

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, 2024 to March 31, 2025. 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 (547KB) PDF
2-10	Nomination and selection of the highest governance body	Corporate Governance Report (547KB) PDF
2-11	Chair of the highest governance body	Corporate Governance Report (547KB) PDF
2-12	Role of the highest governance body in overseeing the management of impacts	> Corporate Social Responsibility (CSR) Initiatives > CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025)

2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> › Corporate Social Responsibility (CSR) 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 (547KB) PDF
2-16	Communication of critical concerns	Corporate Governance Report (547KB) PDF <ul style="list-style-type: none"> › Toray Group's Sustainability Promotion Efforts › Ethics and Compliance › Establishing a Corporate Culture of Total Respect for Ethics and Compliance › Biodiversity Initiatives › Risk Management › Addressing Information Security Risks › Contributing Solutions to Social Issues through Business Activities › Toray Group's Approach to Climate Change
2-17	Collective knowledge of the highest governance body	
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Report (547KB) PDF
2-19	Remuneration policies	Corporate Governance Report (547KB) PDF
2-20	Process to determine remuneration	Corporate Governance Report (547KB) PDF
2-21	Annual total compensation ratio	› ESG Data
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> › Message from the President › Toray Group's Sustainability Promotion Efforts
2-23	Policy commitments	› CSR-Related Policies and Guidelines
2-24	Embedding policy commitments	<ul style="list-style-type: none"> › Corporate Social Responsibility (CSR) 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	<ul style="list-style-type: none"> › Human Rights Activity Report › Establishing Sustainable Supply Chain › Socially Responsible Procurement Initiatives at Toray Group
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	> Communication with Government Agencies and Other Organizations
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	> Corporate Social Responsibility (CSR) 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 > Fiscal 2024 Results (Social Contribution Activities as a Good Corporate Citizen)
201-2	Financial implications and other risks and opportunities due to climate change	> Toray Group's Approach to Climate Change
201-3	Defined benefit plan obligations and other retirement plans	> Securities Report (available only in Japanese)
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	> Information on hiring new graduates (available only in Japanese)
202-2	Proportion of senior management hired from the local community	> Securing and Developing Human Resources to Create New Value
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	> 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	> Antitrust Compliance and Corruption/Bribery Prevention
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 ➤ Realizing a Circular Economy ➤ Toray Group Distribution Initiatives (Expanding Collection and Reuse of Packaging Materials)
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	➤ Managing Energy Use and Reducing Greenhouse Gas Emissions ➤ ESG Data
302-2	Energy consumption outside of the organization	➤ ESG Data
302-3	Energy intensity	➤ Managing Energy Use and Reducing Greenhouse Gas Emissions ➤ ESG Data
302-4	Reduction of energy consumption	➤ Managing Energy Use and Reducing Greenhouse Gas Emissions ➤ ESG Data
302-5	Reductions in energy requirements of products and services	➤ Sustainability 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	➤ ESG Data ➤ Comparative Table with SASB Standards
303-4	Water discharge	➤ Initiatives to Prevent Air and Water Pollution ➤ ESG Data
303-5	Water consumption	➤ ESG Data ➤ 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	➤ Biodiversity Initiatives

304-2	Significant impacts of activities, products and services on biodiversity	> Biodiversity Initiatives
304-3	Habitats protected or restored	> Biodiversity Initiatives > Activities Carried Out in Fiscal 2024 [Social Contribution Activities as a Good Corporate Citizen (Environmental Conservation)]
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	> Managing Energy Use and Reducing Greenhouse Gas Emissions > ESG Data > Third-Party Assurance
305-2	Energy indirect (Scope 2) GHG emissions	> Managing Energy Use and Reducing Greenhouse Gas Emissions > ESG Data > Third-Party Assurance
305-3	Other indirect (Scope 3) GHG emissions	> Managing Energy Use and Reducing Greenhouse Gas Emissions > ESG Data > Third-Party Assurance
305-4	GHG emissions intensity	> Managing Energy Use and Reducing Greenhouse Gas Emissions > Index of Environmental Impact Per Unit of Sales and Scope of Aggregation
305-5	Reduction of GHG emissions	> Managing Energy Use and Reducing Greenhouse Gas Emissions > ESG Data
305-6	Emissions of ozone-depleting substances (ODS)	> Managing Energy Use and Reducing Greenhouse Gas Emissions (Initiatives to Protect the Ozone Layer)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	> Initiatives to Prevent Air and Water Pollution > ESG Data > Chemical Substance Emissions and Transfer Data
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	> Initiatives to Reduce Waste > Realizing a Circular Economy
306-2	Management of significant waste-related impacts	> Safety, Accident Prevention, and Environmental Preservation > Initiatives to Reduce Waste > Realizing a Circular Economy
306-3	Waste generated	> ESG Data
306-4	Waste diverted from disposal	> ESG Data > Initiatives to Reduce Waste
306-5	Waste directed to disposal	> ESG Data > 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 ➤ Establishing Sustainable Supply Chain
-------	--	--

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	<ul style="list-style-type: none"> ➤ Safety, Accident Prevention, and Environmental Preservation ➤ Occupational Safety and Accident Prevention Activities
403-3	Occupational health services	<ul style="list-style-type: none"> ➤ Safety, Accident Prevention, and Environmental Preservation ➤ Occupational Safety and Accident Prevention Activities
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> ➤ Safety, Accident Prevention, and Environmental Preservation ➤ Occupational Safety and Accident Prevention Activities
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> ➤ Safety, Accident Prevention, and Environmental Preservation ➤ 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	<ul style="list-style-type: none"> > Securing and Developing Human Resources to Create New Value > Promoting Diversity
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> > Securing and Developing Human Resources to Create New Value
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> > Promoting Diversity > ESG Data
405-2	Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> > Promoting Diversity
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> > Human Rights Activity Report > Establishing a Corporate Culture of Total Respect for Ethics and Compliance > Socially Responsible Procurement Initiatives at Toray Group
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	<ul style="list-style-type: none"> > 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	<ul style="list-style-type: none"> > 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	<ul style="list-style-type: none"> > Human Rights Promotion and Human Resources Development > Socially Responsible Procurement Initiatives at Toray Group
GRI 410: Security Practices 2016		
410-1	Security personnel trained in human rights policies or procedures	<ul style="list-style-type: none"> > 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	<ul style="list-style-type: none"> > 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	<ul style="list-style-type: none"> > Socially Responsible Procurement Initiatives at Toray Group

414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> > Socially Responsible Procurement Initiatives at Toray Group > Establishing Sustainable Supply Chain
GRI 415: Public Policy 2016		
415-1	Political contributions	<ul style="list-style-type: none"> > ESG Data
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> > Initiatives for Quality Assurance and Product Safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> > Initiatives for Quality Assurance and Product Safety
GRI 417: Marketing and Labeling 2016		
417-1	Requirements for product and service information and labeling	<ul style="list-style-type: none"> > 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	<ul style="list-style-type: none"> > Protection of Personal Information

