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Initiatives, etc.

Our sustainability report references GRIs Sustainability Reporting Standard.

General Disclosures

1. Organizational profile

	Item	Website	Pages in the Kuraray Report
102-1	Name of the organization	> Corporate overview	57
102-2	Activities, brands, products, and services	> Business Outline	4, 8, 23, 33, 41-44
102-3	Location of headquarters	> Location	57
102-4	Location of operations	> Business by Region	57-58
102-5	Ownership and legal form	> Corporate overview	57
102-6	Markets served	> Business by Region > Corporate overview	7, 33, 57-58
102-7	Scale of the organization	> Securities Report (Japanese) p2-10 > Business Outline	39, 57
102-8	Information on employees and other workers	> Activities at Workplace	40, 57
102-9	Supply chain	> Supply Chain Management	
102-10	Significant changes to the organization and its supply chain	> Securities Report (Japanese) p6-8 "Details of our Businesses," "Status of Our Affiliates" > TOP STATEMENT	12, 15
102-11	Precautionary Principle or approach	> Risk Management and Compliance	14, 22, 24-26, 55-56
102-12	External initiatives	> Initiatives, etc.	
102-13	Membership of associations	> Initiatives, etc.	

2. Strategy

	Item	Reference	Pages in the Kuraray Report
102-14	Statement from senior decision-maker	> TOP STATEMENT	10-14

3. Ethics and integrity

	Item	Reference	Pages in the Kuraray Report
102-16	Values, principles, standards, and norms of behavior	> Corporate Statements > Kuraray Group Code of Conduct	1-2, 5, 16

4. Governance

	Item	Reference	Pages in the Kuraray Report
102-18	Governance structure	> Corporate Governance System	46-47

5. Stakeholder engagement

	Item	Reference	Pages in the Kuraray Report
102-40	List of stakeholder groups	> Relationships with stakeholders	
102-41	Collective bargaining agreements	Japan: 100% of employees belong to a labor union Overseas: Coverage by collective bargaining agreements in each country/region complies with local laws and regulations	
102-42	Identifying and selecting stakeholders	> Relationships with stakeholders	
102-43	Approach to stakeholder engagement	> Relationships with stakeholders	
102-44	Key topics and concerns raised	> Relationships with stakeholders	

6. Reporting practice

	Item	Reference	Pages in the Kuraray Report
102-45	Entities included in the consolidated financial statements	> The Kuraray Group > Affiliates (Japan) > Affiliates (Overseas)	57-58
102-46	Defining report content and topic Boundaries	Scope of the Report Safety and Environment: Reports focus on Kuraray Co., Ltd. and domestic affiliated companies, but also include some overseas affiliated companies. Social: Reports focus on Kuraray Co., Ltd., but also include some affiliated companies depending on their activities in the respective field.	

	Item	Reference	Pages in the Kuraray Report
102-47	List of material topics	> Materiality of Kuraray Group	5
102-48	Restatements of information	Not applicable	
102-49	Changes in reporting	Not applicable	
102-50	Reporting period	Reporting Period Fiscal 2021: Jan.1 2021 to Dec.31 2021	
102-51	Date of most recent report	Issue Date June 2022 (Previous issue: May 2021: Next issue: June 2023 (planned))	
102-52	Reporting cycle	Issue Date June 2022 (Previous issue: May 2021: Next issue: June 2023 (planned))	
102-53	Contact point for questions regarding the report	> Location	back cover
102-54	GRI Standards	-	
102-55	GRI content index	GRI content index (This page)	
102-56	External assurance	External certification including ISO 14001. Issues reports to government agencies and verifies compliance regarding relevant laws and regulations.	

Economic

Economic Performance

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Sustainability Long-term Vision and Sustainability Medium-term Plan	16-18, 22
201-1	Direct economic value generated and distributed	> Overview of the Kuraray Group > Sustainability Long-term Vision and Sustainability Medium-term Plan > Securities Report (Japanese) p63 *1 Main Cost Items and Monetary Amounts Among Sales Costs and General Management Costs	37-38, 49-50
201-2	Financial implications and other risks and opportunities due to climate change	> Securities Report (Japanese) p11-13	22
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report (Japanese) p75	

Environmental

Materials

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Environmental Target and Results > Environmental Management	
301-1	Materials used by weight or volume	> Material Flow in Business Activities	
301-2	Recycled input materials used	> Material Flow in Business Activities	

Energy

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Environmental Target and Results > Environmental Management	18-22
302-1	Energy consumption within the organization	> Global Warming Prevention	
302-2	Energy consumption outside of the organization	> Global Warming Prevention	
302-3	Energy intensity	> Global Warming Prevention	21
302-4	Reduction of energy consumption	> Global Warming Prevention	

