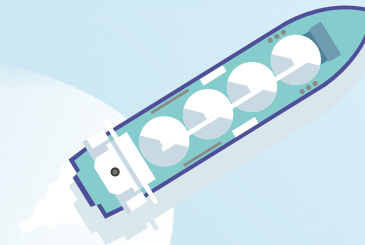


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SECTION

**07**

| Reference Tables and Index



## GRI Standards Reference Table

This data book and the website of Kawasaki Kisen Kaisha, Ltd. contain information about standard disclosure topics based on GRI Standards.

### Universal Standard

Use declaration: Kawasaki Kisen Kaisha, Ltd.'s report for the period from April 1, 2022, to March 31, 2023, is based on GRI Standards.

GRI 1: Foundation 2021

Applicable sector standard: We will refer to future versions of the applicable sector standard.

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2-11	Chair of the highest governance body	06 Governance > Reinforcement of Corporate Governance > Corporate Governance Structure	P.78 <a href="#">Reinforcement of Corporate Governance &gt; Corporate Governance Structure</a> <a href="#">"K" LINE REPORT 2023 &gt; Corporate Governance Structure P.60</a> <a href="#">Securities reports</a> (in Japanese only)
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2-18	Evaluation of the performance of the highest governance body	06 Governance > Reinforcement of Corporate Governance > Corporate Governance Structure > Board of Directors Effectiveness Evaluation	P.81 <a href="#">Regarding Our Board Evaluation</a>
2-19	Remuneration policies	06 Governance > Reinforcement of Corporate Governance > Corporate Governance Structure > Officers' Remuneration System	P.81 <a href="#">Reinforcement of Corporate Governance &gt; Corporate Governance Structure &gt; Officers' Remuneration System</a> <a href="#">Securities reports</a> (in Japanese only)
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<b>GRI 413: Local Communities 2016</b>				
413-1	Operations with local community engagement, impact assessments, and development programs	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
413-2	Operations with significant actual and potential negative impacts on local communities	-	-	-
<b>GRI 414: Supplier Social Assessment 2016</b>				
414-1	New suppliers that were screened using social criteria	-	-	<a href="#">Supply Chain Management</a>
414-2	Negative social impacts in the supply chain and actions taken	-	-	<a href="#">Supply Chain Management</a>
<b>GRI 415: Public Policy 2016</b>				
415-1	Political contributions	05 Social > Stakeholder Engagement > Related Data > Expenditure for Trade Associations and Social Contributions	P.73	<a href="#">Stakeholder Engagement</a>
<b>GRI 416: Customer Health and Safety 2016</b>				
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 of products and services	05 Social > Promotion of Safety in Navigation and Cargo Operations > Related Data	P.62	<a href="#">Promotion of Safety in Navigation and Cargo Operations &gt; Related Data</a>
<b>GRI 417: Marketing and Labeling 2016</b>				
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	-	-	-
<b>GRI 418: Customer Privacy 2016</b>				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-	-	-

## ISO 26000 Comparison Table

This data book and our corporate website show items corresponding to the seven core subjects of ISO 26000: Guidance on social responsibility.

Core Subjects	Relevant Information / Place of Publication		
	ESG DATA BOOK 2023		Website
<b>Organizational Governance</b>			
1. Organizational governance	03 The "K" LINE Group's Sustainability Management > The "K" LINE Group's Sustainability Management	P.9	<a href="#">Message from the President</a>
	04 Environmental > Response to Climate Change > Environmental Governance	P.27	<a href="#">Promotion System for Sustainability</a> <a href="#">Reinforcement of Corporate Governance</a>
	06 Governance > Reinforcement of Corporate Governance	P.77	<a href="#">Risk Management</a>
	06 Governance > Risk Management	P.88	<a href="#">Corporate Profile &gt; Top Management</a> <a href="#">ESG Data &gt; Governance Data</a>
	05 Social > Stakeholder Engagement	P.72	<a href="#">Stakeholder Engagement</a>
<b>Human Rights</b>			
1. Due diligence	05 Social > Respect for Human Rights > System	P.65	<a href="#">Respect for Human Rights</a>
2. Human rights risk situations	–	–	–
3. Avoidance of complicity	05 Social > Respect for Human Rights > Approach	P.63	<a href="#">Respect for Human Rights</a>
4. Resolving grievances	05 Social > Respect for Human Rights > Initiatives	P.66	<a href="#">Respect for Human Rights</a>
	06 Governance > Promotion and Reinforcement of Compliance > Initiatives	P.96	<a href="#">Promotion and Reinforcement of Compliance</a>
5. Discrimination and vulnerable groups	05 Social > Respect for Human Rights > Approach	P.63	<a href="#">Respect for Human Rights</a>
6. Civil and political rights	05 Social > Respect for Human Rights > Approach	P.63	<a href="#">Respect for Human Rights</a>
7. Economic, social, and cultural rights	05 Social > Respect for Human Rights > Approach	P.63	<a href="#">Respect for Human Rights</a>
8. Fundamental principles and rights at work	05 Social > Respect for Human Rights > Approach	P.63	<a href="#">Respect for Human Rights</a>

