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Statement of use	Kao Group has reported the information cited in this GRI content index for the period [January 1, 2023–December 31, 2023] with reference to the GRI Standards.
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			Zero Waste > Metrics and targets	P134-137	☑
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	301-3	Reclaimed products and their packaging materials	Zero Waste > Initiatives taken in relation to our products	P138	
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Energy					
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			Product Lifecycle and Environmental Impact	P163	
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	302-3	Energy intensity	Decarbonization > Metrics and targets > Mid- to long-term targets and 2023 results > 2023 results	P117	☑
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Water and Effluent					
GRI 303: Water and Effluent 2018	303-1	Interactions with water as a shared resource	Water Conservation > Social issues / Policies / Strategy / Metrics and targets / Main initiatives	P145-151	
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