GRI Content Index

Click on Relevant Sections in Report to display the relevant page. Relevant Sections in Report covers both the Sustainability Report 2026 and Our Foundations.

Statement of use	Kao Group has reported the information cited in this GRI content index for the period [January 1, 2025–December 31, 2025] with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021			Relevant Sections	
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	P52
	2-5	External assurance	Independent Assurance Report	P324
2. Activities and workers				
	2-6	Activities, value chain and other business relationships	Our ESG Vision and Strategy > Strategy > Environmental and social impacts of the KLP	P50
	2-7	Employees	Our Progress > Human Capital Development > Number of employees / management positions	P255
	2-8	Workers who are not employees	–	–
3. Governance				
	2-9	Governance structure and composition	Our ESG Vision and Strategy > Governance	P62
	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	P62
	2-13	Delegation of responsibility for managing impacts	Our ESG Vision and Strategy > Governance	P62
	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	P67
	2-17	Collective knowledge of the highest governance body	Our ESG Vision and Strategy > Governance	P62
	2-18	Evaluation of the performance of the highest governance body	–	–
	2-19	Remuneration policies	Our ESG Vision and Strategy > Governance	P62
	2-20	Process to determine remuneration	Our ESG Vision and Strategy > Governance	P62
	2-21	Annual total compensation ratio	–	–

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	P134
			Our Progress > Respecting Human Rights > Risk and opportunity management	P228
	2-24	Embedding policy commitments	Our Progress > Respecting Human Rights > Risk and opportunity management	P228
	2-25	Processes to remediate negative impacts	Our Progress > Effective Corporate Governance > Governance	P204
			Our Progress > Effective Corporate Governance > Strategy	P202
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P205
			Our Progress > Respecting Human Rights	P225
	2-26	Mechanisms for seeking advice and raising concerns	Our Progress > Effective Corporate Governance > Governance	P204
	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	P52
			Our Progress > Effective Corporate Governance > Strategy	P202
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P205
	2-28	Membership associations	Our Progress > Safer Healthier Products > Risk and opportunity management	P103
			Our Progress > Decarbonization > Risk and opportunity management	P152
			Our Progress > Zero Waste > Risk and opportunity management	P165
			Our Progress > Water Conservation > Risk and opportunity management	P180
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P205
			Our Progress > Respecting Human Rights > Risk and opportunity management	P228
5. Stakeholder engagement				
	2-29	Approach to stakeholder engagement	Our ESG Vision and Strategy > Risk and opportunity management > Stakeholder engagement	P78
	2-30	Collective bargaining agreements	Our Progress > Human Capital Development > Situation regarding union members	P258
GRI 3: Material Topics 2021			**Relevant Sections**	
	3-1	Process to determine material topics	Our ESG Vision and Strategy > Risk and opportunity management > Selection process for Kao Actions as material themes	P67
	3-2	List of material topics	Our ESG Vision and Strategy > Strategy > Risks and opportunities > Kao's ESG Commitments and Actions	P47
	3-3	Management of material topics	Our ESG Vision and Strategy > Governance	P62
			Our ESG Vision and Strategy > Risk and opportunity management	P67
			"Governance / Risk and opportunity management" in each section	–

200: Economic topics			**Relevant Sections**	
Economic Performance				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Our ESG Vision and Strategy > ESG highlights	P9
	201-2	Financial implications and other risks and opportunities due to climate change	Our Progress > Decarbonization > Strategy	P144
	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	Our Progress > Water Conservation > Risk and opportunity management	P180
	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	P204
			Our Progress > Effective Corporate Governance > Risk and opportunity management	P205
	205-3	Confirmed incidents of corruption and actions taken	Our Progress > Effective Corporate Governance > Metrics and targets (e.f.Status of legal proceedings, fines, and settlements related to anti-competitive behavior and bribery)	P204
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 (e.f.Status of legal proceedings, fines, and settlements related to anti-competitive behavior and bribery)	P204
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	
Biodiversity				
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Our Foundations > Biodiversity > Kao TNFD Report	–
	101-2	Management of biodiversity impacts	Our Foundations > Biodiversity > Kao TNFD Report Our Progress > Responsible Chemicals Management > Risk and opportunity management	– P307
	101-3	Access and benefit-sharing	–	–
	101-4	Identification of biodiversity impacts	Our Foundations > Biodiversity > Kao TNFD Report Our Progress > Responsible Chemicals Management > Risk and opportunity management	– P307
	101-5	Locations with biodiversity impacts	Our Foundations > Biodiversity > Kao TNFD Report Our Progress > Responsible Chemicals Management > Risk and opportunity management	– P307
	101-6	Direct drivers of biodiversity loss	Our Foundations > Biodiversity > Kao TNFD Report Our Progress > Responsible Chemicals Management > Risk and opportunity management	– P307
	101-7	Changes to the state of biodiversity	Our Progress > Responsible Chemicals Management > Risk and opportunity management	P307
	101-8	Ecosystem services	Our Foundations > Biodiversity > Kao TNFD Report Our Progress > Responsible Chemicals Management > Risk and opportunity management	– P307

