

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

GRI 2: General Disclosures 2021			
1. The organization and its reporting practices			Relevant Sections in Report
	2-1	Organizational details	•Kao Group Overview (external link)
	2-2	Entities included in the organization's sustainability reporting	•Editorial Policy
	2-3	Reporting period, frequency and contact point	•Editorial Policy
			•Back cover
	2-4	Restatements of information	•Mid- to long-term targets for the 19 Kao Actions •Decarbonization: CO <sub>2</sub> emissions across the entire product lifecycle (Kao Group) •Decarbonization: Scope 2 CO <sub>2</sub> emissions
2-5	External assurance	•Independent assurance report	
2. Activities and workers			Relevant Sections in Report
	2-6	Activities, value chain and other business relationships	—
	2-7	Employees	•Human capital development: Number of employees and managers
	2-8	Workers who are not employees	—
3. Governance			Relevant Sections in Report
	2-9	Governance structure and composition	•Governance: Roles, structure, frequency of meetings and agenda of each organization
			•Corporate governance
	2-10	Nomination and selection of the highest governance body	•Corporate governance: Stance on Balance among Knowledge, Experience and Skills, and on Diversity and Size of the Board of Directors / Skill Matrix
	2-11	Chair of the highest governance body	•Corporate governance: Skill Matrix and Attending Members
	2-12	Role of the highest governance body in overseeing the management of impacts	•Governance
	2-13	Delegation of responsibility for managing impacts	•Governance •Corporate governance: Board of Directors
	2-14	Role of the highest governance body in sustainability reporting	—
	2-15	Conflicts of interest	—
	2-16	Communication of critical concerns	•Risk and crisis management: Governance
	2-17	Collective knowledge of the highest governance body	•Governance: Roles, structure, frequency of meetings and agenda of each organization
	2-18	Evaluation of the performance of the highest governance body	•Corporate governance: Evaluation of the effectiveness of the Board of Directors
	2-19	Remuneration policies	•Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers
	2-20	Process to determine remuneration	•Corporate governance: Compensation system for Directors, Audit & Supervisory Board Members and Executive Officers
	2-21	Annual total compensation ratio	—

GRI 2: General Disclosures 2021				
4. Strategy, policies and practices		Relevant Sections in Report		
	2-22	Statement on sustainable development strategy	•Top Message	P4
			•Message from Dave Muenz	P5-6
	2-23	Policy commitments	•Respecting human rights: Social issues / Strategy / Governance	P180-184
	2-24	Embedding policy commitments	•Respecting human rights: Governance / Risk management	P183-186
			•Risk and crisis management: Governance / Targets and metrics	P278-282
	2-25	Processes to remediate negative impacts	•Effective corporate governance: Governance	P163-165
			•Effective corporate governance: Compliance hotline operational status and 2022 regulatory violations	P170-171
			•Respecting human rights: Governance / Risk management / Targets and metrics / Main initiatives	P183-191
	2-26	Mechanisms for seeking advice and raising concerns	•Risk and crisis management: Governance / Targets and metrics / Main initiatives	P278-283
			•Effective corporate governance: Governance	P163
	2-27	Compliance with laws and regulations	•Metrics and Targets: Mid- to long-term targets for the 19 Kao Actions	P36
			•Effective corporate governance: Compliance hotline operational status and 2022 regulatory violations	P170-171
	2-28	Membership associations	•Universal product design: Collaboration with stakeholders	P60
			•Safer healthier products: Industry association activities / communication	P68
			•Responsibly sourced raw materials: Collaboration with stakeholders	P93
			•Employee wellbeing and safety: Information exchange with external organizations	P242
			•Biodiversity: Collaboration with other organizations	P343
5. Stakeholder engagement		Relevant Sections in Report		
	2-29	Approach to stakeholder engagement	•Governance: Stakeholder engagement	P28
			•“Collaboration with stakeholders” in each section	—
	2-30	Collective bargaining agreements	•Human capital development: Union member situation	P206
GRI 3: Material Topics 2021				
	3-1	Process to determine material topics	•Strategy: Selection process for the Kao Actions as material themes	P13-14
	3-2	List of material topics	•Strategy: Kao’s ESG Commitments and Actions	P11
	3-3	Management of material topics	•Risk Management	P33
			•“Governance / Risk Management” in each section	—

