

GRI Standards table 102-55

This report has been compiled with reference to the GRI Sustainability Reporting Standards. Click on Relevant Sections in Report to display the relevant page.

General disclosures

100: Universal Standards

GRI 102: General Disclosures 2016

1. Organizational profile			Relevant Sections in Report	
	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 ● Human capital development: Human capital data ● Inclusive & diverse workplaces: Human capital data	P191 P201 P219
	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: Mid- to long-term targets and performance ● Responsible chemicals management: Comprehensive Management System for Chemical Substances ● 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	P244 P248 P250 P292 P338 P341 P342
	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 Initiative—a water conservation campaign—for ten consecutive years ● Inclusive & diverse workplaces: Collaboration and engagement with stakeholders ● Biodiversity: Kao's creating value to address social issues	P28 P91 P97 P104 P111 P137 P139 P205 P316
	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) ● Tax strategies: Collaboration with the Japan Chemical Industry Association (JCIA) ● Biodiversity: Compliance with international agreements	P58 P85 P313 P326

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GRI 102: General Disclosures 2016				
2. Strategy			Relevant Sections in Report	
	102-14	Statement from senior decision-maker	<ul style="list-style-type: none"> ● Top Message ● Message by Dave Muenz 	P3 P7
	102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: Business growth through the realization of the Kirei Lifestyle ● Kirei Lifestyle Plan—Kao's ESG Strategy: Mid-term Plan 2025 (K25) and value creation model ● Kirei Lifestyle Plan—Kao's ESG Strategy: Performance in 2021 ● COVID-19 Response ● "Kao's creating value to address social issues" in each section ● Responsible chemicals management: Comprehensive Management System for Chemical Substances ● 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 	P10 P13 P26 P32 P250 P270 P272 P310 P341
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 ● Effective corporate governance: Policies 	P8 P9 P35 P155 P156
	102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> ● Effective corporate governance: Framework 	P157
4. Governance				
	102-18	Governance structure	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure ● Corporate governance: Basic policy 	P16 P255
	102-19	Delegating authority	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure 	P16
	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 governance structure ● Responsibly sourced raw materials: Framework ● Decarbonization: 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 ● Strategic digital transformation (DX): Framework ● Intellectual property: Framework ● Process safety and disaster prevention: Framework 	P16 P85 P98 P133 P157 P179 P191 P247 P270 P276 P287 P294 P302 P308 P339
	102-21	Consulting stakeholders on economic, environmental, and social topics	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure 	P16
	102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> ● Corporate governance: Corporate governance structure ● Corporate governance: Skill matrix and attending members 	P255 P258