Materials				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Our Progress > Product Lifecycle and Environmental Impact	P198
	301-2	Recycled input materials used	Our Progress > Zero Waste > Metrics and targets	P163
			Our Progress > Zero Waste > Risk and opportunity management	P165
	301-3	Reclaimed products and their packaging materials	Our Progress > Zero Waste > Risk and opportunity management	P165
Energy				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Product Lifecycle and Environmental Impact	P198
	302-2	Energy consumption outside of the organization	–	–
	302-3	Energy intensity	Our Progress > Decarbonization > Metrics and targets	P148
	302-4	Reduction of energy consumption	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Decarbonization > Risk and opportunity management	P152
	302-5	Reductions in energy requirements of products and services	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Decarbonization > Risk and opportunity management	P152
Water and Effluent				
GRI 303: Water and Effluent 2018	303-1	Interactions with water as a shared resource	Our Progress > Water Conservation > Strategy	P174
			Our Progress > Water Conservation > Risk and opportunity management	P180
	303-2	Management of water discharge-related impacts	Our Progress > Water Conservation > Risk and opportunity management	P180
			Our Progress > Air & Water Pollution Prevention > Risk and opportunity management	P193
	303-3	Water withdrawal	Our Progress > Water Conservation > Metrics and targets	P176
			Our Progress > Product Lifecycle and Environmental Impact	P198
	303-4	Water discharge	Our Progress > Water Conservation > Metrics and targets	P176
			Our Progress > Air & Water Pollution Prevention > Metrics and targets	P192
			Our Progress > Product Lifecycle and Environmental Impact	P198
	303-5	Water consumption	Our Progress > Water Conservation > Metrics and targets	P176
			Our Progress > Product Lifecycle and Environmental Impact	P198
Emissions				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Product Lifecycle and Environmental Impact	P198
	305-2	Energy indirect (Scope 2) GHG emissions	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Product Lifecycle and Environmental Impact	P198
	305-3	Other indirect (Scope 3) GHG emissions	Our Progress > Decarbonization > Metrics and targets	P148
			Our Progress > Product Lifecycle and Environmental Impact	P198
	305-4	GHG emission intensity	–	–
	305-5	Reduction of GHG emissions	Our Progress > Decarbonization > Metrics and targets	P148
	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	P192
			Our Progress > Product Lifecycle and Environmental Impact	P198

Waste				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Our Progress > Sustainable Lifestyle Promotion > Strategy	P108
			Our Progress > Zero Waste > Strategy	P162
	306-2	Management of significant waste-related impacts	Our Progress > Sustainable Lifestyle Promotion > Risk and opportunity management	P110
			Our Progress > Zero Waste > Risk and opportunity management	P165
	306-3	Waste generated	Our Progress > Zero Waste > Metrics and targets	P163
	306-4	Waste diverted from disposal	Our Progress > Zero Waste > Metrics and targets	P163
	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	P134
			Our Progress > Decarbonization > Risk and opportunity management	P152
			Our Progress > Zero Waste > Risk and opportunity management	P165
			Our Progress > Water Conservation > Risk and opportunity management	P180

400: Social topics			Relevant Sections	
Employment				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Our Progress > Human Capital Development > Human capital data	P254
	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	P268
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) > Strategy Our Progress > Employee Wellbeing & Safety (Safety) > Governance	P293 P296
	403-2	Hazard identification, risk assessment, and incident investigation	Our Progress > Employee Wellbeing & Safety (Wellbeing)	P276
	403-3	Occupational health services	Our Progress > Employee Wellbeing & Safety (Wellbeing)	P276
	403-4	Worker participation, consultation, and communication on occupational health and safety	Our Progress > Employee Wellbeing & Safety (Safety) > Risk and opportunity management	P296
	403-5	Worker training on occupational health and safety	Our Progress > Employee Wellbeing & Safety (Safety) > Risk and opportunity management	P296
	403-6	Promotion of worker health	Our Progress > Employee Wellbeing & Safety (Wellbeing) > Strategy	P277
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our Progress > Employee Wellbeing & Safety(Safety) > Strategy Our Progress >Responsible Chemicals Management > Risk and opportunity management	P293 P307
	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	P294
	403-10	Work-related ill health	Our Progress > Employee Wellbeing & Safety (Safety) > Metrics and targets	P294

