health	● Employee wellbeing & safety ★ Corporate citizenship activities P199 ★
6.8.9 Social investment	● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner ● Walking the right path P42 P60 P87 P143

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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).
Click on Relevant Sections in Data Book to display the relevant page.

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 	P91 P124 ★
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 	P91 P124 ★

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 What Kao Aims to Be by 2030 ● Water conservation: Risks and opportunities related to realization of What Kao Aims to Be by 2030 ★ Risk and crisis management: Performance in 2020 	P89 P123 ★
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 What Kao Aims to Be by 2030 ● Decarbonization: Mid- to long-term targets and performance ● Water conservation: Risks and opportunities related to realization of What Kao Aims to Be by 2030 ● Water conservation: Mid- to long-term targets and performance ★ Risk and crisis management: Performance in 2020 	P89 P92 P123 P125 ★
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 What Kao Aims to Be by 2030 ● Decarbonization: Scenario analysis ● Water conservation: Risks and opportunities related to realization of What Kao Aims to Be by 2030 	P89 P103 P123

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: Policies ★ Risk and crisis management: Framework ★ Risk and crisis management: Performance in 2020 	P91 P103 P124 ★ ★ ★
b) Organization's processes for managing climate-related risks	<ul style="list-style-type: none"> ● Decarbonization: Framework ● Water conservation: Framework ★ Risk and crisis management: Policies ★ Risk and crisis management: Framework ★ Risk and crisis management: Performance in 2020 	P91 P124 ★ ★ ★
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: Policies ★ Risk and crisis management: Framework 	P91 P124 ★ ★

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 	P28 P92 P125
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: Scope 1, 2, and 3 CO₂ emissions 	P28 P94
c) Targets used by the organization to manage climate-related risks and opportunities and performance against targets	<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 	P28 P92 P125