

Editorial Policy and GRI Content Index

Editorial Policy

The “Sustainability/CSR” section of the Shiseido Group corporate website is edited according to the following policy.

- We report the activities that lead to the solution of social issues and the role that we play in a sustainable society. We explain how we create social value that we provide as a company to various stakeholders.
- Scope: Based on Shiseido Company, Limited and the Shiseido Group (84 consolidated companies, as of December 31, 2018).
- Target period: Mainly fiscal 2018 (from January 1, 2018 to December 31, 2018). Some pages include content which is prior to the target period or is more recent.
- Reference guidelines: UN Global Compact, GRI Standards (Global Reporting Initiative), Environmental Reporting Guidelines of the Ministry of the Environment (2012 edition)
- Update period: June 2019 (next update scheduled July 2020, previous update June 2018)
- Our sustainability initiatives are also disclosed in our Annual Report.
- Our sustainability report (“Sustainability/CSR” on the Shiseido Group corporate website) is not backed by external guarantee.
- Some environmental and social data are backed by external guarantee. For details, please refer to “Sustainability Data.”

GRI Content Index

This is a content index created in line with the GRI Standards, an international guideline for information disclosure on sustainability.

* Information related to the GRI Standards is described for reference. It does not indicate compliance with the GRI Standards.

* “Not applicable” indicates topics that are irrelevant or when there are no cases we are involved in at a significant level. “-” indicates topics that we do not disclose.

102 : General Disclosures

1. Organizational profile		Reference
102-1	Name of the organization	Corporate Information
102-2	Activities, brands, products, and services	Business Overview
		Brands
		Annual Report
102-3	Location of headquarters	Corporate Information
102-4	Location of operations	Shiseido Group Standards of Business Conduct and Ethics
		Corporate Profile
		Major Offices

102-5	Ownership and legal form	Corporate Information
102-6	Markets served	Business Overview
102-7	Scale of the organization	KEY FIGURES
		Annual Report
		Major Offices
102-8	Information on employees and other workers	Social Data
		Corporate Information
102-9	Supply chain	With our Suppliers
		Global Network
102-10	Significant changes to the organization and its supply chain	Annual Report
102-11	Precautionary Principle or approach	What is Shiseido's Sustainability
		Risk Management
102-12	External initiatives	What is Shiseido's Sustainability
		External Collaboration
102-13	Membership of associations	What is Shiseido's Sustainability
		External Collaboration
2. Strategy		Reference
102-14	Statement from senior decision-maker	Top Commitment
102-15	Key impacts, risks, and opportunities	What is Shiseido's Sustainability
		Risk Management
		Annual Report
3. Ethics and integrity		Reference
102-16	Values, principles, standards, and norms of behavior	Shiseido Group Standards of Business Conduct and Ethics
102-17	Mechanisms for advice and concerns about ethics	Activities to Enhance Corporate Ethics
		Fair Evaluation of Employees
4. Governance		Reference
102-18	Governance structure	What is Shiseido's Sustainability
		Corporate Governance
102-19	Delegating authority	Annual Report

102-20	Executive-level responsibility for economic, environmental, and social topics	Directors, Audit & Supervisory Board Members and Corporate Officers
102-21	Consulting stakeholders on economic, environmental, and social topics	General Meeting of Shareholders
102-22	Composition of the highest governance body and its committees	Corporate Governance
		Annual Report
		Corporate Governance Report
102-23	Chair of the highest governance body	Corporate Governance
102-24	Nominating and selecting the highest governance body	Corporate Governance Report
		Corporate Governance
102-25	Conflicts of interest	Corporate Governance Report
		Annual Report
102-26	Role of highest governance body in setting purpose, values, and strategy	Corporate Governance
102-27	Collective knowledge of highest governance body	Corporate Governance
102-28	Evaluating the highest governance body's performance	Corporate Governance
102-29	Identifying and managing economic, environmental, and social impacts	Risk Management
		Annual Report
102-30	Effectiveness of risk management processes	Corporate Governance Report
		Annual Report
102-31	Review of economic, environmental, and social topics	Our Environmental Approach
102-32	Highest governance body's role in sustainability reporting	What is Shiseido's Sustainability
102-33	Communicating critical concerns	Corporate Governance
		Reporting and consultation center for employees
		Annual Report
102-34	Nature and total number of critical concerns	—
102-35	Remuneration policies	Remuneration to Directors, Corporate Officers and Audit & Supervisory Board Members
		Corporate Governance Report

