

List of Materiality KPIs and Results

KPIs and FY2023/3 results are listed for the identified materiality.

For the materiality identification process, please refer to Sustainable Management and Materiality on page 20.

Angles	Classification	Materiality	Content	KPIs	Target	FY2023/3 Results	Related Page
Materiality aimed at achieving growth of the Daicel Group and value co-creation	Sustainable Product	Contribute to beauty and health	<ul style="list-style-type: none"> Providing solutions for the pharmaceutical and medical markets Providing sustainable cosmetic raw materials and health food 	<ul style="list-style-type: none"> Our chiral columns used in pharmaceutical analysis methods^{*1} Total number of people provided with functional food ingredients per year 	<ul style="list-style-type: none"> FY2026/3: 95 cases (cumulative) FY2026/3: 2.23 million (twice the FY2021/3 figure) 	<ul style="list-style-type: none"> 88 cases (cumulative) 1.42 million 	P.38 Medical/Healthcare
		Contribute to the smart society	<ul style="list-style-type: none"> Providing solvents for semiconductor processing and polymers for resists Providing functional films that contribute to higher functionality of displays 	<ul style="list-style-type: none"> New product rate of safe, high-boiling point solvents essential for advanced semiconductor manufacturing processes^{*2} 	<ul style="list-style-type: none"> FY2026/3: 23.9% 	<ul style="list-style-type: none"> 3.2% 	P.40 Smart
		Provide safety and security for society	<ul style="list-style-type: none"> Providing products that ensure safety and security of mobility 	<ul style="list-style-type: none"> Average number of our safety devices installed per vehicle^{*3} Diversified small mobility devices^{*4} and new safety devices to prevent home accidents^{*5} put on the market 	<ul style="list-style-type: none"> FY2026/3: 3 units/vehicle FY2026/3: New stable device proposals FY2031/3: 2 cases 	<ul style="list-style-type: none"> 2 units/vehicle New business plans under consideration: 2 	P.42 Safety
		Provide environment-friendly materials and technology	<ul style="list-style-type: none"> Providing materials and technology that reduce environmental impact such as environment-friendly plastics 	<ul style="list-style-type: none"> Rate of recyclable raw materials^{*6} used in products Production of environment-friendly (highly biodegradable, etc.) cellulose acetate 	<ul style="list-style-type: none"> FY2031/3: 30% or more FY2026/3: 10,000-20,000 tonnes/year 	<ul style="list-style-type: none"> 15.9% 7,993 tonnes/year 	P.26 Sustainable Product
	Sustainable Process	Contribute to the development of a circular society	<ul style="list-style-type: none"> Building Biomass Value Chain Reuse of waste and CO₂ 	<ul style="list-style-type: none"> External proposals for resource recycling systems using natural materials 	<ul style="list-style-type: none"> FY2026/3: 3 cases 	<ul style="list-style-type: none"> Under research and development 	<ul style="list-style-type: none"> P.26 Sustainable Product P.28 Sustainable Process
		Respond to climate change	<ul style="list-style-type: none"> Reduction of GHG emissions through production innovation, energy innovation, and process innovation 	<ul style="list-style-type: none"> GHG emission reduction rate of our Group^{*7} 	<ul style="list-style-type: none"> Scope 1 and 2 FY2031/3: 50% reduction (compared to FY2019/3) 	<ul style="list-style-type: none"> 1% increase 	<ul style="list-style-type: none"> P.28 Sustainable Process Response to Climate Change https://www.daicel.com/en/sustainability/environment/climate-change.html
	Sustainable People	Promote diversity and inclusion	<ul style="list-style-type: none"> Work environment where everyone can work with vigor regardless of gender, age, nationality or disability 	<ul style="list-style-type: none"> Ratio of women in management position^{*8} Ratio of persons with disabilities that have been with the Company more than three years^{*9} (1 - persons with disabilities that left the Company in three years after joining / total number of employed persons with disabilities) × 100 	<ul style="list-style-type: none"> FY2026/3: 10% or more Sustain 95% or more 	<ul style="list-style-type: none"> 4.9% 96.0% 	<ul style="list-style-type: none"> P.34 Sustainable People Promoting Diversity and Inclusion https://www.daicel.com/en/sustainability/social/diversity.html
