

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	
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	●Diversity and inclusion: Support for the active utilization of diverse human capital	P159
102-9	Supply chain	—	—
102-10	Significant changes to the organization and its supply chain	—	—
102-11	Precautionary Principle or approach	<ul style="list-style-type: none"> ●Chemical substances: Kao's creating value to address social issues ●Chemical substances: Comprehensive Management System for Chemical Substances ●Chemical substances: 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 ●Information security: Kao's creating value to address social issues 	P56 P58 P60 P185 P186 P208
102-12	External initiatives	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●"Kao's approach: Contribution to the SDGs" in each section ●Sustainable and responsible procurement: Kao vendor summits/Conducting the supplier satisfaction survey ●Information security: Fourth Quarter: Improvement activities 	P13 P146 P214
102-13	Membership of associations	—	—
2. Strategy			
102-14	Statement from senior decision-maker	●Kao Integrated Report: CEO Message	—
102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: Performance in 2018 ●Kirei Lifestyle Plan—Kao's ESG Strategy: The Kao ESG Commitments and Actions responds to global mega-trends ●Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments ●"Kao's approach: Risks and opportunities related to realization of our vision by 2030" in each section ●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 ●Risk and crisis management: Management of corporate risk/Management framework during times of crisis (an example) ●IP protection and utilization: Our initiatives 	P12 P15 P16-23 P185 P186 P205 P218-219
3. Ethics and integrity			
102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●For realization of the Kao Corporate Philosophy ●Integrity: Kao's creating value to address social issues/Policies ●Integrity: Our initiatives 	P4-23 P122-125 P126 P131-133
102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> ●Integrity: Framework ●Integrity: Compliance hotlines 	P127 P133

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GRI 102: General Disclosures 2016			
4. Governance		Relevant Sections in Data Book	
	102-18	Governance structure	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure P9 ●Corporate governance: Corporate governance structure P189 ●Corporate governance: Directors and Board of Directors P190
	102-19	Delegating authority	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy: ESG promotion structure P9
	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 P9 ●CO₂: Framework P38 ●Chemical substances: Framework P57 ●Packaging: Framework P80 ●Product quality management: Framework P97 ●Integrity: Framework P127-128 ●Overall vision for human capital development: Framework P150 ●Risk and crisis management: Management of corporate risk/Management framework during times of crisis (an example) P205
	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 P9
	102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> ●Corporate governance: Corporate governance reform P188 ●Corporate governance: Corporate governance structure P189 ●Corporate governance: Directors and Board of Directors P190 ●Corporate governance: Audit & Supervisory Board Members and Audit & Supervisory Board P192 ●Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee P193
	102-23	Chair of the highest governance body	<ul style="list-style-type: none"> ●Corporate governance: Corporate governance reform P188 ●Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee P193
	102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> ●Corporate governance: Corporate governance structure P189 ●Corporate governance: Committee for the Examination of Nominees for Directors and Compensation Advisory Committee P193
	102-25	Conflicts of interest	<ul style="list-style-type: none"> ●Corporate governance: Audit & Supervisory Board Members and Audit & Supervisory Board P192
	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 P9 ●Corporate governance: Corporate governance structure P189 ●Corporate governance: Directors and Board of Directors P190 ●Corporate governance: Audit & Supervisory Board Members and Audit & Supervisory Board P192
	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 P191
	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 P9 ●Risk and crisis management: Management of corporate risk/Management framework during times of crisis (an example) P205
	102-30	Effectiveness of risk management processes	<ul style="list-style-type: none"> ●Risk and crisis management: Management of corporate risk/Management framework during times of crisis (an example) P205 ●Risk and crisis management: Performance in 2018 P207
	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 P9
	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: Management of corporate risk/Management framework during times of crisis (an example) P205
	102-34	Nature and total number of critical concerns	<ul style="list-style-type: none"> ●Process safety and disaster prevention: Disaster prevention audits P186
	102-35	Remuneration policies	<ul style="list-style-type: none"> ●Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers P194
	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 P194
	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 P194
	102-38	Annual total compensation ratio	—
	102-39	Percentage increase in annual total compensation ratio	—

