

GRI Content Index

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Statement of use	Kao Group has reported the information cited in this GRI content index for the period [January 1, 2024–December 31, 2024] with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
GRI 2: General Disclosures 2021			Relevant Sections in Report
1. The organization and its reporting practices			
	2-1	Organizational details	–
	2-2	Entities included in the organization’s sustainability reporting	Editorial Policy P3
	2-3	Reporting period, frequency and contact point	Editorial Policy P3
			Back cover Back cover
	2-4	Restatements of information	Our ESG Vision and Strategy > Metrics and Targets > Mid- to long-term targets for the 19 Kao Actions P30
	2-5	External assurance	Independent Assurance Report P283
2. Activities and workers			
	2-6	Activities, value chain and other business relationships	–
	2-7	Employees	Our Progress > Human Capital Development > Number of employees / management positions P216
	2-8	Workers who are not employees	–
3. Governance			
	2-9	Governance structure and composition	Our ESG Vision and Strategy > Governance P34
	2-10	Nomination and selection of the highest governance body	–
	2-11	Chair of the highest governance body	–
	2-12	Role of the highest governance body in overseeing the management of impacts	Our ESG Vision and Strategy > Governance P34
	2-13	Delegation of responsibility for managing impacts	Our ESG Vision and Strategy > Governance P34
	2-14	Role of the highest governance body in sustainability reporting	–
	2-15	Conflicts of interest	–
	2-16	Communication of critical concerns	Our ESG Vision and Strategy > Risk and Opportunity Management P38
	2-17	Collective knowledge of the highest governance body	Our ESG Vision and Strategy > Governance P34
	2-18	Evaluation of the performance of the highest governance body	–
	2-19	Remuneration policies	Our ESG Vision and Strategy > Governance P34
	2-20	Process to determine remuneration	Our ESG Vision and Strategy > Governance P34
	2-21	Annual total compensation ratio	–

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4. Strategy, policies and practices					
	2-22	Statement on sustainable development strategy	Our ESG Vision and Strategy > CEO Message	P5	
			Our ESG Vision and Strategy > Message from Senior Vice President of ESG	P8	
	2-23	Policy commitments	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108	
			Our Progress > Respecting Human Rights > Risk and opportunity management	P188	
	2-24	Embedding policy commitments	Our Progress > Respecting Human Rights > Risk and opportunity management	P188	
	2-25	Processes to remediate negative impacts	Our Progress > Effective Corporate Governance > Governance	P167	
			Our Progress > Effective Corporate Governance > Strategy	P165	
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P168	
			Our Progress > Respecting Human Rights	P185	
	2-26	Mechanisms for seeking advice and raising concerns	Our Progress > Effective Corporate Governance > Governance	P167	
	2-27	Compliance with laws and regulations	Our ESG Vision and Strategy > Metrics and Targets > Mid- to long-term targets for the 19 Kao Actions	P30	
			Our Progress > Effective Corporate Governance > Strategy	P165	
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P168	
	2-28	Membership associations	Our Progress > Safer Healthier Products > Risk and opportunity management	P76	
			Our Progress > Decarbonization > Risk and opportunity management	P121	
			Our Progress > Zero Waste > Risk and opportunity management	P133	
			Our Progress > Water Conservation > Risk and opportunity management	P144	
			Our Progress > Respecting Human Rights > Risk and Opportunity Management	P188	
5. Stakeholder engagement					
	2-29	Approach to stakeholder engagement	Our ESG Vision and Strategy > Risk and opportunity management > Stakeholder engagement	P52	
	2-30	Collective bargaining agreements	Our Progress > Human Capital Development > Situation regarding union members	P219	
GRI 3: Material Topics 2021			Relevant Sections in Report		
	3-1	Process to determine material topics	Our ESG Vision and Strategy > Risk and Opportunity Management > Selection process for Kao Actions as material themes	P38	
	3-2	List of material topics	Our ESG Vision and Strategy > Strategy > Risks and opportunities > Kao's ESG Commitments and Actions	P24	
	3-3	Management of material topics	Our ESG Vision and Strategy > Governance	P34	
			Our ESG Vision and Strategy > Risk and Opportunity Management	P38	
			“Governance / Risk and opportunity management” in each section	–	
200: Economic topics			Relevant Sections in Report		
Economic Performance					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	Our Progress > Decarbonization > Strategy	P116	
	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	–	–	
	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	Our Progress > Effective Corporate Governance > Governance	P167	
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P168	
	205-3	Confirmed incidents of corruption and actions taken	Our Progress > Effective Corporate Governance > Metrics and targets: 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	Our Progress > Effective Corporate Governance > Metrics and targets: No applicable incidents	–	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	–	–	
	207-2	Tax governance, control, and risk management	–	–	
	207-3	Stakeholder engagement and management of tax-related concerns	–	–	
	207-4	Country-by-country reporting	–	–	