200: Economic topics					
Economic Performance			Relevant Sections in Report		Indicators on which third-party assurance is provided (✔)
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: Social issues / Strategy	P102-105	
	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	•Corporate citizenship activities: Targets and metrics	P361-363	
			•Corporate citizenship activities: Main initiatives	P365 P367 P371-372	
	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 on anti-corruption policies and procedures	•Effective corporate governance: Governance	P163-166	
			•Effective corporate governance: Compliance message	P169-170	
205-3	Confirmed incidents of corruption and actions taken	— (P171 Compliance hotline operational status and 2022 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	— (P171 Compliance hotline operational status and 2022 regulatory violations: No applicable incidents)	—	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	•Tax strategies: Policies / Strategy	P323-324	
	207-2	Tax governance, control, and risk management	•Tax strategies: Governance / Risk management	P324	
	207-3	Stakeholder engagement and management of tax-related concerns	•Tax strategies: Collaboration with stakeholders	P324	
	207-4	Country-by-country reporting	•Tax strategies: Performance report and tax payment record	P325	

300: Environmental topics

Materials		Relevant Sections in Report	Indicators on which third-party assurance is provided <input checked="" type="checkbox"/>
GRI 301: Materials 2016	301-1	Materials used by weight or volume	<ul style="list-style-type: none"> <li>•Product lifecycle and environmental impact</li> </ul> P156
	301-2	Recycled input materials used	<ul style="list-style-type: none"> <li>•Sustainable lifestyle promotion: Main initiatives</li> </ul> P74-75
			<ul style="list-style-type: none"> <li>•Zero waste: Targets and metrics</li> </ul> P128-129
			<ul style="list-style-type: none"> <li>•Zero waste: Initiatives taken in relation to our products</li> </ul> P130
	301-3	Reclaimed products and their packaging materials	<ul style="list-style-type: none"> <li>•Zero waste: Initiatives targeting packaging</li> </ul> P132-133
			<ul style="list-style-type: none"> <li>•Zero waste: Initiatives taken in relation to our products</li> </ul> P130
Energy			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<ul style="list-style-type: none"> <li>•Decarbonization: Targets and metrics</li> </ul> P108-109
	302-2	Energy consumption outside of the organization	—
	302-3	Energy intensity	<ul style="list-style-type: none"> <li>•Decarbonization: Targets and metrics</li> </ul> P108
	302-4	Reduction of energy consumption	<ul style="list-style-type: none"> <li>•Decarbonization: Targets and metrics</li> </ul> P107-108
			<ul style="list-style-type: none"> <li>•Decarbonization: Efforts in manufacturing (plants, offices, logistics centers)</li> </ul> P113-115
	302-5	Reductions in energy requirements of products and services	<ul style="list-style-type: none"> <li>•Decarbonization: Targets and metrics</li> </ul> P107
Water			
GRI 303: Water and Effluent 2018	303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> <li>•Water conservation: Social issues / Policies / Strategy / Targets and metrics / Main initiatives</li> </ul> P137-143
	303-2	Management of water discharge-related impacts	<ul style="list-style-type: none"> <li>•Water conservation: Policies / Strategy / Governance / Risk management / Targets and metrics</li> </ul> P137-141
	303-3	Water withdrawal	<ul style="list-style-type: none"> <li>•Air &amp; water pollution prevention: Policies / Strategy / Governance / Risk management / Targets and metrics / Initiatives to prevent water pollution</li> </ul> P146-150
			<ul style="list-style-type: none"> <li>•Water conservation: Targets and metrics</li> </ul> P141 <input checked="" type="checkbox"/>
