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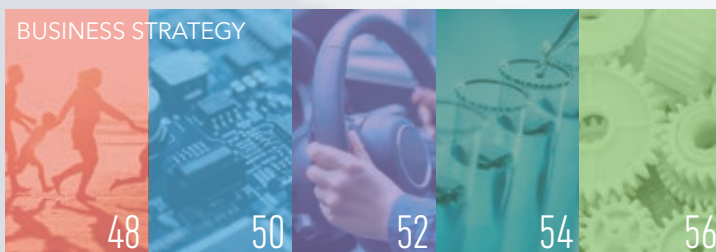
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Editorial Policy

The Daicel Group aspires to realize its Basic Philosophy of becoming "the company making lives better by co-creating value," and it continues to conduct its businesses with a view to both improving social sustainability and enhancing medium- to long-term corporate value. Aimed at providing our shareholders, investors, and many other stakeholders with a better understanding of the Daicel Group and a tool for communication, this report is a concise consolidation of financial and non-financial information that is highly relevant to our medium- to long-term value creation story. In editing our reports and website, we have taken care to disclose information in ways that are easy to read, easy to understand, and forthcoming.

Disclosure Structure for Financial and Non-Financial Information



Related Web Content

Sustainability Website

<https://www.daicel.com/en/sustainability/>

More detailed and comprehensive information about sustainability is sorted and presented under the items of Environment (E), Society (S), and Governance (G).

Sustainability Report

<https://www.daicel.com/en/sustainability/library.html>

Information on "Sustainability Website" as of the end of August every year is available in PDF format in the Archives.

ESG Data

<https://www.daicel.com/en/sustainability/library.html>

Only the detailed data regarding our sustainability initiatives is aggregated and presented.

Corporate Governance Report

<https://www.daicel.com/en/sustainability/governance/>

Investor Relations Information Website

<https://www.daicel.com/en/ir/>

Contains financial information such as Financial Results and Financial Result Presentation Materials mainly for the reference of investors, shareholders and many other stakeholders.

Securities Report (Japanese only)

<https://www.daicel.com/ir/annualreport.html>

At a glance

<https://www.daicel.com/en/ir/glance.html>

Presents the overview, history and strengths of the Daicel Group in a simple format.

Corporate Website

<https://www.daicel.com/en/>

Long-Term Vision

<https://www.daicel.com/en/plan/>

Mid-Term Management Strategy

Businesses & Products

<https://www.daicel.com/en/business/>

Daicel Corporation Official Channel (YouTube)

On our official YouTube channel, we showcase the Daicel Group's appeal from a variety of angles, including commercial videos, videos of experiments conducted by our researchers, and testimonials from our co-creation partners.

<https://www.youtube.com/channel/UCi-okVwAvbSvAYC4Ei6BQw>



Entities Within the Scope of Reporting

The Daicel Group consists of Daicel Corporation and 73 Group companies. The following terminologies are used in this report.

- Daicel Group/The Group: Daicel Corporation and its subsidiaries
- Daicel/The Company: Daicel Corporation
- Group companies: Subsidiaries of Daicel Corporation

The scope of the Group companies for reporting varies depending on the content of the initiatives. Refer to the following for more details.

Scope of Reporting for Human Resources and Governance Data
<https://www.daicel.com/en/sustainability/other/boundary.html>

Scope of Data Calculation for Environmental and Occupational Safety Performance
<https://www.daicel.com/en/sustainability/other/responsible.html>

Disclaimer and Caution with Respect to Forward-Looking Statements

As the sole purpose of this report is the provision of information to readers, in no way does the Company intend to solicit readers to take a certain action through this publication. Although the Company compiled this report based on information available to it and deemed trustworthy at the time of its issuance, the content of the report inherently includes a number of risks and uncertainties. Accordingly, Daicel provides no guarantee to the accuracy or integrity of information therein. When readers intend to use any part of information contained in this report, they are advised to use their own discretion.

Daicel shall bear no responsibility whatsoever to readers about damage, loss or other negative outcomes attributable to their investment decisions that relied on forecasts, numerical targets and other forward-looking statements featured in this report.