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GRI 102: General Disclosures 2016			
4. Governance			Relevant Sections in Report
	102-23	Chair of the highest governance body	● Corporate governance: Corporate governance structure P255
	102-24	Nominating and selecting the highest governance body	● Corporate governance: Corporate governance structure P255
	102-25	Conflicts of interest	—
	102-26	Role of highest governance body in setting purpose, values, and strategy	● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure P16 ● Corporate governance: Corporate governance structure P255 ● Corporate governance: Board of Directors P260 ● Corporate governance: Audit & Supervisory Board P262
	102-27	Collective knowledge of highest governance body	● Kirei Lifestyle Plan—Kao's ESG Strategy: Roles, structure and frequency of meeting of each organization P17
	102-28	Evaluating the highest governance body's performance	● Corporate governance: Activities and evaluation of effectiveness in FY2021 P263
	102-29	Identifying and managing economic, environmental, and social impacts	● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure P16 ● Risk and crisis management: Framework P270
	102-30	Effectiveness of risk management processes	● Risk and crisis management: Policies P269 ● Risk and crisis management: Framework P270 ● Risk and crisis management: Performance in 2021 P273
	102-31	Review of economic, environmental, and social topics	● Kirei Lifestyle Plan—Kao's ESG Strategy: ESG governance structure P16
	102-32	Highest governance body's role in sustainability reporting	—
	102-33	Communicating critical concerns	● Risk and crisis management: Framework P270
	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 P264
	102-36	Process for determining remuneration	● Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers P264
	102-37	Stakeholders' involvement in remuneration	● Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers P264
	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 Report	
	102-40	List of stakeholder groups	● Stakeholder Engagement	P30
	102-41	Collective bargaining agreements	● Human capital development: Situation regarding union members	P201
	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 ● Safer healthier products: Industry association activities / communication ● Sustainable lifestyle promotion: Disseminating information related to sustainable living ● Sustainable lifestyle promotion: Collaboration with stakeholders ● Responsibly sourced raw materials: Collaboration with suppliers ● 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: Our initiatives ● Effective corporate governance: Sharing our insights on compliance with outside groups ● Human capital development: Improvement of dialogue with employees and engagement ● Employee wellbeing & safety: Examples of collaboration with stakeholders ● Responsible chemicals management: Create forums for dialogue among industry, government and academia for social implementation of chemicals management ● Biodiversity: Collaboration with other organizations ● Communication with consumers: Our initiatives ● Corporate citizenship activities: Support for cancer education through the Pink Ribbon Campaign 	<p>P22 P30</p> <p>P43</p> <p>P47</p> <p>P58 P66 P67 P91 P104 P111 P123 P137 P146 P166 P199 P233 P251</p> <p>P329 P336 P357</p>
	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: Improvement of dialogue with employees and engagement ● Employee wellbeing & safety: Stakeholder engagement ● Responsible chemicals management: Stakeholder engagement 	<p>P18 P112 P130 P140 P149 P167 P187 P199 P236 P252</p>

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GRI 102: General Disclosures 2016			
6. Reporting practice			Relevant Sections in Report
	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 P12
	102-48	Restatements of information	—
	102-49	Changes in reporting	—
	102-50	Reporting period	● Editorial Policy P2
	102-51	Date of most recent report	● Editorial Policy P2
	102-52	Reporting cycle	● Editorial Policy P2
	102-53	Contact point for questions regarding the report	● Back cover 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: Tax 2019, 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 P382
	102-56	External assurance	● Editorial Policy ● Independent assurance report P2 P381
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 P24 P29 P373
	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 P14 P24 P373
	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 P14 P24 P373

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Materials

200: Economic topics					
Economic Performance			Relevant Sections in Report		Indicators on which third-party assurance is provided (IZ)
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: Kao's creating value to address social issues	P94	
	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	<ul style="list-style-type: none"> ● Corporate citizenship activities: Mid- to long-term targets and performance ● Corporate citizenship activities: Performance in 2021 ● Corporate citizenship activities: Our initiatives 	P347 P348 P351 P352 P354 P364 P369	
	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	<ul style="list-style-type: none"> ● Effective corporate governance: Education and promotion ● Effective corporate governance: Compliance Message 	P156 P164	
	205-3	Confirmed incidents of corruption and actions taken	—(P164 Compliance hotline operational status and 2021 regulatory violations: 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	—(P164 Compliance hotline operational status and 2021 regulatory violations: No applicable incidents)	—	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	● Tax strategies: The Management part	P312	
	207-2	Tax governance, control, and risk management	● Tax strategies: The Management part	P312	
	207-3	Stakeholder engagement and management of concerns related to tax	● Tax strategies: Collaboration and engagement with stakeholders	P313	
	207-4	Country-by-country reporting	● Tax strategies: Performance report and tax payment record	P314	
300: Environmental topics					
Materials			Relevant Sections in Report		Indicators on which third-party assurance is provided (IZ)
GRI 301: Materials 2016	301-1	Materials used by weight or volume	● Product lifecycle and environmental impact	P151	
	301-2	Recycled input materials used	● Sustainable lifestyle promotion: Launch of recycled PET for use in PET bottles	P65	
			● Zero waste: Performance in 2021	P120	
	301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> ● Zero waste: Initiatives taken in relation to our products / Initiatives targeting packaging ● Zero waste: Initiatives taken in relation to our products / Initiatives targeting packaging 	P124 P124	