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 ₂ -e, Percentage (%)	<p>Gross global Scope 1 emissions: 2.25 million tons-CO₂¹</p> <p>Percentage subject to emissions limits : 90%²</p> <p>Notes:</p> <p>¹ CO₂-equivalent emissions for six gases (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆) are calculated according to conversion factors for each gas. There are no NF₃ emissions. Data is compiled for Toray Industries, Inc. and its group companies in and outside Japan. Only CO₂ emissions are calculated for group companies outside Japan. See the following page for a breakdown of figures for each category.</p> <p>> ESG Data</p> <p>² 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).</p>
	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	<p>> Managing Energy Use and Reducing Greenhouse Gas Emissions</p> <p>> Toray Group's Approach to Climate Change</p>
Air Quality	RT-CH-120a.1	<p>Air emissions of the following pollutants:</p> <p>(1) NO_x (excluding N₂O),</p> <p>(2) SO_x,</p> <p>(3) volatile organic compounds (VOCs), and</p> <p>(4) hazardous air pollutants (HAPs)</p>	Metric tons (t)	<p>(1) NO_x, (2) SO_x, (3) VOC</p> <p>> Initiatives to Prevent Air and Water Pollution</p> <p>(4) hazardous air pollutants (HAPs)</p> <p>> Chemical Substance Emissions and Transfer Data</p> <p>Note: (4) applies to atmospheric emissions of PRTR Law-specified substances</p>
Energy Management	RT-CH-130a.1	<p>(1) Total energy consumed,</p> <p>(2) percentage grid electricity,</p> <p>(3) percentage renewable,</p> <p>(4) total self-generated energy</p>	Gigajoules (GJ), Percentage (%)	<p>(1) Total energy consumed</p> <p>> ESG Data</p> <p>(2) Percentage grid electricity: 25.1%</p> <p>(3) Percentage renewable energy: 2.0%</p> <p>Note: 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.</p> <p>(4) Total self-generated energy</p>

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
				 > Managing Energy Use and Reducing Greenhouse Gas Emissions
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 (m³), Percentage (%)	<p>(1) Total water withdrawn: 208,679 thousand tons Of which, percentage of water withdrawn in regions with High Baseline Water Stress: 5.1% Of which, percentage of water withdrawn in regions with Extremely High Baseline Water Stress: 2.9%</p> <p>(2) Total water consumed: 29,345 thousand tons Of which, percentage of water consumed in regions with High or Extremely High Baseline Water Stress: 11.2% Of which, percentage of water consumed in regions with Extremely High Baseline Water Stress: 7.0%</p> <p>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.</p>
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Number	6 > Environmental Risk Management
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	 > Initiatives for Managing Water Resources
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Metric tons (t), Percentage (%)	<p>(1) Amount of hazardous waste generated: 4,062 tons (2) Percentage recycled: 98.3%</p> <p> > Initiatives to Reduce Waste </p> <p>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.</p>
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	n/a	 > Communication
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): 0.44 (b) Onsite business partner companies (Only staff stationed at Toray Industries plants; working hours used in the calculations are estimates): 0.68</p>

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
				<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	<p>> Occupational Safety and Accident Prevention Activities</p>
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Yen	<p>> Sustainability Innovation Business Expansion Project</p> <p>* Sustainability Innovation (SI) Business: Business areas and product lines that can help realize the Toray Group Sustainability Vision. The products are categorized into four initiative areas: 1) Accelerating measures to counter climate change, 2) promoting resource recycling, 3) providing clean water and air, and 4) contributing to better medical care and hygiene for people.</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>> Initiatives for Quality Assurance and Product Safety</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>> Chemical Management</p> <p>> Product Quality and Safety</p> <p>> Initiatives for Quality Assurance and Product Safety</p> <p>(2) Discussion of strategy to develop alternatives with reduced human and/or environmental impact</p> <p>> Chemical Management</p>
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%) by revenue	Not disclosed
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>> Toray Group's Approach to Climate Change</p>
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"> PSIC¹: 0 PSTIR²: 0 PSISR³: 0 <p>All figures are for the 2024 calendar year.</p> <p>Notes:</p> <p>¹ 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>

TOPIC	CODE	ACCOUNTING METRIC	UNIT OF MEASURE	Progress/CSR Report Coverage
				<p>2 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>3 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 (m³) and/or metric tons (t)	Not disclosed

Comparative Table with ISSB Standards

Comparative Table with IFRS[®] Sustainability Disclosure Standard S1 General Requirements for Disclosure of Sustainability-related Financial Information

Core content		Location
Governance		
26	The objective of sustainability-related financial disclosures on governance is to enable users of general purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee sustainability-related risks and opportunities.	
27	To achieve this objective, an entity shall disclose information about:	
(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:	
	(i) how responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	Corporate Governance Report (547KB) PDF > Basic Policy on Corporate Governance > Toray Group's Sustainability Promotion Efforts
	(ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities;	Corporate Governance Report (547KB) PDF > Corporate Governance (Overall Policy)
	(iii) how and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities;	> Corporate Governance (Overall Policy) > Toray Group's Sustainability Promotion Efforts
	(iv) how the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	Corporate Governance Report (547KB) PDF
	(v) how the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets (see paragraph 51), including whether and how related performance metrics are included in remuneration policies.	Corporate Governance Report (547KB) PDF Note: Relevant performance metrics are not included in remuneration policies.
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities, including information about:	
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Corporate Governance Report (547KB) PDF > Toray Group's Sustainability Promotion Efforts
	(ii) whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Corporate Governance Report (547KB) PDF > Toray Group's Sustainability Promotion Efforts
Strategy		
28	The objective of sustainability-related financial disclosures on strategy is to enable users of general purpose financial reports to understand an entity's strategy for managing sustainability-related risks and opportunities.	

29	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand:		
(a)	the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects (see paragraphs 30–31);		
(b)	the current and anticipated effects of those sustainability-related risks and opportunities on the entity's business model and value chain (see paragraph 32);		
(c)	the effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making (see paragraph 33);		
(d)	the effects of those sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those sustainability-related risks and opportunities have been factored into the entity's financial planning (see paragraphs 34–40); and		
(e)	the resilience of the entity's strategy and its business model to those sustainability-related risks (see paragraphs 41–42).		
Sustainability-related risks and opportunities			
30	An entity shall disclose information that enables users of general purpose financial reports to understand the sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:		
(a)	describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Securities Report (available only in Japanese) Financial Data Materiality	
(b)	specify the time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur; and	-	
(c)	explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	-	
31	Short-, medium- and long- term time horizons can vary between entities and depend on many factors, including industry-specific characteristics, such as cash flow, investment and business cycles, the planning horizons typically used in an entity's industry for strategic decision-making and capital allocation plans, and the time horizons over which users of general purpose financial reports conduct their assessments of entities in that industry.		
Business model and value chain			
32	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:		
(a)	a description of the current and anticipated effects of sustainability-related risks and opportunities on the entity's business model and value chain; and	Securities Report (available only in Japanese) Financial Data Materiality	
(b)	a description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	-	
Strategy and decision-making			
33	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of sustainability-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose information about:		
(a)	how the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making;	Securities Report (available only in Japanese) Financial Data Long-Term Corporate Vision Medium-Term Management Program	
(b)	the progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information; and	Medium-Term Management Program Annual Report Contributing Solutions to Social Issues through Business Activities	
(c)	trade-offs between sustainability-related risks and opportunities that the entity considered (for example, in making a decision on the location of new operations, an entity might have considered the environmental impacts of	-	

