

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

# Comparative Table with SASB Standards

### Chemicals

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Metric tons (t) CO <sub>2</sub> -e, Percentage (%)	Gross global Scope 1 emissions: 2.81 million tons-CO <sub>2</sub> <sup>1</sup> Percentage subject to emissions limits : 72% <sup>2</sup>  Notes: <sup>1</sup> CO <sub>2</sub> -equivalent emissions for six gases (CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> ) are calculated according to conversion factors for each gas. There are no NF <sub>3</sub> emissions. Data is compiled for Toray Industries, Inc. and its group companies in and outside Japan. Only CO <sub>2</sub> emissions are calculated for group companies outside Japan. See the following page for a breakdown of figures for each category.  > <a href="#">Environmental Impact Overview</a>  <sup>2</sup> The numerator is the sum of the Group's emissions in the regions listed in the World Bank's Carbon Pricing Dashboard as having a carbon tax and/or emissions trading scheme (ETS) in place as of 2020; specifically, Japan, the Republic of Korea, European countries, Mexico, U.S. (California, Rhode Island, and Virginia) and China (Guangdong Province, Beijing, and Shanghai).
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	> <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a> > <a href="#">Toray Group's Approach to Climate Change</a>
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants:  (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	Metric tons (t)	(1) NO <sub>x</sub> (2) SO <sub>x</sub> > <a href="#">Initiatives to Prevent Air and Water Pollution</a> (3) VOC (4) hazardous air pollutants (HAPs) > <a href="#">Voluntary Initiatives to Reduce Atmospheric Emissions of Chemical Substances</a>  Note: (4) applies to atmospheric emissions of PRTR Law-specified substances

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Gigajoules (GJ), Percentage (%)	(1) Total energy consumed > <a href="#">Environmental Impact Overview</a> (2) Percentage grid electricity: 23.3% (3) Percentage renewable energy: 1.73%  Notes: Percentage of renewable energy represents the ratio of solar power, wind power, biomass fuel, and electricity procured from renewable energy sources to total Toray Group fuel consumption. (4) Total self-generated energy > <a href="#">Conserving Energy and Reducing Greenhouse Gas Emissions</a>
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	(1) Total water withdrawn: 214,174 thousand tons Of which, percentage of water withdrawn in regions with High Baseline Water Stress: 0.6% Of which, percentage of water withdrawn in regions with Extremely High Baseline Water Stress: 0.7% (2) Total water consumed: 32,224 thousand tons Of which, percentage of water consumed in regions with High or Extremely High Baseline Water Stress: 0.3% Of which, percentage of water consumed in regions with Extremely High Baseline Water Stress: 2.9%  Note: Total water consumed is calculated by subtracting water discharged from water withdrawn. Water stress is surveyed for each Toray Group business site based on the World Resources Institute's Aqueduct Water Risk Atlas. The amount of water withdrawn and the amount of water consumed by business sites located in regions with High or Extremely High Baseline Water Stress are summed up, respectively, yielding the percentages shown above.
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	4 > <a href="#">Environmental Risk Management</a>
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	> <a href="#">Initiatives for Managing Water Resources</a>
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Metric tons (t), Percentage (%)	(1) Amount of hazardous waste generated: 4,862 tons (2) Percentage recycled: 97%  Note: The scope of aggregation for waste generated is Toray Industries, Inc. and its group companies in Japan. Data corresponding to "industrial waste subject to special control," as defined in Japan's Waste Disposal and Public Cleansing Act, is recorded as hazardous waste generated.

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	n/a	> <a href="#">Communication</a>
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	<p>(1) TRIR</p> <p>(a) Toray Group (Calculated by actual working hours of employees including temporary staff): 0.59</p> <p>(b) Onsite business partner companies (Only staff stationed at Toray Industries plants; working hours used in the calculations are estimates): 1.46</p> <p>(2) Fatality rate</p> <p>(a) Toray Group: 0</p> <p>(b) Onsite business partner companies: 0</p> <p>Note: Because Toray Group's safety record includes data on temporary staff, they are calculated using the definition above.</p>
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	n/a	> <a href="#">Occupational Safety and Accident Prevention Activities</a>
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Yen	<p>&gt; <a href="#">Green Innovation Business Expansion Project</a></p> <p>Note: Products that contribute to solving global environmental, resource and energy issues are internally certified as Green Innovation products based on life cycle management and other criteria, and the net sales of those products are monitored. Certification of Green Innovation products are done according to subcategories that include energy-saving, water treatment, air purification, low environmental impact, recycling, new energy, and biomass-derived.</p>
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Percentage (%) by revenue, Percentage (%)	<p>Not disclosed</p> <p>Note: At Toray Industries, Inc. and its group companies, safety reviews are conducted for all products. For more information, please visit the webpage</p> <p>&gt; <a href="#">Initiatives for Quality Assurance and Product Safety</a></p>
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	n/a	<p>(1) Discussion of strategy to manage chemicals of concern</p> <p>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></p> <p>&gt; <a href="#">Product Quality and Safety</a></p> <p>&gt; <a href="#">Initiatives for Quality Assurance and Product Safety</a></p> <p>(2) Discussion of strategy to develop alternatives with reduced human and/or environmental impact</p> <p>&gt; <a href="#">Safety, Accident Prevention, and Environmental Preservation</a></p>

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Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%) by revenue	n/a
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	n/a	<p>Through the participation in following economic and industry associations, Toray Group works to grasp policy trends in order to identify opportunities or risks for the Group and engage in dialogue with the government and others to help build a better world.</p> <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>
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Number, Rate	<ul style="list-style-type: none"> <li>• PSIC<sup>1</sup>: 0</li> <li>• PSTIR<sup>2</sup>: 0</li> <li>• PSISR<sup>3</sup>: 0</li> </ul> <p>All figures are for the 2020 calendar year.</p> <p>Notes:</p> <p><sup>1</sup> PSIC is defined as the total annual count of all incidents that meet the definition of a Tier 1 Process Safety Incidents (PSI) per ANSI/API RP 754.</p> <p><sup>2</sup> PSTIR is calculated as the total number of PSI multiplied by 200,000 and divided by the total annual hours worked by employees, contractors, and subcontractors.</p> <p><sup>3</sup> PSISR is calculated as the Total Severity Score for all Process Safety Incidents multiplied by 200,000 and divided by the total annual hours worked by employees, contractors, and subcontractors.</p>
	RT-CH-540a.2	Number of transport incidents	Number	No accidents fall within the definition of "serious transport incident" in International Council of Chemical Associations (ICCA) Information Guidance

## Activity Metrics

Activity Metrics	CODE	UNIT OF MEASURE	Progress/CSR Report Coverage
Production by reportable segment	RT-CH-000.A	Cubic meters (m <sup>3</sup> ) and/or metric tons (t)	Not disclosed