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300: Environmental topics					
Energy			Relevant Sections in Report	Indicators on which third-party assurance is provided (a7)	
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 2021 ● Product lifecycle and environmental impact 	P99 P101 P151	
	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 2021 	P99 P101	
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2021 ● Decarbonization: Efforts in manufacturing (plants, offices, logistics centers) 	P99 P101 P106	
	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 2021 	P99 P101	
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 2021 	P131 P132 P134 P135	
	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 2021 ● Air & water pollution prevention: Policies ● Air & water pollution prevention: Performance in 2021 ● Air & water pollution prevention: Initiatives to prevent water pollution 	P132 P134 P135 P143 P145 P147	
	303-3	Water withdrawal	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2021 ● Product lifecycle and environmental impact 	P134 P135 P151	<input checked="" type="checkbox"/>
	303-4	Water discharge	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2021 ● Air & water pollution prevention: Performance in 2021 ● Product lifecycle and environmental impact 	P134 P135 P145 P151	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/>
	303-5	Water consumption	<ul style="list-style-type: none"> ● Water conservation: Mid- to long-term targets and performance ● Water conservation: Performance in 2021 ● Product lifecycle and environmental impact 	P134 P135 P151	<input checked="" type="checkbox"/>
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 	P326	
	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 	P324 P326	
	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 	P326 P352 P353	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—	—	

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300: Environmental topics					
Emissions			Relevant Sections in Report	Indicators on which third-party assurance is provided (☑)	
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 2021 ● Product lifecycle and environmental impact 	P99 P101 P151	☑ ☑
	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 2021 ● Product lifecycle and environmental impact 	P99 P101 P151	☑ ☑
	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 2021 ● Decarbonization: Efforts in distribution ● Decarbonization: Efforts during use ● Decarbonization: Efforts in disposal and recycling ● Product lifecycle and environmental impact 	P99 P101 P109 P110 P111 P151	☑(1,4,11,12) ☑
	305-4	GHG emissions intensity	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2021 	P99 P101	
	305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> ● Decarbonization: Mid- to long-term targets and performance ● Decarbonization: Performance in 2021 	P99 P101	☑
	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 	P107	
	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 2021 ● Product lifecycle and environmental impact 	P145 P151	☑
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 2021 	P60 P113 P114 P120	
	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 that epitomize the Kirei Lifestyle ● Zero waste: Policies ● Zero waste: Mid- to long-term targets and performance ● Zero waste: Performance in 2021 ● Zero waste: Our initiatives 	P61 P62 P64 P75 P114 P119 P120 P123	
	306-3	Waste generated	<ul style="list-style-type: none"> ● Zero waste: Performance in 2021 	P120	
	306-4	Waste diverted from disposal	<ul style="list-style-type: none"> ● Zero waste: Performance in 2021 	P120	
	306-5	Waste directed to disposal	—	—	
Environmental Compliance					
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> ● Air & water pollution prevention: Performance in 2021 	P145	
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: Supplier monitoring ● Decarbonization: Efforts in raw materials procurement ● Zero waste: Collaboration with stakeholders based on "eco together" ● Water conservation: Efforts in raw materials procurement 	P91 P104 P128 P137	