	those operations and the employment opportunities they would create in a community).	
Financial position, financial performance and cash flows		
34	An entity shall disclose information that enables users of general purpose financial reports to understand:	
(a)	the effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	> Securities Report (available only in Japanese) > Financial Data > Sustainability Innovation Business Expansion Project
(b)	the anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	> Sustainability Innovation Business Expansion Project
35	Specifically, an entity shall disclose quantitative and qualitative information about:	
(a)	how sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	> Securities Report (available only in Japanese) > Financial Data > Sustainability Innovation Business Expansion Project
(b)	the sustainability-related risks and opportunities identified in paragraph 35(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	-
(c)	how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration:	> Annual Report > Medium-Term Management Program
	(i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	> Annual Report > Medium-Term Management Program
	(ii) its planned sources of funding to implement its strategy; and	> Annual Report > Medium-Term Management Program
(d)	how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities.	> Annual Report > Medium-Term Management Program
36	In providing quantitative information, an entity may disclose a single amount or a range.	
37	In preparing disclosures about the anticipated financial effects of a sustainability-related risk or opportunity, an entity shall:	
(a)	use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort (see paragraphs B8–B10); and	-
(b)	use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing those disclosures.	-
38	An entity need not provide quantitative information about the current or anticipated financial effects of a sustainability-related risk or opportunity if the entity determines that:	
(a)	those effects are not separately identifiable; or	
(b)	the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful (see paragraphs 77–82).	
39	In addition, an entity need not provide quantitative information about the anticipated financial effects of a sustainability-related risk or opportunity if the entity does not have the skills, capabilities or resources to provide that quantitative information.	
40	If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a sustainability-related risk or opportunity applying the criteria set out in paragraphs 38–39, the entity shall:	

(a)	explain why it has not provided quantitative information;	-
(b)	provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that sustainability-related risk or opportunity; and	> Securities Report (available only in Japanese) > Financial Data > Materiality
(c)	provide quantitative information about the combined financial effects of that sustainability-related risk or opportunity with other sustainability-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful.	-
Resilience		
41	An entity shall disclose information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks. An entity shall disclose a qualitative and, if applicable, quantitative assessment of the resilience of its strategy and business model in relation to its sustainability-related risks, including information about how the assessment was carried out and its time horizon. When providing quantitative information, an entity may disclose a single amount or a range.	-
42	Other IFRS Sustainability Disclosure Standards may specify the type of information an entity is required to disclose about its resilience to specific sustainability-related risks and how to prepare those disclosures, including whether a scenario analysis is required.	-
Risk management		
43	The objective of sustainability-related financial disclosures on risk management is to enable users of general purpose financial reports:	
(a)	to understand an entity's processes to identify, assess, prioritise and monitor sustainability-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process; and	
(b)	to assess the entity's overall risk profile and its overall risk management process.	
44	To achieve this objective, an entity shall disclose information about:	
(a)	the processes and related policies the entity uses to identify, assess, prioritise and monitor sustainability-related risks, including information about:	
	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	> Securities Report (available only in Japanese) > Financial Data > Risk Management
	(ii) whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks;	-
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	-
	(iv) whether and how the entity prioritises sustainability-related risks relative to other types of risk;	-
	(v) how the entity monitors sustainability-related risks; and	> Securities Report (available only in Japanese) > Financial Data > Risk Management
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	-
(b)	the processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities; and	> Materiality
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process.	-

Metrics and targets		
45	The objective of sustainability-related financial disclosures on metrics and targets is to enable users of general purpose financial reports to understand an entity's performance in relation to its sustainability-related risks and opportunities, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.	
46	An entity shall disclose, for each sustainability-related risk and opportunity that could reasonably be expected to affect the entity's prospects:	
(a)	metrics required by an applicable IFRS Sustainability Disclosure Standard; and	> Comparative Table with SASB Standards
(b)	metrics the entity uses to measure and monitor:	
	(i) that sustainability-related risk or opportunity; and	> Long-Term Corporate Vision > Medium-Term Management Program
	(ii) its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation.	> Long-Term Corporate Vision > Medium-Term Management Program
47	In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, an entity shall apply paragraphs 57–58 to identify applicable metrics.	
48	Metrics disclosed by an entity applying paragraphs 45–46 shall include metrics associated with particular business models, activities or other common features that characterise participation in an industry.	
49	If an entity discloses a metric taken from a source other than IFRS Sustainability Disclosure Standards, the entity shall identify the source and the metric taken.	
50	If a metric has been developed by an entity, the entity shall disclose information about:	
(a)	how the metric is defined, including whether it is derived by adjusting a metric taken from a source other than IFRS Sustainability Disclosure Standards and, if so, which source and how the metric disclosed by the entity differs from the metric specified in that source;	> Sustainability Innovation Business Expansion Project > Initiatives for Sustainability Innovation Business and Product Promotion > Managing Energy Use and Reducing Greenhouse Gas Emissions > Initiatives for Managing Water Resources
(b)	whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure (such as a red, amber, green—or RAG—status);	> Medium-Term Management Program
(c)	whether the metric is validated by a third party and, if so, which party; and	-
(d)	the method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made.	-
51	An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose:	
(a)	the metric used to set the target and to monitor progress towards reaching the target;	> Long-Term Corporate Vision > Medium-Term Management Program
(b)	the specific quantitative or qualitative target the entity has set or is required to meet;	> Long-Term Corporate Vision > Medium-Term Management Program
(c)	the period over which the target applies;	> Long-Term Corporate Vision > Medium-Term Management Program
(d)	the base period from which progress is measured;	> Long-Term Corporate Vision > Medium-Term Management Program
(e)	any milestones and interim targets;	> Medium-Term Management Program
(f)	performance against each target and an analysis of trends or changes in the entity's performance; and	> Contributing Solutions to Social Issues through Business Activities > Managing Energy Use and Reducing Greenhouse Gas Emissions

		> Initiatives for Managing Water Resources
(g)	any revisions to the target and an explanation for those revisions.	N/A
52	The definition and calculation of metrics, including metrics used to set the entity's targets and monitor progress towards reaching them, shall be consistent over time. If a metric is redefined or replaced, an entity shall apply paragraph B52.	
53	An entity shall label and define metrics and targets using meaningful, clear and precise names and descriptions.	