102-36	Process for determining remuneration	Remuneration to Directors, Corporate Officers and Audit & Supervisory Board Members
		Corporate Governance Report
102-37	Stakeholders' involvement in remuneration	Remuneration to Directors, Corporate Officers and Audit & Supervisory Board Members
		General Meeting of Shareholders
		Good Relationship with labor union
102-38	Annual total compensation ratio	Remuneration to Directors, Corporate Officers and Audit & Supervisory Board Members
		Social Data
102-39	Percentage increase in annual total compensation ratio	—
5. Stakeholder engagement		Reference
102-40	List of stakeholder groups	Shiseido Group Standards of Business Conduct and Ethics
102-41	Collective bargaining agreements	Social Data
102-42	Identifying and selecting stakeholders	Shiseido Group Standards of Business Conduct and Ethics
102-43	Approach to stakeholder engagement	What is Shiseido's Sustainability
102-44	Key topics and concerns raised	Initiatives in Response to Animal Testing and Alternative Methods
		Reflecting Consumer Feedback
6. Reporting practice		Reference
102-45	Entities included in the consolidated financial statements	Editorial Policy
		Annual Report
102-46	Defining report content and topic Boundaries	What is Shiseido's Sustainability
102-47	List of material topics	What is Shiseido's Sustainability
102-48	Restatements of information	Annual Report
102-49	Changes in reporting	Not Applicable
102-50	Reporting period	Editorial Policy
102-51	Date of most recent report	Editorial Policy

102-52	Reporting cycle	Editorial Policy
102-53	Contact point for questions regarding the report	Contact Us
102-54	Claims of reporting in accordance with the GRI Standards	Not Applicable
102-55	GRI content index	GRI content index (This page)
102-56	External assurance	Editorial Policy

200 : Economic

201 : Economic Performance		Reference
201-1	Direct economic value generated and distributed	Annual Report
201-2	Financial implications and other risks and opportunities due to climate change	Reducing Environmental Burden
201-3	Defined benefit plan obligations and other retirement plans	Annual Report
		Employee Benefits and Welfare
201-4	Financial assistance received from government	—
202 : Market Presence		Reference
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Social Data
202-2	Proportion of senior management hired from the local community	—
203 : Indirect Economic Impacts		Reference
203-1	Infrastructure investments and services supported	Social Contribution Activities
203-2	Significant indirect economic impacts	Social Contribution Activities
		Social Data
204 : Procurement Practices		Reference
204-1	Proportion of spending on local suppliers	—
205 : Anti-corruption		Reference
205-1	Operations assessed for risks related to corruption	Social Data
205-2	Communication and training about anti-corruption policies and procedures	Activities to Enhance Corporate Ethics
205-3	Confirmed incidents of corruption and actions taken	Social Data
206 : Anti-competitive Behavior		Reference
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Social Data

300 : Environmental

301 : Materials		Reference
301-1	Materials used by weight or volume	—
301-2	Recycled input materials used	—
301-3	Reclaimed products and their packaging materials	Environmental Data
302 : Energy		Reference
302-1	Energy consumption within the organization	2018 Performance
		Environmental Data
302-2	Energy consumption outside of the organization	2018 Performance
302-3	Energy intensity	Environmental Data
302-4	Reduction of energy consumption	2018 Performance
		Environmental Data
302-5	Reductions in energy requirements of products and services	2018 Performance
		Environmental Data
303 : Water		Reference
303-1	Water withdrawal by source	Environmental Data
303-2	Water source significantly affected by withdrawal of water	Reducing Environmental Burden
303-3	Water recycled and reused	2018 Performance
304 : Biodiversity		Reference
302-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not Applicable
302-2	Significant impacts of activities, products, and services on biodiversity	Reducing Environmental Burden
302-3	Habitats protected or restored	Reducing Environmental Burden
302-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
305 : Emissions		Reference
305-1	Direct (Scope 1) GHG emissions	2018 Performance
		Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	2018 Performance
		Environmental Data

