Editorial Policy・GRI Content Index・SASB Content Index

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Editorial Policy

The "Sustainability" 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 consolidated subsidiaries (collectively, the Shiseido Group)
- Target period: Mainly fiscal 2021 (from January 1, 2021 to December 31, 2021). 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), TCFD（Task Force on Climate-related Financial Disclosures）, SASB (Sustainability Accounting Standards Board), Environmental Reporting Guidelines of the Ministry of the Environment (2018 edition)
- Update period: July 2022 (next update scheduled July 2023, previous update September 2021)
- Our sustainability initiatives are also disclosed in our "Sustainability Report［PDF：5.31MB］" and "Integrated Report".
  Assurance Statement　Environment Data［PDF：3.48MB］　Social Data［PDF：171KB］

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
102-3	Location of headquarters	Corporate Information
102-4	Location of operations	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 Major Offices Integrated Report 2020
102-8	Information on employees and other workers	Corporate Information Social Data
102-9	Supply chain	Promoting Sustainable and Responsible Procurement Global Network
102-10	Significant changes to the organization and its supply chain	Corporate Information Promoting Sustainable and Responsible Procurement Stock Information
102-11	Precautionary Principle or approach	Sustainability Top Commitment Risk Management
102-12	External initiatives	Sustainability Top Commitment Response to the United Kingdom's Modern Slavery Act 2015 External Collaboration Approval and support for international norms ［PDF：142KB］
102-13	Membership of associations	Sustainability Top Commitment Promoting Sustainable and Responsible Procurement External Collaboration
2. Strategy		**Reference**
102-14	Statement from senior decision-maker	Sustainability Top Commitment
102-15	Key impacts, risks, and opportunities	Sustainability Top Commitment Risk Management
3. Ethics and integrity		**Reference**
102-16	Values, principles, standards, and norms of behavior	Shiseido Code of Conduct and Ethics
102-17	Mechanisms for advice and concerns about ethics	Activities to Enhance Corporate Ethics Human Resource Development and Fair Evaluation
4. Governance		**Reference**

102-18	Governance structure	Governance
102-19	Delegating authority	Corporate Governance Report ［PDF：1.42MB］
102-20	Executive-level responsibility for economic, environmental, and social topics	Executive Officers Sustainability Top Commitment Business Management and Execution Structure
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement General Meeting of Shareholders
102-22	Composition of the highest governance body and its committees	Governance
102-23	Chair of the highest governance body	Governance
102-24	Nominating and selecting the highest governance body	Governance Corporate Governance Report ［PDF：1.42MB］
102-25	Conflicts of interest	Corporate Governance Report ［PDF：1.42MB］
102-26	Role of highest governance body in setting purpose, values, and strategy	Governance
102-27	Collective knowledge of highest governance body	Governance
102-28	Evaluating the highest governance body's performance	Governance
102-29	Identifying and managing economic, environmental, and social impacts	Risk Management Integrated Report 2020
102-30	Effectiveness of risk management processes	Integrated Report 2020 Corporate Governance Report ［PDF：1.42MB］
102-31	Review of economic, environmental, and social topics	Our Environmental Approach General Meeting of Shareholders Sustainability Report 2020 ［PDF：5.31MB］
102-32	Highest governance body's role in sustainability reporting	Sustainability Top Commitment
102-33	Communicating critical concerns	Whistleblowing and Consultation Hotlines for Employees General Meeting of Shareholders Governance Integrated Report 2020
102-34	Nature and total number of critical concerns	Social Data
102-35	Remuneration policies	Remuneration for Directors, Audit & Supervisory Board Members and Executive Officers

		Corporate Governance Report [PDF：1.42MB]
102-36	Process for determining remuneration	Remuneration for Directors, Audit & Supervisory Board Members and Executive Officers Corporate Governance Report [PDF：1.42MB]
102-37	Stakeholders' involvement in remuneration	Employment and Work of Employees General Meeting of Shareholders Remuneration for Directors, Audit & Supervisory Board Members and Executive Officers
102-38	Annual total compensation ratio	Social Data Remuneration for Directors, Audit & Supervisory Board Members and Executive Officers
102-39	Percentage increase in annual total compensation ratio	—
5. Stakeholder engagement		**Reference**
102-40	List of stakeholder groups	Stakeholder Engagement
102-41	Collective bargaining agreements	Social Data
102-42	Identifying and selecting stakeholders	Shiseido Code of Conduct and Ethics
102-43	Approach to stakeholder engagement	Stakeholder Engagement
102-44	Key topics and concerns raised	Reflecting Consumer Feedback
6. Reporting practice		**Reference**
102-45	Entities included in the consolidated financial statements	Editorial Policy
102-46	Defining report content and topic Boundaries	Sustainability Top Commitment
102-47	List of material topics	Sustainability Top Commitment
102-48	Restatements of information	Integrated Report 2020
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 Assurance Statement for Environmental Data [PDF：3.48MB] Assurance Statement for Social Data [PDF：171KB]