General requirements		Location
Sources of guidance		
Identifying sustainability-related risks and opportunities		
54	In identifying sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects, an entity shall apply IFRS Sustainability Disclosure Standards.	
55	In addition to IFRS Sustainability Disclosure Standards:	
(a)	an entity shall refer to and consider the applicability of the disclosure topics in the SASB Standards. An entity might conclude that the disclosure topics in the SASB Standards are not applicable in the entity's circumstances.	> Comparative Table with SASB Standards
(b)	an entity may refer to and consider the applicability of:	
	(i) the CDSB Framework Application Guidance for Water-related Disclosures and the CDSB Framework Application Guidance for Biodiversity-related Disclosures (collectively referred to as 'CDSB Framework Application Guidance');	-
	(ii) the most recent pronouncements of other standard-setting bodies whose requirements are designed to meet the information needs of users of general purpose financial reports; and	> Editorial Policy > Materiality
	(iii) the sustainability-related risks and opportunities identified by entities that operate in the same industry(s) or geographical region(s).	-
Identifying applicable disclosure requirements		
56	In identifying applicable disclosure requirements about a sustainability-related risk or opportunity that could reasonably be expected to affect an entity's prospects, an entity shall apply the IFRS Sustainability Disclosure Standard that specifically applies to that sustainability-related risk or opportunity.	
57	In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, an entity shall apply judgement to identify information that:	
(a)	is relevant to the decision-making of users of general purpose financial reports; and	N/A
(b)	faithfully represents that sustainability-related risk or opportunity.	N/A
58	In making the judgement described in paragraph 57:	
(a)	an entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB Standards. An entity might conclude that the metrics specified in the SASB Standards are not applicable in the entity's circumstances.	> Comparative Table with SASB Standards
(b)	an entity may—to the extent that these sources do not conflict with IFRS Sustainability Disclosure Standards—refer to and consider the applicability of:	
	(i) the CDSB Framework Application Guidance;	-
	(ii) the most recent pronouncements of other standard-setting bodies whose requirements are designed to meet the information needs of users of general purpose financial reports; and	> Editorial Policy > Materiality
	(iii) the information, including metrics, disclosed by entities that operate in the same industry(s) or geographical region(s).	-

(c)	an entity may—to the extent that these sources assist the entity in meeting the objective of this Standard (see paragraphs 1–4) and do not conflict with IFRS Sustainability Disclosure Standards—refer to and consider the applicability of the sources specified in Appendix C.	> Editorial Policy > Materiality
Disclosure of information about sources of guidance		
59	An entity shall identify:	
(a)	the specific standards, pronouncements, industry practice and other sources of guidance that the entity has applied in preparing its sustainability-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards; and	> Editorial Policy > Materiality
(b)	the industry(s) specified in the IFRS Sustainability Disclosure Standards, the SASB Standards or other sources of guidance relating to a particular industry(s) that the entity has applied in preparing its sustainability-related financial disclosures, including in identifying applicable metrics.	> Comparative Table with SASB Standards
Location of disclosures		
60	An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports.	
61	Subject to any regulation or other requirements that apply to an entity, there are various possible locations in its general purpose financial reports in which to disclose sustainability-related financial information. Sustainability-related financial disclosures could be included in an entity's management commentary or a similar report when it forms part of an entity's general purpose financial reports. Management commentary or a similar report is a required report in many jurisdictions. It might be known by or included in reports with various names, such as 'management report', 'management's discussion and analysis', 'operating and financial review', 'integrated report' or 'strategic report'.	> Securities Report (available only in Japanese) > Financial Data > Annual Report > Investor Relations > Sustainability
62	An entity may disclose information required by an IFRS Sustainability Disclosure Standard in the same location as information disclosed to meet other requirements, such as information required by regulators. The entity shall ensure that the sustainability-related financial disclosures are clearly identifiable and not obscured by that additional information (see paragraph B27).	Note: Comparison tables have been prepared to support compliance with disclosure requirements.
63	Information required by an IFRS Sustainability Disclosure Standard may be included in sustainability-related financial disclosures by cross-reference to another report published by the entity. If an entity includes information by cross-reference, the entity shall apply the requirements in paragraphs B45–B47.	Note: Comparison tables have been prepared to support compliance with disclosure requirements.
Timing of reporting		
64	An entity shall report its sustainability-related financial disclosures at the same time as its related financial statements. The entity's sustainability-related financial disclosures shall cover the same reporting period as the related financial statements.	
65	Normally, an entity prepares sustainability-related financial disclosures for a 12-month period. However, for practical reasons, some entities prefer to report, for example, for a 52-week period. This Standard does not preclude that practice.	
66	When an entity changes the end of its reporting period and provides sustainability-related financial disclosures for a period longer or shorter than 12 months, it shall disclose:	
(a)	the period covered by the sustainability-related financial disclosures;	> Editorial Policy > Materiality
(b)	the reason for using a longer or shorter period; and	-
(c)	the fact that the amounts disclosed in the sustainability-related financial disclosures are not entirely comparable.	-
67	If, after the end of the reporting period but before the date on which the sustainability-related financial disclosures are authorised for issue, an entity receives information about conditions that existed at the end of the reporting	Certain available information is updated as necessary before publication.

	period, it shall update disclosures that relate to those conditions in the light of the new information.	
68	An entity shall disclose information about transactions, other events and conditions that occur after the end of the reporting period, but before the date on which the sustainability-related financial disclosures are authorised for issue, if non-disclosure of that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports.	-
69	This Standard does not mandate which entities would be required to provide interim sustainability-related financial disclosures, how frequently, or how soon after the end of an interim period. However, governments, securities regulators, stock exchanges and accountancy bodies may require entities whose debt or equity securities are publicly traded to publish interim general purpose financial reports. If an entity is required or elects to publish interim sustainability-related financial disclosures in accordance with IFRS Sustainability Disclosure Standards, the entity shall apply paragraph B48.	
Comparative information		
70	Unless another IFRS Sustainability Disclosure Standard permits or requires otherwise, an entity shall disclose comparative information in respect of the preceding period for all amounts disclosed in the reporting period. If such information would be useful for an understanding of the sustainability-related financial disclosures for the reporting period, the entity shall also disclose comparative information for narrative and descriptive sustainability-related financial information (see paragraphs B49–B59).	
71	Amounts reported in sustainability-related financial disclosures might relate, for example, to metrics and targets or to current and anticipated financial effects of sustainability-related risks and opportunities.	
Statement of compliance		
72	An entity whose sustainability-related financial disclosures comply with all the requirements of IFRS Sustainability Disclosure Standards shall make an explicit and unreserved statement of compliance. An entity shall not describe sustainability-related financial disclosures as complying with IFRS Sustainability Disclosure Standards unless they comply with all the requirements of IFRS Sustainability Disclosure Standards.	
73	This Standard relieves an entity from disclosing information otherwise required by an IFRS Sustainability Disclosure Standard if law or regulation prohibits the entity from disclosing that information (see paragraph B33). This Standard also relieves an entity from disclosing information about a sustainability-related opportunity otherwise required by an IFRS Sustainability Disclosure Standard if that information is commercially sensitive as described in this Standard (see paragraphs B34–B37). An entity using these exemptions is not prevented from asserting compliance with IFRS Sustainability Disclosure Standards.	

