

Comparative Tables with GRI Standards, SASB Standards, and ISO 26000 Subjects
Comparative Table with ISO 26000 Subjects

Core subjects

- ▼ **Organizational governance** ▼ **Human rights** ▼ **Labor practices** ▼ **The environment**
- ▼ **Fair operating practices** ▼ **Consumer issues** ▼ **Community involvement and development**

Organizational governance

Issues	Toray's initiatives
1.Organizational governance	TORAY Philosophy and CSR
	Message from the President
	Management Strategies and CSR
	Toray Group Corporate Social Responsibility
	Materiality
	Fiscal 2019 CSR Activity Report
	CSR Roadmap 2022 (Fiscal 2020 – Fiscal 2022)
	Corporate Governance and Management Transparency
	Implementing CSR Activities and Improving CSR Education
	Corporate Ethics and Legal Compliance
	Promoting Diversity
	Communication

Human rights

Issues	Toray's initiatives
1. Due diligence	Human Rights Promotion and Human Resources Development
2. Human rights risk situations	Human Rights Promotion and Human Resources Development
	Socially Responsible Procurement Initiatives at Toray Group
3. Avoidance of complicity	Human Rights Promotion and Human Resources Development
	Socially Responsible Procurement Initiatives at Toray Group
4. Resolving grievances	Establishing a Corporate Culture of Total Respect for Corporate Ethics and Legal Compliance
	Human Rights Promotion and Human Resources Development
5. Discrimination and vulnerable groups	Human Rights Promotion and Human Resources Development
	Promoting Diversity
6. Civil and political rights	Corporate Ethics and Legal Compliance
	Human Rights Promotion and Human Resources Development
7. Economic, social and cultural rights	Human Rights Promotion and Human Resources Development
	Securing and Developing Human Resources to Create New Value
	Social Contribution Activities
8. Fundamental principles and rights at work	Human Rights Promotion and Human Resources Development

Labor practices

Issues	Toray's initiatives
1. Employment and employment relationship	Human Rights Promotion and Human Resources Development
	Securing and Developing Human Resources to Create New Value
	Promoting Diversity
2. Conditions of work and social protection	Creating a Positive Workplace for Employees
3. Social dialogue	Corporate Governance and Management Transparency
	Communication with Employees
4. Health and safety at work	Occupational Safety and Accident Prevention Activities
5. Human development and training in the workplace	Securing and Developing Human Resources to Create New Value

The environment

Issues	Toray's initiatives
1. Prevention of pollution	Safety, Accident Prevention and Environmental Preservation (Safety, Health, Accident Prevention and Environmental Preservation Management)
	Voluntary Initiatives to Reduce Atmospheric Emissions of Chemical Substances
	Initiatives to Prevent Air and Water Pollution
	Initiatives to Reduce Waste
	Environmental Risk Management
	Environmental Impact Overview
2. Sustainable resource use	Approach to Green Innovation Products
	Promoting Recycling Initiatives
	Toray Group Distribution Initiatives
	Energy Saving and Curbing Climate Change
	Initiatives for Managing Water Resources
	Initiatives to Reduce Waste
	Environmental Impact Overview
3. Climate change mitigation and adaptation	Contributing Solutions to Social Issues through Business Activities
	Green Innovation Business Expansion Project
	Toray Group Distribution Initiatives
	Energy Saving and Curbing Climate Change
	Environmental Impact Overview
4. Protection of the environment, biodiversity and restoration of natural habitats	Biodiversity Initiatives
	Environmental Risk Management

Fair operating practices

Issues	Toray's initiatives
1. Anti-corruption	Corporate Ethics and Legal Compliance
	Establishing a Corporate Culture of Total Respect for Corporate Ethics and Legal Compliance
	Antitrust Compliance and Corruption/Bribery Prevention
2. Responsible political involvement	Establishing a Corporate Culture of Total Respect for Corporate Ethics and Legal Compliance
3. Fair competition	Establishing a Corporate Culture of Total Respect for Corporate Ethics and Legal Compliance
	Antitrust Compliance and Corruption/Bribery Prevention
4. Promoting social responsibility in the value chain	Socially Responsible Procurement Initiatives at Toray Group
	Toray Group Distribution Initiatives
	Occupational Safety and Accident Prevention Activities
	Communication with Stockholders and Investors
5. Respect for property rights	Communication with Stockholders and Investors
	Human Rights Promotion and Human Resources Development

Consumer issues

Issues	Toray's initiatives
1. Fair marketing, factual and unbiased information and fair contractual practices	Communication with Customers
2. Protecting consumers' health and safety	Initiatives for Product Safety and Quality Assurance
3. Sustainable consumption	Contributing Solutions to Social Issues through Business Activities
	Green Innovation Business Expansion Project
	Promoting Life Cycle Management
	Approach to Green Innovation Products
	Promoting Recycling Initiatives
4. Consumer service, support, and complaint and dispute resolution	Initiatives for Product Safety and Quality Assurance
5. Consumer data protection and privacy	Protection of Personal Information
6. Access to essential services	Business Continuity Plan Initiatives
7. Education and awareness	Initiatives for Product Safety and Quality Assurance

Community involvement and development

Issues	Toray's initiatives
1. Community involvement	Communication with Local Communities
	Social Contribution Activities
	SDGs in Action
2. Education and culture	Social Contribution Activities (Activities Carried Out in Fiscal 2019)
3. Employment creation and skills development	Social Contribution Activities (Activities Carried Out in Fiscal 2019)
4. Technology development and access	Social Contribution Activities (Activities Carried Out in Fiscal 2019)
5. Wealth and income creation	Social Contribution Activities (Activities Carried Out in Fiscal 2019)
	Ensuring Tax Compliance
6. Health	Social Contribution Activities (Activities Carried Out in Fiscal 2019)
7. Social investment	Social Contribution Activities (Fiscal 2019 Results) (Data)