		Support personal growth	<ul style="list-style-type: none"> Personnel development for honing expertise Framework to support employees who take on challenges Building highly fair evaluation system 	<ul style="list-style-type: none"> Status of initiatives for personnel development, review of personnel system, introduction and review of career seminars or management training for division heads^{*9} 	<ul style="list-style-type: none"> Disclose results 	<ul style="list-style-type: none"> Strengthened system to support employee's career autonomy Expanded age-specific career training by adding career training for 40s in addition to career training for 50s Established a Career Support Center in the Human Resources Division to support employee's career development Added a business management course (a course to practice planning from data utilization issue setting and investment proposals to business application) to digital literacy education 	<ul style="list-style-type: none"> P.34 Sustainable People Support for Human Resource Development https://www.daicel.com/en/sustainability/social/hrd.html
Materiality related to the foundation for the Daicel Group's continuity and governance	Environment	Reduce environmental impact	<ul style="list-style-type: none"> Promotion of waste reduction and recycling 	<ul style="list-style-type: none"> Percentage of industrial waste recycled by our business sites and domestic Group companies 	<ul style="list-style-type: none"> FY2026/3: 99% or more 	<ul style="list-style-type: none"> 98.4% 	<ul style="list-style-type: none"> Reduction and Recycling of Industrial Waste https://www.daicel.com/en/sustainability/environment/industrial-waste.html
	Social	Ensure process safety and disaster prevention, occupational health and safety	<ul style="list-style-type: none"> Elimination of process incidents Minimization of damages based on crisis assessments 	<ul style="list-style-type: none"> Serious occupational accidents^{*9} Serious process safety incidents^{*9} Percentage of safety training held based on past incidents (occupational accidents and process safety incidents)^{*9} 	<ul style="list-style-type: none"> Continue zero cases Continue zero cases Continue to 100% 	<ul style="list-style-type: none"> Zero cases Zero cases 100% 	<ul style="list-style-type: none"> Process Safety and Disaster Prevention https://www.daicel.com/en/sustainability/social/safety-security.html Occupational Health and Safety https://www.daicel.com/en/sustainability/social/ohs.html
		Ensure chemical safety and enhance product quality	<ul style="list-style-type: none"> Reinforced quality management to prevent recurrence of quality defects Centralized management and sharing of chemical substance information 	<ul style="list-style-type: none"> RC-related regulation audit rate^{*9} Rate of initial response to customer complaints within 24 hours^{*9,9} 	<ul style="list-style-type: none"> FY2026/3: 100% FY2026/3: 100% 	<ul style="list-style-type: none"> 41% 88% 	<ul style="list-style-type: none"> Chemical and Product Safety https://www.daicel.com/en/sustainability/social/chemical-safety.html Enhancing Product Quality https://www.daicel.com/en/sustainability/social/quality.html
		Respect human rights	<ul style="list-style-type: none"> Establishment and implementation of human rights due diligence Development of a framework for corrective and remedial action against human rights abuses, and employee education 	<ul style="list-style-type: none"> Status of efforts to respect human rights for the Daicel Group and the supply chain as a whole (status of conducting due diligence) 	<ul style="list-style-type: none"> Disclose results 	<ul style="list-style-type: none"> Human rights due diligence on our Group companies implementation rate for FY2020/3-FY2023/3: 63.2% Implemented at 18 domestic Group companies out of 19 and 18 overseas Group companies out of 38^{*10} Planned and implemented human rights due diligence on suppliers 	<ul style="list-style-type: none"> Respect for Human Rights https://www.daicel.com/en/sustainability/social/human-rights.html