Comparative Table with IFRS[®] Sustainability Disclosure Standard S2 Climate-related Disclosures

Core content		Location
Governance		
5	The objective of climate-related financial disclosures on governance is to enable users of general purpose financial reports to understand the governance processes, controls and procedures an entity uses to monitor, manage and oversee climate-related risks and opportunities.	
6	To achieve this objective, an entity shall disclose information about:	
(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:	
	(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	Securities Report (available only in Japanese) Financial Data Reports Download (TCFD Report)
	(ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	Corporate Governance Report (547KB) PDF Corporate Governance (Overall Policy)
	(iii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	Securities Report (available only in Japanese) Financial Data

		Reports Download (TCFD Report) Toray Group's Sustainability Promotion Efforts
	(iv) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	Reports Download (TCFD Report)
	(v) how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets (see paragraphs 33–36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g)).	Reports Download (TCFD Report)
(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Securities Report (available only in Japanese) Financial Data Toray Group's Sustainability Promotion Efforts
	(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Securities Report (available only in Japanese) Financial Data Toray Group's Sustainability Promotion Efforts
7	In preparing disclosures to fulfil the requirements in paragraph 6, an entity shall avoid unnecessary duplication in accordance with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1) (see paragraph B42(b) of IFRS S1). For example, although an entity shall provide the information required by paragraph 6, if oversight of sustainability-related risks and opportunities is managed on an integrated basis, the entity would avoid duplication by providing integrated governance disclosures instead of separate disclosures for each sustainability-related risk and opportunity.	
Strategy		
8	The objective of climate-related financial disclosures on strategy is to enable users of general purpose financial reports to understand an entity's strategy for managing climate-related risks and opportunities.	
9	Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand:	
(a)	the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (see paragraphs 10–12);	
(b)	the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain (see paragraph 13);	
(c)	the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan (see paragraph 14);	
(d)	the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning (see paragraphs 15–21); and	
(e)	the climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities (see paragraph 22).	
Climate-related risks and opportunities		
10	An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall:	
(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Securities Report (available only in Japanese) Financial Data Reports Download (TCFD Report)
(b)	explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	Securities Report (available only in Japanese) Financial Data Reports Download (TCFD Report)
(c)	specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term— the	-

	effects of each climate-related risk and opportunity could reasonably be expected to occur; and	
(d)	explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	-
11	In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort, including information about past events, current conditions and forecasts of future conditions.	
12	In identifying the climate-related risks and opportunities that could reasonably be expected to affect an entity's prospects, the entity shall refer to and consider the applicability of the industry-based disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2.	
Business model and value chain		
13	An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose:	
(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	> Reports Download (TCFD Report)
(b)	a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	-
Strategy and decision-making		
14	An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	
(a)	information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:	> Reports Download (TCFD Report)
	(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments);	> Reports Download (TCFD Report)
	(ii) current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);	> Long-Term Corporate Vision > Medium-Term Management Program > Reports Download (TCFD Report) > Contributing Solutions to Social Issues through Business Activities > Managing Energy Use and Reducing Greenhouse Gas Emissions
	(iii) current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	> Reports Download (TCFD Report) > Contributing Solutions to Social Issues through Business Activities
	(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies; and	> Toray Group's Approach to Climate Change
	(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	> Toray Group's Approach to Climate Change
(b)	information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	> Reports Download (TCFD Report)

(c)	quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	Contributing Solutions to Social Issues through Business Activities Managing Energy Use and Reducing Greenhouse Gas Emissions
Financial position, financial performance and cash flows		
15	An entity shall disclose information that enables users of general purpose financial reports to understand:	
(a)	the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	Sustainability Innovation Business Expansion Project
(b)	the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Sustainability Innovation Business Expansion Project
16	Specifically, an entity shall disclose quantitative and qualitative information about:	
(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	Sustainability Innovation Business Expansion Project
(b)	the climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	
(c)	how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:	Reports Download (TCFD Report)
	(i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	Annual Report Medium-Term Management Program
	(ii) its planned sources of funding to implement its strategy; and	Annual Report Medium-Term Management Program
(d)	how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	Annual Report Medium-Term Management Program Sustainability Innovation Business Expansion Project
17	In providing quantitative information, an entity may disclose a single amount or a range.	
18	In preparing disclosures about the anticipated financial effects of a climate-related risk or opportunity, an entity shall:	
(a)	use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort; and	Reports Download (TCFD Report)
(b)	use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing those disclosures.	Reports Download (TCFD Report)
19	An entity need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity if the entity determines that:	
(a)	those effects are not separately identifiable; or	Reports Download (TCFD Report)
(b)	the level of measurement uncertainty involved in estimating those effects is so high that the resulting quantitative information would not be useful.	Reports Download (TCFD Report)
20	In addition, an entity need not provide quantitative information about the anticipated financial effects of a climate-related risk or opportunity if the entity does not have the skills, capabilities or resources to provide that quantitative information.	

21	If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in paragraphs 19–20, the entity shall:	
(a)	explain why it has not provided quantitative information;	
(b)	provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity; and	> Reports Download (TCFD Report)
(c)	provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful.	> Reports Download (TCFD Report) > Sustainability Innovation Business Expansion Project
Climate resilience		
22	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:	
(a)	the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand:	
	(i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;	> Reports Download (TCFD Report)
	(ii) the significant areas of uncertainty considered in the entity's assessment of its climate resilience;	> Reports Download (TCFD Report)
	(iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: (1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities; (2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and (3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience; and	> Reports Download (TCFD Report)
(b)	how and when the climate-related scenario analysis was carried out, including:	
	(i) information about the inputs the entity used, including: (1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios; (2) whether the analysis included a diverse range of climate-related scenarios; (3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks; (4) whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change; (5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties; (6) the time horizons the entity used in the analysis; and (7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);	> Reports Download (TCFD Report)
	(ii) the key assumptions the entity made in the analysis, including assumptions about: (1) climate-related policies in the jurisdictions in which the entity operates;	> Reports Download (TCFD Report)

