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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"> Number of 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"> 113 cases (cumulative) 1.69 million people 	Personal Care https://www.daicel.com/en/business/purpose/cosmetics-health.html Medical Care https://www.daicel.com/en/business/purpose/medical.html	
		Contribute to the smart society	<ul style="list-style-type: none"> Providing solvents for semiconductor processing and polymers for resists 	<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"> 7.7% 	Electronics https://www.daicel.com/en/business/purpose/electronics.html	  
		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"> 2.2 units/vehicle New business proposals: 2 cases 	Transportation https://www.daicel.com/en/business/purpose/mobility.html	 
		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 volume 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"> 15.8% 7,625 tonnes/year 	Environment & Energy https://www.daicel.com/en/business/purpose/eco-energy.html	    
	Sustainable Process	Contribute to the development of a circular society (Only in Japanese)	<ul style="list-style-type: none"> Building Biomass Value Chain Reuse of waste and CO₂ 	<ul style="list-style-type: none"> Number of 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"> 1 case 	Biomass Value Chain https://www.daicel.com/bvc/	    
		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"> 2.3% (compared to FY2019/3) 	Response to Climate Change https://www.daicel.com/en/sustainability/environment/climate-change.html	 
Materiality related to the foundations of the Daicel Group's continuity and governance	Sustainable People	Promote DE&I	<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*⁸ (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"> Sustain 95% or more 	<ul style="list-style-type: none"> 5.6% 97.4% 	Promoting Diversity, Equity 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*⁸ 	<ul style="list-style-type: none"> Disclose results 	<ul style="list-style-type: none"> Strengthened system to support employees' career autonomy -Expanded scope for career training by age group (introduced new program for employees in their 30s in addition to 40s and 50s) -As a model case, coaching training by an external trainer was conducted for heads of departments in a site. The insights gained from coaching are used for organizational development -Set up a Career Support Center in the Human Resources Division to provide career consultations for employees -Launched an expertise development program (talent cultivation of administrative personnel) -Continued AI education 	Support for Human Resource Development https://www.daicel.com/en/sustainability/social/hrd.html	 
	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"> 98.0% 	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"> Number of serious occupational accidents*⁸ Number of serious process safety incidents*⁸ Percentage of safety training held based on past incidents (occupational accidents and process safety incidents)*⁸ 	<ul style="list-style-type: none"> Continue zero cases Continue zero cases Continue to 100% 	<ul style="list-style-type: none"> 1 case Zero cases 100% 	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*⁸ Number of violations of chemical regulations Number of problems caused by product safety Rate of initial response to customer complaints within 24 hours* Rate of completion of customer briefings within 25 days 	<ul style="list-style-type: none"> Continue to 100% Zero cases Zero cases FY2026/3: 100% FY2029/3: 100% 	<ul style="list-style-type: none"> 100% Zero cases Zero cases 89% - (Initiative from FY2025/3) 	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"> 75.4% Progress in human rights due diligence within our Group companies: (FY2020/3 -FY2024/3) (19 out of 19 domestic Group companies, 24 out of 34 overseas Group companies)*¹⁰ Conducted human rights due diligence for domestic and overseas suppliers, followed up with suppliers on identified issues and improved 50 cases 	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 Support for flexible work styles Employee health promotion 	<ul style="list-style-type: none"> Annual continuous paid leave acquisition rate (a five-day holiday taken once per year)*⁸ Percentage of male employees who have taken childcare leave*⁸ Status of efforts to promote employee health*⁸ 	<ul style="list-style-type: none"> FY2026/3: 100% FY2026/3: 100% Disclose results 	<ul style="list-style-type: none"> 72.2% 89.8% Organized a "Group Health Support Center" as a health management organization that develops programs to improve mental and physical health on four different levels: company-wide, by business site, by workplace, and individually. Promoted health management aimed at the physical and mental health of each and every one of employees and their families, business partners, and local residents by holding sports events, etc. As a result, recognized as a "2024 Certified Health & Productivity Management Outstanding Organization (White 500)" for the fifth consecutive year, and newly certified as a "Sports Yell Company" in FY2024/3 	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"> 100% 	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 Evaluation target of the Board of Directors by Outside Directors and Outside Audit & Supervisory Board Members: (out of 5 points) Rate at which legal checks are made and response measures taken for material matters requiring executive decision Number of 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"> Average of 4.0 points or above Continue to 100% Disclose results FY2026/3: 100% 	<ul style="list-style-type: none"> 4.4 points 100% 102 cases 18.0% 	Corporate Governance https://www.daicel.com/en/sustainability/governance/corporate-compliance.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 of waste, and 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