

Materiality of Kuraray Group

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Code of Conduct

TOP STATEMENT

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Materiality

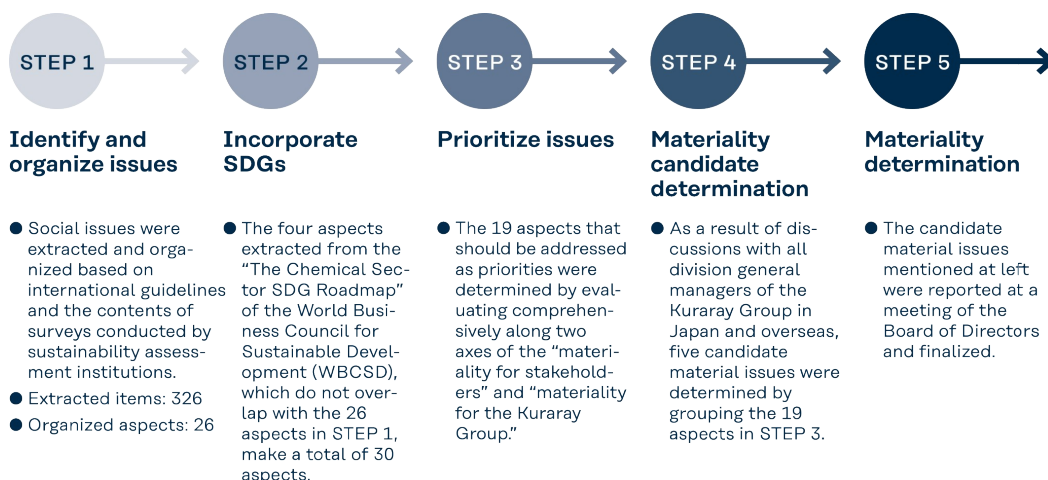
Updated

Materiality Specific Procedure

Materiality Specific Procedure

Procedure to Identify Materiality

Material issues (materiality) that the Kuraray Group should deal with on a priority basis have been identified in accordance with the following procedure. Materiality will be reviewed periodically in accordance with developments in the international community, changes in the business environment, and so on.



Step 1

The details of international guidelines and studies by sustainability assessment institutions that are used in extracting and summarizing social issues are as follows.

GRI, Environmental Reporting Guidelines (2012 Version), RBA, MSCI, FTSE4Good, DJSI, ISO26000, UN Global Compact, Green Paper EU, European Commission Strategy on CSR, German Stability Code, Circular Economy Package, American Chemistry Council

Step 2

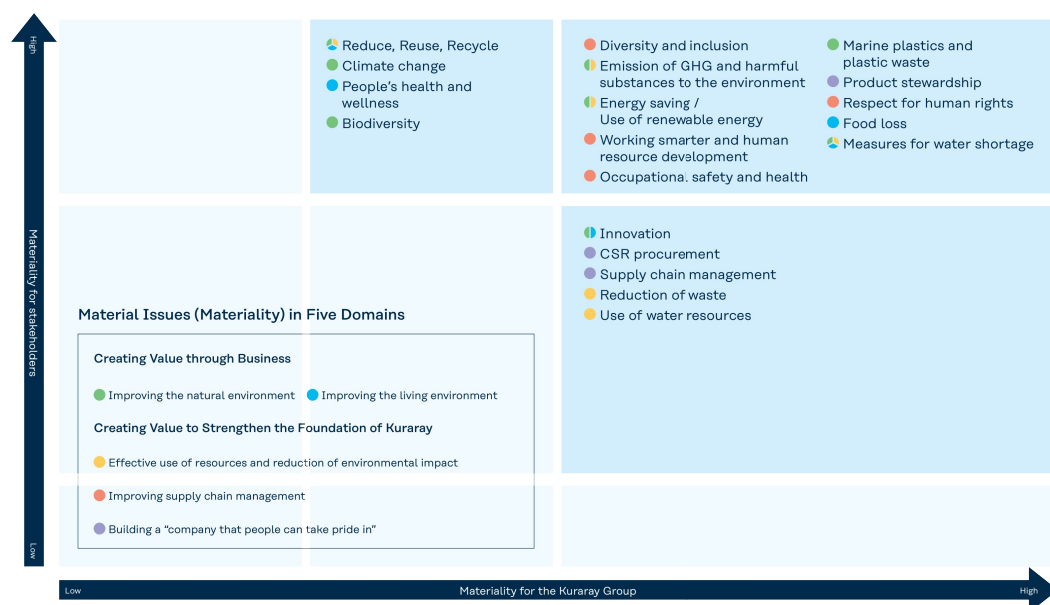
The four aspects extracted from the “The Chemical Sector SDG Roadmap” of the World Business Council for Sustainable Development (WBCSD) are as follows:

Food disposal, water processing, climate change, and people’s health and wellness

Step 3

The materiality matrix of the Kuraray Group, which evaluates comprehensively by using the two

axes of the “materiality for stakeholders” and “materiality for the Kuraray Group” is shown below.



Materiality Matrix of the Kuraray Group

“Corporate governance,” “CSR management,” “ethics/code of conduct,” “risk management,” “relationships with stakeholders,” and “top statement” are to be dealt with separately from materiality.

As a result, materiality that the Kuraray Group is expected to deal with on a priority basis were identified as the following 19 aspects:

1	2	3	4	5
Diversity and inclusion	Emission of GHG and harmful substances to the environment	Energy saving / Use of renewable energy	Working smarter and human resource development	Occupational safety and health
6	7	8	9	10
Marine plastics and plastic waste	Product stewardship	Respect for human rights	Food loss	Measures to water shortage
11	12	13	14	15
Reduce / Reuse / Recycle	Climate change	People's health and wellness	Biodiversity	Innovation
16	17	18	19	
CSR Procurement	Supply chain management	Reduction of wastes	Use of water resources	

Step 4

The 19 aspects identified in Step 3 were grouped to determine the following five items of “improving the natural environment,” “improving the living environment,” “effective use of resources and reduction of environmental impact,” “improving supply chain management,” and “building a ‘company that people can take pride in’” as materiality candidates.

In addition, “improving the natural environment” and “improving the living environment” were grouped under the broad category of “creating value through business,” with “effective use of resources and reduction of environmental impact,” “improving supply chain management,” and “building a ‘company that people can take pride in’” under “creating value to strengthen the foundation of Kuraray.”

	Materiality	The 19 aspects identified in the materiality matrix
Creating Value through Business	Improving the Natural Environment	2、 3、 10、 11、 12、 14、 15
	Improving the Living Environment	9、 10、 11、 13、 15
Creating Value to Strengthen the foundation of Kuraray	Effective Use of Resources and Reduction of Environmental Impact	2、 3、 10、 11、 18、 19
	Improving supply chain management	7、 16、 17
	Building a "company culture we can be proud of"	1、 4、 5、 8

Step 5

The materiality candidates determined in Step 4 were reported to and approved by the Board of Directors.

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