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Employment			Relevant Sections in Report		Indicators on which third-party assurance is provided (a7)
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	● Human capital development: Human capital data	P202	
	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 work styles: Childcare, nursing care and family care related (Kao Corporation) / Employment system utilization status related to childcare, nursing care and family care (Kao Corporation)	P218	
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: Standardization of RC activities ● Responsible care activities: Utilization of environmental and safety database ● Process safety and disaster prevention: Framework	P238 P278 P279 P339	
	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 / High-pressure gas safety	P238 P242 P243 P280 P281 P342	
	403-3	Occupational health services	—	—	
	403-4	Worker participation, consultation, and communication on occupational health and safety	● Employee wellbeing & safety: Collaboration and engagement with stakeholders ● 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	P238 P242 P243 P281	
	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	P238 P276 P278 P281 P338 P341 P343	
	403-6	Promotion of worker health	● Employee wellbeing & safety: The Employee wellbeing part	P220	
	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	P108	
	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 2021 ● Process safety and disaster prevention: Performance in 2021	P238 P239 P340	☑(Partial data)
	403-10	Work-related ill health	● Employee wellbeing & safety: Mid- to long-term targets and performance ● Employee wellbeing & safety: Performance in 2021	P238 P239	☑(Partial data)

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400: Social topics					
Training and Education			Relevant Sections in Report	Indicators on which third-party assurance is provided (Z)	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	● Human capital development: Human capital development investment per regular employee	P201	
	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: Education and promotion ● Zero waste: Spreading internal awareness of zero waste ● Effective corporate governance: Performance in 2021 ● Human capital development ● Inclusive & diverse workplaces ● Product quality management: Strengthening of quality management education programs ● Information security: Holding of the 28th TS & Personal Information Protection Promotion Meeting 	P22 P38 P54 P92 P127 P161 P188 P204 P290	
	404-3	Percentage of employees receiving regular performance and career development reviews	● Human capital development: Human capital development programs	P197	
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: Diversity promotion activities ● Inclusive & diverse workplaces: Human capital data 	P210 P219	
	405-2	Ratio of basic salary and remuneration of women to men	● Inclusive & diverse workplaces: Gender pay gap (Average annual salary of base salary + other cash incentives)	P219	
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	—	—	

GRI Standards table 102-55

400: Social topics				
Human Rights Assessment			Relevant Sections in Report	Indicators on which third-party assurance is provided (Z)
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 2021 ● Respecting human rights: Human rights due diligence process 	P180 P181 P184
	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 2021 ● Respecting human rights: Human rights due diligence process ● Respecting human rights: Education and promotion 	P180 P181 P184 P185
	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 2021 ● Respecting human rights: Human rights due diligence process 	P180 P181 P184
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: Collaboration and engagement with stakeholders ● Corporate citizenship activities: China water conservation campaign ● 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 	P245 P352 P356 P366
	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	● Respecting human rights: Human rights due diligence process	P184
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> ● Responsibly sourced raw materials: Supplier monitoring ● Respecting human rights: Human rights due diligence process 	P91 P184
Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions	—(P163 Revision of the Kao Business Conduct Guidelines 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 2021 ● 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 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: Verifying quality management activities through audits and self-checks ● Product quality management: Company-wide consumer- and customer-driven quality management activities 	P51 P52 P57 P58 P75 P79 P285 P290 P291
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	— (P289 “Product recall over the last four years” section of the Product quality management: 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 Report		Indicators on which third-party assurance is provided (sz)
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 ● Universal product design: Performance in 2021 ● Universal product design: UD considerations in relation to the products that we launched and the information that we disseminated in 2021 ● Safer healthier products: Safe and reliable ingredient use and information disclosure ● Product lifecycle and environmental impact: Expansion of the range of products that display the “eco together” logo ● Full transparency: Performance in 2021 ● Full transparency: Our initiatives ● Communication with consumers: Framework ● Communication with consumers: Mid- to long-term targets and performance ● Communication with consumers: Performance in 2021 ● Corporate citizenship activities: Barrier-free access to information 	P51 P52 P53 P58 P152	
	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	<ul style="list-style-type: none"> ● Effective corporate governance: Compliance hotline operational status and 2021 regulatory violations 	P164	

ISO 26000 table

Click on Relevant Sections in Report to display the relevant page.