305-3	Other indirect (Scope 3) GHG emissions	2018 Performance
		Environmental Data
305-4	GHG emissions intensity	2018 Performance
		Environmental Data
305-5	Reduction of GHG emissions	2018 Performance
		Environmental Data
305-6	Emissions of ozone-depleting substances (ODS)	Not Applicable
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2018 Performance
		Environmental Data
306 : Effluents and Waste		Reference
306-1	Water discharge by quality and destination	2018 Performance
		Environmental Data
306-2	Waste by type and disposal method	Reducing Environmental Burden
		2018 Performance
		Environmental Data
306-3	Significant spills	Not Applicable
		Our Environmental Approach
306-4	Transport of hazardous waste	Not Applicable
306-5	Water bodies affected by water discharges and/or runoff	—
307 : Environmental Compliance		Reference
307-1	Non-compliance with environmental laws and regulations	Our Environmental Approach
308 : Supplier Environmental Assessment		Reference
308-1	New suppliers that were screened using environmental criteria	With our Suppliers
		Responsible Procurement
308-2	Negative environmental impacts in the supply chain and actions taken	With our Suppliers
		Responsible Procurement

400 : Social

401 : employment		Reference
401-1	New employee hires and employee turnover	Social Data
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employment and Labor
		Realizing a Rewarding Workplace
401-3	Parental leave	Social Data
		Realizing a Rewarding Workplace
402 : Labor/Management Relations		Reference
402-1	Minimum notice periods regarding operational changes	Employment and Labor
403 : Occupational Health and Safety		Reference
403-1	Workers representation in formal joint management-worker health and safety committees	Safety and Health of Employees
		Social Data
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Social Data
403-3	Workers with high incidence or high risk of diseases related to their occupation	—
403-4	Health and safety topics covered in formal agreements with trade unions	Safety and Health of Employees
		Good Relationship with Labor Union
404 : Training and Education		Reference
401-1	Average hours of training per year per employee	—
403-2	Programs for upgrading employee skills and transition assistance programs	Utilization and Development of Human Resources
403-3	Percentage of employees receiving regular performance and career development reviews	Performance measurement setting and appraisal on regular basis : 100%
		Fair Evaluation of Employees
405 : Diversity and Equal Opportunity		Reference
405-1	Diversity of governance bodies and employee	Corporate Governance
405-2	Ratio of basic salary and remuneration of women to men	Employment and Labor
406 : Non-discrimination		Reference
406-1	Incidents of discrimination and corrective actions taken	—

407 : Freedom of Association and Collective Bargaining		Reference
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	—
408 : Child Labor		Reference
408-1	Operations and suppliers at significant risk for incidents of child labor	Response to the United Kingdom's Modern Slavery Act 2015
		Responsible Procurement
409 : Forced or Compulsory Labor		Reference
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Response to the United Kingdom's Modern Slavery Act 2015
		Responsible Procurement
410 : Security Practices		Reference
410-1	Security personnel trained in human rights policies or procedures	—
411 : Rights of Indigenous Peoples		Reference
411-1	Incidents of violations involving rights of indigenous peoples	—
412 : Human Rights Assessment		Reference
412-1	Operations that have been subject to human rights reviews or impact assessments	Respecting Human Rights and Ensuring Responsible Procurement
412-2	Employee training on human rights policies or procedures	Primary Initiatives
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—
413 : Local Communities		Reference
413-1	Operations with local community engagement, impact assessments, and development programs	Social Contribution Activities
		Social Data
413-2	Operations with significant actual and potential negative impacts on local communities	Not Applicable
414 : Supplier Social Assessment		Reference
414-1	New suppliers that were screened using social criteria	With our Suppliers
		Responsible Procurement
414-2	Negative social impacts in the supply chain and actions taken	With our Suppliers
		Responsible Procurement

415 : Public Policy		Reference
415-1	Political contributions	Social Data
416 : Customer Health and Safety		Reference
416-1	Assessment of the health and safety impacts of product and service categories	Promotion of Safe and Reliable Manufacturing
416-2	Incidents of non-compliance concerning the health and safety impacts and services	Social Data
417 : Marketing and Labeling		Reference
417-1	Requirements for product and service information and labeling	Promotion of Safe and Reliable Manufacturing
417-2	Incidents of non-compliance concerning product and service information and labeling	Social Data
417-3	Incidents of non-compliance concerning marketing communications	Social Data
418 : Customer Privacy		Reference
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Social Data
		Information Security Management
419 : Socioeconomic Compliance		Reference
419-1	Non-compliance with laws and regulations in the social and economic area	Social Data
		Compliance and Risk Management