300: Environmental topics			Relevant Sections in Report		
Materials					Indicators on which third-party assurance is provided (✓)
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Our Progress > Product Lifecycle and Environmental Impact	P160	
	301-2	Recycled input materials used	Our Progress > Zero Waste > Metrics and targets	P132	✓
			Our Progress > Zero Waste > Risk and opportunity management	P133	
	301-3	Reclaimed products and their packaging materials	Our Progress > Zero Waste > Risk and opportunity management	P133	
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Our Progress > Decarbonization > Metrics and targets	P119	✓
			Our Progress > Product Lifecycle and Environmental Impact	P160	
	302-2	Energy consumption outside of the organization	–	–	
	302-3	Energy intensity	Our Progress > Decarbonization > Metrics and targets	P119	✓
	302-4	Reduction of energy consumption	Our Progress > Decarbonization > Metrics and targets	P119	
			Our Progress > Decarbonization > Risk and opportunity management	P121	
	302-5	Reductions in energy requirements of products and services	Our Progress > Decarbonization > Metrics and targets	P119	
			Our Progress > Decarbonization > Risk and opportunity management	P121	

Water and Effluent					
GRI 303: Water and Effluent 2018	303-1	Interactions with water as a shared resource	Our Progress > Water Conservation > Strategy	P141	
			Our Progress > Water Conservation > Risk and opportunity management	P144	
	303-2	Management of water discharge-related impacts	Our Progress > Water Conservation > Risk and opportunity management	P144	
			Our Progress > Air & Water Pollution Prevention > Risk and opportunity management	P154	
	303-3	Water withdrawal	Our Progress > Water Conservation > Metrics and targets	P142	☑
			Our Progress > Product Lifecycle and Environmental Impact	P160	
GRI 303: Water and Effluent 2018	303-4	Water discharge	Our Progress > Water Conservation > Metrics and targets	P142	☑
			Our Progress > Air & Water Pollution Prevention > Metrics and targets	P153	☑
			Our Progress > Product Lifecycle and Environmental Impact	P160	
	303-5	Water consumption	Our Progress > Water Conservation > Metrics and targets	P142	☑
			Our Progress > Product Lifecycle and Environmental Impact	P160	
	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	–	–	
	304-2	Significant impacts of activities, products, and services on biodiversity	–	–	
	304-3	Habitats protected or restored	–	–	
	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	Our Progress > Decarbonization > Metrics and targets	P119	☑
			Our Progress > Product Lifecycle and Environmental Impact	P160	☑
	305-2	Energy indirect (Scope 2) GHG emissions	Our Progress > Decarbonization > Metrics and targets	P119	☑
			Our Progress > Product Lifecycle and Environmental Impact	P160	☑
	305-3	Other indirect (Scope 3) GHG emissions	Our Progress > Decarbonization > Metrics and targets	P119	☑ (1,4,11,12)
			Our Progress > Product Lifecycle and Environmental Impact	P160	☑
	305-4	GHG emission intensity	–	–	
	305-5	Reduction of GHG emissions	Our Progress > Decarbonization > Metrics and targets	P119	☑
	305-6	Emissions of ozone-depleting substances (ODS)	–	–	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Our Progress > Air & Water Pollution Prevention > Metrics and targets	P153	☑
Our Progress > Product Lifecycle and Environmental Impact			P160		

