







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

# Comparative Table with GRI Standards

## Universal Standards

### General Disclosures

Organizational profile		References
102-1	Name of the organization	> <a href="#">Corporate Outline</a>
102-2	Activities, brands, products, and services	> <a href="#">Corporate Outline</a> > <a href="#">Our Businesses</a>
102-3	Location of headquarters	> <a href="#">Head Office/Branches</a>
102-4	Location of operations	> <a href="#">Head Office/Branches</a>
102-5	Ownership and legal form	> <a href="#">Corporate Outline</a> > <a href="#">Securities Report (available only in Japanese)</a> > <a href="#">Financial Data</a>
102-6	Markets served	> <a href="#">Corporate Outline</a> > <a href="#">Securities Report (available only in Japanese)</a> > <a href="#">Financial Data</a>
102-7	Scale of the organization	> <a href="#">Corporate Outline</a> > <a href="#">Securities Report (available only in Japanese)</a> > <a href="#">Financial Data</a>
102-8	Information on employees and other workers	> <a href="#">ESG Data</a>
102-9	Supply chain	> <a href="#">Facilitating CSR Initiatives Throughout the Supply Chain</a>
102-10	Significant changes to the organization and its supply chain	N/A
102-11	Precautionary Principle or approach	> <a href="#">Risk Management</a> > <a href="#">Ethics and Compliance</a> > <a href="#">Initiatives for Quality Assurance and Product Safety</a> > <a href="#">Facilitating CSR Initiatives Throughout the Supply Chain</a>
102-12	External initiatives	> <a href="#">Human Rights Promotion and Human Resources Development</a> > <a href="#">Statement on the UK's Modern Slavery Act</a> > <a href="#">Toray Group's Approach to Climate Change</a>

102-13	Membership of associations	Toray Industries, Inc. belongs to the following associations: <ul style="list-style-type: none"> <li>• Nippon Keidanren (Japan Business Federation)</li> <li>• Japan Chemical Industry Association</li> <li>• Japan Chemical Fibers Association (chaired by the president of Toray Industries, Inc.)</li> <li>• SAC (Sustainable Apparel Coalition)</li> </ul>
Strategy		References
102-14	Statement from senior decision-maker	> <a href="#">Message from the President</a>
102-15	Key impacts, risks, and opportunities	> <a href="#">Securities Report (available only in Japanese)</a> > <a href="#">Financial Data</a> > <a href="#">Annual Reports</a> > <a href="#">Risk Management Initiatives</a>
Ethics and Integrity		References
102-16	Values, principles, standards, and norms of behavior	> <a href="#">Toray Philosophy</a>
102-17	Mechanisms for advice and concerns about ethics	> <a href="#">Establishing a Corporate Culture of Total Respect for Ethics and Compliance</a>
Governance		References
102-18	Governance structure	> <a href="#">Corporate Governance</a> <a href="#">Corporate Governance Report</a> 
102-19	Delegating authority	> <a href="#">Toray Group Corporate Social Responsibility Initiatives</a>
102-20	Executive-level responsibility for economic, environmental, and social topics	> <a href="#">CSR Roadmap 2022 (Fiscal 2020 – Fiscal 2022)</a> > <a href="#">Toray Group Corporate Social Responsibility Initiatives</a>
102-21	Consulting stakeholders on economic, environmental, and social topics	> <a href="#">Communication</a>
102-22	Composition of the highest governance body and its committees	<a href="#">Corporate Governance Report</a>  > <a href="#">Basic Policy on Corporate Governance</a> > <a href="#">Corporate Governance</a>
102-23	Chair of the highest governance body	<a href="#">Corporate Governance Report</a> 
102-24	Nominating and selecting the highest governance body	<a href="#">Corporate Governance Report</a> 
102-25	Conflicts of interest	<a href="#">Corporate Governance Report</a> 
102-26	Role of highest governance body in setting purpose, values, and strategy	> <a href="#">Basic Policy on Corporate Governance</a>
102-27	Collective knowledge of highest governance body	
102-28	Evaluating the highest governance body's performance	<a href="#">Corporate Governance Report</a> 
102-29	Identifying and managing economic, environmental, and social impacts	> <a href="#">Toray Group's Approach to Climate Change</a>