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	P258
	404-2	Programs for upgrading employee skills and transition assistance programs	Our ESG Vision and Strategy > Risk and opportunity management > Employee engagement	P70
			“Governance” in each section	–
			Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P134
			Our Progress > Effective Corporate Governance > Metrics and targets	P203
			Our Progress > Human Capital Development	P237
			Our Progress > Inclusive & Diverse Workplaces	P261
	404-3	Percentage of employees receiving regular performance and career development reviews	Our Progress > Human Capital Development > Risk and opportunity management	P244
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	P268
			Our Progress > Inclusive & Diverse Workplaces > Human capital data	P264
	405-2	Ratio of basic salary and remuneration of women to men	Our Progress > Inclusive & Diverse Workplaces > Human capital data	P264
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	P307
	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	P134
			Our Progress > Respecting Human Rights > Risk and opportunity management	P228
	414-2	Negative social impacts in the supply chain and actions taken	Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P134
			Our Progress > Respecting Human Rights > Risk and opportunity management	P228
Public Policy				
GRI 415: Public Policy 2016	415-1	Political contributions	Our Progress > Effective Corporate Governance > Metrics and targets	P203

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	P94
			Our Progress > Universal Product Design > Risk and opportunity management	P95
			Our Progress > Safer Healthier Products > Metrics and targets	P102
			Our Progress > Safer Healthier Products > Risk and opportunity management	P103
			Our Progress > Transformative Innovation > Risk and opportunity management	P126
			Our Progress > Transformative Innovation > Metrics and targets	P126
	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	P94
			Our Progress > Universal Product Design > Risk and opportunity management	P95
			Our Progress > Safer Healthier Products > Risk and opportunity management	P103
			Our Progress > Product Lifecycle and Environmental Impact > “Eco together” logo certified products	P199
			Our Progress > Full Transparency > Metrics and targets	P221
			Our Progress > Full Transparency > Risk and opportunity management	P222
			Our Progress > Responsible Chemicals Management > Risk and opportunity management	P307
	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	–	–

UNGP Reporting Framework Index

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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	P228
A1.2	Whose human rights does the public commitment address?	Our Progress > Respecting Human Rights > Risk and opportunity management	P228
A1.3	How is the public commitment disseminated?	Our Progress > Respecting Human Rights > Governance	P228
		Our Progress > Respecting Human Rights > Metrics and targets	P228
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
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	P226
		Our Progress > Respecting Human Rights > Governance	P228
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
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	P228
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 > Effective Corporate Governance > Risk and opportunity management	P205
		Our Progress > Effective Corporate Governance > Revision, education, and promotion of the Kao Business Conduct Guidelines	P205
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
		Our Progress > Respecting Human Rights > Initiatives to enhance employee awareness of human rights	P234
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	P134
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
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	P228

		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	P228
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	P228
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 > Responsibly Sourced Raw Materials > Regular review of purchasing practices and evaluation of supplier performance	P137
		Our Progress > Responsibly Sourced Raw Materials > Collaboration with stakeholders	P138
		Our Progress > Effective Corporate Governance > Risk and opportunity management	P205
		Our Progress > Effective Corporate Governance > Revision, education, and promotion of the Kao Business Conduct Guidelines	P205
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
		Our Progress > Respecting Human Rights > Initiatives to enhance employee awareness of human rights	P234

		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?	Our Progress > Respecting Human Rights > Governance	P228
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	Our Progress > Respecting Human Rights > Risk and opportunity management	P228
		Our Progress > Respecting Human Rights > Initiatives addressing important human rights themes	P232
		Our Progress > Respecting Human Rights > Improving activities through dialogue with diverse stakeholders	P234
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 > Risk and opportunity management	P228
		Our Progress > Respecting Human Rights > Initiatives addressing important human rights themes	P232
		Our Progress > Respecting Human Rights > Improving activities through dialogue with diverse stakeholders	P234
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	P228
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
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	P228
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228