	303-4	Water discharge	<ul style="list-style-type: none"> <li>•Product lifecycle and environmental impact</li> </ul> P156
			<ul style="list-style-type: none"> <li>•Water conservation: Targets and metrics</li> </ul> P141 <input checked="" type="checkbox"/>
			<ul style="list-style-type: none"> <li>•Air &amp; water pollution prevention: Targets and metrics</li> </ul> P150 <input checked="" type="checkbox"/>
	303-5	Water consumption	<ul style="list-style-type: none"> <li>•Product lifecycle and environmental impact</li> </ul> P156
			<ul style="list-style-type: none"> <li>•Water conservation: Targets and metrics</li> </ul> P140-141 <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"> <li>•Biodiversity: Business activities that consider the planet's ecological system</li> </ul> P340-343
	304-2	Significant impacts of activities, products, and services on biodiversity	<ul style="list-style-type: none"> <li>•Biodiversity: Strategy</li> </ul> P328-331
			<ul style="list-style-type: none"> <li>•Biodiversity: Targets and metrics / Main initiatives</li> </ul> P333-337
	304-3	Habitats protected or restored	<ul style="list-style-type: none"> <li>•Biodiversity: Business activities that consider the planet's ecological system</li> </ul> P340-343
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	•Decarbonization: Targets and metrics	P109	<input checked="" type="checkbox"/>
			•Product lifecycle and environmental impact	P156	<input checked="" type="checkbox"/>
	305-2	Energy indirect (Scope 2) GHG emissions	•Decarbonization: Targets and metrics	P109	<input checked="" type="checkbox"/>
			•Product lifecycle and environmental impact	P156	<input checked="" type="checkbox"/>
	305-3	Other indirect (Scope 3) GHG emissions	•Decarbonization: Targets and metrics	P110	<input checked="" type="checkbox"/>
			•Decarbonization: Efforts in distribution / Efforts during use / Efforts in disposal and recycling	P114-117	(1, 4, 11, 12)
			•Product lifecycle and environmental impact	P156	<input checked="" type="checkbox"/>
	305-4	GHG emission intensity	—	—	
	305-5	Reduction of GHG emissions	•Decarbonization: Targets and metrics	P107-109	<input checked="" type="checkbox"/>
	305-6	Emissions of ozone-depleting substances (ODS)	•Decarbonization: 3. Reducing the volume of leaked refrigerants and other greenhouse gases	P114	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	•Air & water pollution prevention: Targets and metrics	P150	<input checked="" type="checkbox"/>	
		•Product lifecycle and environmental impact	P156		
Effluent and Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	•Sustainable lifestyle promotion: Strategy	P70-71	
			•Zero waste: Social issues	P120-121	
			•Zero waste: Strategy	P124-125	
	306-2	Management of significant waste-related impacts	•Sustainable lifestyle promotion: Governance / Risk management / Targets and metrics / <i>Yoki-Monozukuri</i> in plan and action and proposing activities	P71-75	
			•Zero waste: Social issues / Policies / Strategy / Governance / Risk management / Targets and metrics	P120-129	
	306-3	Waste generated	•Zero waste: Targets and metrics	P127-129	
306-4	Waste diverted from disposal	•Zero waste: Targets and metrics	P127-129		
306-5	Waste directed to disposal	—			
Environmental Compliance					
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	•Air & water pollution prevention: Compliance with environmental legislation	P150	
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	•Responsibly sourced raw materials: Collaboration with suppliers	P99	
			•Decarbonization: Efforts in raw materials procurement	P111-112	
			•Zero waste: Collaboration with stakeholders based on "eco together"	P134	
			•Water conservation: Efforts in raw materials procurement	P142	