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100: Universal Standards			
GRI 102: General Disclosures 2016			
5. Stakeholder engagement		Relevant Sections in Data Book	
102-40	List of stakeholder groups	●Stakeholder Engagement	P24
102-41	Collective bargaining agreements	—	—
102-42	Identifying and selecting stakeholders	—	—
102-43	Approach to stakeholder engagement	●Stakeholder Engagement	P24
102-44	Key topics and concerns raised	●Sustainable and responsible procurement: Comments from Institute of Public & Environmental Affairs (IPE) ●Dialogue with employees	P147 P165-168
6. Reporting practice			
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 ●Kirei Lifestyle Plan—Kao's ESG Strategy: Matrix of Materiality	P5 P8
102-48	Restatements of information	—	—
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 303: Water and Effluents 2018 and GRI 403: Occupational Health and Safety 2018)	
102-55	GRI content index	●GRI standards table	P225-232
102-56	External assurance	●Editorial Policy ●Independent assurance report	P3 P224
GRI 103: Management Approach 2016			
103-1	Explanation of the material topic and its Boundary	●Kirei Lifestyle Plan—Kao's ESG Strategy: Matrix of Materiality ●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 ●"Kao's approach" in each section	P8 P14 P16-23
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 ●Kirei Lifestyle Plan—Kao's ESG Strategy: Kao's ESG Commitments	P7-8 P10-11 P16-23
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 ●"Kao's approach" in each section	P7-8 P10-11

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Materials

200: Economic topics					
Economic Performance			Relevant Sections in Data Book	Indicators on which third-party assurance is provided (Z)	
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	●CO ₂ : Kao's creating value to address social issues/Policies/Framework/Mid- to long-term targets and performance	P35-39	
	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	●Initiatives for the environment: Seventh year of water conservation campaign in cooperation with the Chinese government	P34	
	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	●Integrity: Framework ●Integrity: Our initiatives	P127 P131-133	
	205-3	Confirmed incidents of corruption and actions taken	—	—	
Anti-competitive Behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	—	
300: Environmental topics					
Materials			Relevant Sections in Data Book	Indicators on which third-party assurance is provided (Z)	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	●Product lifecycle and environmental impact	P92-93	
	301-2	Recycled input materials used	●Packaging: Our initiatives ●Waste: Our initiatives	P83-84 P90-91	
	301-3	Reclaimed products and their packaging materials	●Packaging: Recycle: Introducing recycled materials	P85	
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	●CO ₂ : Performance in 2018 ●Product lifecycle and environmental impact	P40 P92-93	
	302-2	Energy consumption outside of the organization	—	—	
	302-3	Energy intensity	●CO ₂ : Performance in 2018	P40	
	302-4	Reduction of energy consumption	●CO ₂ : Performance in 2018 ●CO ₂ : 1. Efforts to reduce energy consumption	P40 P43-44	
	302-5	Reductions in energy requirements of products and services	●CO ₂ : Performance in 2018	P40	

