

# Editorial Policy 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  
[www.kao.com/global/en/about/outline/group-companies.html](http://www.kao.com/global/en/about/outline/group-companies.html)

## Period covered

Fiscal 2018 (January 1, 2018–December 31, 2018)  
Some qualitative information includes performance of fiscal 2019.

## International Financial Reporting Standards (IFRS)

International Financial Reporting Standards (IFRS) have 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 in 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 [checkmark](#). A list of those indicators is shown in the [independent assurance report](#) and the [GRI Standards table](#).

## Issuance period

Issued on: June 24, 2019  
Next report scheduled for issue in: June 2020  
(Previous issue: June 12, 2018)

## 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), 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)
- SASB Standards

- SDG Compass
- TCFD Recommendations

## Introduction of various informative tools



[Reports]

→ Kao Integrated Report 2019  
[www.kao.com/content/dam/sites/kao/www-kao-com/global/en/investor-relations/pdf/reports-fy2019e-all.pdf](http://www.kao.com/content/dam/sites/kao/www-kao-com/global/en/investor-relations/pdf/reports-fy2019e-all.pdf)

→ Kao Sustainability Data Book 2019  
(This report)  
[www.kao.com/global/en/sustainability/databook/](http://www.kao.com/global/en/sustainability/databook/)

→ Corporate Governance  
[www.kao.com/global/en/about/policies/corporate-governance/](http://www.kao.com/global/en/about/policies/corporate-governance/)

→ Financial Report  
[www.kao.com/global/en/investor-relations/library/financial-report/](http://www.kao.com/global/en/investor-relations/library/financial-report/)

[Websites]

→ Corporate information  
[www.kao.com/global/en/](http://www.kao.com/global/en/)

→ Investor relations  
[www.kao.com/global/en/investor-relations/](http://www.kao.com/global/en/investor-relations/)

→ Sustainability  
[www.kao.com/global/en/sustainability/](http://www.kao.com/global/en/sustainability/)

→ R&D  
[www.kao.com/global/en/research-development/](http://www.kao.com/global/en/research-development/)