Waste					
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Our Progress > Sustainable Lifestyle Promotion > Strategy	P81	
			Our Progress > Zero Waste > Strategy	P130	
	306-2	Management of significant waste-related impacts	Our Progress > Sustainable Lifestyle Promotion > Risk and opportunity management	P83	
			Our Progress > Zero Waste > Risk and opportunity management	P133	
	306-3	Waste generated	Our Progress > Zero Waste > Metrics and targets	P132	☑
	306-4	Waste diverted from disposal	Our Progress > Zero Waste > Metrics and targets	P132	
306-5	Waste directed to disposal	–	–		
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	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108	
			Our Progress > Decarbonization > Risk and opportunity management	P121	
			Our Progress > Zero Waste > Risk and opportunity management	P133	
Our Progress > Water Conservation > Risk and opportunity management			P144		
400: Social topics			Relevant Sections in Report		
Employment					Indicators on which third-party assurance is provided (☑)
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Our Progress > Human Capital Development > Human capital data	P215	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–	–	
	401-3	Parental leave	Our Progress > Inclusive & Diverse Workplaces > Risk and opportunity management	P228	
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	Our Progress > Employee Wellbeing & Safety: Safety > Governance	P253	
			Our Progress > Employee Wellbeing & Safety: Safety > Risk and opportunity management	P253	
	403-2	Hazard identification, risk assessment, and incident investigation	Our Progress > Employee Wellbeing & Safety: Safety > Metrics and targets	P251	
			Our Progress > Employee Wellbeing & Safety: Safety > Risk and opportunity management	P253	
	403-3	Occupational health services	–	–	
	403-4	Worker participation, consultation, and communication on occupational health and safety	Our Progress > Employee Wellbeing & Safety: Safety > Governance	P253	
			Our Progress > Employee Wellbeing & Safety: Safety > Risk and opportunity management	P253	
	403-5	Worker training on occupational health and safety	Our Progress > Employee Wellbeing & Safety: Safety > Governance	P253	
			Our Progress > Employee Wellbeing & Safety: Safety > Risk and opportunity management	P253	
	403-6	Promotion of worker health	Our Progress > Employee Wellbeing & Safety	P235	
	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	Our Progress > Employee Wellbeing & Safety: Safety > Metrics and targets	P251	☑ (Partial data)	
403-10	Work-related ill health	Our Progress > Employee Wellbeing & Safety: Safety > Metrics and targets	P251	☑ (Partial data)	

Training and Education					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Our Progress > Human Capital Development > Human capital development investment per employee	P219	
	404-2	Programs for upgrading employee skills and transition assistance programs	Our ESG Vision and Strategy > Risk and Opportunity Management > Employee engagement	P46	
			“Governance” in each section	–	
			Our ESG Vision and Strategy > Risk and Opportunity Management > Realization of the Kao Way	P41	
			Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108	
			Our Progress > Effective Corporate Governance > Metrics and targets	P166	
			Our Progress > Human Capital Development	P199	
		Our Progress > Inclusive & Diverse Workplaces	P221		
GRI 404: Training and Education 2016	404-3	Percentage of employees receiving regular performance and career development reviews	Our Progress > Human Capital Development > Risk and opportunity management	P205	
Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Our Progress > Inclusive & Diverse Workplaces > Risk and opportunity management	P228	
			Our Progress > Inclusive & Diverse Workplaces > Human capital data	P224	
	405-2	Ratio of basic salary and remuneration of women to men	Our Progress > Inclusive & Diverse Workplaces > Human capital data	P224	
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	–	–	
Local Communities					
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Our Progress > Responsible Chemicals Management > Risk and opportunity management	P263	
	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	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108	
			Our Progress > Respecting Human Rights > Risk and opportunity management	P188	
	414-2	Negative social impacts in the supply chain and actions taken	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108	
			Our Progress > Respecting Human Rights > Risk and opportunity management	P188	

Public Policy					
GRI 415: Public Policy 2016	415-1	Political contributions	Our Progress > Effective Corporate Governance > Metrics and targets	P166	
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	Our Progress > Universal Product Design > Metrics and targets	P69	
			Our Progress > Universal Product Design > Risk and opportunity management	P70	
			Our Progress > Safer Healthier Products > Metrics and targets	P75	
			Our Progress > Safer Healthier Products > Risk and opportunity management	P76	
			Our Progress > Transformative Innovation > Risk and opportunity management	P100	
			Our Progress > Transformative Innovation > Metrics and targets	P99	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	–	–	
Marketing and Labeling					
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Our Progress > Universal Product Design > Metrics and targets	P69	
			Our Progress > Universal Product Design > Risk and opportunity management	P70	
			Our Progress > Safer Healthier Products > Risk and opportunity management	P76	
			Our Progress > Product Lifecycle and Environmental Impact > “Eco together” logo certified products	P161	
			Our Progress > Full Transparency > Metrics and targets	P181	
			Our Progress > Full Transparency > Risk and opportunity management	P182	
			Our Progress > Responsible Chemicals Management > Risk and opportunity management	P263	
	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	–	–	