Water and effluents

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Environmental Target and Results > Environmental Management > Effective Utilization of Water Resources	21
303-1	Interactions with water as a shared resources	> Effective Utilization of Water Resources > Materiality of Kuraray Group > Environmental Management	

	Item	Reference	Pages in the Kuraray Report
303-2	Management of water discharge-related impact	> Effective Utilization of Water Resources	
303-3	Water withdrawal	> Effective Utilization of Water Resources > Environmental data	
303-4	Water discharge	> Environmental data	
303-5	Water consumption	> Environmental data	

Emissions

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Environmental Target and Results > Environmental Management	18-22
305-1	Direct(Scope 1)GHG emissions	> Global Warming Prevention	40
305-2	Energy indirect(Scope 2)GHG emissions Image of Control on Emissions of	> Global Warming Prevention	40
305-3	Other indirect(Scope 3)GHG emissions	> Global Warming Prevention	
305-5	Reduction of GHG emissions	> Global Warming Prevention	
305-6	Emissions of ozone-depleting substances(ODS)	> Environmental Data	
305-7	Nitrogen oxides(NOx),sulfur oxides(SOx),and other significant air emissions	> Control on Emission of Chemical Substances > Material Flow in Business Activities	

Waste

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Environmental Target and Results > Environmental Management	21
306-1	Waste generaton and significant waste-related impacts	> Material Flow in Business Activities > Environmental Management	
306-2	Management of significant waste-related impacts	> Reduction and Effective Waste, and Reduction of Landfill Waste > Material Flow in Business Activities > Environmenal Target and Results	21

	Item	Reference	Pages in the Kuraray Report
306-3	Waste generated	> Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data	
306-4	Waste diverted from disposal	> Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data	
306-5	Waste directed to disposal	> Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data	21

Social

employment

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Social Target and Results > Activities at Workplace	16-20, 23-28
401-1	New employee hires and employee turnover	> Activities at Workplace	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	> Scheme for Work-Life Balance	
401-3	Parental leave	> Leave for Childcare and Nursing Care	40

Occupational Health and Safety

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Safety Target and Results > Safety Management	25-26
403-1	Occupational health and safety management system	> Safety Management > Scheme for Management of Healthy Mind and Body	25
403-2	Hazaed identification, risk assessment, and incident investigation	> Process Safety	25-26
403-3	Occupational health services	> Occupational Safety	26
403-4	Worker participation, consultation, and communication on occupational health and safety	> Occupational Safety	

	Item	Reference	Pages in the Kuraray Report
403-5	Worker training on occupational health and safety	> Occupational Safety > Safety Management > Process Safety	26
403-6	Promotion of worker health	> Scheme for Management of Healthy Mind and Body	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationship	> Occupational Safety > Process Safety	26
403-8	Workers covered by an occupational health and safety management system	> Occupational Safety > Scheme for Management of Healthy Mind and Body	
403-9	Work-related injuries	> Occupational Safety	26, 40
403-10	Work-related ill health	Not disclosed	

Training and Education

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Social Target and Results > Activities at Workplace	27-28
404-1	Average hours of training per year per employee	> Talent Development	
404-2	Programs for upgrading employee skills and transition assistance programs	> Talent Development	27-28
404-3	Percentage of employees receiving regular performance and career development reviews	> Talent Development	

Diversity and Equal Opportunity

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Social Target and Results > Activities at Workplace	18, 27
405-1	Diversity of governance bodies and employee	> Executives > Activities at Workplace	40, 45-47

Local Communities

	Item	Reference	Pages in the Kuraray Report

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Social Target and Results	28
413-1	Operations with local community engagement, impact assessments, and development programs	> Social Contribution Activities	28

Customer Health and Safety

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Activity Target and Results > Safety Management	24
416-1	Assessment of the health and safety impacts of product and service categories	> Product Safety and Chemical Management	
416-2	Incidents of non-compliance concerning the health and safety impacts and services	> Product Safety and Chemical Management	

Marketing and Labeling

	Item	Reference	Pages in the Kuraray Report
103-1,2,3	Management Approach	> Materiality of Kuraray Group > Activity Target and Results > Product Safety and Chemical Management	
417-1	Requirements for product and service information and labeling	> Product Safety and Chemical Management	
417-2	Incidents of non-compliance concerning product and service information and labeling	> Product Safety and Chemical Management	
417-3	Incidents of non-compliance concerning marketing communications	> Product Safety and Chemical Management	

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