**400: Environmental topics**

Employment		Relevant Sections in Report		Indicators on which third-party assurance is provided <input checked="" type="checkbox"/>	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	•Human capital development: Human capital data	P207-208	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—	—	
	401-3	Parental leave	•Inclusive and diverse workplaces: Main systems for supporting diversified work styles: Related to childcare, nursing care, and family care (Kao Corporation)	P221	
<b>Labor/Management Relations</b>					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	—	—	
<b>Occupational Safety and Health</b>					
GRI 403: Occupational Safety and Health 2018	403-1	Occupational health and safety management system	•Employee wellbeing and safety: Governance / Risk management	P247-248	
			•Responsible care (RC) activities: Main initiatives	P288-289	
			•Process safety and disaster prevention: Governance	P352-353	
	403-2	Hazard identification, risk assessment, and incident investigation	•Employee wellbeing and safety: Risk management / Targets and metrics	P247-248	
			•Employee wellbeing and safety: Status of occupational accident occurrences / Risk assessment of chemical substances / Creating a pleasant working environment for employees	P251-252	
			•Responsible care (RC) activities: Implementation status of the RC Secretariat Audit / Status of international management system certification	P290-291	
	403-3	Occupational health services	—	—	
	403-4	Worker participation, consultation, and communication on occupational health and safety	•Employee wellbeing and safety: Governance	P247	
			•Employee wellbeing and safety: Improving safety awareness with the award system for no accidents that cause lost work days / Sharing safety messages globally	P251-252	
	403-5	Worker training on occupational health and safety	•Responsible care (RC) activities: Education about RC activities	P291	
			•Employee wellbeing and safety: Governance	P247	
			•Responsible care (RC) activities: Governance	P286	
			•Responsible care (RC) activities: Standardization of RC activities	P288	
•Responsible care (RC) activities: Education about RC activities			P291		
•Process safety and disaster prevention: Governance			P353		
403-6	Promotion of worker health	•Employee wellbeing and safety: Employee Well-being	P229-242		
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	P114		
403-8	Workers covered by an occupational health and safety management system	—	—		
403-9	Work-related injuries	•Employee wellbeing and safety: Targets and metrics	P249-250	<input checked="" type="checkbox"/> (Partial data)	
		•Process safety and disaster prevention: Targets and metrics	P353-354		
403-10	Work-related ill health	•Employee wellbeing and safety: Targets and metrics	P249-250	<input checked="" type="checkbox"/> (Partial data)	

Training and Education					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> <li>•Human capital development: Human capital development investment per employee</li> </ul>	P206	
	404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>•Governance: Stakeholder engagement</li> </ul>	P30	
			<ul style="list-style-type: none"> <li>•“Governance” in each section</li> </ul>	—	
			<ul style="list-style-type: none"> <li>•Realization of the Kao Way: Main initiatives</li> </ul>	P42	
			<ul style="list-style-type: none"> <li>•Responsibly sourced raw materials: Main initiatives</li> </ul>	P100	
			<ul style="list-style-type: none"> <li>•Zero waste: Spreading internal awareness of zero waste</li> </ul>	P133-134	
			<ul style="list-style-type: none"> <li>•Effective corporate governance: Targets and metrics</li> </ul>	P167	
			<ul style="list-style-type: none"> <li>•Human capital development</li> </ul>	P194-204	
	404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>•Inclusive and diverse workplaces</li> </ul>	P212-221	
<ul style="list-style-type: none"> <li>•Product quality management: Strengthening of quality management education programs</li> </ul>			P299		
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"> <li>•Inclusive and diverse workplaces: Activities to promote Diversity &amp; Equity</li> </ul>	P215-222	
	405-2	Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> <li>•Inclusive and diverse workplaces: Human capital data</li> </ul>	P227	
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 forced or compulsory 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"> <li>Respecting human rights: Targets and metrics / Human rights due-diligence process</li> </ul>	P186-189	
	412-2	Employee training on human rights policies or procedures	<ul style="list-style-type: none"> <li>Respecting human rights: Targets and metrics</li> <li>Respecting human rights: Human rights due-diligence process / Education and promotion</li> </ul>	P187 P189-191	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<ul style="list-style-type: none"> <li>Respecting human rights: Targets and metrics</li> <li>Respecting human rights: Human rights due-diligence process</li> </ul>	P186-188 P189-190	
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"> <li>Responsible chemicals management: Main initiatives</li> </ul>	P259-260	
	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	<ul style="list-style-type: none"> <li>Respecting human rights: Human rights due-diligence process</li> </ul>	P189	
	414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>Responsibly sourced raw materials: Collaboration with suppliers</li> <li>Respecting human rights: Human rights due-diligence process</li> </ul>	P99 P189-191	
Public Policy					
GRI 415: Public Policy 2016	415-1	Political contributions	— (P169 Main Initiatives: 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"> <li>Universal product design: Risk management / Targets and metrics</li> </ul>	P60-62	
			<ul style="list-style-type: none"> <li>Safer healthier products: Risk management / Targets and metrics / Safe and reliable ingredient use and information disclosure</li> </ul>	P66-68	
			<ul style="list-style-type: none"> <li>Purpose driven brands: Purpose driven brand activities</li> <li>Transformative innovation: Risk management / Targets and metrics</li> <li>Product quality management: Risk management / Targets and metrics / Main initiatives</li> </ul>	P80-81 P87-88 P297-299	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> <li>Product quality management: Targets and metrics</li> </ul>	P298		
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"> <li>Universal product design: Targets and metrics / Main initiatives</li> </ul>	P61-63	
			<ul style="list-style-type: none"> <li>Safer healthier products: Safe and reliable ingredient use and information disclosure</li> </ul>	P68	
			<ul style="list-style-type: none"> <li>Product lifecycle and environmental impact: Expansion of the range of products that display the "eco together" logo</li> <li>Full transparency: Targets and metrics / Main initiatives</li> <li>Communication with consumers: Strategy / Governance / Targets and metrics</li> </ul>	P157 P176-178 P344-349	
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"> <li>Effective corporate governance: Compliance hotline operational status and 2022 regulatory violations</li> </ul>	P170-171	