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300: Environmental topics					
Water			Relevant Sections in Data Book	Indicators on which third-party assurance is provided (✓)	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> ●Water: Policies ●Water: Mid- to long-term targets and performance ●Water: Our initiatives 	P50-51 P52 P54-55	
	303-2	Management of water discharge-related impacts	<ul style="list-style-type: none"> ●Water: Policies ●Water: Our initiatives 	P50-51 P54-55	
	303-3	Water withdrawal	<ul style="list-style-type: none"> ●Water: Water withdrawal amount by source ●Product lifecycle and environmental impact 	P53 P92-93	✓
	303-4	Water discharge	<ul style="list-style-type: none"> ●Water: Wastewater discharge by destination ●Product lifecycle and environmental impact 	P53 P92-93	✓
	303-5	Water consumption	<ul style="list-style-type: none"> ●Water: Water consumption (withdrawal) (all sites) ●Water: Water consumption during product use (Kao Group in Japan) ●Water: Water consumption across the entire product lifecycle (Kao Group) ●Product lifecycle and environmental impact 	P53 P53 P53 P92-93	✓ ✓ ✓
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	<ul style="list-style-type: none"> ●Biodiversity: Business activities with consideration for the local ecosystem ●Biodiversity: Kawasaki Plant acquires third-party certification (Association for Business Innovation in harmony with Nature and Community® certification—ABINC certification) 	P75-76 P76	
	304-2	Significant impacts of activities, products, and services on biodiversity	<ul style="list-style-type: none"> ●Biodiversity: Kao's creating value to address social issues ●Biodiversity: Reducing the impact of business on biodiversity 	P72 P75	
	304-3	Habitats protected or restored	<ul style="list-style-type: none"> ●Biodiversity: Business activities with consideration for the local ecosystem 	P76-78	
	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"> ●CO₂: Scope 1 CO₂ emissions (Thousand tons-CO₂e) ●Product lifecycle and environmental impact 	P41 P92-93	✓ ✓
	305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> ●CO₂: Scope 2 CO₂ emissions (Thousand tons-CO₂e) ●Product lifecycle and environmental impact 	P41 P92-93	✓ ✓
	305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> ●CO₂: Scope 3 CO₂ emissions (Thousand tons-CO₂e) ●CO₂: Efforts in distribution/Efforts during use/Efforts in disposal and recycling ●Product lifecycle and environmental impact 	P41 P45-47 P92-93	✓ (1,4,11,12) ✓
	305-4	GHG emissions intensity	<ul style="list-style-type: none"> ●CO₂: Performance in 2018 ●CO₂: Efforts in distribution 	P40-41 P45	
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> ●CO₂: Performance in 2018 	P40-41	✓
	305-6	Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> ●CO₂: 3. Reducing the volume of leaked refrigerants and other greenhouse gases 	P44	
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<ul style="list-style-type: none"> ●Chemical substances: Emission Management of Chemicals ●Product lifecycle and environmental impact 	P69 P92-93	✓
Effluents and Waste					
GRI 306: Effluents and Waste 2016	306-1	Water discharge by quality and destination	<ul style="list-style-type: none"> ●Water: Wastewater discharge by destination 	P53	✓
	306-2	Waste by type and disposal method	<ul style="list-style-type: none"> ●Waste: Performance in 2018 ●Product lifecycle and environmental impact 	P88 P92-93	✓
	306-3	Significant spills	<ul style="list-style-type: none"> ●Water: Compliance with environmental legislation 	P54	
	306-4	Transport of hazardous waste	<ul style="list-style-type: none"> ●Waste: Performance in 2018 	P88	
	306-5	Water bodies affected by water discharges and/or runoff	—	—	

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300: Environmental topics					
Environmental Compliance			Relevant Sections in Data Book		Indicators on which third-party assurance is provided (✓)
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	●Water: Compliance with environmental legislation	P54	
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	●CO ₂ : Efforts in raw materials procurement ●Water: Efforts in raw materials procurement ●Sustainable and responsible procurement	P42 P54 P139-146	
400: Social topics					
Employment			Relevant Sections in Data Book		Indicators on which third-party assurance is provided (✓)
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	●Diversity and inclusion: Support for the active utilization of diverse human capital	P159	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—	
	401-3	Parental leave	●Diversity and inclusion: Employment system utilization status (Kao Corporation)	P163	
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	●Occupational safety: Policies ●Process safety and disaster prevention: Policies/Framework ●Responsible care activities: Status of international management system certification	P177 P183 P201	
	403-2	Hazard identification, risk assessment, and incident investigation	●Occupational safety: Mid- to long-term targets and performance ●Occupational safety: Status of occupational accident occurrences/Risk assessments of chemical substances ●Process safety and disaster prevention: Disaster prevention audits/ Strengthening process safety and disaster prevention/High-pressure gas safety inspection, auditing and verification	P178 P181 P186	
	403-3	Occupational health services	—	—	
	403-4	Worker participation, consultation, and communication on occupational health and safety	●Occupational safety: Education and promotion	P178	
	403-5	Worker training on occupational health and safety	●Occupational safety: Education and promotion ●Process safety and disaster prevention: Education and promotion ●Process safety and disaster prevention: Emergency response drills to prepare for large-scale disasters	P178 P184 P185	
	403-6	Promotion of worker health	●Health	P169-176	
	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	●Occupational safety: Performance in 2018 ●Process safety and disaster prevention: Performance in 2018	P179-180 P184	✓ (Partial data)
	403-10	Work-related ill health	●Occupational safety: Performance in 2018: Number of employees who experienced lost work days due to occupational diseases (persons)	P180	✓ (Partial data)

