

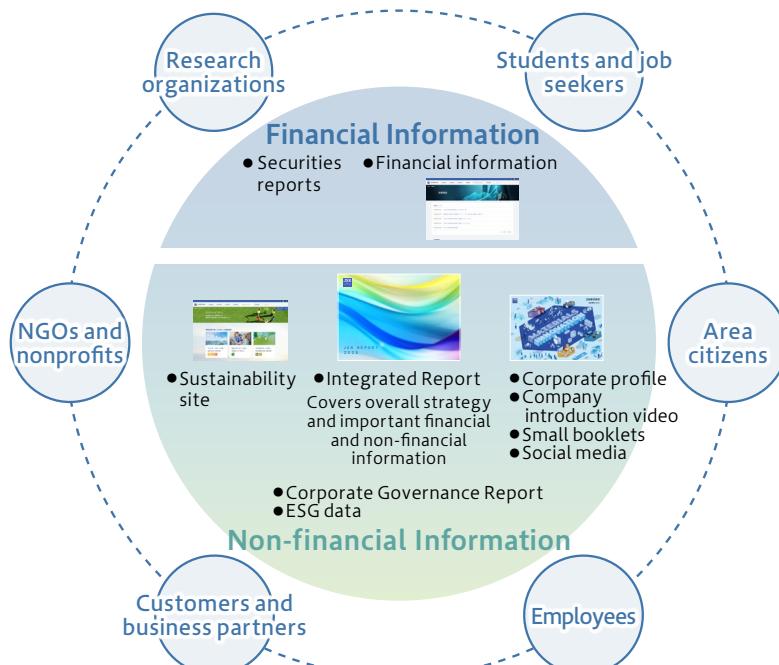
# Editorial Policy

Under the Corporate Mission of “Materials Innovation,” the JSR Report seeks to convey to our stakeholders that we create value grounded on our unique strategies and culture, together with our initiatives and contributions to people, society, and the environment. The 2025 issue of the JSR Report illustrates our enduring business foundation through specific examples and employee messages, and provides transparent, reliable information. When preparing the JSR Report, we referenced the IIRC disclosure framework and Japan’s Ministry of Economy, Trade and Industry’s Guidance for Collaborative Value Creation.



## Our Approach to the Disclosure of Information and Overall Framework

Although JSR delisted in June 2024, the Company continues to provide information in the same transparent, reliable manner as before. In preparing this integrated report, we have focused on non-financial information to provide a deeper understanding of the Company.



## Scope

**[Organizations Covered]** JSR Corporation and JSR Group

**[Period Covered]** FY2024 (April 1, 2024, to March 31, 2025). Certain sections include information on activities from April 1, 2025, onward.

### Accounting Standards

The Company adopted and applied Generally Accepted Accounting Principles in Japan (J-GAAP) in FY2015 and International Financial Reporting Standards (IFRS) from FY2016.

### Forward-looking Statements

Forward-looking statements regarding the Company’s future outlook are based on information available at the time of writing. Readers are cautioned that economic trends in JSR’s target markets and other risks, and factors beyond the Company’s control, could cause actual results to differ materially from those projected by management. In this report, Fiscal Year (FY) means the year ending March 31. For example, FY2024 means April 1, 2024–March 31, 2025. FY2025 forecasts are as of April 2025.

## About the Cover

Having identified “Materials Innovation” as our Corporate Mission, the cover utilizes layers of light and color that connect to the future to convey our aspiration of pioneering a new era through the power of technology and people. This light and color overlays our strength of tirelessly perfecting our technologies in multiple areas and our determination to continue evolving without fear of change along tracks of fluid light flush with hope.

[Please refer to the JSR Sustainability Site for more details.](#)

