

GRI Standards Content Index

Corporate Statements

The Kuraray Group
Code of Conduct

Kuraray Group Human
Rights Policy

TOP STATEMENT

Sustainability Long-term
Vision and Sustainability
Medium-term Plan

Materiality of Kuraray
Group

Planet

Product

People

Governance

**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 2023 to 31 December 2023. (used GRI 1 : Foundation 2021)

General Disclosures

1. The organization and its reporting practices

	Item	Reference	Pages in the Kuraray Report 2024
2-1	Organizational details	<ul style="list-style-type: none"> > Overview of the Kuraray Group > Main Group Locations > Affiliated Companies(Oerseas) 	6, 67
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、p69 	
2-3	Reporting period, frequency and contact point	Reporting Period Fiscal 2023: Jan.1 2023 to Dec.31 2023 <ul style="list-style-type: none"> > Contact Us 	2

2. Activities and workers

	Item	Reference	Pages in the Kuraray Report 2024
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)p6-9 	4, 6, 16, 24, 51-55
2-7	Employees	<ul style="list-style-type: none"> > Activities at Workplaces > Securities Report (Japanese)p2 	4, 69

3. Governance

	Item	Reference	Pages in the Kuraray Report 2024

	Item	Reference	Pages in the Kuraray Report 2024
2-9	Governance structure and composition	> Corporate Governance System	57, 58, 61-63
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 >	58, 59
2-11	Chair of the highest governance body	> Corporate Governance System	56, 58
2-12	Role of the highest governance body in overseeing the management of impacts	> Corporate Governance System > Sustainability Promotion Structure > Response to TCFD Recommendations	50, 58
2-14	Role of the highest governance body in sustainability reporting	> Corporate Governance System > Sustainability Promotion Structure > Response to TCFD Recommendations	58
2-15	Conflicts of interest	> Cross-Shareholdings > Corporate Governance Report Principle 1-7: Related Party	59
2-16	Communication of critical concerns	> Sustainability Promotion Structure > Risk Management	64
2-18	Evaluation of the performance of the highest governance body	Analysis and Evaluation of the > Effectiveness of the Board of Directors	59
2-19	Remuneration policies	> Officers' Remuneration System	60
2-20	Process to determine remuneration	> Officers' Remuneration System	58, 60

4. Strategy, policies and practices

	Item	Reference	Pages in the Kuraray Report 2024
2-22	Statement on sustainable development strategy	> TOP STATEMENT	7-11
2-23	Policy commitments	> The Kuraray Group Code of Conduct > The Kuraray Group Global HR Policy > Sustainable Procurement Policy	12, 32, 34, 65
2-24	Embedding policy commitments	> Compliance > Supply Chain Management > Sustainable Procurement Policy	32, 58, 65
		> Sustainability Promotion Structure	

	Item	Reference	Pages in the Kuraray Report 2024
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> > Response to TCFD Recommendations > Supply Chain Management > Risk Management > Compliance 	27, 28, 29-30, 31-32, 33-34, 65
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> > Compliance 	65
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> > Securities Report (Japanese)p61 	
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 2024
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> > Relationships with stakeholders 	2, 32, 34, 36, 50
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 2024
3-1	Process to determine material topics	<ul style="list-style-type: none"> > Materiality of Kuraray Group > Materiality Specific Procedure 	26
3-2	List of material topics	<ul style="list-style-type: none"> > Materiality of Kuraray Group 	20, 26
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 	26, 27, 28, 29-30, 31-32, 33-34, 58, 64

Economic

Economic Performance

	Item	Reference	Pages in the Kuraray Report 2024
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) p2-3,p6,p24-31,p61-64	4, 6, 15, 48-50, 51, 60, 68
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none">> Securities Report (Japanese)p21-23> Response to TCFD Recommendations	30
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none">> Securities Report (Japanese) p76	

Tax

	Item	Reference	Pages in the Kuraray Report 2024
207-1	Approach to tax	<ul style="list-style-type: none">> Tax Policy	

Environmental

Materials

	Item	Reference	Pages in the Kuraray Report 2024
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 2024
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 2024
302-3	Energy intensity	> Global Warming Prevention	29
302-4	Reduction of energy consumption	> Global Warming Prevention	29

Water and effluents

	Item	Reference	Pages in the Kuraray Report 2024
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	29

Emissions

	Item	Reference	Pages in the Kuraray Report 2024
305-1	Direct(Scope 1)GHG emissions	> Global Warming Prevention	28, 29, 69
305-2	Energy indirect(Scope 2)GHG emissions Image of Control on Emissions of	> Global Warming Prevention	28, 29, 69
305-3	Other indirect(Scope 3)GHG emissions	> Global Warming Prevention	28, 29, 69
305-5	Reduction of GHG emissions	> Global Warming Prevention	28, 29, 69
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 2024

	Item	Reference	Pages in the Kuraray Report 2024
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"> > Effective Use of Waste > Environmental Management > Environmental Target and Results > Material Flow in Business Activities 	29
306-3	Waste generated	<ul style="list-style-type: none"> > Effective Use of Waste > Environmental data 	29
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> > Effective Use of Waste > Environmental data 	
306-5	Waste directed to disposal	<ul style="list-style-type: none"> > Effective Use of Waste > Environmental data 	

Social

Employment

	Item	Reference	Pages in the Kuraray Report 2024
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 	69

Occupational Health and Safety

	Item	Reference	Pages in the Kuraray Report 2024
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> > Safety Management > Scheme for Management of Healthy Mind and Body 	33
403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> > Process Safety > Occupational Safety 	33, 64
403-3	Occupational health services	<ul style="list-style-type: none"> > Scheme for Management of Healthy Mind and Body 	33

	Item	Reference	Pages in the Kuraray Report 2024
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	33
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	33, 64

Training and Education

	Item	Reference	Pages in the Kuraray Report 2024
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	35, 46, 47
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 2024
405-1	Diversity of governance bodies and employee	> Executives > Activities at Workplace	57, 69 61-63

Child Labor

	Item	Reference	Pages in the Kuraray Report 2024
408-1	Operations and suppliers at significant risk for incidents of child labor	> Sustainable Procurement Policy	

Forced or Compulsory Labor

	Item	Reference	Pages in the Kuraray Report 2024
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Sustainable Procurement Policy	

Local Communities

	Item	Reference	Pages in the Kuraray Report 2024
413-1	Operations with local community engagement, impact assessments, and development programs	> Social Contribution Activities	35

Customer Health and Safety

	Item	Reference	Pages in the Kuraray Report 2024
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 2024
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	

About Us

Corporate Overview
 Message from the President
 Corporate Statements

Product Information

Search by Business
 Search by Product Name
 Search by Key Word

R&D

Basic Policy
 Technologies and Products
 Organization

Sustainability

Corporate Statements
 Kuraray Group Code of Conduct

Investor Relations

Management Policies
 IR News
 Learn about Kuraray

Executives	Progress	Kuraray Group Human Rights Policy	Results and Financial Information
Organization Chart	Highlights	TOP STATEMENT	IR Library
History		Sustainability Long-term Vision and Sustainability Medium-term Plan	Stock Data
Awards and Accolades		Materiality of Kuraray Group	IR Calendar
Main Group Locations		Planet	FAQ
Corporate Profile Video		Product	
covid19		People	
		Governance	
		GRI Standards Content Index	
		Kuraray Report (integrated report) / Sustainability website	
		Initiatives, etc.	