

GRI Standards Content Index

Corporate Statements

The Kuraray Group
Code of Conduct

TOP STATEMENT

Sustainability Long-term
Vision and Sustainability
Medium-term Plan

Materiality of Kuraray
Group

Planet

Product

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**GRI Standards
Content Index**

Kuraray Report
(integrated report) /
Sustainability website

Initiatives, etc.

Our sustainability references GRIs Sustainability Reporting Standard. The information reported in this GRI Standard Content Index is for the period 1 January 2022 to 31 December 2022. (used GRI1 : Foundation 2021)

General Disclosures

1. The organization and its reporting practices

	Item	Reference	Pages in the Kuraray Report 2023
2-1	Organizational details	<ul style="list-style-type: none"> > Overview of the Kuraray Group > Main Group Locations > Affiliated Companies(Oerseas) 	10,66
2-2	Entities included in the organization's sustainability reporting	<ul style="list-style-type: none"> > Overview of the Kuraray Group > Main Group Locations > Affiliated Companies(Oerseas) > Securities Report (Japanese)p7-9、 p61 	
2-3	Reporting period, frequency and contact point	Reporting Period Fiscal 2022: Jan.1 2022 to Dec.31 2022 <ul style="list-style-type: none"> > Contact Us 	1

2. Activities and workers

	Item	Reference	Pages in the Kuraray Report 2023
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> > Overview of the Kuraray Group > Supply Chain Management > Factbook(Japanese) > Securities Report (Japanese)p6-8 	9
2-7	Employees	<ul style="list-style-type: none"> > Activities at Workplaces > Securities Report (Japanese)p2 	3,54

3. Governance

	Item	Reference	Pages in the Kuraray Report 2023

	Item	Reference	Pages in the Kuraray Report 2023
2-9	Governance structure and composition	> Corporate Governance System	56,57,60-62
2-10	Nomination and selection of the highest governance body	Corporate Governance System · Policies for the Appointment of the Candidates for Directors and Corporate Auditors and the Independence Standards for Outside Officers >	57,58
2-11	Chair of the highest governance body	> Corporate Governance System	55,57
2-12	Role of the highest governance body in overseeing the management of impacts	> Corporate Governance System > Sustainability Promotion Structure > Response to TCFD Recommendations	57
2-14	Role of the highest governance body in sustainability reporting	> Corporate Governance System > Sustainability Promotion Structure > Response to TCFD Recommendations	57
2-15	Conflicts of interest	> Cross-Shareholdings > Corporate Governance Report Principle 1-7: Related Party	58
2-16	Communication of critical concerns	> Sustainability Promotion Structure > Risk Management	63
2-18	Evaluation of the performance of the highest governance body	Analysis and Evaluation of the > Effectiveness of the Board of Directors	58
2-19	Remuneration policies	> Officers' Remuneration System	59
2-20	Process to determine remuneration	> Officers' Remuneration System	57,59

4. Strategy, policies and practices

	Item	Reference	Pages in the Kuraray Report 2023
2-22	Statement on sustainable development strategy	> TOP STATEMENT	11-16
2-23	Policy commitments	> The Kuraray Group Code of Conduct > The Kuraray Group Global HR Policy > CSR Procurement Policy	
2-24	Embedding policy commitments	> Compliance > Supply Chain Management CSR Procurement Policy	
		> Sustainability Promotion Structure	

	Item	Reference	Pages in the Kuraray Report 2023
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> > Response to TCFD Recommendations > Supply Chain Management > Risk Management > Compliance 	24,26-27-29,64
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> > Compliance 	64
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> > Securities Report (Japanese)p63 	
2-28	Membership associations	<ul style="list-style-type: none"> > Initiatives, etc. > Collaboration with industry associations 	

5. Stakeholder engagement

	Item	Reference	Pages in the Kuraray Report 2023
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> > Relationships with stakeholders 	
2-30	Collective bargaining agreements	<p>Japan: 100% of employees belong to a labor union</p> <p>Overseas: Coverage by collective bargaining agreements in each country/region complies with local laws and regulations</p>	

