

Comparative Tables with GRI Standards, SASB Standards, ISO 26000 Subjects, and ESG Topics

Comparative Table with GRI Standards

GRI content index

Statement of use

Toray Industries, Inc. has reported the information covered in this index in accordance with the GRI Standards for the period April 1, 2022 to March 31, 2023. The report also includes some information on subsequent events after the reporting period.

GRI 1 used: GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

GRI Standard		Location
The organization and its reporting practices		
2-1	Organizational details	> Corporate Outline
2-2	Entities included in the organization's sustainability reporting	> Editorial Policy
2-3	Reporting period, frequency and contact point	> Editorial Policy
2-4	Restatements of information	N/A
2-5	External assurance	> Third-Party Assurance
Activities and workers		
2-6	Activities, value chain and other business relationships	> Establishing Sustainable Supply Chain > Socially Responsible Procurement Initiatives at Toray Group
2-7	Employees	> ESG Data
2-8	Workers who are not employees	
Governance		
2-9	Governance structure and composition	> Corporate Governance > Corporate Governance Report PDF
2-10	Nomination and selection of the highest governance body	> Corporate Governance Report PDF

GRI Standard		Location
2-11	Chair of the highest governance body	> Corporate Governance Report PDF
2-12	Role of the highest governance body in overseeing the management of impacts	> Toray Group Corporate Social Responsibility Initiatives > CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025)
2-13	Delegation of responsibility for managing impacts	> Toray Group Corporate Social Responsibility Initiatives > CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025)
2-14	Role of the highest governance body in sustainability reporting	
2-15	Conflicts of interest	> Corporate Governance Report PDF
2-16	Communication of critical concerns	> Corporate Governance Report PDF > Ethics and Compliance > Establishing a Corporate Culture of Total Respect for Ethics and Compliance > Risk Management
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	> Corporate Governance Report PDF
2-19	Remuneration policies	> Corporate Governance Report PDF
2-20	Process to determine remuneration	> Corporate Governance Report PDF
2-21	Annual total compensation ratio	> ESG Data
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	> Message from the President
2-23	Policy commitments	> CSR-Related Policies and Guidelines
2-24	Embedding policy commitments	> Toray Group Corporate Social Responsibility Initiatives > CSR Activity Report (CSR Guideline Activity Reports) > CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025) > Corporate Governance > Ethics and Compliance > Safety, Accident Prevention, and Environmental Preservation > Product Quality and Safety > Risk Management > Communication > Contributing Solutions to Social Issues through Business Activities > Human Rights Promotion and Human Resources Development > Establishing Sustainable Supply Chain > Social Contribution Activities as a Good Corporate Citizen
2-25	Processes to remediate negative impacts	> Human Rights Activity Report > Establishing Sustainable Supply Chain > Socially Responsible Procurement Initiatives at Toray Group

GRI Standard		Location
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> > Ethics and Compliance > Establishing a Corporate Culture of Total Respect for Ethics and Compliance > Risk Management
2-27	Compliance with laws and regulations	> ESG Data
2-28	Membership associations	> Toray Group's Approach to Climate Change
Stakeholder engagement		
2-29	Approach to stakeholder engagement	> Communication
2-30	Collective bargaining agreements	> Creating a Positive Workplace for Employees

GRI 3: Material Topics 2021

GRI Standard		Location
Disclosures on material topics		
3-1	Process to determine material topics	> Materiality
3-2	List of material topics	> Materiality
3-3	Management of material topics	<ul style="list-style-type: none"> > Toray Group Corporate Social Responsibility Initiatives > CSR Activity Report (CSR Guideline Activity Reports) > CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025) > Corporate Governance > Ethics and Compliance > Safety, Accident Prevention, and Environmental Preservation > Product Quality and Safety > Risk Management > Communication > Contributing Solutions to Social Issues through Business Activities > Human Rights Promotion and Human Resources Development > Establishing Sustainable Supply Chain > Social Contribution Activities as a Good Corporate Citizen

Topic Standards

Economic topics

GRI Standard		Location
GRI 201: Economic Performance 2016		
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> > Securities Report (available only in Japanese) > Financial Data > Social Contribution Activities as a Good Corporate Citizen Fiscal 2022 Results (Data edition)
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> > Toray Group's Approach to Climate Change
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> > Securities Report (available only in Japanese) > Financial Data
201-4	Financial assistance received from government	Restrictions related to confidentiality and/or information difficult to obtain
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<ul style="list-style-type: none"> > Information on hiring new graduates (available only in Japanese)
202-2	Proportion of senior management hired from the local community	
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	
203-2	Significant indirect economic impacts	
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> > Socially Responsible Procurement Initiatives at Toray Group
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> > Establishing a Corporate Culture of Total Respect for Ethics and Compliance > Antitrust Compliance and Corruption/Bribery Prevention
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> > Establishing a Corporate Culture of Total Respect for Ethics and Compliance > Antitrust Compliance and Corruption/Bribery Prevention > Socially Responsible Procurement Initiatives at Toray Group
205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> > Antitrust Compliance and Corruption/Bribery Prevention

GRI Standard		Location
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	> Antitrust Compliance and Corruption/Bribery Prevention
GRI 207: Tax 2019		
207-1	Approach to tax	> Ensuring Tax Compliance
207-2	Tax governance, control, and risk management	> Ensuring Tax Compliance
207-3	Stakeholder engagement and management of concerns related to tax	> Ensuring Tax Compliance
207-4	Country-by-country reporting	