102-30	Effectiveness of risk management processes	> <a href="#">Risk Management</a>
102-31	Review of economic, environmental, and social topics	
102-32	Highest governance body's role in sustainability reporting	
102-33	Communicating critical concerns	<a href="#">Corporate Governance Report</a> <a href="#">PDF</a> > <a href="#">Ethics and Compliance</a> > <a href="#">Establishing a Corporate Culture of Total Respect for Ethics and Compliance</a> > <a href="#">Risk Management</a>
102-34	Nature and total number of critical concerns	> <a href="#">Establishing a Corporate Culture of Total Respect for Ethics and Compliance</a>
102-35	Remuneration policies	<a href="#">Corporate Governance Report</a> <a href="#">PDF</a>
102-36	Process for determining remuneration	<a href="#">Corporate Governance Report</a> <a href="#">PDF</a>
102-37	Stakeholders' involvement in remuneration	<a href="#">Corporate Governance Report</a> <a href="#">PDF</a>
102-38	Annual total compensation ratio	> <a href="#">ESG Data</a>
102-39	Percentage increase in annual total compensation ratio	> <a href="#">ESG Data</a>
Stakeholder Engagement		References
102-40	List of stakeholder groups	> <a href="#">Communication</a> > <a href="#">Comments from Thought Leaders</a> > <a href="#">Creating a Positive Workplace for Employees</a> > <a href="#">Communication with Local Communities</a>
102-41	Collective bargaining agreements	> <a href="#">Creating a Positive Workplace for Employees</a>
102-42	Identifying and selecting stakeholders	> <a href="#">Communication</a>
102-43	Approach to stakeholder engagement	> <a href="#">Communication</a>
102-44	Key topics and concerns raised	> <a href="#">Comments from Thought Leaders</a> > <a href="#">Materiality</a>
Reporting practice		References
102-45	Entities included in the consolidated financial statements	> <a href="#">Corporate Outline</a> > <a href="#">Securities Report (available only in Japanese)</a> > <a href="#">Financial Data</a>
102-46	Defining report content and topic Boundaries	> <a href="#">Materiality</a> > <a href="#">Editorial Policy</a>
102-47	List of material topics	> <a href="#">Materiality</a> > <a href="#">CSR Roadmap 2022 (Fiscal 2020 – Fiscal 2022)</a>
102-48	Restatements of information	N/A
102-49	Changes in reporting	N/A
102-50	Reporting period	> <a href="#">Editorial Policy</a>

102-51	Date of most recent report	October, 2020
102-52	Reporting cycle	End of September yearly
102-53	Contact point for questions regarding the report	> <a href="#">Contact Us</a>
102-54	Claims of reporting in accordance with the GRI Standards	> <a href="#">Comparative Table with GRI Standards</a>
102-55	GRI content index	> <a href="#">Comparative Table with GRI Standards</a>
102-56	External assurance	> <a href="#">Third-Party Assurance</a>