# ISO 26000 table

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

	Relevant Sections in Report	
6.2 Organizational governance	•Our ESG Vision and Strategy	P8
	•Corporate governance	P265
6.3 Human rights	•Respecting human rights	P180
	•Kao Business Conduct Guidelines (external link)	—
6.3.3 Due diligence	•Our ESG Vision and Strategy	P8
	•Responsibly sourced raw materials	P91
	•Effective corporate governance	P161
	•Respecting human rights	P180
	•Employee wellbeing and safety	P229
6.3.4 Human rights risk situations	•Respecting human rights	P180
	•Inclusive and diverse workplaces	P209
6.3.5 Avoiding complicity	•Responsibly sourced raw materials	P91
	•Respecting human rights	P180
6.3.6 Resolving grievances	•Employee wellbeing and safety	P229
	•Effective corporate governance	P161
6.3.7 Discrimination and vulnerable groups	•Communication with consumers	P344
	•Employee wellbeing and safety	P229
6.3.8 Civil and political rights	•Corporate citizenship activities	P358
	•Effective corporate governance	P161
6.3.9 Economic, social, and cultural rights	•Human capital development	P194
	•Effective corporate governance	P161
	•Employee wellbeing and safety	P229
6.3.10 Fundamental principles and rights at work	•Corporate citizenship activities	P358
	•Effective corporate governance	P161
	•Human capital development	P194

	Relevant Sections in Report	
6.4 Labor practices		
6.4.3 Employment and employment relationships	•Effective corporate governance	P161
	•Human capital development	P194
	•Inclusive and diverse workplaces	P209
	•Employee wellbeing and safety	P229
6.4.4 Conditions of work and social protection	•Human capital development	P194
6.4.5 Social dialogue	•Human capital development	P194
6.4.6 Health and safety at work	•Employee wellbeing and safety	P229
	•Responsible care (RC) activities	P284
	•Process safety and disaster prevention	P352
6.4.7 Human development and training in the workplaces	•Human capital development	P194
6.5 The environment		
6.5.3 Preventing pollution	•Our ESG Vision and Strategy	P8
	•Making the world healthier & cleaner	P101
	•Responsible chemicals management	P253
6.5.4 Sustainable resource use	•Our ESG Vision and Strategy	P8
	•Responsibly sourced raw materials	P91
	•Making the world healthier & cleaner	P101
6.5.5 Climate change mitigation and adaptation	•Our ESG Vision and Strategy	P8
	•Making the world healthier & cleaner	P101
6.5.6 Protecting the environment, biodiversity, and restoring natural habitats	•Our ESG Vision and Strategy	P8
	•Responsibly sourced raw materials	P91
	•Making the world healthier & cleaner	P101
	•Biodiversity	P327