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400: Social topics				
Training and Education			Relevant Sections in Data Book	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 2018	P154
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao’s ESG Strategy: Education to promote ESG ●“Kao’s approach: Education and promotion” in each section ●Initiatives for the environment: Opportunities for environmental education and study ●Biodiversity: Raising awareness among employees and sharing information ●For realization of the Kao Corporate Philosophy: Performance in 2018 ●Integrity: Performance in 2018 ●Integrity: Compliance education ●Human capital development: Framework/Mid- to long-term targets and performance/Performance in 2018 ●Diversity and inclusion: Performance in 2018 ●Diversity and inclusion: Support for balancing work and childcare or family care responsibilities 	P9 P30 P77 P125 P130 P132 P152-154 P157 P162
	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"> ●Diversity and inclusion: Support for the active utilization of diverse human capital ●Diversity and inclusion: Promoting better understanding of disability and promoting the employment of persons with disabilities 	P159 P160
	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	—	—
Human Rights Assessment				
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"> ●Human rights: Performance in 2018 ●Human rights: Human rights due diligence process 	P137 P138
	412-2	Employee training on human rights policies or procedures	<ul style="list-style-type: none"> ●Integrity: Compliance education ●Human rights: Human rights due diligence process 	P132 P138
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<ul style="list-style-type: none"> ●Human rights: Performance in 2018 ●Human rights: Human rights due diligence process 	P137 P138

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400: Social topics					
Local Communities			Relevant Sections in Data Book		Indicators on which third-party assurance is provided (✓)
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> ●Initiatives for the environment: Our initiatives ●Chemical substances: Risk communication about chemical substances with stakeholders 	P32-34 P63	
	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	●Human rights: Human rights due diligence process	P138	
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> ●Human rights: Human rights due diligence process ●Sustainable and responsible procurement 	P138 P139-146	
Public Policy					
GRI 415: Public Policy 2016	415-1	Political contributions	—	—	
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"> ●Product quality management: Our initiatives ●Universal Design: Performance in 2018 ●Universal Design: Promoting the adoption of new safety icons for consumer products 	P99-100 P104 P105	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	●Product quality management: Product recall over the last 3 years	P99	
Marketing and Labeling					
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> ●Initiatives for the environment: Expansion of products to display the “eco together” logo ●Initiatives for the environment: Product design with environmental considerations ●CO₂: Developmental efforts ●Chemical substances: Examples of Kao products that contribute to reducing the environmental impact ●Universal Design: Performance in 2018 ●Universal Design: Our new products launched in 2018 incorporated UD considerations ●Communication with consumers: Framework ●Communication with consumers: Performance in 2018 ●Communication with consumers: Providing information on the Kao website 	P30 P31 P43 P70-71 P104 P107 P110 P111 P112	
	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	●Integrity: Response to compliance violations, and legal violations in 2018	P133	