		Relevant Sections in Report	
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	P228
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	P204
		Our Progress > Respecting Human Rights > Risk and opportunity management	P228
		Our Progress > Respecting Human Rights > Deployment of grievance mechanisms	P234
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	P204
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 > Deployment of grievance mechanisms	P234
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	P228

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	P151
		Our Progress > Water Conservation > Governance	P180
b)	The role of management in assessing and managing climate-related risks and opportunities	Our Progress > Decarbonization > Governance	P151
		Our Progress > Water Conservation > Governance	P180

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	P144
		Our Progress > Water Conservation > Strategy	P174
b)	Impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	Our Progress > Decarbonization > Strategy	P144
		Our Progress > Decarbonization > Metrics and targets	P148
		Our Progress > Water Conservation > Strategy	P174
		Our Progress > Water Conservation > Metrics and targets	P176
c)	Resilience of the organization's strategy, taking into consideration different climaterelated scenarios, including a 2°C-or-lower scenario	Our Progress > Decarbonization > Strategy	P144
		Our Progress > Water Conservation > Strategy	P174

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	P151
		Our Progress > Decarbonization > Risk and opportunity management	P152
		Our Progress > Water Conservation > Governance	P180
		Our Progress > Water Conservation > Risk and opportunity management	P180
b)	Organization's processes for managing climate-related risks	Our Progress > Decarbonization > Governance	P151
		Our Progress > Decarbonization > Risk and opportunity management	P152
		Our Progress > Water Conservation > Governance	P180
		Our Progress > Water Conservation > Risks and opportunities	P180
c)	How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Our Progress > Decarbonization > Governance	P151
		Our Progress > Decarbonization > Risk and opportunity management	P152
		Our Progress > Water Conservation > Governance	P180
		Our Progress > Water Conservation > Risk and opportunity management	P180

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	P52
		Our Progress > Decarbonization > Metrics and targets	P148
		Our Progress > Water Conservation > Metrics and targets	P176
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	P52
		Our Progress > Decarbonization > Metrics and targets	P148
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	P52
		Our Progress > Decarbonization > Metrics and targets	P148
		Our Progress > Water Conservation > Metrics and targets	P176

SASB Index

Click on Relevant Sections in Report to display the relevant page. Relevant Sections in Report covers both the Sustainability Report 2026 and Our Foundations.

Household & Personal Products

Sustainability Disclosure Topics & Metrics

Topic	Code	Metric	Category	Unit of Measure	Relevant Sections	
Water Management	CG-HP-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m^3), Percentage (%)	Our Progress > Water Conservation > Metrics and targets Our Progress > Water Conservation > Risk and opportunity management	P176 P180
	CG-HP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	Our Progress > Water Conservation > Strategy Our Progress > Water Conservation > Metrics and targets Our Progress > Water Conservation > Governance Our Progress > Water Conservation > Risk and opportunity management	P174 P176 P180 P180
Product Environmental, Health and Safety Performance	CG-HP-250a.1	Revenue from products that contain substances of high concern	Quantitative	Presentation currency	Our Progress > Safer Healthier Products P100 Our Progress > Responsible Chemicals Management P301 This information is also available on Kao website. ・Quality Management Activities in Product Development, Production, and After Product Launch https://www.kao.com/global/en/innovation/safety-quality/activities/ ・For Safer Use of Chemicals https://www.kao.com/global/en/innovation/safety-quality/saicm/ ・About Ingredients Contained in Kao's Products https://www.kao.com/global/en/innovation/safety-quality/ingredients-contained/	
	CG-HP-250a.3	Discussion of process to identify and manage emerging materials and chemicals of concern	Discussion and Analysis	n/a		
	CG-HP-250a.4	Revenue from products designed with green chemistry principles	Quantitative	Presentation currency		
Packaging Lifecycle Management	CG-HP-410a.1	(1) Total weight of packaging (2) percentage made from recycled or renewable materials, and (3) percentage that is recyclable, reusable or compostable	Quantitative	Metric tonnes (t), Percentage (%)	Our Progress > Product Lifecycle and Environmental Impact Our Progress > Zero Waste > Metrics and targets	P198 P163
	CG-HP-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	n/a	Our Progress > Zero Waste > Strategy Our Progress > Zero Waste > Metrics and targets Our Progress > Zero Waste > Risk and opportunity management Our Progress > Responsibly Sourced Raw Materials > Strategy Our Progress > Responsibly Sourced Raw Materials > Risk and opportunity management	P162 P163 P165 P131 P134
Environmental & Social Impacts of Palm Oil Supply Chain	CG-HP-430a.1	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance or (d) Book & Claim	Quantitative	Metric tonnes (t), Percentage (%)	Our Progress > Responsibly Sourced Raw Materials > Metrics and targets	P132