Management Approach		
General Requirements for Reporting the Management Approach		References
103-1	Explanation of the material topic and its Boundary	> <a href="#">Materiality</a>
103-2	The management approach and its components	<ul style="list-style-type: none"> <li>&gt; <a href="#">Toray Group Corporate Social Responsibility Initiatives</a></li> <li>&gt; <a href="#">CSR Activity Report (CSR Guideline Activity Reports)</a></li> <li>&gt; <a href="#">CSR Roadmap 2022 (Fiscal 2020 – Fiscal 2022)</a></li> <li>&gt; <a href="#">Corporate Governance</a></li> <li>&gt; <a href="#">Ethics and Compliance</a></li> <li>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></li> <li>&gt; <a href="#">Product Quality and Safety</a></li> <li>&gt; <a href="#">Risk Management</a></li> <li>&gt; <a href="#">Communication</a></li> <li>&gt; <a href="#">Contributing Solutions to Social Issues through Business Activities</a></li> <li>&gt; <a href="#">Human Rights Promotion and Human Resources Development</a></li> <li>&gt; <a href="#">Facilitating CSR Initiatives Throughout the Supply Chain</a></li> <li>&gt; <a href="#">Social Contribution Activities as a Good Corporate Citizen</a></li> </ul>
103-3	Evaluation of the management approach	<ul style="list-style-type: none"> <li>&gt; <a href="#">Toray Group Corporate Social Responsibility Initiatives</a></li> <li>&gt; <a href="#">CSR Activity Report (CSR Guideline Activity Reports)</a></li> <li>&gt; <a href="#">CSR Roadmap 2022 (Fiscal 2020 – Fiscal 2022)</a></li> <li>&gt; <a href="#">Corporate Governance</a></li> <li>&gt; <a href="#">Ethics and Compliance</a></li> <li>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></li> <li>&gt; <a href="#">Product Quality and Safety</a></li> <li>&gt; <a href="#">Risk Management</a></li> <li>&gt; <a href="#">Communication</a></li> <li>&gt; <a href="#">Contributing Solutions to Social Issues through Business Activities</a></li> <li>&gt; <a href="#">Human Rights Promotion and Human Resources Development</a></li> <li>&gt; <a href="#">Facilitating CSR Initiatives Throughout the Supply Chain</a></li> <li>&gt; <a href="#">Social Contribution Activities as a Good Corporate Citizen</a></li> </ul>

## Topic-Specific Standards

Economic		
Economic Performance		References
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>&gt; <a href="#">Securities Report (available only in Japanese)</a></li> <li>&gt; <a href="#">Financial Data</a></li> <li>&gt; <a href="#">Social Contribution Activities as a Good Corporate Citizen Fiscal 2020 Results</a></li> </ul>
201-2	Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>&gt; <a href="#">Toray Group's Approach to Climate Change</a></li> </ul>
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>&gt; <a href="#">Securities Report (available only in Japanese)</a></li> <li>&gt; <a href="#">Financial Data</a></li> </ul>
201-4	Financial assistance received from government	Restrictions related to confidentiality and/or information difficult to obtain
Market Presence		References
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<ul style="list-style-type: none"> <li>&gt; <a href="#">Information on hiring new graduates (available only in Japanese)</a></li> </ul>
202-2	Proportion of senior management hired from the local community	
Indirect Economic Impacts		References
203-1	Infrastructure investments and services supported	
203-2	Significant indirect economic impacts	
Procurement Practices		References
204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> <li>&gt; <a href="#">Facilitating CSR Initiatives Throughout the Supply Chain</a></li> </ul>
Anti-corruption		References
205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>&gt; <a href="#">Establishing a Corporate Culture of Total Respect for Ethics and Compliance</a></li> <li>&gt; <a href="#">Antitrust Compliance and Corruption/Bribery Prevention</a></li> </ul>
205-2	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>&gt; <a href="#">Establishing a Corporate Culture of Total Respect for Ethics and Compliance</a></li> <li>&gt; <a href="#">Antitrust Compliance and Corruption/Bribery Prevention</a></li> <li>&gt; <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a></li> </ul>
205-3	Confirmed incidents of corruption and actions taken	No incidents
Anti-competitive Behavior		References
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A