Core Subjects	Relevant Information / Place of Publication		
	ESG DATA BOOK 2023		Website
<b>Labor Practices</b>			
1. Employment and employment relationships	05 Social > Shaping of Working Environment and Promotion of Health Management	P.44	<a href="#">Shaping of Working Environment and Promotion of Health Management</a>
	05 Social > Respect for Human Rights	P.63	<a href="#">Respect for Human Rights</a>
	05 Social > Diversity & Inclusion	P.56	<a href="#">Diversity &amp; Inclusion</a>
2. Conditions of work and social protection	05 Social > Shaping of Working Environment and Promotion of Health Management	P.44	<a href="#">Shaping of Working Environment and Promotion of Health Management</a>
	05 Social > Respect for Human Rights	P.63	<a href="#">Respect for Human Rights</a>
	05 Social > Diversity & Inclusion	P.56	<a href="#">Diversity &amp; Inclusion</a>
3. Social dialogue	05 Social > Shaping of Working Environment and Promotion of Health Management	P.44	<a href="#">Shaping of Working Environment and Promotion of Health Management</a>
	05 Social > Respect for Human Rights	P.63	<a href="#">Respect for Human Rights</a>
	05 Social > Diversity & Inclusion	P.56	<a href="#">Diversity &amp; Inclusion</a>
4. Health and safety at work	05 Social > Shaping of Working Environment and Promotion of Health Management	P.44	<a href="#">Shaping of Working Environment and Promotion of Health Management</a>
5. Human development and training in the workplace	05 Social > The Securing and Development of Human Resources	P.51	<a href="#">The Securing and Development of Human Resources</a>
	05 Social > Diversity & Inclusion	P.56	<a href="#">Diversity &amp; Inclusion</a>
<b>The Environment</b>			
1. Prevention of pollution	04 Environmental > Reducing "K" LINE's Impact on the Sea and Air	P.36	<a href="#">Reducing "K" LINE's Impact on the Sea and Air</a>
2. Sustainable resource use	04 Environmental > Supporting the Environmental Activities of Society	P.41	<a href="#">Supporting the Environmental Activities of Society</a>
3. Climate change mitigation and adaptation	04 Environmental > Response to Climate Change	P.27	<a href="#">Response to Climate Change</a>
4. Protection of the environment, biodiversity, and restoration of natural habitats	04 Environmental > Reducing "K" LINE's Impact on the Sea and Air	P.36	<a href="#">Reducing "K" LINE's Impact on the Sea and Air</a>
<b>Fair Operating Practices</b>			
1. Anti-corruption	06 Governance > Promotion and Reinforcement of Compliance	P.95	<a href="#">Promotion and Reinforcement of Compliance</a>
2. Responsible political involvement	05 Social > Stakeholder Engagement	P.72	<a href="#">Stakeholder Engagement</a>
3. Fair competition	06 Governance > Promotion and Reinforcement of Compliance	P.95	<a href="#">Promotion and Reinforcement of Compliance</a>
	05 Social > Supply Chain Management	P.67	–
4. Promoting social responsibility in the value chain	05 Social > Supply Chain Management	P.67	<a href="#">The "K" Line Group Companies Purchasing Policy and CSR Guidelines for Supply Chain</a>

Core Subjects	Relevant Information / Place of Publication		
	ESG DATA BOOK 2023		Website
5. Respect for property rights	03 The "K" LINE Group's Sustainability Management > The "K" LINE Group's Sustainability Management > Approach to Sustainability	P.9	<a href="#">"K" Line Implementation Guideline for Charter of Conduct</a>
	05 Social > Supply Chain Management	P.67	–
<b>Consumer Issues</b>			
1. Fair marketing, factual and unbiased information and fair contractual practices	05 Social > Stakeholder Engagement	P.72	<a href="#">Stakeholder Engagement</a>
2. Protecting consumers' health and safety	05 Social > Promotion of Safety in Navigation and Cargo Operations	P.58	<a href="#">Promotion of Safety in Navigation and Cargo Operations</a>
3. Sustainable consumption	04 Environmental	P.24	<a href="#">Environmental</a>
4. Consumer service, support, and complaint and dispute resolution	05 Social > Stakeholder Engagement	P.72	<a href="#">Stakeholder Engagement</a>
			<a href="#">Contact Us</a>
5. Consumer data protection and privacy	06 Governance > Promotion and Reinforcement of Compliance > Initiatives	P.96	<a href="#">"K" LINE Group Global Compliance Policy &gt; Individual Policy IV Data Protection Law</a> <a href="#">Privacy Notice</a>
6. Access to essential services	05 Social > Promotion of Safety in Navigation and Cargo Operations	P.58	<a href="#">Promotion of Safety in Navigation and Cargo Operations</a>
7. Education and awareness	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
<b>Community Involvement and Development</b>			
1. Community involvement	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
2. Education and culture	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
3. Employment creation and skills development	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
4. Technology development and access	03 The "K" LINE Group's Sustainability Management > Promotion of Innovation	P.13	<a href="#">Relationship with the Community</a>
	05 Social > Relationship with the Community	P.74	
5. Wealth and income creation	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
6. Health	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>
7. Social investment	05 Social > Relationship with the Community	P.74	<a href="#">Relationship with the Community</a>