Reporting Period

FY2025/3 (April 1, 2024 through March 31, 2025)

(Note) Includes some content outside the reporting period

Guidelines Used for Reference

- IFRS, "International Integrated Reporting Framework"
- Ministry of Economy, Trade and Industry (METI), "Guidance for Integrated Corporate Disclosure and Company-Investor Dialogue for Collaborative Value Creation"
- GSSB, "The GRI Sustainability Reporting Standards (GRI Standards)"

● Basic Philosophy

The company making lives better by co-creating value

Sustainable Value Together

In the 1900s, celluloid, the world's first synthetic plastic, also became widespread in Japan and enriched people's lives. However, the special demand created by World War I led to problems including a proliferation of celluloid manufacturers in Japan, excessive industry competition, quality deterioration caused by shoddy mass production, and the indiscriminate logging of camphor trees, one of the raw materials for celluloid. Concerned about this situation, eight major celluloid manufacturers in Japan merged to reorganize the industry, which gave birth to today's Daicel.

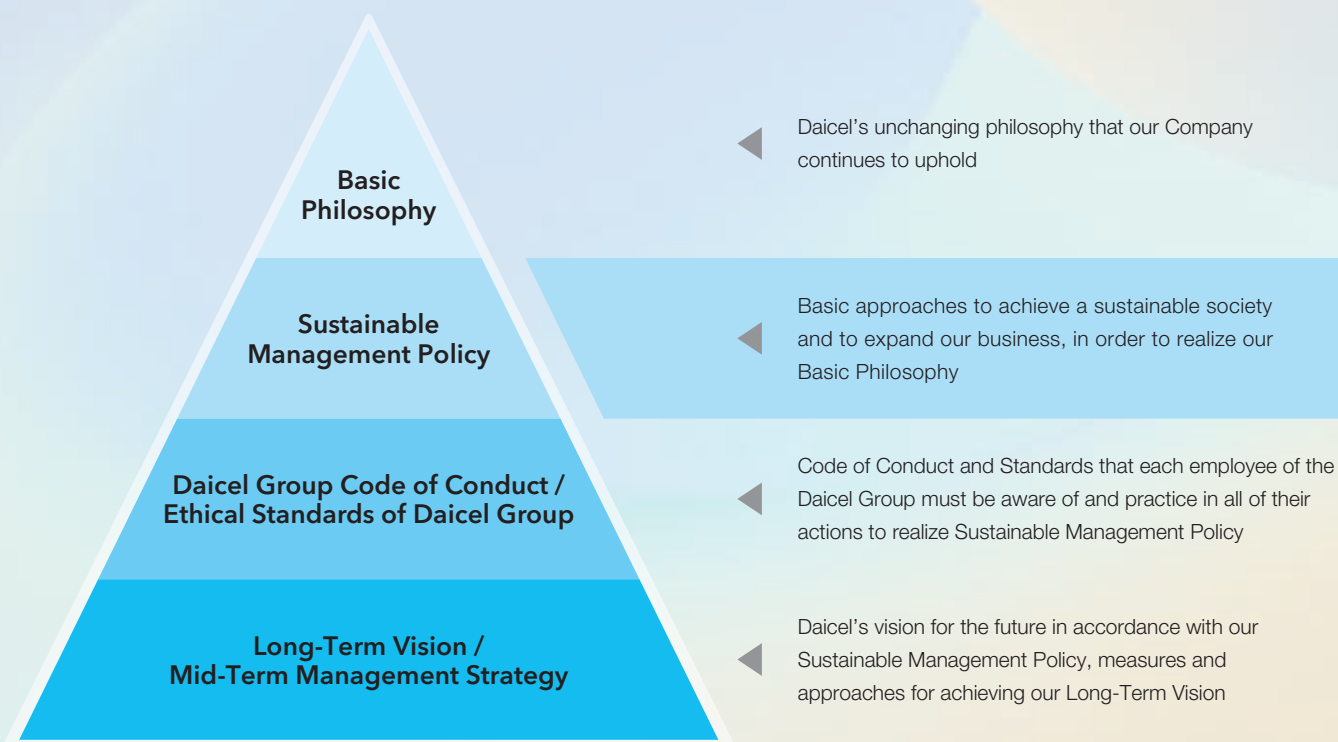
Since its founding, Daicel has not only managed raw material resources and stabilized production and quality, but also focused on nurturing downstream processors, and continued to grow through co-existence and co-prosperity with diverse stakeholders.

"The company making lives better by co-creating value"

This aspiration is a spirit that has been handed down at the Company, unchanged ever since its establishment.

Now, together with customers and business partners connected through the supply chain and partners across industry, government, and academia, we are working company-wide on value co-creation toward the major goal of contributing to the creation of a circular society in a way that is unique to Daicel.

● Corporate Philosophy



<https://www.daicel.com/en/profile/philosophy.html>

● Sustainable Management Policy

Upon a priority foundation of safety, quality and compliance, the Daicel Group will realize our Basic Philosophy by both contributing to the establishment of a sustainable society and pursuing business growth with integrity, tireless efforts and self-transformation.