Tax		References
207-1	Approach to tax	> <a href="#">Ensuring Tax Compliance</a>
207-2	Tax governance, control, and risk management	> <a href="#">Ensuring Tax Compliance</a>
207-3	Stakeholder engagement and management of concerns related to tax	> <a href="#">Ensuring Tax Compliance</a>
207-4	Country-by-country reporting	
Environment		
Materials		References
301-1	Materials used by weight or volume	
301-2	Recycled input materials used	Information difficult to obtain
301-3	Reclaimed products and their packaging materials	> <a href="#">Initiatives to Reduce Waste</a> > <a href="#">Toray Group Distribution Initiatives (Expanding Collection and Reuse of Packaging Materials)</a>
Energy		References
302-1	Energy consumption within the organization	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a>
302-2	Energy consumption outside of the organization	> <a href="#">Third-Party Assurance</a>
302-3	Energy intensity	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a>
302-4	Reduction of energy consumption	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a>
302-5	Reductions in energy requirements of products and services	> <a href="#">Green Innovation Business Expansion Project</a>
Water and Effluents		References
303-1	Interactions with water as a shared Sustainably managed resources	> <a href="#">Initiatives for Managing Water Resources</a>
303-2	Management of water discharge-related impacts	> <a href="#">Initiatives to Prevent Air and Water Pollution</a>
303-3	Water withdrawal	> <a href="#">Environmental Impact Overview</a> > <a href="#">SASB Standards</a>
303-4	Water discharge	> <a href="#">Initiatives to Prevent Air and Water Pollution</a> > <a href="#">Environmental Impact Overview</a>
303-5	Water consumption	> <a href="#">Environmental Impact Overview</a> > <a href="#">SASB Standards</a>

Biodiversity		References
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas Biodiversity Initiatives	> <a href="#">Biodiversity Initiatives</a>
304-2	Significant impacts of activities, products, and services on biodiversity	> <a href="#">Biodiversity Initiatives</a>
304-3	Habitats protected or restored	> <a href="#">Biodiversity Initiatives</a> > <a href="#">Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2020 (Environmental Conservation in Communities)</a>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information difficult to obtain
Emissions		References
305-1	Direct (Scope 1) GHG emissions	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a> > <a href="#">Third-Party Assurance</a>
305-2	Energy indirect (Scope 2) GHG emissions	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a> > <a href="#">Third-Party Assurance</a>
305-3	Other indirect (Scope 3) GHG emissions	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a> > <a href="#">Third-Party Assurance</a>
305-4	GHG emissions intensity	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a>
305-5	Reduction of GHG emissions	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Environmental Impact Overview</a>
305-6	Emissions of ozone-depleting substances (ODS)	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions (Initiatives to Protect the Ozone Layer)</a>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	> <a href="#">Initiatives to Prevent Air and Water Pollution</a> > <a href="#">Environmental Impact Overview</a> > <a href="#">Chemical Substance Emissions and Transfer Data</a>
Waste		References
306-1	Waste generation and significant waste-related impacts	> <a href="#">Initiatives to Reduce Waste</a> > <a href="#">Realizing a Circular Economy</a>
306-2	Management of significant waste-related impacts	> <a href="#">Safety, Accident Prevention, and Environmental Preservation</a> > <a href="#">Initiatives to Reduce Waste</a> > <a href="#">Realizing a Circular Economy</a>
306-3	Waste generated	> <a href="#">Environmental Impact Overview</a>

306-4	Waste diverted from disposal	<ul style="list-style-type: none"> <li>&gt; <a href="#">Environmental Impact Overview</a></li> <li>&gt; <a href="#">Initiatives to Reduce Waste</a></li> </ul>
306-5	Waste directed to disposal	<ul style="list-style-type: none"> <li>&gt; <a href="#">Environmental Impact Overview</a></li> <li>&gt; <a href="#">Initiatives to Reduce Waste</a></li> </ul>
Environmental Compliance		References
307-1	Non-compliance with environmental laws and regulations	<ul style="list-style-type: none"> <li>&gt; <a href="#">Environmental Risk Management</a></li> </ul>
Supplier Environmental Assessment		References
308-1	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>&gt; <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a></li> </ul>
308-2	Negative environmental impacts in the supply chain and actions taken New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>&gt; <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a></li> </ul>
Social Initiatives		
Employment		References
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>&gt; <a href="#">Securing and Developing Human Resources to Create New Value</a></li> </ul>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>&gt; <a href="#">Creating a Positive Workplace for Employees</a></li> </ul>
401-3	Parental leave	<ul style="list-style-type: none"> <li>&gt; <a href="#">Creating a Positive Workplace for Employees</a></li> </ul>
Labor Management Relations		References
402-1	Minimum notice periods regarding operational changes	
Occupational Health and Safety		References
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> <li>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></li> </ul>
403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> <li>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></li> </ul>
403-3	Occupational health services	<ul style="list-style-type: none"> <li>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></li> </ul>
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> <li>&gt; <a href="#">Occupational Safety and Accident Prevention Activities</a></li> </ul>
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> <li>&gt; <a href="#">Occupational Safety and Accident Prevention Activities</a></li> </ul>
403-6	Promotion of worker health	<ul style="list-style-type: none"> <li>&gt; <a href="#">Creating a Positive Workplace for Employees</a></li> </ul>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> <li>&gt; <a href="#">Occupational Safety and Accident Prevention Activities</a></li> </ul>
403-8	Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> <li>&gt; <a href="#">Occupational Safety and Accident Prevention Activities</a></li> </ul>



