

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

Comparative Table with ISO 26000 Subjects

Organizational governance

| Issues | Toray's initiatives |
|-----------------------------|---|
| 1.Organizational governance | Toray Philosophy and CSR |
| | Message from the President |
| | Management Strategies and CSR |
| | Toray Group Corporate Social Responsibility |
| | Toray Group Corporate Social Responsibility 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 |

| Issues | Toray's initiatives |
|--|---|
| 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 | Safety, Accident Prevention and Environmental Preservation (Safety, Health, Accident Prevention and Environmental Preservation Management) |
| | Chemical Management |
| | Initiatives to Prevent Air and Water Pollution |
| | Initiatives to Reduce Waste |
| | Environmental Risk Management |
| | Environmental Impact Overview |
| | Establishing Sustainable Supply Chain |
| | Socially Responsible Procurement Initiatives at Toray Group |
| 2. Sustainable resource use | Approach to Sustainability Innovation Products |
| | Realizing a Circular Economy |
| | Toray Group Distribution Initiatives |
| | Conserving Energy and Reducing Greenhouse Gas Emissions |
| | Initiatives for Managing Water Resources |
| | Initiatives to Reduce Waste |
| | Environmental Impact Overview |

| Issues | Toray's initiatives |
|--|---|
| 3. Climate change mitigation and adaptation | Toray Group's Approach to Climate Change |
| | Contributing Solutions to Social Issues through Business Activities |
| | Sustainability Innovation Business Expansion Project |
| | Toray Group Distribution Initiatives |
| | Conserving Energy and Reducing Greenhouse Gas Emissions |
| | Environmental Impact Overview |
| 4. Protection of the environment, biodiversity and restoration of natural habitats | Biodiversity Initiatives |
| | Environmental Risk Management |
| | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 (Environmental Conservation in Communities) |

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 |
| 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 |
| | Approach to Sustainability Innovation Products |
| | 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 | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 |
| 3. Employment creation and skills development | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 |
| 4. Technology development and access | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 |
| 5. Wealth and income creation | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 |
| | Ensuring Tax Compliance |
| 6. Health | Social Contribution Activities as a Good Corporate Citizen Activities Carried Out in Fiscal 2023 |
| 7. Social investment | Social Contribution Activities as a Good Corporate Citizen Fiscal 2023 Results (Data edition) |