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Core subjects and issues	Pages of the Sustainability Data Book 2019	
6.2 Organizational governance	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Governance 	P4-23 P187-219
6.3 Human rights	<ul style="list-style-type: none"> Human rights Kao Business Conduct Guidelines (external link) 	P134-138 —
6.3.3 Due diligence	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Integrity Human rights Sustainable and responsible procurement Diversity and inclusion 	P4-23 P126-133 P134-138 P139-147 P155-164
6.3.4 Human rights risk situations	<ul style="list-style-type: none"> Human rights Diversity and inclusion 	P134-138 P155-164
6.3.5 Avoidance of complicity	<ul style="list-style-type: none"> Human rights Sustainable and responsible procurement Diversity and inclusion 	P134-138 P139-147 P155-164
6.3.6 Resolving grievances	<ul style="list-style-type: none"> Communication with consumers Integrity 	P108-112 P126-133
6.3.7 Discrimination and vulnerable group	<ul style="list-style-type: none"> Corporate citizenship activities Diversity and inclusion 	P113-120 P155-164
6.3.8 Civil and political rights	<ul style="list-style-type: none"> Integrity Dialogue with employees 	P126-133 P165-168
6.3.9 Economic, social, and cultural rights	<ul style="list-style-type: none"> Corporate citizenship activities Integrity Diversity and inclusion 	P113-120 P126-133 P155-164
6.3.10 Fundamental principles and rights at work	<ul style="list-style-type: none"> Integrity Overall vision for human capital development Human capital development 	P126-133 P148-150 P151-154
6.4 Labour practices		
6.4.3 Employment and employment relationships	<ul style="list-style-type: none"> Integrity Diversity and inclusion 	P126-133 P155-164

Core subjects and issues	Pages of the Sustainability Data Book 2019	
6.4.4 Conditions of work and social protection	<ul style="list-style-type: none"> Dialogue with employees 	P165-168
6.4.5 Social dialogue	<ul style="list-style-type: none"> Dialogue with employees 	P165-168
6.4.6 Health and safety at work	<ul style="list-style-type: none"> Occupational safety Process safety and disaster prevention Responsible care activities 	P177-182 P183-186 P195-201
6.4.7 Human development and training in the workplaces	<ul style="list-style-type: none"> Human capital development 	P151-154
6.5 The environment		
6.5.3 Prevention of pollution	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Initiatives for the environment Water Chemical substances Waste 	P4-23 P27-34 P48-55 P56-71 P86-91
6.5.4 Sustainable resource use	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Initiatives for the environment Water Biodiversity Sustainable and responsible procurement 	P4-23 P27-34 P48-55 P72-78 P139-147
6.5.5 Climate change mitigation and adaptation	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Initiatives for the environment CO₂ 	P4-23 P27-34 P35-47
6.5.6 Protection of the environment, biodiversity and restoration of natural habitats	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Initiatives for the environment Biodiversity Sustainable and responsible procurement 	P4-23 P27-34 P72-78 P139-147
6.6 Fair operating practices		
6.6.3 Anti-corruption	<ul style="list-style-type: none"> Integrity Corporate governance 	P126-133 P188-194

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Core subjects and issues	Pages of the Sustainability Data Book 2019	
6.6.4 Responsible political involvement	<ul style="list-style-type: none"> Integrity 	P126-133
6.6.5 Fair competition	<ul style="list-style-type: none"> Integrity Corporate governance 	P126-133 P188-194
6.6.6 Promoting social responsibility in the value chain	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Communication with consumers Integrity Sustainable and responsible procurement Corporate governance 	P4-23 P108-112 P126-133 P139-147 P188-194
6.6.7 Respect for property rights	<ul style="list-style-type: none"> Integrity IP protection and utilization 	P126-133 P215-219
6.7 Consumer issues		
6.7.3 Fair marketing, factual and unbiased information and fair contractual practices	<ul style="list-style-type: none"> Communication with consumers Sustainable and responsible procurement 	P108-112 P139-147
6.7.4 Protecting consumers' health and safety	<ul style="list-style-type: none"> Product quality management Communication with consumers 	P96-100 P108-112
6.7.5 Sustainable consumption	<ul style="list-style-type: none"> Conservation Packaging Communication with consumers 	P26-94 P79-85 P108-112
6.7.6 Consumer service, support, and complaint and dispute resolution	<ul style="list-style-type: none"> Product quality management Communication with consumers 	P96-100 P108-112
6.7.7 Consumer data protection and privacy	<ul style="list-style-type: none"> Integrity Information security 	P126-133 P208-214
6.7.8 Access to essential services	<ul style="list-style-type: none"> Communication with consumers 	P108-112

