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Tax Policy

The Kuraray Group promotes global business activities based on the "Kuraray Group Code of Conduct." Changes in the tax regimes of countries where the Kuraray Group is located are accelerated each year, and the taxation systems regarding international business transactions are becoming more complicated and strictly enforced.

Amid such an environment, the Kuraray Group acknowledges that fulfilling social responsibility through appropriate tax management is one of the important roles of corporations. Kuraray formulates the following Tax Policy and makes Group companies fully aware of and thoroughly observe the Policy to further improve its awareness of tax compliance.

The Officer Responsible for Accounting and Finance Division oversees the Accounting and Finance Division, which is responsible for tax management, and reports to the Board of Directors on tax-related issues or efforts as necessary.

Kuraray Group Tax Policy

1. We acknowledge that fulfillment of an appropriate tax obligation is one of the many corporate social responsibilities We must adopt.
2. We make an effort to comply with the tax laws of each country in which We operate including the international taxation rules such as the OECD Transfer Pricing guidelines.
3. We make an effort to minimize Our tax risk. We operate using only established accounting principles and We aim to always adhere to relevant tax legislation. We will consider a range of tax outcomes based on an underlying commercial intention of any business activity or transaction. Any uncertain or complex areas will involve discussions with internal and external tax advisors or local tax authorities as appropriate and are initiated by Our management teams or Our tax or accounting department personnel.
4. We make an effort to report an appropriate tax expense utilizing tax benefits and allowances available in the manner intended by the taxing jurisdiction in which We operate but We do not engage in any aggressive tax planning schemes.
5. We make consistent efforts to improve our awareness of tax compliance through our discussions with internal and external tax advisors in addition to working with the local taxing authorities in the taxing jurisdictions in which We operate.
6. We strive to develop and encourage an open and transparent relationship with the tax authorities in the taxing jurisdictions in which We operate. We adopt an approach of full disclosure in all communications with the tax authorities in the taxing jurisdictions in which We operate, including return filings.