	(2) macroeconomic trends; (3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources); (4) energy usage and mix; and (5) developments in technology; and	
	(iii) the reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	> Reports Download (TCFD Report)
23	In preparing disclosures to meet the requirements in paragraphs 13–22, an entity shall refer to and consider the applicability of cross-industry metric categories, as described in paragraph 29, and industry-based metrics associated with disclosure topics defined in the Industry-based Guidance on Implementing IFRS S2 as described in paragraph 32.	
Risk management		
24	The objective of climate-related financial disclosures on risk management is to enable users of general purpose financial reports to understand an entity's processes to identify, assess, prioritise and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process.	
25	To achieve this objective, an entity shall disclose information about:	
(a)	the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:	> Reports Download (TCFD Report)
	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	> Reports Download (TCFD Report)
	(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;	> Reports Download (TCFD Report)
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	> Reports Download (TCFD Report)
	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk;	> Securities Report (available only in Japanese) > Financial Data
	(v) how the entity monitors climate-related risks; and	> Securities Report (available only in Japanese) > Financial Data > Risk Management
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	> Securities Report (available only in Japanese) > Financial Data > Risk Management
(b)	the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	> Securities Report (available only in Japanese) > Financial Data > Toray Group's Sustainability Promotion Efforts
(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	> Securities Report (available only in Japanese) > Financial Data > Toray Group's Sustainability Promotion Efforts
26	In preparing disclosures to fulfil the requirements in paragraph 25, an entity shall avoid unnecessary duplication in accordance with IFRS S1 (see paragraph B42(b) of IFRS S1). For example, although an entity shall provide the information required by paragraph 25, if oversight of sustainability-related risks and opportunities is managed on an integrated basis, the entity would avoid duplication by providing integrated risk management disclosures instead of separate disclosures for each sustainability-related risk and opportunity.	
Metrics and targets		
27	The objective of climate-related financial disclosures on metrics and targets is to enable users of general purpose financial reports to understand an entity's performance in relation to its climate-related risks and opportunities, including progress towards any climate-related targets it has set, and any targets it is required to meet by law or regulation.	
28	To achieve this objective, an entity shall disclose:	
(a)	information relevant to the cross-industry metric categories (see paragraphs 29–31);	

(b)	industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry (see paragraph 32); and	
(c)	targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets (see paragraphs 33–37).	
29	An entity shall disclose information relevant to the cross-industry metric categories of:	
(a)	greenhouse gases—the entity shall:	
	(i) disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent (see paragraphs B19–B22), classified as: (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; and (3) Scope 3 greenhouse gas emissions;	> ESG Data > Managing Energy Use and Reducing Greenhouse Gas Emissions
	(ii) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25);	
	(iii) disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: (1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions; (2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	> Managing Energy Use and Reducing Greenhouse Gas Emissions
	(iv) for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between: (1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and (2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries);	> ESG Data
	(v) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30–B31); and	> ESG Data > Toray Group's Approach to Climate Change [CDP questionnaire (available only in Japanese)]
	(vi) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: (1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and (2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63);	> Managing Energy Use and Reducing Greenhouse Gas Emissions > Toray Group's Approach to Climate Change [CDP questionnaire (available only in Japanese)]
(b)	climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	-
(c)	climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	-

(d)	climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities;	> Sustainability Innovation Business Expansion Project
(e)	capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	> Reports Download (TCFD Report)
(f)	internal carbon prices—the entity shall disclose:	
	(i) an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and	> Toray Group's Approach to Climate Change
	(ii) the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	> Toray Group's Approach to Climate Change
(g)	remuneration—the entity shall disclose:	
	(i) a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and	-
	(ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	-
30	In preparing disclosures to meet the requirements in paragraph 29(b)–(d), an entity shall use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort.	
31	In preparing disclosures to meet the requirements in paragraph 29(b)–(g), an entity shall refer to paragraphs B64–B65.	
32	An entity shall disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	
33	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:	
(a)	the metric used to set the target (see paragraphs B66–B67);	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	-
(c)	the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(d)	the period over which the target applies;	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(e)	the base period from which progress is measured;	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(f)	any milestones and interim targets;	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(g)	if the target is quantitative, whether it is an absolute target or an intensity target; and	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation

(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	-
34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	
(a)	whether the target and the methodology for setting the target has been validated by a third party;	> Third-Party Assurance
(b)	the entity's processes for reviewing the target;	> Contributing Solutions to Social Issues through Business Activities > Safety, Accident Prevention, and Environmental Preservation
(c)	the metrics used to monitor progress towards reaching the target; and	> Long-Term Corporate Vision > Medium-Term Management Program > Safety, Accident Prevention, and Environmental Preservation
(d)	any revisions to the target and an explanation for those revisions.	N/A
35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	
36	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose:	
(a)	which greenhouse gases are covered by the target.	> Safety, Accident Prevention, and Environmental Preservation
(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	> Safety, Accident Prevention, and Environmental Preservation Note: No targets have been set for Scope 3 emissions.
(c)	whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68–B69).	> Safety, Accident Prevention, and Environmental Preservation
(d)	whether the target was derived using a sectoral decarbonisation approach.	-
(e)	the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70–B71:	
	(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	> Toray Group's Approach to Climate Change [CDP questionnaire (available only in Japanese)]
	(ii) which third-party scheme(s) will verify or certify the carbon credits;	-
	(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	-
	(iv) any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	-
37	In identifying and disclosing the metrics used to set and monitor progress towards reaching a target described in paragraphs 33–34, an entity shall refer to and consider the applicability of cross-industry metrics (see paragraph 29) and industry-based metrics (see paragraph 32), including those described in an applicable IFRS Sustainability Disclosure Standard, or metrics that otherwise satisfy the requirements in IFRS S1.	

Comparative Table with ISO 26000 Subjects

Organizational governance

Issues	Toray's initiatives
1. Organizational governance	> Message from the President
	> Toray Group's Sustainability Promotion Efforts
	> Sustainability: CSR Initiatives
	> Corporate Social Responsibility (CSR) Initiatives
	> Materiality
	> CSR Activity Report (CSR Guideline Activity Reports)
	> CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025)
	> Corporate Governance
	> Communication with Employees
	> Ethics and Compliance
	> Promoting Diversity
	> Communication

Human rights

Issues	Toray's initiatives
1. Due diligence	> Human Rights Activity Report
	> Establishing Sustainable Supply Chain
	> Socially Responsible Procurement Initiatives at Toray Group
2. Human rights risk situations	> Human Rights Activity Report
	> Socially Responsible Procurement Initiatives at Toray Group
3. Avoidance of complicity	> Human Rights Activity Report
	> Establishing Sustainable Supply Chain
	> Socially Responsible Procurement Initiatives at Toray Group
4. Resolving grievances	> Establishing a Corporate Culture of Total Respect for Ethics and Compliance
	> Human Rights Activity Report
	> Establishing Sustainable Supply Chain
	> Socially Responsible Procurement Initiatives at Toray Group
5. Discrimination and vulnerable groups	> Human Rights Promotion and Human Resources Development
	> Promoting Diversity
	> Socially Responsible Procurement Initiatives at Toray Group
6. Civil and political rights	> Ethics and 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

	> Socially Responsible Procurement Initiatives at Toray Group
	> Social Contribution Activities as a Good Corporate Citizen
8. Fundamental principles and rights at work	> Human Rights Promotion and Human Resources Development
	> Establishing Sustainable Supply Chain