Environmental topics

GRI Standard		Location
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	
301-2	Recycled input materials used	> Realizing a Circular Economy
301-3	Reclaimed products and their packaging materials	> Initiatives to Reduce Waste > Toray Group Distribution Initiatives (Expanding Collection and Reuse of Packaging Materials)
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	> Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview
302-2	Energy consumption outside of the organization	> Third-Party Assurance
302-3	Energy intensity	> Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview
302-4	Reduction of energy consumption	> Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview
302-5	Reductions in energy requirements of products and services	> Green Innovation Business Expansion Project
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	> Initiatives for Managing Water Resources
303-2	Management of water discharge-related impacts	> Initiatives to Prevent Air and Water Pollution
303-3	Water withdrawal	> Environmental Impact Overview > Comparative Table with SASB Standards

GRI Standard		Location
303-4	Water discharge	<ul style="list-style-type: none"> > Initiatives to Prevent Air and Water Pollution > Environmental Impact Overview
303-5	Water consumption	<ul style="list-style-type: none"> > Environmental Impact Overview > Comparative Table with SASB Standards
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<ul style="list-style-type: none"> > Biodiversity Initiatives
304-2	Significant impacts of activities, products and services on biodiversity	<ul style="list-style-type: none"> > Biodiversity Initiatives
304-3	Habitats protected or restored	<ul style="list-style-type: none"> > Biodiversity Initiatives > Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2022 (Environmental Conservation in Communities)
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information difficult to obtain
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview > Third-Party Assurance
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview > Third-Party Assurance
305-3	Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview > Third-Party Assurance
305-4	GHG emissions intensity	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions > Environmental Impact Overview
305-6	Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> > Conserving Energy and Reducing Greenhouse Gas Emissions (Initiatives to Protect the Ozone Layer)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> > Initiatives to Prevent Air and Water Pollution > Environmental Impact Overview > Chemical Substance Emissions and Transfer Data
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> > Initiatives to Reduce Waste > Realizing a Circular Economy

GRI Standard		Location
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> > Safety, Accident Prevention, and Environmental Preservation > Initiatives to Reduce Waste > Realizing a Circular Economy
306-3	Waste generated	> Environmental Impact Overview
306-4	Waste diverted from disposal	<ul style="list-style-type: none"> > Environmental Impact Overview > Initiatives to Reduce Waste
306-5	Waste directed to disposal	<ul style="list-style-type: none"> > Environmental Impact Overview > Initiatives to Reduce Waste
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	> Socially Responsible Procurement Initiatives at Toray Group
308-2	Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> > Socially Responsible Procurement Initiatives at Toray Group > Risk Management Initiatives

Social topics

GRI Standard		Location
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> > Securing and Developing Human Resources to Create New Value > ESG Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	> Creating a Positive Workplace for Employees
401-3	Parental leave	> Creating a Positive Workplace for Employees
GRI 402: Labor/Management Relations 2016		
402-1	Minimum notice periods regarding operational changes	In principle, cases involving the transfer of multiple personnel in the same month are submitted to the labor union at least 30 days in advance. The period of advanced notice may, however, vary depending on the details of the specific case.
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	> Safety, Accident Prevention, and Environmental Preservation
403-2	Hazard identification, risk assessment, and incident investigation	> Safety, Accident Prevention, and Environmental Preservation
403-3	Occupational health services	> Safety, Accident Prevention, and Environmental Preservation

GRI Standard		Location
403-4	Worker participation, consultation, and communication on occupational health and safety	> Occupational Safety and Accident Prevention Activities
403-5	Worker training on occupational health and safety	> Occupational Safety and Accident Prevention Activities
403-6	Promotion of worker health	> Creating a Positive Workplace for Employees
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	> Occupational Safety and Accident Prevention Activities
403-8	Workers covered by an occupational health and safety management system	> Occupational Safety and Accident Prevention Activities
403-9	Work-related injuries	> Occupational Safety and Accident Prevention Activities
403-10	Work-related ill health	> Occupational Safety and Accident Prevention Activities
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	> Securing and Developing Human Resources to Create New Value
404-2	Programs for upgrading employee skills and transition assistance programs	> Securing and Developing Human Resources to Create New Value > Promoting Diversity
404-3	Percentage of employees receiving regular performance and career development reviews	> Securing and Developing Human Resources to Create New Value
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	> Promoting Diversity > ESG Data
405-2	Ratio of basic salary and remuneration of women to men	> Promoting Diversity
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	> Human Rights Activity Report > Establishing a Corporate Culture of Total Respect for Ethics and Compliance
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	> Socially Responsible Procurement Initiatives at Toray Group
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	> Human Rights Promotion and Human Resources Development > Socially Responsible Procurement Initiatives at Toray Group
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> Human Rights Promotion and Human Resources Development > Socially Responsible Procurement Initiatives at Toray Group

GRI Standard		Location
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	> Socially Responsible Procurement Initiatives at Toray Group
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	> Environmental Accounting > Social Contribution Activities as a Good Corporate Citizen
413-2	Operations with significant actual and potential negative impacts on local communities	N/A
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	> Socially Responsible Procurement Initiatives at Toray Group
414-2	Negative social impacts in the supply chain and actions taken	> Socially Responsible Procurement Initiatives at Toray Group > Risk Management Initiatives
GRI 415: Public Policy 2016		
415-1	Political contributions	> ESG Data
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	> Initiatives for Quality Assurance and Product Safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	> Initiatives for Quality Assurance and Product Safety
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	> Product Quality and Safety > Our Businesses > Initiatives for Quality Assurance and Product Safety
417-2	Incidents of non-compliance concerning product and service information and labeling	N/A
417-3	Incidents of non-compliance concerning marketing communications	N/A
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	> Protection of Personal Information