Material Topics

	Item	Reference	Pages in the Kuraray Report 2023
3-1	Process to determine material topics	<ul style="list-style-type: none"> > Materiality of Kuraray Group > Materiality Specific Procedure 	
3-2	List of material topics	<ul style="list-style-type: none"> > Materiality of Kuraray Group 	17,23
3-3	Management of material topics	<ul style="list-style-type: none"> > Materiality of Kuraray Group > Sustainability Medium-Term Plan > Response to TCFD Recommendations > Supply Chain Management > Corporate Governance System > Risk Management 	23-24, 26-29, 57

Economic

Economic Performance

	Item	Reference	Pages in the Kuraray Report 2023
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none">> Overview of the Kuraray Group Sustainability Long-term Vision and Sustainability Medium-term Plan> Securities Report (Japanese) p10,p32,p66	51-53, 59
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none">> Securities Report (Japanese)p11> Response to TCFD Recommendations	27
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none">> Securities Report (Japanese) p77	

Tax

	Item	Reference	Pages in the Kuraray Report 2023
207-1	Approach to tax	<ul style="list-style-type: none">> Tax Policy	

Environmental

Materials

	Item	Reference	Pages in the Kuraray Report 2023
301-1	Materials used by weight or volume	<ul style="list-style-type: none">> Material Flow in Business Activities	
301-2	Recycled input materials used	<ul style="list-style-type: none">> Material Flow in Business Activities	

Energy

	Item	Reference	Pages in the Kuraray Report 2023
302-1	Energy consumption within the organization	<ul style="list-style-type: none">> Global Warming Prevention	
302-2	Energy consumption outside of the organization	<ul style="list-style-type: none">> Global Warming Prevention	

	Item	Reference	Pages in the Kuraray Report 2023
302-3	Energy intensity	> Global Warming Prevention	26
302-4	Reduction of energy consumption	> Global Warming Prevention	

Water and effluents

	Item	Reference	Pages in the Kuraray Report 2023
303-1	Interactions with water as a shared resources	> Effective Utilization of Water Resources > Materiality of Kuraray Group > Environmental Management	
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 2023
305-1	Direct(Scope 1)GHG emissions	> Global Warming Prevention	26,54
305-2	Energy indirect(Scope 2)GHG emissions Image of Control on Emissions of	> Global Warming Prevention	26,54
305-3	Other indirect(Scope 3)GHG emissions	> Global Warming Prevention	27
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 2023

	Item	Reference	Pages in the Kuraray Report 2023
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> > Material Flow in Business Activities > Environmental Management 	
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> > Reduction and Effective Waste, and Reduction of Landfill Waste > Material Flow in Business Activities > Environmental Target and Results 	26
306-3	Waste generated	<ul style="list-style-type: none"> > Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data 	
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> > Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data 	
306-5	Waste directed to disposal	<ul style="list-style-type: none"> > Reduction and Effective Waste, and Reduction of Landfill Waste > Environmental data 	26

Social

Employment

	Item	Reference	Pages in the Kuraray Report 2023
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> > Activities at Workplace 	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> > Scheme for Work-Life Balance 	
401-3	Parental leave	<ul style="list-style-type: none"> > Leave for Childcare and Nursing Care 	54

Occupational Health and Safety

	Item	Reference	Pages in the Kuraray Report 2023
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> > Safety Management > Scheme for Management of Healthy Mind and Body 	32
403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> > Process Safety > Occupational Safety 	32
403-3	Occupational health services	<ul style="list-style-type: none"> > Scheme for Management of Healthy Mind and Body 	32

	Item	Reference	Pages in the Kuraray Report 2023
403-4	Worker participation, consultation, and communication on occupational health and safety	> Occupational Safety	
403-5	Worker training on occupational health and safety	> Occupational Safety > Safety Management > Process Safety	
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 > Safety Management	32
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	32

Training and Education

	Item	Reference	Pages in the Kuraray Report 2023
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	31
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 2023
405-1	Diversity of governance bodies and employee	> Executives > Activities at Workplace	54,60-62

Child Labor

	Item	Reference	Pages in the Kuraray Report 2023
408-1	Operations and suppliers at significant risk for incidents of child labor	> CSR Procurement Policy	

Forced or Compulsory Labor

	Item	Reference	Pages in the Kuraray Report 2023
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> CSR Procurement Policy	

Local Communities

	Item	Reference	Pages in the Kuraray Report 2023
413-1	Operations with local community engagement, impact assessments, and development programs	> Social Contribution Activities	31

Customer Health and Safety

	Item	Reference	Pages in the Kuraray Report 2023
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 2023
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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