200：Economic

201 : Economic Performance		Reference
201-1	Direct economic value generated and distributed	Historical Financial Data 〔EXCEL：40.6KB〕
201-2	Financial implications and other risks and opportunities due to climate change	Reducing Our Environmental Footprint The Report of Climate-related Financial Disclosure 〔PDF：753KB〕
201-3	Defined benefit plan obligations and other retirement plans	Integrated Report 2020
201-4	Financial assistance received from government	Consolidated Settlement of Accounts P14,20〔PDF：363KB〕
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 Social Data
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	Developing Sustainable Products
302 : Energy		Reference
302-1	Energy consumption within the organization	Environmental Data
302-2	Energy consumption outside of the organization	—

302-3	Energy intensity	—
302-4	Reduction of energy consumption	Environmental Data
302-5	Reductions in energy requirements of products and services	—
303 : Water and Effluents		**Reference**
303-1	Interactions with water as a shared resource	Reducing Our Environmental Footprint
303-2	Management of water discharge-related impacts	Environmental Data
303-3	Water withdrawal	Environmental Data
303-4	Water discharge	Environmental Data
303-5	Water consumption	Reducing Our Environmental Footprint Environmental Data
304 : Biodiversity		**Reference**
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not Applicable
304-2	Significant impacts of activities, products, and services on biodiversity	Promoting Sustainable and Responsible Procurement
304-3	Habitats protected or restored	Promoting Sustainable and Responsible Procurement
304-4	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	Environmental Data
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Data
305-3	Other indirect (Scope 3) GHG emissions	Environmental Data
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	Reducing Our Environmental Footprint
305-6	Emissions of ozone-depleting substances (ODS)	Not Applicable
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental Data
306 : WASTE		**Reference**
306-1	Waste generation and significant waste-related impacts	Reducing Our Environmental Footprint
306-2	Management of significant waste-related impacts	Reducing Our Environmental Footprint Environmental Data
306-3	Waste generated	Environmental Data
306-4	Waste diverted from disposal	Not Applicable
306-5	Waste directed to disposal	Environmental Data
307 : Environmental Compliance		**Reference**
307-1	Non-compliance with environmental laws and regulations	Environmental Data
308 : Supplier Environmental Assessment		**Reference**

| 308-1 | New suppliers that were screened using environmental criteria | Promoting Sustainable and Responsible Procurement |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | Promoting Sustainable and 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 Work of Employees 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 Work of Employees
403 : Occupational Health and Safety		**Reference**
403-1	Occupational health and safety management system	Employee Safety and Health Social Data
403-2	Hazard identification, risk assessment, and incident investigation	Social Data
403-3	Occupational health services	Employee Safety and Health
403-4	Worker participation, consultation, and communication on occupational health and safety	Employee Safety and Health Employment and Work of Employees
403-5	Worker training on occupational health and safety	—
403-6	Promotion of worker health	Employee Safety and Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—
403-8	Workers covered by an occupational health and safety management system	Social Data
403-9	Work-related injuries	Social Data
403-10	Work-related ill health	Social Data
404 : Training and Education		**Reference**
404-1	Average hours of training per year per employee	Social Data
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resource Development and Fair Evaluation
404-3	Percentage of employees receiving regular performance and career development reviews	Performance measurement setting and appraisal on regular basis：100% Human Resource Development and Fair Evaluation
405 : Diversity and Equal Opportunity		**Reference**
405-1	Diversity of governance bodies and employee	Governance

405-2	Ratio of basic salary and remuneration of women to men	Employment and Work of Employees Social Data
406 : Non-discrimination		**Reference**
406-1	Incidents of discrimination and corrective actions taken	Social Data
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 Promoting Sustainable and Responsible Procurement Primary Initiatives
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 Promoting Sustainable and Responsible Procurement Primary Initiatives
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	Our Human Rights Approach Primary Initiatives
412-2	Employee training on human rights policies or procedures	Primary Initiatives Social Data
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Primary Initiatives
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	Promoting Sustainable and Responsible Procurement

414-2	Negative social impacts in the supply chain and actions taken	Promoting Sustainable and 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 Social Data
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

SASB Content Index

Sustainability Disclosure Topics & Accounting Metrics

Topic	Accounting Metric	Code	Reference
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	CG-HP-140a.1	Environmental Data
	Description of water management risks and discussion of strategies and practices to mitigate those risks	CG-HP-140a.2	Reducing Water consumption The Report of Climate-related Financial Disclosure（P10-12） 【PDF：753KB】
Product Environmental, Health, and Safety Performance	Revenue from products that contain REACH substances of very high concern (SVHC)	CG-HP-250a.1	Promotion of Safe and Reliable Manufacturing
	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	CG-HP-250a.2	Shiseido Safety Assurance System
	Discussion of process to identify and manage emerging materials and chemicals of concern	CG-HP-250a.3	Ingredients Policy
	Revenue from products designed with green chemistry principles	CG-HP-250a.4	―

	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	CG-HP-410a.1	
Packaging Lifecycle Management	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	CG-HP-410a.2	Developing Sustainable Products
Environmental & Social Impacts of Palm Oil Supply Chain	Amount of palm oil sourced, percentage certified through the Roundtable on Sustainable Palm Oil (RSPO) supply chains as (a) Identity Preserved, (b) Segregated, (c) Mass Balance, or (d) Book & Claim	CG-HP-430a.1	Palm Oil

Activity Metrics

Activity Metrics	Code	Reference
Units of products sold, total weight of products sold	CG-HP-000.A	—
Number of manufacturing facilities	CG-HP-000.B	Global Network

"—" : Not disclosed