



## JSR Group Sustainability Report 2021

### Independent Review Report

August 23, 2021

To **Eric Johnson, Representative and CEO**  
**JSR Corporation**

#### ■ Objective of Verification

This verification is performed by the Responsible Care Verification Center with respect to the “JSR Group Sustainability Report 2021 (Online Version)” (hereinafter, “Report”), with the objective of reporting the opinions of specialists in the chemical industry concerning the following items.

- 1) The reasonableness of the calculation and aggregation methods of performance indices (numerical data) and the accuracy of the numerical data
- 2) The accuracy of provided information other than numerical data
- 3) Responsible Care activities (hereinafter “RC activities”) and sustainability activities
- 4) Characteristics of the Report

#### ■ Verification Methodology

- At the Head Office: An inspection concerning the reasonableness of the aggregation method of numerical data reported from each site (office, plant) as well as the accuracy of information other than numerical data. It was conducted by interviewing relevant business managers and Report editors about the Report’s content as well as receiving necessary documents and explanation from relevant business managers and Report editors.
- At the Yokkaichi Plant: An inspection concerning the reasonableness of the methods of calculating numerical data reported to the Head Office and the accuracy of numerical data as well as the accuracy of information provided in the Report. It was conducted by interviewing relevant business managers and Report editors through a teleconferencing format linking the Head Office and Yokkaichi Plant, receiving necessary documents and explanations, and checking those documents and explanations against evidence.
- The numerical data and other information provided in the Report were inspected by sampling.

#### ■ Opinion

- 1) The reasonableness of the calculation and aggregation methods of performance indices (numerical data) and the accuracy of the numerical data
  - A system has been built for the aggregation of environment-related data that automatically handles everything from the aggregation of plant data up to company-wide data compilation at the Head Office, and it is operated using a mechanism that does not involve human error.
  - For the process of calculating greenhouse gas emissions, formulas, coefficients, and other items used in calculation are presented to plants by the Head Office presents and then calculation takes place in plants and Group companies based on unified standards. A verification of the Yokkaichi plant confirmed the accuracy of aggregation.
- 2) The accuracy of provided information other than numerical data
  - Information provided in the Report is accurate. Some instances of inappropriate expressions and difficult-to-understand text were identified at the drafting stage; however, they all have been corrected in the current report.
- 3) RC activities and sustainability activities
  - We positively acknowledge the fact that CSR activities fulfilling the company’s social responsibility are being further evolved and that sustainability activities for the creation of value that contributes to all stakeholders are being advanced.
  - The company is enthusiastic about applying advanced initiatives, such as the use of drones in accident prevention activities and the use of virtual reality (VR) in on-site education, and is achieving good results through such initiatives. We positively acknowledge the fact that the company is working to improve safety through technological innovation and thereby enhancing its corporate sustainability.
  - We positively acknowledge that, as a global corporation, the company has begun to disclose information on occupational accidents at its overseas Group companies.
  - We positively acknowledge the fact that the Yokkaichi Plant has continued to receive no environmental complaints since

FY2008.

- With respect to the problem of climate change, we very positively acknowledge the fact that the company expressed support for the TCFD Recommendations in October 2020 and is implementing responses to the Recommendations, conducting scenario analyses, and conducting impact assessments for climate change risks.

#### 4) Characteristics of the Report

- The report provides sufficient page space to cover materiality (priority issues) arranged by ESG (Environmental, Social and Governance) and reports on the content of RC activities and sustainability activities, including their negative aspects. Numerical data are summarized as ESG Data, thereby providing a format that is easy for stakeholders to understand.



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