Core subjects and issues	Relevant Sections in Report	
6.2 Organizational governance	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●Corporate governance 	P9 P255
6.3 Human rights	<ul style="list-style-type: none"> ●Respecting human rights ●Kao Business Conduct Guidelines (external link) 	P175 —
6.3.3 Due diligence	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●Responsibly sourced raw materials ●Effective corporate governance ●Respecting human rights ●Employee wellbeing & safety 	P9 P83 P155 P175 P220
6.3.4 Human rights risk situations	<ul style="list-style-type: none"> ●Respecting human rights ●Inclusive & diverse workplaces 	P175 P204
6.3.5 Avoidance of complicity	<ul style="list-style-type: none"> ●Responsibly sourced raw materials ●Respecting human rights ●Employee wellbeing & safety 	P83 P175 P220
6.3.6 Resolving grievances	<ul style="list-style-type: none"> ●Effective corporate governance ●Communication with consumers 	P155 P330
6.3.7 Discrimination and vulnerable group	<ul style="list-style-type: none"> ●Employee wellbeing & safety ●Corporate citizenship activities 	P220 P344
6.3.8 Civil and political rights	<ul style="list-style-type: none"> ●Effective corporate governance ●Human capital development 	P155 P188
6.3.9 Economic, social, and cultural rights	<ul style="list-style-type: none"> ●Effective corporate governance ●Employee wellbeing & safety ●Corporate citizenship activities 	P155 P220 P344
6.3.10 Fundamental principles and rights at work	<ul style="list-style-type: none"> ●Effective corporate governance ●Human capital development 	P155 P188

Core subjects and issues	Relevant Sections in Report	
6.4 Labour practices		
6.4.3 Employment and employment relationships	<ul style="list-style-type: none"> ●Effective corporate governance ●Human capital development ●Inclusive & diverse workplaces ●Employee wellbeing & safety 	P155 P188 P204 P220
6.4.4 Conditions of work and social protection	<ul style="list-style-type: none"> ●Human capital development 	P188
6.4.5 Social dialogue	<ul style="list-style-type: none"> ●Human capital development 	P188
6.4.6 Health and safety at work	<ul style="list-style-type: none"> ●Employee wellbeing & safety ●Responsible care activities ●Process safety and disaster prevention 	P220 P275 P338
6.4.7 Human development and training in the workplaces	<ul style="list-style-type: none"> ●Human capital development 	P188
6.5 The environment		
6.5.3 Prevention of pollution	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●Making the world healthier & cleaner ●Responsible chemicals management 	P9 P93 P244
6.5.4 Sustainable resource use	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●Responsibly sourced raw materials ●Making the world healthier & cleaner 	P9 P83 P93
6.5.5 Climate change mitigation and adaptation	<ul style="list-style-type: none"> ●Kirei Lifestyle Plan—Kao's ESG Strategy ●Making the world healthier & cleaner 	P9 P93
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 ●Responsibly sourced raw materials ●Making the world healthier & cleaner ●Biodiversity 	P9 P83 P93 P316

ISO 26000 table

Core subjects and issues	Relevant Sections in Report	
6.6 Fair operating practices		
6.6.3 Anti-corruption	<ul style="list-style-type: none"> ● Effective corporate governance ● Corporate governance 	P155 P255
6.6.4 Responsible political involvement	<ul style="list-style-type: none"> ● Effective corporate governance 	P155
6.6.5 Fair competition	<ul style="list-style-type: none"> ● Effective corporate governance ● Corporate governance 	P155 P255
6.6.6 Promoting social responsibility in the value chain	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy ● Responsibly sourced raw materials ● Effective corporate governance ● Corporate governance ● Communication with consumers 	P9 P83 P155 P255 P330
6.6.7 Respect for property rights	<ul style="list-style-type: none"> ● Effective corporate governance ● Intellectual property 	P155 P306
6.7 Consumer issues		
6.7.3 Fair marketing, factual and unbiased information and fair contractual practices	<ul style="list-style-type: none"> ● Responsibly sourced raw materials ● Communication with consumers 	P83 P330
6.7.4 Protecting consumers' health and safety	<ul style="list-style-type: none"> ● Product quality management ● Communication with consumers 	P284 P330
6.7.5 Sustainable consumption	<ul style="list-style-type: none"> ● Making the world healthier & cleaner ● Zero waste ● Product quality management 	P93 P113 P284
6.7.6 Consumer service, support, and complaint and dispute resolution	<ul style="list-style-type: none"> ● Product quality management ● Communication with consumers 	P284 P330
6.7.7 Consumer data protection and privacy	<ul style="list-style-type: none"> ● Effective corporate governance ● Information security 	P155 P292