Core subjects and issues	Pages of the Sustainability Data Book 2019	
6.7.9 Education and awareness	<ul style="list-style-type: none"> Initiatives for the environment Product quality management Universal Design Communication with consumers Corporate citizenship activities 	P27-34 P96-100 P101-107 P108-112 P113-120
6.8 Community involvement and development		
6.8.3 Community involvement	<ul style="list-style-type: none"> Kirei Lifestyle Plan—Kao's ESG Strategy Conservation Community Corporate Culture Initiatives for the environment Biodiversity 	P4-23 P26-94 P95-120 P121-186 P27-34 P72-78
6.8.4 Education and culture	<ul style="list-style-type: none"> Community Initiatives for the environment Biodiversity Corporate citizenship activities 	P95-120 P27-34 P72-78 P113-120
6.8.5 Employment creation and skills development	<ul style="list-style-type: none"> Corporate citizenship activities 	P113-120
6.8.6 Technology development and access	<ul style="list-style-type: none"> Conservation Community 	P26-94 P95-120
6.8.7 Wealth and income creation	<ul style="list-style-type: none"> Community Corporate Culture 	P95-120 P121-186
6.8.8 Health	<ul style="list-style-type: none"> Corporate citizenship activities Health 	P113-120 P169-176
6.8.9 Social investment	<ul style="list-style-type: none"> Conservation Community Corporate Culture 	P26-94 P95-120 P121-186

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 the Sustainability Data Book 2019	
a) Framework of the Board of Directors' oversight of climate-related risks and opportunities	<ul style="list-style-type: none"> • CO₂: Framework • Water: Framework • Risk and crisis management: Framework 	P38 P51 P204
b) The role of management in assessing and managing climate-related risks and opportunities	<ul style="list-style-type: none"> • CO₂: Framework • Water: Framework • Risk and crisis management: Framework 	P38 P51 P204

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 the Sustainability Data Book 2019	
a) Climate-related risks and opportunities the organization has identified over the short-, mid- and long-term	<ul style="list-style-type: none"> • CO₂: Risks and opportunities related to realization of our vision by 2030. • Water: Risks and opportunities related to realization of our vision for 2030 	P36 P49
b) Impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<ul style="list-style-type: none"> • CO₂: Risks and opportunities related to realization of our vision for 2030 • CO₂: Mid- to long-term targets and performance • Water: Risks and opportunities relating to realization of our vision for 2030 • Water: Mid- to long-term targets and performance 	P36 P39 P49 P52
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"> • CO₂: Risks and opportunities relating to realization of our vision for 2030 • Water: Risks and opportunities relating to realization of our vision for 2030 	P36 P49

Risk management

Recommendation: Disclose how the organization is identifying, evaluating, and controlling climate-related risks.		
Recommended disclosure content	Relevant sections in the Sustainability Data Book 2019	
a) Organization's processes for identifying and assessing climate-related risks	<ul style="list-style-type: none"> • CO₂: Framework • Water: Framework • Risk and crisis management: Policy • Risk and crisis management: Framework 	P38 P51 P203 P204
b) Organization's processes for managing climate-related risks	<ul style="list-style-type: none"> • CO₂: Framework • Water: Framework • Risk and crisis management: Policy • Risk and crisis management: Framework 	P38 P51 P203 P204
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"> • CO₂: Framework • Water: Framework • Risk and crisis management: Policy • Risk and crisis management: Framework 	P38 P51 P203 P204

TCFD Index

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 the Sustainability Data Book 2019
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 and cleaner • CO₂: Mid- to long-term targets and performance • Water: Mid- to long-term targets and performance
b)	Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions and related risks	<ul style="list-style-type: none"> • CO₂: 2018 results—Scope 1, 2, and 3 emissions
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 and cleaner • CO₂: Mid- to long-term targets and performance • Water: Mid- to long-term targets and performance