

# Editorial Policy

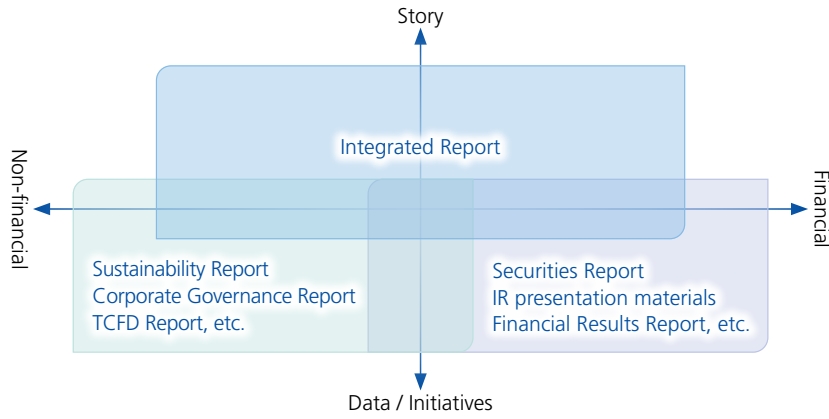
## Editorial Policy

- In issuing its Sustainability Report, SEKISUI CHEMICAL Group (the Group) is looking to inform stakeholders of its various related initiatives with the aim of deepening their understanding of the activities in which it engages to realize both a sustainable society and sustainable growth of the Group itself.
- The Group's Long-term Vision, Vision 2030, is to support the basis of LIFE and to continue to create peace of mind for the future in order to realize a sustainable society. Guided by this vision, we have continued to place particular importance on strengthening ESG management. We have also identified and structured this report around the Key ESG management issues (Materiality) of governance (internal control), digital transformation (DX), the environment, human capital, and fusion (innovation).
- The information published in this report has been decided upon in reference to various report-drafting guidelines, based on internal and external surveys and third-party reviews, and in consideration of what is important for both society and the Group.
- Sustainability Report 2023 has been edited with an anticipated readership of all stakeholders involved with the Group, particularly institutions that evaluate ESG and long-term investors.
- In order to ensure that information is both comprehensive and easy to read, Sustainability Report 2023, which contains all information relating to the sustainability activities of the Group, has been centrally consolidated and posted to the Company's website. The PDF edition of Sustainability Report 2023 contains information as of March 31, 2023 that has been assured by a third-party organization. The HTML edition will be updated and supplemented as necessary after April 1, 2023.
- The standards used for calculating the major reported performance indicators are compiled together and listed after each set of performance data.
- To ensure reliability the environmental and social information in the Sustainability Report 2023 PDF Edition has been assured by a third-party organization. Information that falls within the scope of independent practitioner's assurance is identified by a check mark.
- **Details of and information regarding the current Medium-term Management Plan in Sustainability Report 2023 refer to Drive 2022, which covers the three-year period from fiscal 2020 to fiscal 2022. Details of and information regarding the next Medium-term Management Plan in the Report refer to Drive 2.0, which covers the three-year period from fiscal 2023 to fiscal 2025. In addition, the key issues (materiality) of human resources and fusion identified as human capital and fusion (innovation), respectively, in the next Medium-term Management Plan.**

## Guidelines Used for Reference, etc.

- GRI Standards
- The Ministry of the Environment's Environmental Reporting Guidelines (2012 and 2018 editions)
- ISO26000 (Guidance On Social Responsibility)
- The Ten Principles of the United Nations Global Compact

## SEKISUI CHEMICAL Group Information Disclosure System



Details of the Group's ESG management and sustainability activities as well as comprehensive non-financial information are disclosed in the Sustainability Report.

SEKISUI CHEMICAL Group reports on its management strategies aimed at creating corporate value, its financial and non-financial approach as well as related data and initiatives in a comprehensive manner in its Integrated Report.

Moreover, we continuously disclose explanatory materials on our management strategy, including financial results and non-financial data, in our Annual Securities Report and IR financial results presentation materials.

# Scope of the Sustainability Report 2023

## Scope of This Report

Scope of This Report	: The basic function of this Report is to comment on the activities of SEKISUI CHEMICAL Group, focusing chiefly on the business facilities that play key roles in those activities.
Timeframe Encompassed by This Report	: April 2022-March 2023 (Includes some activities that occurred outside this timeframe.)
Date of Issue	: July 2023 (Previous report published July 2022 / Next report scheduled to be published in July 2024)

## Scope of Independent Practitioner's Assurance

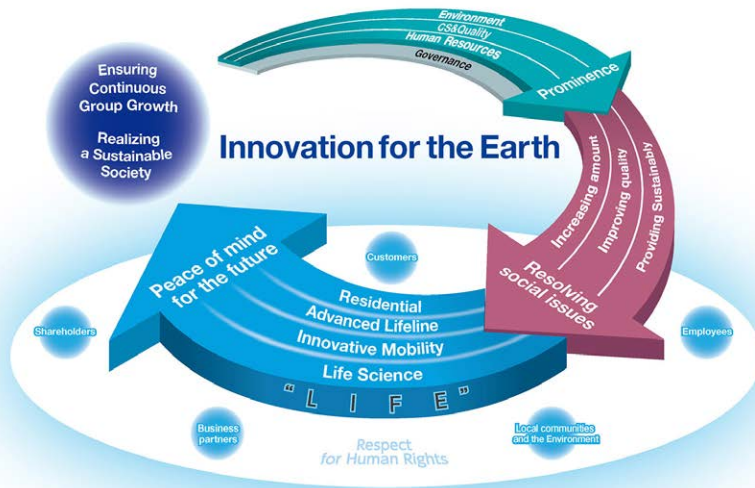
The environmental and social information in Sustainability Report 2023 (PDF Edition) has been assured by a third-party organization. Information that falls within the scope of independent practitioner's assurance is identified by a check mark. Please refer to the Independent Practitioner's Assurance Report on the applicable page for details.

## Disclaimer

Readers are requested to note the following: The information in Sustainability Report 2023 includes not only past and present facts concerning SEKISUI CHEMICAL CO., LTD. and its affiliates but also future forecasts based on current plans and projections and management plans and management policies as of the time of publication. Changes in various factors could cause the results and outcomes of business activities in the future to differ from these forecasts. Also, since the figures in the tables and graphs contained in this report have been adjusted through rounding and other means, in some cases total figures may not be equal to the sums of their parts. In addition, for some items data for past fiscal years has been revised in line with expansion in the scope of summation, revision of calculation methods, and changes to environmental impact coefficients.

### About the cover diagram

SEKISUI CHEMICAL Group is aiming to realize both a sustainable society and the sustainable growth of the Group itself. To this end, we are steadily practicing the three steps of securing prominence, solving social issues, and creating peace of mind for the future together with stakeholders.



Conceptual Diagram of ESG Management