Activity Metrics

Activity Metric	Code	Category	Unit of Measure	Relevant Sections	
Units of products sold, total weight of products sold	CG-HP-000.A	Quantitative	Number, Metric tonnes (t)	–	–
Number of manufacturing facilities	CG-HP-000.B	Quantitative	Number	Our ESG Vision and Strategy > Kao's Value Creation	P39

Chemicals

Sustainability Disclosure Topics & Metrics

Topic	Code	Metric	Category	Unit of Measure	Relevant Sections	
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissionslimiting regulations	Quantitative	Metric tonnes (t) CO_2-e, Percentage (%)	Our Progress > Decarbonization > Metrics and targets	P148
	RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	n/a	Our Progress > Decarbonization > Strategy Our Progress > Decarbonization > Metrics and targets Our Progress > Decarbonization > Risk and opportunity management	P144 P148 P152
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Quantitative	Metric tonnes (t)	Our Progress > Air & Water Pollution Prevention > Metrics and targets	P192
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Quantitative	Gigajoules (GJ), Percentage (%)	Our Progress > Decarbonization > Metrics and targets Our Progress > Decarbonization > Initiatives	P148 P152
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m^3), Percentage (%)	Our ESG Vision and Strategy > kao's Value Creation Our Progress > Water Conservation > Metrics and targets Our Progress > Water Conservation > Risk and opportunity management	P39 P176 P180
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	Our Progress > Air & Water Pollution Prevention > Metrics and targets	P192
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	Our Progress > Water Conservation > Strategy Our Progress > Water Conservation > Metrics and targets Our Progress > Water Conservation > Governance Our Progress > Water Conservation > Risk and opportunity management	P174 P176 P180 P180
Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	Quantitative	Metric tonnes (t), Percentage (%)	Our Progress > Zero Waste > Risk and opportunity management > Initiatives	P166
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and Analysis	n/a	Our ESG Vision and Strategy > Stakeholder engagement	P78
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	Rate	Our Progress > Employee Wellbeing & Safety (Safety) > Metrics and targets	P294
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and Analysis	n/a	Our Progress > Employee Wellbeing & Safety (Wellbeing) > Initiatives Our Progress > Employee Wellbeing & Safety (Safety)	P284 P292
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for usephase resource efficiency	Quantitative	Presentation currency	Our Progress > Transformative Innovation > Initiatives Our Progress > Water Conservation > Risk and opportunity management	P127 P180
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Quantitative	Percentage (%) by revenue, Percentage (%)	Our Progress > Responsible Chemicals Management	P301
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	Discussion and Analysis	n/a	Our Progress > Safer Healthier Products > Strategy Our Progress > Safer Healthier Products > Metrics and targets Our Progress > Safer Healthier Products > Governance Our Progress > Safer Healthier Products > Risk and opportunity management Our Progress > Responsible Chemicals Management > Strategy Our Progress > Responsible Chemicals Management > Metrics and targets Our Progress > Responsible Chemicals Management > Governance Our Progress > Responsible Chemicals Management > Risk and opportunity management	P101 P102 P103 P103 P302 P305 P306 P307

Topic	Code	Metric	Category	Unit of Measure	Relevant Sections	
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantitative	Percentage (%) by revenue	–	–
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	n/a	Our Progress > Safer Healthier Products > Risk and opportunity management Our Progress > Responsible Chemicals Management > Strategy Our Progress > Responsible Chemicals Management > Metrics and targets Our Progress > Responsible Chemicals Management > Governance Our Progress > Responsible Chemicals Management > Risk and opportunity management Our Progress > Effective Corporate Governance > Metrics and targets Our Progress > Effective Corporate Governance > Risk and opportunity management	P103 P302 P305 P306 P307 P203 P205
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantitative	Number, Rate	Our Foundations > Process Safety and Disaster Prevention > Metrics and targets	–
	RT-CH-540a.2	Number of transport incidents	Quantitative	Number	Our Foundations > Process Safety and Disaster Prevention > Metrics and targets	–

Activity Metrics

Activity Metric	Code	Category	Unit of Measure	Relevant Sections	
Production by reportable segment	RT-CH-000.A	Quantitative	Cubic meters (m^3) or metric tonnes (t)	–	–