

# Editorial Policy 102-48, 102-50, 102-51, 102-52, 102-56

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 Sustainability Data Book complements the Kao Integrated Report, introducing various activities contributing 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  
<http://www.kao.com/global/en/about/outline/group-companies.html>

## Period covered

Fiscal 2017  
(January 1, 2017–December 31, 2017)  
Some qualitative information includes performance of fiscal 2018.

## International Financial Reporting Standards (IFRS)

International Financial Reporting Standards (IFRS) has applied since fiscal 2016. Per unit of sales in this data book is calculated based on Japanese standards up to fiscal 2015, and on IFRS fiscal 2016 thereafter.

## Independent assurance

We have had our reports independently assured since 2003. KPMG AZSA Sustainability Co., Ltd. provides independent assurance for this data book. Indicators for which assurance is provided are marked with a [check](#) . A list of those indicators is shown in p. 214 and the [GRI Standards table](#).

## Issuance period

Issued on: June 12, 2018  
Next report scheduled for issue in June 2019  
(Previous issue: June 2017)

## Guidelines referenced

- GRI Sustainability Reporting Standards in 2016  
\*The number of referenced GRI disclosures are noted next to the title of each page.
- Environmental Reporting Guidelines (2012) and Environmental Accounting Guidelines (2005) 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)

## Kao's corporate communication tools



- Kao Integrated Report 2018  
<http://www.kao.com/content/dam/sites/kao/www-kao-com/global/en/investor-relations/pdf/reports-fy2018e-all.pdf>
- Kao Sustainability Data Book 2018 (This data book)  
<http://www.kao.com/global/en/sustainability/databook/>
- Corporate Governance  
<http://www.kao.com/global/en/about/policies/corporate-governance/>
- Financial Report  
<http://www.kao.com/global/en/investor-relations/library/financial-report/>