

Editorial Policy 102-50, 102-51, 102-52

Since 2017, Kao has issued the Kao Integrated Report, with the aim of presenting a comprehensive picture of the value that Kao provides. The Kao Kirei Lifestyle Plan Progress Report 2021 and the Kao Sustainability Data Book 2021 (this data book) complement the Kao Integrated Report 2021. They introduce various activities aligned with our ESG Strategy, the Kirei Lifestyle Plan, that contribute to the sustainability of the world, along with detailed performance data.

Scope and boundary of reporting

In general, we report the activities of the Kao Group (Kao Corporation, its subsidiaries and affiliates). Environmental and social performance data covers Kao Corporation and its subsidiaries.

Exceptions to this data scope have been clearly stated in the text.

In this data book, “Kao” means the Kao Group. We have stated the names of individual organizations covered if it is necessary to identify the boundary.

Organizations covered



→ [List of Kao Group companies
www.kao.com/global/en/about/outline/group-companies.html](http://www.kao.com/global/en/about/outline/group-companies.html)

Period covered

FY2020 (January 1, 2020–December 31, 2020)
Some qualitative information includes performance of FY2021.

International Financial Reporting Standards (IFRS)

International Financial Reporting Standards (IFRS) have applied since FY2016. Per unit of sales in this data book is calculated based on Japanese standards up to FY2015, and on IFRS in FY2016 thereafter.

Issuance period

Issued on: June 23, 2021
Next report scheduled for issue in: June 2022
(Previous issue: June 23, 2020)

Guidelines referenced

- GRI Sustainability Reporting Standards in 2016
* The numbers of referenced GRI disclosures are noted next to the title of each page.
- Environmental Reporting Guidelines (2018) by the Ministry of the Environment of Japan
- Environmental Accounting Guidelines for Chemical Companies (November 2003) by the Japan Chemical Industry Association
- ISO 26000 (guidance on social responsibility)
- SASB Standards
- SDG Compass
- TCFD Recommendations

Introduction of various informative tools



[Reports]

- [Kao Integrated Report 2021](#)
- [Kao Sustainability Data Book
Kirei Lifestyle Plan Progress Report 2021](#)
- [Kao Sustainability Data Book 2021
\(This data book\)](#)
- [Corporate Governance](#)
- [Financial Report](#)

[Websites]

- [Corporate information](#)
- [Investor relations](#)
- [Sustainability](#)
- [R&D](#)

Disclaimer on forward-looking statements

Forward-looking statements contained in this data book are based on information available at the time of publication, and on assumptions that management believes to be reasonable. These statements are not guarantees that Kao will achieve its targets. Various factors may result in substantially different outcomes.