# ISO 26000 table

	Relevant Sections in Report	
6.6 Fair operating practices		
6.6.3 Anti-corruption	•Effective corporate governance	P161
	•Corporate governance	P265
6.6.4 Responsible political involvement	•Effective corporate governance	P161
6.6.5 Fair competition	•Effective corporate governance	P161
	•Corporate governance	P265
6.6.6 Promoting social responsibility in the value chain	•Our ESG Vision and Strategy	P8
	•Responsibly sourced raw materials	P91
	•Effective corporate governance	P161
	•Corporate governance	P265
	•Communication with consumers	P344
6.6.7 Respect for property rights	•Effective corporate governance	P161
	•Intellectual property	P316
6.7 Consumer issues		
6.7.3 Fair marketing, factual and unbiased information, and fair contractual practices	•Responsibly sourced raw materials	P91
	•Communication with consumers	P344
6.7.4 Protecting consumers' health and safety	•Product quality management	P293
	•Communication with consumers	P344
6.7.5 Sustainable consumption	•Making the world healthier & cleaner	P101
	•Zero waste	P120
	•Product quality management	P293
6.7.6 Consumer service, support, and complaint and dispute resolution	•Product quality management	P293
	•Communication with consumers	P344
	•Effective corporate governance	P161
6.7.7 Consumer data protection and privacy	•Information security	P300
	•Communication with consumers	P344
6.7.8 Access to essential services	•Universal product design	P58
6.7.9 Education and awareness	•Making the world healthier & cleaner	P101
	•Product quality management	P293
	•Communication with consumers	P344
	•Corporate citizenship activities	P358

	Relevant Sections in Report	
6.8 Community involvement and development		
6.8.3 Community involvement	•Our ESG Vision and Strategy	P8
	•Making my everyday more beautiful	P44
	•Making thoughtful choices for society	P69
	•Making the world healthier & cleaner	P101
6.8.4 Education and culture	•Biodiversity	P327
	•Making my everyday more beautiful	P44
	•Habits for cleanliness, beauty & health	P51
	•Sustainable lifestyle promotion	P70
	•Biodiversity	P327
6.8.5 Employment creation and skills development	•Corporate citizenship activities	P358
	•Corporate citizenship activities	P358
6.8.6 Technology development and access	•Making my everyday more beautiful	P44
	•Making thoughtful choices for society	P69
	•Habits for cleanliness, beauty & health	P101
6.8.7 Wealth and income creation	•Making my everyday more beautiful	P44
	•Making thoughtful choices for society	P69
	•Walking the right path	P159
6.8.8 Health	•Employee wellbeing and safety	P229
	•Corporate citizenship activities	P358
6.8.9 Social investment	•Making my everyday more beautiful	P44
	•Making thoughtful choices for society	P69
	•Making the world healthier & cleaner	P101
	•Walking the right path	P159

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

Recommendation: 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	•Decarbonization: Governance	P105
	•Water conservation: Governance	P139
	•Risk and crisis management: Governance	P276
b) The role of management in assessing and managing climate-related risks and opportunities	•Decarbonization: Governance	P105
	•Water conservation: Governance	P139
	•Risk and crisis management: Governance	P276

## 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	•Decarbonization: Social issues	P102
	•Decarbonization: Strategy	P104
	•Water conservation: Social strategy	P137
	•Risk and crisis management: Targets and metrics	P281
b) Impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	•Decarbonization: Strategy	P104
	•Decarbonization: Targets and metrics	P107
	•Water conservation: Strategy	P137
	•Water conservation: Targets and metrics	P140
c) Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C-or-lower scenario	•Risk and crisis management: Targets and metrics	P281
	•Decarbonization: Social issues	P102
	•Decarbonization: Strategy	P104
	•Water conservation: Strategy	P137