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	> Creating a Positive Workplace for Employees
	> Communication with Employees
4. Health and safety at work	> Occupational Safety and Accident Prevention Activities
	> Creating a Positive Workplace for Employees (Employee Health)
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	<ul style="list-style-type: none"> › Safety, Accident Prevention and Environmental Preservation (Safety, Health, Accident Prevention and Environmental Preservation Management)
	<ul style="list-style-type: none"> › Chemical Management
	<ul style="list-style-type: none"> › Initiatives to Prevent Air and Water Pollution
	<ul style="list-style-type: none"> › Initiatives to Reduce Waste
	<ul style="list-style-type: none"> › Environmental Risk Management
	<ul style="list-style-type: none"> › ESG Data
	<ul style="list-style-type: none"> › Establishing Sustainable Supply Chain
	<ul style="list-style-type: none"> › Socially Responsible Procurement Initiatives at Toray Group
2. Sustainable resource use	<ul style="list-style-type: none"> › Initiatives for Sustainability Innovation Business and Product Promotion
	<ul style="list-style-type: none"> › Realizing a Circular Economy
	<ul style="list-style-type: none"> › Toray Group Distribution Initiatives
	<ul style="list-style-type: none"> › Managing Energy Use and Reducing Greenhouse Gas Emissions
	<ul style="list-style-type: none"> › Initiatives for Managing Water Resources
	<ul style="list-style-type: none"> › Initiatives to Reduce Waste
	<ul style="list-style-type: none"> › ESG Data
3. Climate change mitigation and adaptation	<ul style="list-style-type: none"> › Toray Group's Approach to Climate Change
	<ul style="list-style-type: none"> › Contributing Solutions to Social Issues through Business Activities
	<ul style="list-style-type: none"> › Sustainability Innovation Business Expansion Project
	<ul style="list-style-type: none"> › Toray Group Distribution Initiatives
	<ul style="list-style-type: none"> › Managing Energy Use and Reducing Greenhouse Gas Emissions
	<ul style="list-style-type: none"> › ESG Data

4. Protection of the environment, biodiversity and restoration of natural habitats	> Biodiversity Initiatives
	> Environmental Risk Management
	> Activities Carried Out in Fiscal 2024 [Social Contribution Activities as a Good Corporate Citizen (Environmental Conservation)]

Fair operating practices

Issues	Toray's initiatives
1. Anti-corruption	> Ethics and Compliance
	> Establishing a Corporate Culture of Total Respect for Ethics and Compliance
	> Antitrust Compliance and Corruption/Bribery Prevention
2. Responsible political involvement	> Establishing a Corporate Culture of Total Respect for Ethics and Compliance
3. Fair competition	> Establishing a Corporate Culture of Total Respect for Ethics and Compliance
	> Antitrust Compliance and Corruption/Bribery Prevention
4. Promoting social responsibility in the value chain	> Establishing Sustainable Supply 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
	> Initiatives for Quality Assurance and Product Safety
2. Protecting consumers' health and safety	> Initiatives for Quality Assurance and Product Safety
3. Sustainable consumption	> Contributing Solutions to Social Issues through Business Activities
	> Sustainability Innovation Business Expansion Project
	> Initiatives for Sustainability Innovation Business and Product Promotion
	> Realizing a Circular Economy
4. Consumer service, support, and complaint and dispute resolution	> Initiatives for Quality Assurance and Product Safety
5. Consumer data protection and privacy	> Protection of Personal Information
	> Addressing Information Security Risks
6. Access to essential services	> Business Continuity Plan Initiatives
7. Education and awareness	> Initiatives for Quality Assurance and Product Safety



Community involvement and development

Issues	Toray's initiatives
1. Community involvement	> Communication with Local Communities
	> Social Contribution Activities as a Good Corporate Citizen
	> Toray Group Sustainability Vision
2. Education and culture	> Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen)
	> Toray Science Foundations around the World
3. Employment creation and skills development	> Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen)
4. Technology development and access	> Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen)
5. Wealth and income creation	> Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen)
	> Ensuring Tax Compliance
6. Health	> Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen)
7. Social investment	> Fiscal 2024 Results (Social Contribution Activities as a Good Corporate Citizen)

Comparative Table with ESG Topics

Topic		Basic Approach/Policy	Structure	Initiatives/Results/Other
E:Environment	Climate change/energy	<p>Toray Group Sustainability Vision (2.36MB) PDF</p> <ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Safety, Accident Prevention, and Environmental Preservation 	<ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Safety, Accident Prevention, and Environmental Preservation 	<ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Managing Energy Use and Reducing Greenhouse Gas Emissions > Business Continuity Plan Initiatives > ESG Data > Third-Party Assurance > Sustainability Innovation Business Expansion Project > Initiatives for Sustainability Innovation Business and Product Promotion > Realizing a Circular Economy > Toray Group Distribution Initiatives > Environmental Accounting
	Water resource management	<p>Toray Group Sustainability Vision (2.36MB) PDF</p> <ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Safety, Accident Prevention, and Environmental Preservation 	<ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Safety, Accident Prevention, and Environmental Preservation 	<ul style="list-style-type: none"> > Toray Group's Approach to Climate Change > Initiatives to Prevent Air and Water Pollution > Initiatives for Managing Water Resources > ESG Data > Business Continuity Plan Initiatives > Initiatives for Sustainability Innovation Business and Product Promotion > Environmental Accounting > Third-Party Assurance
	Biodiversity	<p>Toray Group Sustainability Vision (2.36MB) PDF</p> <ul style="list-style-type: none"> > Safety, Accident Prevention, and Environmental Preservation > Biodiversity Initiatives 	<ul style="list-style-type: none"> > Safety, Accident Prevention, and Environmental Preservation 	<ul style="list-style-type: none"> > Biodiversity Initiatives > Socially Responsible Procurement Initiatives at Toray Group > Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen) > Environmental Accounting

