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Editorial Policy

Scope of the Sustainability Report 2025



Editorial Policy

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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.

In November 2021, the International Sustainability Standards Board (ISSB), which was established by the International Financial Reporting Standards (IFRS) Foundation, outlined its thoughts on the disclosure of ESG information. Drawing on these thoughts, this report provides details on the Group's approach, systems, and initiatives toward sustainability and the environment (E) as well as social (S) and governance (G) concerns, classified into the following five categories: Strategy (Stance and Approach); Governance; Risk Management; Indicators and Targets; and Major Initiatives.

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 has been edited with an anticipated readership of all stakeholders involved with the Group, particularly institutions that evaluate ESG and investors.

The Group has consolidated all sustainability-related information on our corporate website. The PDF edition contains information as of March 31, 2025 that has been assured by a third-party organization, while the website will be updated and supplemented with information as necessary starting April 1, 2025.

The standards used for calculating the major reported performance indicators are compiled together and listed after each set of performance data.

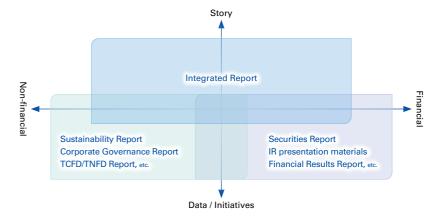
To ensure reliability the environmental and social information in the Japanese version of the Sustainability Report 2025 PDF Edition has been assured by a third-party organization. Information that falls within the scope of independent practitioner's assurance is identified by .

Details of and information regarding the previous Medium-term Management Plan in Sustainability Report 2025 refer to Drive 2022, which covers the three-year period from FY2020 to FY2022. Details of and information regarding the current Medium-term Management Plan refer to Drive 2.0, which covers the three-year period from FY2023 to FY2025.

■ Guidelines Used for Reference, etc.

- · GRI Standards
- · SASB Standards
- The Ministry of the Environment's Environmental Reporting Guidelines 2018
- · ISO 26000 (Guidance On Social Responsibility)
- The Ten Principles of the United Nations Global Compact
- · Task Force on Climate-related Financial Disclosures (TCFD) Final Report
- · Task Force on Nature-related Financial Disclosures (TNFD) Final Recommendations v1.0
- Environmental Accounting Guidelines 2005

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.

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Scope of the Sustainability Report 2025



Scope of the Sustainability Report 2025

■ Scope of the Sustainability Report 2025

Scope of This Report:

This report principally outlines the activities of SEKISUI CHEMICAL CO., LTD. and its affiliated companies (hereinafter referred to as the "SEKISUI CHEMICAL Group"), with particular emphasis on the business establishments that constitute the core of its operations.

Timeframe Encompassed by This Report:

April 1, 2024-March 31, 2025 (Includes some activities that occurred outside this timeframe.) Date of Issue:

July 2025 (Previous report published in July 2024; next report scheduled for July 2026)

Scope of Independent Practitioner's Assurance

The environmental and social information in the Japanese version of the Sustainability Report 2025 PDF Edition has been assured by a third-party organization. Information that falls within the scope of independent practitioner's assurance is identified by . 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 2025 includes not only past and present facts concerning SEKISUI CHEMICAL Group, 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.