## 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	•Decarbonization: Social issues	P102
	•Decarbonization: Governance	P105
	•Water conservation: Governance	P133
	•Risk and crisis management: Policies	P276
	•Risk and crisis management: Governance	P278
b) Organization's processes for managing climate-related risks	•Risk and crisis management: Targets and metrics	P281
	•Decarbonization: Governance	P105
	•Water conservation: Governance	P133
	•Risk and crisis management: Policies	P276
c) How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	•Risk and crisis management: Governance	P278
	•Risk and crisis management: Targets and metrics	P281
	•Decarbonization: Governance	P105
	•Water conservation: Governance	P133
	•Risk and crisis management: Policies	P276
	•Risk and crisis management: Governance	P278

## 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	•Metrics and Targets	P34
	•Decarbonization: Targets and metrics	P107
	•Water conservation: Targets and metrics	P140
b) Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse-gas (GHG) emissions and related risks	•Metrics and Targets	P34
	•Decarbonization: Targets and metrics-Scope 1, 2 and 3 CO <sub>2</sub> emissions	P109
c) Targets used by the organization to manage climate-related risks and opportunities, and performance against targets	•Metrics and Targets	P34
	•Decarbonization: Targets and metrics	P107
	•Water conservation: Targets and metrics	P140

# UNGPs Index

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

		Relevant Sections in Report	
A	Governance of respect for human rights		
A1	Policy commitment		
A1.1	How has the public commitment been developed?	•Respecting human rights: Policies	P180
A1.2	Whose human rights does the public commitment address?	•Respecting human rights: Policies	P180
A1.3	How is the public commitment disseminated?	•Respecting human rights: Governance	P183
		•Respecting human rights: Targets and metrics	P186
A2	Embedding respect for human rights		
A2.1	How is day-to-day responsibility for human rights performance organized within the company, and why?	•Respecting human rights: Strategy	P181
		•Respecting human rights: Governance	P183
		•Respecting human rights: Risk management	P184
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	•Respecting human rights: Governance	P183
A2.3	How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	•Respecting human rights: Governance	P183
		•Respecting human rights: Targets and metrics	P187
		•Respecting human rights: Main initiatives	P190
A2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	•Respectably sourced raw materials: Policies	P91
		•Respecting human rights: Policies	P180
A2.5	What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	•Respecting human rights: Targets and metrics	P188
B	Defining the focus of reporting		
B1	Statement of salient issues: State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	•Respecting human rights: Risk management	P185
B2	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	•Respecting human rights: Risk management	P185
B3	Choice of focal geographies: If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	—	—
B4	Additional severe impacts: Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	—	—
C	Management of salient human rights issues		
C1	Specific policies		
C1.1	How does the company make clear the relevance and significance of such policies to those who need to implement them?	•Respecting human rights: Governance	P183
		•Respecting human rights: Main initiatives	P189

		Relevant Sections in Report	
C2	Stakeholder engagement		
C2.1	How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	•Respecting human rights: Risk management	P185
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	•Respecting human rights: Governance	P184
		•Respecting human rights: Targets and metrics	P186
C2.3	During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	•Respecting human rights: Targets and metrics	P188
C3	Assessing impacts		
C3.1	During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	—	—
C3.2	During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	—	—
C4	Integrating findings and taking action		
C4.1	How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	•Respecting human rights: Governance	P183
		•Respecting human rights: Risk management	P185
C4.2	When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	—	—
C4.3	During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	•Respecting human rights: Main initiatives	P189
C5	Tracking performance		
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	•Respecting human rights: Main initiatives	P189
C6	Remediation		
C6.1	Through what means can the company receive complaints or concerns related to each salient issue?	•Effective corporate governance: Governance	P163
		•Respecting human rights: Targets and metrics	P187
		•Respecting human rights: Main initiatives	P190
C6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	—	—
C6.3	How does the company process complaints and assess the effectiveness of outcomes?	•Effective corporate governance: Governance	P163
C6.4	During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	•Respecting human rights: Targets and metrics	P188
C6.5	During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	•Respecting human rights: Main initiatives	P190