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		Relevant Sections in Report	
A	Governance of respect for human rights		
A1	Policy commitment		
A1.1	How has the public commitment been developed?	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
A1.2	Whose human rights does the public commitment address?	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
A1.3	How is the public commitment disseminated?	Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
A2	Embedding respect for human rights		
A2.1	How is day-to-day responsibility for human rights performance organized within the company, and why?	Our Progress > Respecting Human Rights > Strategy	P186
		Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	Our Progress > Respecting Human Rights > Governance	P188
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?	Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
A2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P108
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
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?	Our Progress > Respecting Human Rights > Metrics and targets	P188

		Relevant Sections in Report	
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.	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
B2	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
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?	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
		Our Progress > Respecting Human Rights > Metrics and targets	P188
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?	Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
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?	Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188

		Relevant Sections in Report	
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?	Our Progress > Respecting Human Rights > Governance	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
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?	Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
C5	Tracking performance		
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	Our Progress > Respecting Human Rights > Risk and opportunity management	P188
C6	Remediation		
C6.1	Through what means can the company receive complaints or concerns related to each salient issue?	Our Progress > Effective Corporate Governance > Governance	P167
		Our Progress > Respecting Human Rights > Metrics and targets	P188
		Our Progress > Respecting Human Rights > Risk and opportunity management	P188
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?	Our Progress > Effective Corporate Governance > Governance	P167
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?	Our Progress > Respecting Human Rights > Metrics and targets	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?	Our Progress > Respecting Human Rights > Risk and opportunity management	P188

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

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	Our Progress > Decarbonization > Governance	P121
		Our Progress > Water Conservation > Governance	P143
b)	The role of management in assessing and managing climate-related risks and opportunities	Our Progress > Decarbonization > Governance	P121
		Our Progress > Water Conservation > Governance	P143

Strategy

Recommendation: Disclose the actual or latent impact on the business, strategy, and financial planning of climaterelated 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	Our Progress > Decarbonization > Strategy	P116
		Our Progress > Water Conservation > Strategy	P141
b)	Impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	Our Progress > Decarbonization > Strategy	P116
		Our Progress > Decarbonization > Metrics and targets	P119
		Our Progress > Water Conservation > Strategy	P141
		Our Progress > Water Conservation > Metrics and targets	P142
c)	Resilience of the organization's strategy, taking into consideration different climaterelated scenarios, including a 2°C-or-lower scenario	Our Progress > Decarbonization > Strategy	P116
		Our Progress > Water Conservation > Strategy	P141

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	Our Progress > Decarbonization > Governance	P121
		Our Progress > Decarbonization > Risk and opportunity management	P121
		Our Progress > Water Conservation > Governance	P143
		Our Progress > Water Conservation > Risk and opportunity management	P144
b)	Organization's processes for managing climate-related risks	Our Progress > Decarbonization > Governance	P121
		Our Progress > Decarbonization > Risk and opportunity management	P121
		Our Progress > Water Conservation > Governance	P143
		Our Progress > Water Conservation > Risks and opportunities	P144
c)	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Our Progress > Decarbonization > Governance	P121
		Our Progress > Decarbonization > Risk and opportunity management	P121
		Our Progress > Water Conservation > Governance	P143
		Our Progress > Water Conservation > Risk and opportunity management	P144

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	Our ESG Vision and Strategy > Metrics and Targets	P30
		Our Progress > Decarbonization > Metrics and targets	P119
		Our Progress > Water Conservation > Metrics and targets	P142
b)	Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse-gas (GHG) emissions and related risks	Our ESG Vision and Strategy > Metrics and Targets	P30
		Our Progress > Decarbonization > Metrics and targets	P119
c)	Targets used by the organization to manage climate-related risks and opportunities, and performance against targets	Our ESG Vision and Strategy > Metrics and Targets	P30
		Our Progress > Decarbonization > Metrics and targets	P119
		Our Progress > Water Conservation > Metrics and targets	P142