

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.

GRI Standards Content Index

Our sustainability is referenced to GRI's Sustainability Reporting Standards. The information reported in this GRI Standard Content Index is for the period 1 January 2024 to 31 December 2024. (used GRI 1 : Foundation 2021)

General Disclosures

1. The organization and its reporting practices

Item	Reference	Pages in the Kuraray Report 2025
2-1	Organizational details > Overview of the Kuraray Group > Main Group Locations	7,75
2-2	Entities included in the organization's sustainability reporting > Main Group Locations > Securities Report (Japanese)p7-9、 p69	75
2-3	Reporting period, frequency and contact point Reporting Period Fiscal 2024: Jan.1 2024 to Dec.31 2024 > Contace Us	2

2. Activities and workers

Item	Reference	Pages in the Kuraray Report 2025
2-6	Activities, value chain and other business relationships > Overview of the Kuraray Group > Supply Chain Management > Factbook > Securities Report (Japanese)p6-9	4,7,8,24-25,53-57
2-7	Employees > Number of Employees > Securities Report (Japanese)p2	4,73,75

3. Governance

Item	Reference	Pages in the Kuraray Report 2025
2-9	Governance structure and composition > Corporate Governance System	63,64,67-68
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	64,65,69
2-11	Chair of the highest governance body >Corporate Governance System	62,64

2-12	Role of the highest governance body in overseeing the management of impacts	>Corporate Governance System >Sustainability Promotion Structure > Response to TCFD Recommendations	64
2-14	Role of the highest governance body in sustainability reporting	>Corporate Governance System >Sustainability Promotion Structure > Response to TCFD Recommendations	64
2-15	Conflicts of interest	> Cross-Shareholdings > Corporate Governance Report Principle 1-7: Related Party	64,65
2-16	Communication of critical concerns	> Sustainability Promotion Structure > Risk Management	70-71
2-18	Evaluation of the performance of the highest governance body	> Analysis and Evaluation of the Effectiveness of the Board of Directors	65
2-19	Remuneration policies	> Officers' Remuneration System	66
2-20	Process to determine remuneration	> Officers' Remuneration System	64,66

4. Strategy, policies and practices

Item	Reference	Pages in the Kuraray Report 2025	
2-22	Statement on sustainable development strategy	> TOP STATEMENT	9-13
2-23	Policy commitments	> The Kuraray Group Code of Conduct > The Kuraray Group Human Rights Policy > The Kuraray Group Global HR Policy > Sustainable Procurement Policy	14,34,36
2-24	Embedding policy commitments	> Materiality of Kuraray Group > Planet > Product > People > Compliance > Supply Chain Management Sustainable Procurement Policy	15-16,17,18-19,26,28-30,34,64,71
2-25	Processes to remediate negative impacts	> Sustainability Promotion Structure > Supply Chain Management > Risk Management > Compliance	30,33-34,35-37,71
2-26	Mechanisms for seeking advice and raising concerns	> Compliance	71
2-27	Compliance with laws and regulations	> Securities Report (Japanese)p61	
2-28	Membership associations	> Initiatives, etc. > Collaboration with industry associations	

5. Stakeholder engagement

	Item	Reference	Pages in the Kuraray Report 2025
2-29	Approach to stakeholder engagement	> Relationships with stakeholders	2,34,36-37,38-39
2-30	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	

Material Topics

	Item	Reference	Pages in the Kuraray Report 2025
3-1	Process to determine material topics	> Materiality of Kuraray Group > Materiality Specific Procedure	26
3-2	List of material topics	> Materiality of Kuraray Group	20,26
3-3	Management of material topics	> Materiality of Kuraray Group > Sustainability Medium-Term Plan > Response to TCFD Recommendations > Supply Chain Management > Corporate Governance System	26,28-30,31-32,33-34,35-37,64,70

Economic

Economic Performance

	Item	Reference	Pages in the Kuraray Report 2025
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) p2-3,p6,p24-31,p62-65	4,7,23,49-51,53-57,66,72
201-2	Financial implications and other risks and opportunities due to climate change	> Securities Report (Japanese)p21-23 > Response to TCFD Recommendations	32
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report (Japanese) p76	

Tax

	Item	Reference	Pages in the Kuraray Report 2025
207-1	Approach to tax	> Tax Policy	

Environmental

Materials

	Item	Reference	Pages in the Kuraray Report 2025
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 2025
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	31
302-4	Reduction of energy consumption	> Global Warming Prevention	31

Water and effluents

	Item	Reference	Pages in the Kuraray Report 2025
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	31

Emissions

	Item	Reference	Pages in the Kuraray Report 2025
305-1	Direct(Scope 1)GHG emissions	> Global Warming Prevention	30,31,73

305-2	Energy indirect(Scope 2)GHG emissions Image of Control on Emissions of	> Global Warming Prevention	30,31,73
305-3	Other indirect(Scope 3)GHG emissions	> Global Warming Prevention	30,31,73
305-5	Reduction of GHG emissions	> Global Warming Prevention	30,31,73
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 2025
306-1	Waste generaton and significant waste-related impacts	> Material Flow in Business Activities > Environmental Management	
306-2	Management of significant waste-related impacts	> Effective Use of Waste > Environmental Management > Environmental Target and Results > Material Flow in Business Activities	31
306-3	Waste generated	> Effective Use of Waste > Environmental data	31
306-4	Waste diverted from disposal	>Effective Use of Waste > Environmental data	
306-5	Waste directed to disposal	>Effective Use of Waste > Environmental data	

Social

Employment

	Item	Reference	Pages in the Kuraray Report 2025
401-1	New employee hires and employee turnover	> Number of Employees Employee Turnover Rate	
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	73

Occupational Health and Safety

	Item	Reference	Pages in the Kuraray Report 2025
403-1	Occupational health and safety management system	> Safety Management > Health Management	35
403-2	Hazaed identification, risk assessment, and incident investigation	> Process Safety > Occupational Safety	35,70-71
403-3	Occupational health services	> Safety Management > Health Management	35
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	> Health Management	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationship	> Occupational Safety > Safety Management	35
403-8	Workers covered by an occupational health and safety management system	> Occupational Safety > Health Management	
403-9	Work-related injuries	> Occupational Safety	35,73

Training and Education

	Item	Reference	Pages in the Kuraray Report 2025
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	37,38,47
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 2025
405-1	Diversity of governance bodies and employee	> Executives > Diversity and Inclusion	63,67-68,73

Child Labor

Item	Reference	Pages in the Kuraray Report 2025
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 2025
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 2025
413-1	Operations with local community engagement, impact assessments, and development programs > Social Contribution Activities	37

Customer Health and Safety

Item	Reference	Pages in the Kuraray Report 2025
416-1	Assessment of the health and safety impacts of product and service categories > Product Safety and Chemical Management	34
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 2025
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	