Core subjects and issues	Relevant Sections in Report	
6.7.8 Access to essential services	<ul style="list-style-type: none"> ● Communication with consumers 	P330
6.7.9 Education and awareness	<ul style="list-style-type: none"> ● Universal product design ● Making the world healthier & cleaner ● Product quality management ● Communication with consumers ● Corporate citizenship activities 	P49 P93 P284 P330 P344
6.8 Community involvement and development		
6.8.3 Community involvement	<ul style="list-style-type: none"> ● Kirei Lifestyle Plan—Kao's ESG Strategy ● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner ● Biodiversity 	P9 P39 P59 P93 P316
6.8.4 Education and culture	<ul style="list-style-type: none"> ● Making my everyday more beautiful ● Habits for cleanliness, beauty & health ● Sustainable lifestyle promotion ● Biodiversity ● Corporate citizenship activities 	P39 P45 P60 P316 P344
6.8.5 Employment creation and skills development	<ul style="list-style-type: none"> ● Corporate citizenship activities 	P344
6.8.6 Technology development and access	<ul style="list-style-type: none"> ● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner 	P39 P59 P93
6.8.7 Wealth and income creation	<ul style="list-style-type: none"> ● Making my everyday more beautiful ● Making thoughtful choices for society ● Walking the right path 	P39 P59 P154
6.8.8 Health	<ul style="list-style-type: none"> ● Employee wellbeing & safety ● Corporate citizenship activities 	P220 P344
6.8.9 Social investment	<ul style="list-style-type: none"> ● Making my everyday more beautiful ● Making thoughtful choices for society ● Making the world healthier & cleaner ● Walking the right path 	P39 P59 P93 P154

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 Report to display the relevant page.

Governance

Disclose the organization's governance pertaining to climate-related risks and opportunities.		
Recommended disclosure content	Relevant Sections in Report	
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 	P98 P133 P270
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 	P98 P133 P270

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 Report	
a) Climate-related risks and opportunities the organization has identified over the short-, mid- and long-term	<ul style="list-style-type: none"> ●Decarbonization: Kao's creating value to address social issues ●Water conservation: Kao's creating value to address social issues ●Risk and crisis management: Performance in 2021 	P94 P131 P273
b) Impact of climate-related risks and opportunities on the organization's business, strategy and financial planning	<ul style="list-style-type: none"> ●Decarbonization: Kao's creating value to address social issues ●Decarbonization: Mid- to long-term targets and performance ●Water conservation: Kao's creating value to address social issues ●Water conservation: Mid- to long-term targets and performance ●Risk and crisis management: Performance in 2021 	P94 P99 P131 P134 P273
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: Kao's creating value to address social issues ●Water conservation: Kao's creating value to address social issues 	P94 P131

Risk management

Recommendation: Disclose how the organization is identifying, evaluating, and controlling climate-related risks.		
Recommended disclosure content	Relevant Sections in Report	
a) Organization's processes for identifying and assessing climate-related risks	<ul style="list-style-type: none"> ●Decarbonization: Kao's creating value to address social issues ●Decarbonization: Framework ●Water conservation: Framework ●Risk and crisis management: Policies ●Risk and crisis management: Framework ●Risk and crisis management: Performance in 2021 	P94 P98 P133 P269 P270 P273
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 2021 	P98 P133 P269 P270 P273
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 	P98 P133 P269 P270

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 Report	
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 	P25 P99 P134
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 	P25 P103
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 	P25 P99 P134