Topic		Basic Approach/Policy	Structure	Initiatives/Results/Other
	Use of resources/waste	Toray Group Sustainability Vision (2.36MB) PDF > Safety, Accident Prevention, and Environmental Preservation	> Safety, Accident Prevention, and Environmental Preservation	> Toray Group's Approach to Climate Change > Initiatives to Reduce Waste > ESG Data > Realizing a Circular Economy > Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen) > Environmental Accounting > Third-Party Assurance
	Pollution prevention/chemical substance management	Toray Group Sustainability Vision (2.36MB) PDF > Safety, Accident Prevention, and Environmental Preservation > Chemical Management	> Safety, Accident Prevention, and Environmental Preservation > Chemical Management	> Chemical Management > Initiatives to Prevent Air and Water Pollution > ESG Data > Chemical Substance Emissions and Transfer Data > Environmental Accounting > Third-Party Assurance
	Supply chain (environment)	Toray Group Sustainability Vision (2.36MB) PDF > Realizing a Circular Economy > Establishing Sustainable Supply Chain	> Establishing Sustainable Supply Chain	> Realizing a Circular Economy > Socially Responsible Procurement Initiatives at Toray Group > Toray Group Distribution Initiatives
	Sustainability Innovation	Toray Group Sustainability Vision (2.36MB) PDF > Contributing Solutions to Social Issues through Business Activities	> Contributing Solutions to Social Issues through Business Activities	> Sustainability Innovation Business Expansion Project > Initiatives for Sustainability Innovation Business and Product Promotion > Realizing a Circular Economy
S:Social Initiatives	Human Rights	> Human Rights Promotion and Human Resources Development > Establishing Sustainable Supply Chain	> Human Rights Promotion and Human Resources Development > Human Rights Activity Report > Establishing Sustainable Supply Chain	> Human Rights Activity Report > Statement on the UK's Modern Slavery Act > Socially Responsible Procurement Initiatives at Toray Group
	Securing/developing human resources	> Human Rights Promotion and Human Resources Development	> Human Rights Promotion and Human Resources Development	> Securing and Developing Human Resources to Create New Value > Communication with Employees > ESG Data
	Promoting diversity			> Securing and Developing Human Resources to Create New Value > Promoting Diversity > ESG Data

Topic		Basic Approach/Policy	Structure	Initiatives/Results/Other
	Creating comfortable workplace environments			<ul style="list-style-type: none"> ➢ Creating a Positive Workplace for Employees ➢ Establishing a Corporate Culture of Total Respect for Ethics and Compliance ➢ ESG Data
	Ensuring occupational health and safety and employee healthcare	<ul style="list-style-type: none"> ➢ Safety, Accident Prevention, and Environmental Preservation ➢ Creating a Positive Workplace for Employees (Employee Health) 	<ul style="list-style-type: none"> ➢ Safety, Accident Prevention, and Environmental Preservation ➢ Creating a Positive Workplace for Employees (Employee Health) 	<ul style="list-style-type: none"> ➢ Occupational Safety and Accident Prevention Activities ➢ Third-Party Assurance ➢ Creating a Positive Workplace for Employees (Employee Health) ➢ ESG Data
	Accident Prevention	<ul style="list-style-type: none"> ➢ Safety, Accident Prevention, and Environmental Preservation ➢ Risk Management 	<ul style="list-style-type: none"> ➢ Safety, Accident Prevention, and Environmental Preservation ➢ Risk Management 	<ul style="list-style-type: none"> ➢ Occupational Safety and Accident Prevention Activities ➢ Risk Management Initiatives ➢ Business Continuity Plan Initiatives
	Quality Assurance	<ul style="list-style-type: none"> ➢ Product Quality and Safety 	<ul style="list-style-type: none"> ➢ Product Quality and Safety 	<ul style="list-style-type: none"> ➢ Initiatives for Quality Assurance and Product Safety ➢ Sites with ISO 9001 Certification
	Supply chain (social)	<ul style="list-style-type: none"> ➢ Establishing Sustainable Supply Chain 	<ul style="list-style-type: none"> ➢ Establishing Sustainable Supply Chain 	<ul style="list-style-type: none"> ➢ Socially Responsible Procurement Initiatives at Toray Group ➢ Toray Group Distribution Initiatives ➢ Statement on the UK's Modern Slavery Act
	Sustainability Innovation	<p>Toray Group Sustainability Vision (2.36MB) </p> <ul style="list-style-type: none"> ➢ Contributing Solutions to Social Issues through Business Activities 	<ul style="list-style-type: none"> ➢ Contributing Solutions to Social Issues through Business Activities 	<ul style="list-style-type: none"> ➢ Sustainability Innovation Business Expansion Project ➢ Initiatives for Sustainability Innovation Business and Product Promotion
	Social Contribution Activities	<p>Toray Group Sustainability Vision (2.36MB) </p> <ul style="list-style-type: none"> ➢ Social Contribution Activities as a Good Corporate Citizen 	<ul style="list-style-type: none"> ➢ Social Contribution Activities as a Good Corporate Citizen 	<ul style="list-style-type: none"> ➢ Fiscal 2024 Results (Social Contribution Activities as a Good Corporate Citizen) ➢ Activities Carried Out in Fiscal 2024 (Social Contribution Activities as a Good Corporate Citizen) ➢ Toray Science Foundations around the World ➢ Communication with Local Communities

Topic		Basic Approach/Policy	Structure	Initiatives/Results/Other
	Stakeholder engagement	<ul style="list-style-type: none"> Communication 	<ul style="list-style-type: none"> Communication 	<ul style="list-style-type: none"> Materiality Comments from Thought Leaders Communication via Corporate Websites Communication with Customers Communication with Employees Communication with Stockholders and Investors Communication with Local Communities Communication with Business Partners Communication with Government Agencies and Other Organizations Communication with the Media Creating a Positive Workplace for Employees
G:Governance	Corporate Governance	<ul style="list-style-type: none"> Corporate Governance (Overall Policy) Basic Policy on Corporate Governance 	<ul style="list-style-type: none"> Corporate Governance (Overall Policy) Basic Policy on Corporate Governance 	<ul style="list-style-type: none"> Corporate Governance Corporate Governance Report (547KB) PDF ESG Data
	Risk Management	<ul style="list-style-type: none"> Risk Management 	<ul style="list-style-type: none"> Risk Management 	<ul style="list-style-type: none"> Risk Management Initiatives Business Continuity Plan Initiatives Addressing Information Security Risks
	Compliance/preventing corruption and bribery	<ul style="list-style-type: none"> Ethics and Compliance Ethics & Compliance Code of Conduct (444KB) PDF 	<ul style="list-style-type: none"> Ethics and Compliance 	<ul style="list-style-type: none"> Establishing a Corporate Culture of Total Respect for Ethics and Compliance Ensuring Tax Compliance Environmental Risk Management Improving Security Trade Controls Antitrust Compliance and Corruption/Bribery Prevention Protection of Personal Information Ethics and Compliance for Research Involving Human Biological Subjects and Information Disclosure of Information Regarding the Ethical Treatment of Laboratory Animals

Topic		Basic Approach/Policy	Structure	Initiatives/Results/Other
	Promoting CSR	<p>Toray Group Sustainability Vision (2.36MB) PDF</p> <ul style="list-style-type: none"> ➢ Sustainability: CSR Initiatives ➢ Corporate Social Responsibility (CSR) Initiatives (CSR Guidelines, CSR Roadmap) ➢ CSR Roadmap 2025 (Fiscal 2023 – Fiscal 2025) ➢ Materiality 	<ul style="list-style-type: none"> ➢ Corporate Social Responsibility (CSR) Initiatives 	<ul style="list-style-type: none"> ➢ CSR Activity Report (CSR Guideline Activity Reports) Progress on CSR Roadmap 2025 KPIs (378KB) PDF ➢ Materiality View of CSR Roadmap 2025 (536KB) PDF