403-9	Work-related injuries	> <a href="#">Occupational Safety and Accident Prevention Activities</a>
403-10	Work-related ill health	> <a href="#">Occupational Safety and Accident Prevention Activities</a>
Training and Education		References
404-1	Average hours of training per year per employee	> <a href="#">Securing and Developing Human Resources to Create New Value</a>
404-2	Programs for upgrading employee skills and transition assistance programs	> <a href="#">Securing and Developing Human Resources to Create New Value</a> > <a href="#">Promoting Diversity</a>
404-3	Percentage of employees receiving regular performance and career	> <a href="#">Securing and Developing Human Resources to Create New Value</a>
Diversity and Equal Opportunity		References
405-1	Diversity of governance bodies and employees	> <a href="#">Promoting Diversity</a> > <a href="#">ESG Data</a>
405-2	Ratio of basic salary and remuneration of women to men	
Non-discrimination		References
406-1	Incidents of discrimination and corrective actions taken	> <a href="#">Human Rights Activity Report</a>
Freedom of Association and Collective Bargaining		References
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	> <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Child Labor		References
408-1	Operations and suppliers at significant risk for incidents of child labor	> <a href="#">Human Rights Promotion and Human Resources Development</a> > <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Forced or Compulsory Labor		References
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	> <a href="#">Human Rights Promotion and Human Resources Development</a> > <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Security Practices		References
410-1	Security personnel trained in human rights policies or procedures	> <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Rights of Indigenous People		References
411-1	Incidents of violations involving rights of indigenous peoples	
Human Rights Assessment		References
412-1	Operations that have been subject to human rights reviews or impact assessments	

412-2	Employee training on human rights policies or procedures	> <a href="#">Human Rights Activity Report</a>
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	> <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Local Communities		References
413-1	Operations with local community engagement, impact assessments, and development programs	> <a href="#">Environmental Accounting</a> > <a href="#">Social Contribution Activities as a Good Corporate Citizen</a>
413-2	Operations with significant actual and potential negative impacts on local communities	N/A
Supplier Social Assessment		References
414-1	New suppliers that were screened using social criteria	> <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
414-2	Negative social impacts in the supply chain and actions taken	> <a href="#">Socially Responsible Procurement Initiatives at Toray Group</a>
Public Policy		References
415-1	Political contributions	> <a href="#">ESG Data</a>
Customer Health and Safety		References
416-1	Assessment of the health and safety impacts of product and service categories	> <a href="#">Initiatives for Quality Assurance and Product Safety</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	> <a href="#">Initiatives for Quality Assurance and Product Safety</a>
Marketing and Labeling		References
417-1	Requirements for product and service information and labeling	> <a href="#">Product Quality and Safety</a> > <a href="#">Our Businesses</a> > <a href="#">Initiatives for Quality Assurance and Product Safety</a>
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
Customer Privacy		References
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	> <a href="#">Protection of Personal Information</a>
Socioeconomic Compliance		References
419-1	Non-compliance with laws and regulations in the social and economic area	> <a href="#">Ethics and Compliance</a>