

Editorial Policy • GRI Content Index • SASB Content Index

Editorial Policy

GRI Content Index

SASB Content Index

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 world. We explain how we create social value that we provide as a company to various stakeholders.

■ Scope

Shiseido Company, Limited and its consolidated subsidiaries (collectively, the Shiseido Group)

■ Target period

Mainly fiscal 2022 (from January 1, 2022 to December 31, 2022). 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)
- TNFD (Task Force on Nature--related Financial Disclosures)
- SASB (Sustainability Accounting Standards Board)
- Environmental Reporting Guidelines of the Ministry of the Environment (2018 edition)

■ Update period

June 2023 (next update scheduled June 2024, previous update July 2022)

■ Assurance Statement

Some environmental and social data are third-party certified.

Environmental Data

Social 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	
102-2	Activities, brands, products, and services	
102-3	Location of headquarters	
102-4	Location of operations	
102-5	Ownership and legal form	
102-6	Markets served	
102-7	Scale of the organization	
102-8	Information on employees and other workers	
102-9	Supply chain	
102-10	Significant changes to the organization and its supply chain	
102-11	Precautionary Principle or approach	
102-12	External initiatives	
102-13	Membership of associations	
2. Strategy		Reference
102-14	Statement from senior decision-maker	
102-15	Key impacts, risks, and opportunities	
3. Ethics and integrity		Reference
102-16	Values, principles, standards, and norms of behavior	
102-17	Mechanisms for advice and concerns about ethics	
4. Governance		Reference
102-18	Governance structure	
102-19	Delegating authority	
102-20	Executive-level responsibility for economic, environmental, and social topics	
102-21	Consulting stakeholders on economic, environmental, and social topics	

102-22	Composition of the highest governance body and its committees	
102-23	Chair of the highest governance body	
102-24	Nominating and selecting the highest governance body	
102-25	Conflicts of interest	
102-26	Role of highest governance body in setting purpose, values, and strategy	
102-27	Collective knowledge of highest governance body	
102-28	Evaluating the highest governance body's performance	
102-29	Identifying and managing economic, environmental, and social impacts	
102-30	Effectiveness of risk management processes	
102-31	Review of economic, environmental, and social topics	
102-32	Highest governance body's role in sustainability reporting	
102-33	Communicating critical concerns	
102-34	Nature and total number of critical concerns	
102-35	Remuneration policies	
102-36	Process for determining remuneration	
102-37	Stakeholders' involvement in remuneration	
102-38	Annual total compensation ratio	
102-39	Percentage increase in annual total compensation ratio	—
5. Stakeholder engagement		Reference
102-40	List of stakeholder groups	
102-41	Collective bargaining agreements	
102-42	Identifying and selecting stakeholders	
102-43	Approach to stakeholder engagement	
102-44	Key topics and concerns raised	
6. Reporting practice		Reference
102-45	Entities included in the consolidated financial statements	
102-46	Defining report content and topic Boundaries	
102-47	List of material topics	
102-48	Restatements of information	
102-49	Changes in reporting	Not Applicable
102-50	Reporting period	
102-51	Date of most recent report	
102-52	Reporting cycle	
102-53	Contact point for questions regarding the report	

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	

200 : Economic

201 : Economic Performance		Reference
201-1	Direct economic value generated and distributed	
201-2	Financial implications and other risks and opportunities due to climate change	
201-3	Defined benefit plan obligations and other retirement plans	
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	
202-2	Proportion of senior management hired from the local community	—
203 : Indirect Economic Impacts		Reference
203-1	Infrastructure investments and services supported	
203-2	Significant indirect economic impacts	
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	
205-2	Communication and training about anti-corruption policies and procedures	
205-3	Confirmed incidents of corruption and actions taken	
206 : Anti-competitive Behavior		Reference
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	

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	
302 : Energy		Reference
302-1	Energy consumption within the organization	
302-2	Energy consumption outside of the organization	—

302-3	Energy intensity	—
302-4	Reduction of energy consumption	
302-5	Reductions in energy requirements of products and services	—
303 : Water and Effluents		Reference
303-1	Interactions with water as a shared resource	
303-2	Management of water discharge-related impacts	
303-3	Water withdrawal	
303-4	Water discharge	
303-5	Water consumption	
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	
304-3	Habitats protected or restored	
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	
305-2	Energy indirect (Scope 2) GHG emissions	
305-3	Other indirect (Scope 3) GHG emissions	
305-4	GHG emissions intensity	—
305-5	Reduction of GHG emissions	
305-6	Emissions of ozone-depleting substances (ODS)	Not Applicable
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	
306 : WASTE		Reference
306-1	Waste generation and significant waste-related impacts	
306-2	Management of significant waste-related impacts	
306-3	Waste generated	
306-4	Waste diverted from disposal	Not Applicable
306-5	Waste directed to disposal	
307 : Environmental Compliance		Reference
307-1	Non-compliance with environmental laws and regulations	
308 : Supplier Environmental Assessment		Reference
308-1	New suppliers that were screened using environmental criteria	
308-2	Negative environmental impacts in the supply chain and actions taken	

400 : Social

401 : employment		Reference
401-1	New employee hires and employee turnover	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	
401-3	Parental leave	
402 : Labor/Management Relations		Reference
402-1	Minimum notice periods regarding operational changes	
403 : Occupational Health and Safety		Reference
403-1	Occupational health and safety management system	
403-2	Hazard identification, risk assessment, and incident investigation	
403-3	Occupational health services	
403-4	Worker participation, consultation, and communication on occupational health and safety	
403-5	Worker training on occupational health and safety	—
403-6	Promotion of worker 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	
403-9	Work-related injuries	
403-10	Work-related ill health	
404 : Training and Education		Reference
404-1	Average hours of training per year per employee	
404-2	Programs for upgrading employee skills and transition assistance programs	
404-3	Percentage of employees receiving regular performance and career development reviews	Performance measurement setting and appraisal on regular basis : 100%
405 : Diversity and Equal Opportunity		Reference
405-1	Diversity of governance bodies and employee	
405-2	Ratio of basic salary and remuneration of women to men	
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	
409 : Forced or Compulsory Labor		Reference

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
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	
412-2	Employee training on human rights policies or procedures	
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	
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	
414-2	Negative social impacts in the supply chain and actions taken	
415 : Public Policy		Reference
415-1	Political contributions	
416 : Customer Health and Safety		Reference
416-1	Assessment of the health and safety impacts of product and service categories	
416-2	Incidents of non-compliance concerning the health and safety impacts and services	
417 : Marketing and Labeling		Reference
417-1	Requirements for product and service information and labeling	
417-2	Incidents of non-compliance concerning product and service information and labeling	
417-3	Incidents of non-compliance concerning marketing communications	
418 : Customer Privacy		Reference
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	
419 : Socioeconomic Compliance		Reference
419-1	Non-compliance with laws and regulations in the social and economic area	

SASB Content Index

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	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	CG-HP-140a.2	
Product Environmental, Health, and Safety Performance	Revenue from products that contain REACH substances of very high concern (SVHC)	CG-HP-250a.1	
	Revenue from products that contain substances on the California DTSC Candidate Chemicals List	CG-HP-250a.2	
	Discussion of process to identify and manage emerging materials and chemicals of concern	CG-HP-250a.3	
	Revenue from products designed with green chemistry principles	CG-HP-250a.4	—
Packaging Lifecycle Management	(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	
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	CG-HP-410a.2	
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	

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	

"—" : Not disclosed