		Foster a corporate culture that meets employee needs	<ul style="list-style-type: none"> Shorter working hours and improvement in the annual paid leave acquisition ratio Employee health promotion Support for flexible work styles 	<ul style="list-style-type: none"> Annual continuous paid leave acquisition rate (a five-day holiday taken once per year) Status of efforts to promote employee health^{*9} 	<ul style="list-style-type: none"> FY2026/3: 100% Disclose results 	<ul style="list-style-type: none"> 56.3% (Percentage of employees who took 3 consecutive days of annual paid leave. Calculated as 5 consecutive days off, including Saturdays, Sundays, and holidays.) Expanded the babysitter assistance program to support employees raising children to work without worries Distributed "Childcare Leave Guidebook" to eligible employees and their supervisors, which explains childcare leave benefits and other information in an easy-to-understand manner Established the Group Health Support Center as an organization dedicated to health management to promote the physical and mental health of each and every employee at four levels: company-wide, by business unit, by workplace, and by individual Promoted health management aimed at the physical and mental health of each and every employee, as well as their families, business partners, and local residents, by holding sporting events, etc. 	<ul style="list-style-type: none"> Foster a Corporate Culture That Meets Employee Needs https://www.daicel.com/en/sustainability/social/wlb.html
Promote sustainable procurement	<ul style="list-style-type: none"> Improved level of CSR across the supply chain 	<ul style="list-style-type: none"> Sustainable procurement rate (Percentage of raw fuel suppliers that meet our reference points as a result of SAQ) 	<ul style="list-style-type: none"> FY2024/3: 100% 	<ul style="list-style-type: none"> 79% 	<ul style="list-style-type: none"> Sustainable Procurement https://www.daicel.com/en/sustainability/social/supply-chain.html 		
Governance	Strengthen foundation for Group governance and compliance	<ul style="list-style-type: none"> Reinforce corporate governance Enforce thorough compliance Strengthen risk management 	<ul style="list-style-type: none"> Status of efforts to strengthen the supervisory function by the Board of Directors Rate at which legal checks are made and response measures taken for material matters requiring executive decision Issues reported to the Help Line Percentage of executives and employees who know how to use the Help Line system and can contact the Help Line when they discover compliance violations^{*11} (= percentage of employees who have taken Help Line reporting training) 	<ul style="list-style-type: none"> Disclose results Continue to 100% Disclose results FY2026/3: 100% 	<ul style="list-style-type: none"> Conducted an evaluation of the effectiveness of the Board of Directors based on discussions at the Board of Directors meeting, using a method involving a third-party organization Identified multiple issues and improvement areas from an objective perspective by observing board meetings, involving board members in the preparation of questionnaires, and participating in interviews 100% 76 cases 10.1% 	<ul style="list-style-type: none"> P.56 Corporate Governance https://www.daicel.com/en/sustainability/governance/ P.63 Corporate Compliance https://www.daicel.com/en/sustainability/governance/compliance.html Risk Management https://www.daicel.com/en/sustainability/governance/risk-management.html 	

*1 Targets: Pharmacopoeias in Japan, the U.S., and Europe *2 Highly safe high boiling point solvents: Solvents for electronic materials with high solubility and low toxicity such as MMPGAC *3 Targets: Products for Japanese automakers *4 Bicycles, mobility scooters, electric kick scooters, etc. *5 Drowning while bathing indoors, infant suffocation, falls, etc.

*6 Recyclable raw materials: biomass raw material, use of atmospheric CO₂, reuse and recycling of waste materials/Recycling targets: Main resin materials of Daicel, Polyplastics, and Daicel Miraizu *7 Realization of carbon neutrality in FY2051/3 (Scopes 1, 2, 3) *8 Scope: Daicel Corporation *9 Scope: Domestic manufacturing sites of Daicel Corporation *10 The number of target companies fluctuates because of M&A and business restructuring *11 Daicel and domestic Group companies